### Table T09-0194
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Percentile, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>0.3</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>-2</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>7.4</td>
<td>0.0</td>
<td>0.1</td>
<td>1.7</td>
<td>-56</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>36.7</td>
<td>0.1</td>
<td>0.6</td>
<td>10.6</td>
<td>-415</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>78.6</td>
<td>0.3</td>
<td>2.1</td>
<td>87.6</td>
<td>-3,811</td>
</tr>
<tr>
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<td>19.6</td>
<td>0.1</td>
<td>1.2</td>
<td>100.0</td>
<td>-656</td>
</tr>
</tbody>
</table>

| Addendum               |                      |                                  |                                   |                               |                          |
| 80-90                  | 71.8                 | 0.2                               | 1.6                               | 17.5                          | -1,517                   | -1.2                     | 19.6                     |
| 90-95                  | 85.2                 | 0.4                               | 2.2                               | 16.7                          | -2,940                   | -1.7                     | 21.1                     |
| 95-99                  | 90.7                 | 0.4                               | 3.5                               | 36.0                          | -7,796                   | -2.6                     | 21.6                     |
| Top 1 Percent          | 67.0                 | 1.1                               | 1.4                               | 17.4                          | -14,886                  | -1.0                     | 25.2                     |
| Top 0.1 Percent        | 46.5                 | 0.3                               | 1.0                               | 5.2                           | -44,460                  | -0.7                     | 27.6                     |


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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% $20,986, 40% $40,343, 60% $67,722, 80% $103,623, 90% $148,058, 95% $202,764, 99% $522,842, 99.9% $2,211,666.
(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.
(5) 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.
(6) 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 T09-0194
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Percentile, 2010

#### Detail Table

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units(^1)</th>
<th>Percent Change in After-Tax Income(^1)</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate(^6)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0</td>
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<td>0.3</td>
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<tr>
<td>Second Quintile</td>
<td>0.3</td>
<td>0.0</td>
<td>0</td>
<td>0</td>
<td>-2</td>
<td>0.2</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>7.4</td>
<td>0.0</td>
<td>1.7</td>
<td>0</td>
<td>-56</td>
<td>0.6</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>36.7</td>
<td>0.1</td>
<td>10.6</td>
<td>0</td>
<td>-415</td>
<td>0.5</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>78.6</td>
<td>0.3</td>
<td>2.1</td>
<td>87.6</td>
<td>-3,811</td>
<td>6.7</td>
</tr>
<tr>
<td>All</td>
<td>19.6</td>
<td>0.1</td>
<td>1.2</td>
<td>100.0</td>
<td>-656</td>
<td>100.0</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units(^1)</th>
<th>Percent Change in After-Tax Income(^1)</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>80-90</td>
<td>71.8</td>
<td>0.2</td>
<td>1.6</td>
<td>17.5</td>
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<td>90-95</td>
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<td>2.2</td>
<td>16.7</td>
<td>-2,940</td>
<td>10.6</td>
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<tr>
<td>95-99</td>
<td>90.7</td>
<td>0.4</td>
<td>3.5</td>
<td>36.0</td>
<td>-7,796</td>
<td>15.1</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>67.0</td>
<td>1.1</td>
<td>1.4</td>
<td>17.4</td>
<td>-14,886</td>
<td>21.8</td>
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<tr>
<td>Top 0.1 Percent</td>
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<td>1.0</td>
<td>5.2</td>
<td>-44,460</td>
<td>10.5</td>
</tr>
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</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Percentile, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units(^4)</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income(^2)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
</tr>
<tr>
<td>Lowest Quintile</td>
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<td>45,508</td>
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<td>15.3</td>
</tr>
<tr>
<td>Fourth Quintile</td>
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<td>16.7</td>
<td>85,507</td>
<td>15,672</td>
<td>69,835</td>
<td>18.3</td>
<td>20.2</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>23,114</td>
<td>15.1</td>
<td>238,906</td>
<td>56,530</td>
<td>182,377</td>
<td>23.7</td>
<td>50.9</td>
</tr>
<tr>
<td>All</td>
<td>153,231</td>
<td>100.0</td>
<td>70,800</td>
<td>13,560</td>
<td>57,240</td>
<td>19.2</td>
<td>100.0</td>
</tr>
</tbody>
</table>

