

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	-0.4
10-20	0.0	0.0	0.0	0.0	0	0.0	1.5
20-30	0.0	0.0	0.0	0.0	0	0.0	6.7
30-40	0.6	0.0	0.0	0.1	-3	0.0	11.6
40-50	2.9	0.0	0.1	0.3	-21	-0.1	14.3
50-75	12.4	0.0	0.2	2.4	-97	-0.2	16.6
75-100	40.5	0.2	0.6	7.7	-448	-0.5	17.9
100-200	74.4	0.2	1.7	35.3	-1,858	-1.4	20.0
200-500	90.7	0.4	3.5	35.7	-7,592	-2.6	21.5
500-1,000	76.2	1.3	2.1	9.4	-11,036	-1.6	22.4
More than 1,000	51.9	0.6	1.1	9.0	-22,300	-0.8	26.5
All	19.6	0.1	1.2	100.0	-656	-0.9	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 29.9

Proposal: 0.0

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010¹
Detail Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	1.3	0.0	0.0	0.0	-0.4
10-20	0.0	0.0	0.0	0.0	0	-0.1	0.0	0.3	0.0	1.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	1.8	0.0	6.7
30-40	0.6	0.0	0.0	0.1	-3	-0.1	0.2	3.2	0.0	11.6
40-50	2.9	0.0	0.1	0.3	-21	-0.3	0.2	4.2	-0.1	14.3
50-75	12.4	0.0	0.2	2.4	-97	-0.9	0.5	13.0	-0.2	16.6
75-100	40.5	0.2	0.6	7.7	-448	-2.8	0.3	13.9	-0.5	17.9
100-200	74.4	0.2	1.7	35.3	-1,858	-6.4	-0.4	26.3	-1.4	20.0
200-500	90.7	0.4	3.5	35.7	-7,592	-10.8	-1.0	14.9	-2.6	21.5
500-1,000	76.2	1.3	2.1	9.4	-11,036	-6.7	-0.1	6.8	-1.6	22.4
More than 1,000	51.9	0.6	1.1	9.0	-22,300	-2.9	0.3	15.6	-0.8	26.5
All	19.6	0.1	1.2	100.0	-656	-4.8	0.0	100.0	-0.9	18.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	14,522	9.5	5,581	-22	5,603	-0.4	0.8	0.9	0.0
10-20	21,822	14.2	15,371	226	15,146	1.5	3.1	3.8	0.2
20-30	20,860	13.6	25,204	1,699	23,505	6.7	4.9	5.6	1.7
30-40	15,359	10.0	35,380	4,120	31,261	11.6	5.0	5.5	3.1
40-50	12,697	8.3	45,565	6,546	39,019	14.4	5.3	5.7	4.0
50-75	24,754	16.2	62,777	10,496	52,281	16.7	14.3	14.8	12.5
75-100	17,361	11.3	88,126	16,239	71,887	18.4	14.1	14.2	13.6
100-200	19,119	12.5	135,956	29,098	106,858	21.4	24.0	23.3	26.8
200-500	4,732	3.1	290,163	70,021	220,142	24.1	12.7	11.9	16.0
500-1,000	861	0.6	691,092	166,068	525,023	24.0	5.5	5.2	6.9
More than 1,000	407	0.3	2,855,781	777,629	2,078,152	27.2	10.7	9.6	15.2
All	153,231	100.0	70,800	13,560	57,240	19.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 29.9

Proposal: 0.0

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	-0.1	0.0	0.4	0.0	4.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	7.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	6.3	0.0	11.8
30-40	0.0	0.0	0.0	0.1	-1	0.0	0.1	8.2	0.0	16.2
40-50	0.1	0.0	0.0	0.1	-1	0.0	0.1	9.4	0.0	18.5
50-75	2.2	0.0	0.1	3.6	-27	-0.2	0.3	22.7	0.0	20.4
75-100	7.0	0.0	0.2	5.7	-105	-0.5	0.1	14.6	-0.1	22.5
100-200	23.1	0.6	0.5	19.3	-487	-1.6	0.0	16.5	-0.4	22.5
200-500	69.8	0.6	2.0	42.1	-4,596	-6.8	-0.5	7.9	-1.6	21.3
500-1,000	54.6	0.6	1.4	12.9	-7,682	-5.0	-0.1	3.4	-1.1	21.2
More than 1,000	54.2	0.7	1.0	16.1	-20,934	-2.8	-0.1	7.8	-0.8	26.5
All	2.6	0.0	0.3	100.0	-110	-1.4	0.0	100.0	-0.3	18.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	10,380	15.6	5,484	222	5,262	4.1	2.0	2.4	0.4
10-20	13,463	20.2	15,268	1,062	14,205	7.0	7.2	8.3	2.7
20-30	11,458	17.2	25,062	2,948	22,114	11.8	10.1	11.0	6.3
30-40	7,593	11.4	35,413	5,734	29,678	16.2	9.4	9.7	8.1
40-50	5,962	9.0	45,636	8,425	37,211	18.5	9.5	9.6	9.3
50-75	9,611	14.4	61,950	12,637	49,313	20.4	20.9	20.5	22.5
75-100	3,949	5.9	87,434	19,780	67,654	22.6	12.1	11.6	14.5
100-200	2,905	4.4	134,386	30,690	103,695	22.8	13.7	13.0	16.5
200-500	674	1.0	294,856	67,345	227,511	22.8	7.0	6.6	8.4
500-1,000	124	0.2	694,488	154,859	539,630	22.3	3.0	2.9	3.5
More than 1,000	56	0.1	2,777,650	756,860	2,020,789	27.3	5.5	4.9	7.9
All	66,570	100.0	42,880	8,121	34,760	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	-1	2.1	0.0	0.0	0.0	-1.1
10-20	0.0	0.0	0.0	0.0	0	0.1	0.0	-0.1	0.0	-2.0
20-30	0.0	0.0	0.0	0.0	0	-0.1	0.0	0.1	0.0	1.4
30-40	0.0	0.0	0.0	0.0	-1	0.0	0.0	0.6	0.0	5.3
40-50	0.1	0.0	0.0	0.0	-2	0.0	0.1	1.2	0.0	8.7
50-75	7.9	0.0	0.1	0.5	-38	-0.5	0.4	7.0	-0.1	13.1
75-100	46.4	0.2	0.6	6.4	-466	-3.2	0.4	13.0	-0.5	16.2
100-200	83.5	0.2	1.9	37.7	-2,092	-7.3	-0.4	31.6	-1.5	19.5
200-500	94.3	0.3	3.7	37.1	-8,095	-11.5	-1.1	18.9	-2.8	21.6
500-1,000	80.3	1.5	2.2	9.7	-11,600	-6.9	-0.1	8.6	-1.7	22.6
More than 1,000	51.5	0.6	1.1	8.6	-21,911	-2.9	0.7	19.2	-0.8	26.4
All	39.1	0.1	1.6	100.0	-1,413	-6.2	0.0	100.0	-1.2	18.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	1,828	3.0	5,005	-52	5,057	-1.0	0.1	0.2	0.0
10-20	3,440	5.7	15,831	-319	16,150	-2.0	0.8	1.0	-0.1
20-30	4,298	7.1	25,378	344	25,034	1.4	1.6	2.0	0.1
30-40	3,781	6.3	35,522	1,870	33,652	5.3	2.0	2.3	0.5
40-50	3,866	6.4	45,551	3,969	41,582	8.7	2.6	2.9	1.1
50-75	10,737	17.8	63,971	8,434	55,537	13.2	10.0	10.9	6.6
75-100	11,701	19.4	88,602	14,792	73,810	16.7	15.2	15.8	12.6
100-200	15,350	25.5	136,641	28,709	107,932	21.0	30.7	30.3	32.0
200-500	3,895	6.5	289,665	70,661	219,004	24.4	16.5	15.6	20.0
500-1,000	707	1.2	690,857	167,893	522,964	24.3	7.1	6.8	8.6
More than 1,000	334	0.6	2,811,591	764,032	2,047,559	27.2	13.7	13.7	18.5
All	60,204	100.0	113,658	22,891	90,767	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	-0.1	-2.3	0.0	-18.1
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.4	-7.9	0.0	-12.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.9	0.0	-0.8
30-40	1.0	0.0	0.0	0.2	-3	-0.1	0.4	9.0	0.0	8.0
40-50	6.9	0.0	0.1	2.0	-44	-0.8	0.5	13.2	-0.1	12.7
50-75	39.8	0.1	0.6	20.7	-303	-2.9	0.7	34.9	-0.5	16.4
75-100	76.0	0.0	1.5	27.4	-1,056	-6.0	-0.3	21.5	-1.2	19.0
100-200	83.4	0.2	2.2	27.4	-2,119	-7.1	-0.5	18.2	-1.7	21.7
200-500	92.4	0.5	3.5	15.7	-7,650	-11.7	-0.5	6.0	-2.7	20.5
500-1,000	69.9	0.5	2.0	3.7	-10,189	-6.5	-0.1	2.7	-1.5	22.2
More than 1,000	49.6	0.0	1.0	3.0	-19,635	-2.6	0.1	5.6	-0.7	27.1
All	14.9	0.0	0.7	100.0	-234	-4.8	0.0	100.0	-0.6	11.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,194	9.2	6,512	-1,180	7,692	-18.1	1.5	2.0	-2.2
10-20	4,654	19.5	15,330	-1,883	17,212	-12.3	7.4	9.4	-7.5
20-30	4,789	20.0	25,377	-205	25,582	-0.8	12.6	14.4	-0.9
30-40	3,557	14.9	35,105	2,808	32,297	8.0	12.9	13.5	8.6
40-50	2,542	10.6	45,489	5,799	39,690	12.8	12.0	11.9	12.7
50-75	3,807	15.9	61,588	10,430	51,158	16.9	24.2	22.9	34.2
75-100	1,446	6.1	86,607	17,509	69,098	20.2	12.9	11.7	21.8
100-200	722	3.0	128,235	29,913	98,322	23.3	9.6	8.3	18.6
200-500	114	0.5	282,384	65,644	216,739	23.3	3.3	2.9	6.5
500-1,000	20	0.1	665,151	158,077	507,074	23.8	1.4	1.2	2.8
More than 1,000	8	0.0	2,724,067	757,436	1,966,630	27.8	2.4	1.9	5.5
All	23,905	100.0	40,468	4,860	35,608	12.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-22.5
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-1.9	0.0	-17.2
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	-0.9	0.0	-4.6
30-40	1.5	0.0	0.0	0.1	-7	-0.4	0.1	1.1	0.0	5.1
40-50	5.7	0.0	0.1	0.3	-46	-1.0	0.2	2.6	-0.1	10.3
50-75	25.7	0.1	0.4	2.8	-193	-2.1	0.6	10.4	-0.3	14.4
75-100	60.5	0.2	1.0	9.0	-750	-4.8	0.4	14.3	-0.9	16.8
100-200	91.6	0.1	2.7	41.5	-2,823	-9.5	-0.7	31.5	-2.1	19.7
200-500	96.8	0.3	4.4	33.7	-9,444	-13.0	-1.2	18.1	-3.3	22.1
500-1,000	79.1	1.7	2.3	7.0	-11,533	-6.6	0.1	8.0	-1.7	23.8
More than 1,000	41.0	0.8	1.0	5.6	-20,971	-2.5	0.9	17.2	-0.7	28.0
All	34.7	0.1	1.7	100.0	-1,198	-7.4	0.0	100.0	-1.4	17.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,636	5.4	6,222	-1,401	7,622	-22.5	0.4	0.6	-0.5
10-20	5,188	10.6	15,502	-2,670	18,172	-17.2	1.9	2.8	-1.8
20-30	5,640	11.5	25,453	-1,157	26,611	-4.6	3.4	4.4	-0.8
30-40	4,655	9.5	35,329	1,805	33,524	5.1	3.9	4.6	1.1
40-50	4,040	8.2	45,565	4,746	40,818	10.4	4.4	4.8	2.4
50-75	8,401	17.1	63,085	9,273	53,812	14.7	12.6	13.3	9.8
75-100	7,072	14.4	88,185	15,554	72,631	17.6	14.9	15.1	13.9
100-200	8,636	17.6	136,045	29,609	106,436	21.8	28.0	27.0	32.3
200-500	2,094	4.3	286,217	72,825	213,392	25.4	14.3	13.1	19.3
500-1,000	358	0.7	685,931	174,787	511,144	25.5	5.8	5.4	7.9
More than 1,000	156	0.3	2,881,627	828,883	2,052,744	28.8	10.7	9.4	16.3
All	49,010	100.0	85,705	16,163	69,542	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0193
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	-0.2	0.0	0.1	0.0	2.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	1.1	0.0	3.2
30-40	0.0	0.0	0.0	0.0	-1	-0.1	0.0	1.0	0.0	3.9
40-50	0.5	0.0	0.0	0.0	-2	-0.1	0.1	1.2	0.0	5.1
50-75	3.5	0.0	0.0	0.6	-21	-0.4	0.4	8.4	0.0	9.4
75-100	25.5	0.1	0.3	4.3	-209	-1.9	0.3	10.8	-0.2	12.1
100-200	57.2	0.3	0.8	22.0	-963	-4.1	0.2	25.2	-0.7	16.3
200-500	82.5	0.4	2.4	39.2	-5,566	-9.0	-0.9	19.5	-1.9	19.1
500-1,000	81.3	0.3	2.2	16.3	-11,908	-7.8	-0.3	9.5	-1.7	20.5
More than 1,000	68.7	0.2	1.3	17.6	-26,109	-3.7	0.2	22.5	-1.0	24.7
All	14.7	0.1	0.9	100.0	-550	-4.7	0.0	100.0	-0.7	14.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	1,857	6.4	5,865	149	5,716	2.5	0.5	0.6	0.1
10-20	5,406	18.7	15,581	328	15,253	2.1	3.8	4.4	0.5
20-30	4,690	16.2	24,858	782	24,076	3.2	5.3	6.0	1.1
30-40	2,306	8.0	35,057	1,357	33,700	3.9	3.6	4.1	0.9
40-50	1,727	6.0	45,429	2,330	43,100	5.1	3.5	4.0	1.2
50-75	4,556	15.8	63,354	5,993	57,361	9.5	13.0	13.9	8.1
75-100	3,267	11.3	87,931	10,885	77,046	12.4	13.0	13.4	10.5
100-200	3,631	12.6	137,679	23,406	114,273	17.0	22.5	22.1	25.1
200-500	1,119	3.9	294,573	61,784	232,788	21.0	14.9	13.9	20.4
500-1,000	217	0.8	690,295	153,415	536,880	22.2	6.8	6.2	9.8
More than 1,000	107	0.4	2,745,456	704,617	2,040,840	25.7	13.3	11.6	22.3
All	28,907	100.0	76,779	11,728	65,051	15.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.