#### Addendum

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units(^4)</th>
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<th>Share of Post-Tax Income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
</tr>
<tr>
<td>80-90</td>
<td>11,591</td>
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<td>123,471</td>
<td>25,667</td>
<td>97,804</td>
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<tr>
<td>90-95</td>
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<td>9.2</td>
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<td>71,968</td>
<td>225,852</td>
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<td>6,359,855</td>
<td>1,796,537</td>
<td>4,563,317</td>
<td>28.3</td>
<td>6.9</td>
</tr>
</tbody>
</table>

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Number of AMT Taxpayers (millions). Baseline: 29.9 Proposal: 0.0

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Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010

#### Detail Table

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (%) Under the Proposal</td>
<td>Change (%) Under the Proposal</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.1</td>
<td>0.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>1.3</td>
<td>0.0</td>
<td>0.0</td>
<td>-10</td>
<td>-0.5</td>
<td>0.2</td>
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<tr>
<td>Middle Quintile</td>
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<tr>
<td>Fourth Quintile</td>
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<tr>
<td>Top Quintile</td>
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<tr>
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<td>19.6</td>
<td>0.1</td>
<td>1.2</td>
<td>-656</td>
<td>-4.8</td>
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#### Addendum

<table>
<thead>
<tr>
<th>Percent Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
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</thead>
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<tr>
<td></td>
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</tr>
<tr>
<td>80-90</td>
<td>48.5</td>
<td>0.2</td>
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<tr>
<td>90-95</td>
<td>60.8</td>
<td>0.1</td>
</tr>
<tr>
<td>95-99</td>
<td>76.4</td>
<td>0.6</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>68.1</td>
<td>0.9</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>48.8</td>
<td>0.4</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Percentile Adjusted for Family Size, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>31,830</td>
<td>20.8</td>
<td>11,250</td>
<td>415</td>
<td>11,664</td>
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<td>-0.6</td>
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<td>Second Quintile</td>
<td>31,446</td>
<td>20.5</td>
<td>27,404</td>
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<td>7.9</td>
<td>9.1</td>
<td>3.2</td>
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<td>Middle Quintile</td>
<td>29,288</td>
<td>19.1</td>
<td>48,065</td>
<td>6,951</td>
<td>41,113</td>
<td>14.5</td>
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<td>9.8</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>29,391</td>
<td>19.2</td>
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<td>13,455</td>
<td>61,003</td>
<td>19.2</td>
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<td>20.4</td>
<td>19.0</td>
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<tr>
<td>Top Quintile</td>
<td>30,538</td>
<td>19.9</td>
<td>198,493</td>
<td>46,623</td>
<td>151,870</td>
<td>23.5</td>
<td>55.9</td>
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<td>68.5</td>
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<td>All</td>
<td>153,231</td>
<td>100.0</td>
<td>70,800</td>
<td>15,560</td>
<td>55,240</td>
<td>19.2</td>
<td>100.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

#### Addendum

<table>
<thead>
<tr>
<th>Percent of Total</th>
<th>Percent of Total</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>15.52</td>
<td>10.1</td>
</tr>
<tr>
<td>90-95</td>
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</tr>
<tr>
<td>95-99</td>
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<tr>
<td>Top 0.1 Percent</td>
<td>141</td>
<td>0.1</td>
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</tbody>
</table>


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. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% $14,360, 40% $26,282, 60% $42,360, 80% $64,720, 90% $90,216, 95% $125,349, 99% $320,382, 99.9% $1,352,100.
4. Includes both filing and non-filing units but excludes those that are dependents of other tax units.
5. 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.
6. 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 T09-0194

**Repeal Individual Alternative Minimum Tax (AMT)**

Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010

**Detail Table - Single Tax Units**

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Second Quintile</td>
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<td>0.0</td>
<td>0.0</td>
<td>-1</td>
<td>-0.1</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>0.1</td>
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<td>0.0</td>
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<tr>
<td>All</td>
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<td>-11.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Addendum

| 80-90                  | 4.1      | 0.0               | 0.1     | 4.8     | -62           | -0.4              | 0.2            | 17.8              | -0.1          | 21.9          |
| 90-95                  | 11.6     | 0.0               | 0.3     | 7.5     | -209          | -0.9              | 0.1            | 12.0              | -0.2          | 23.0          |
| 95-99                  | 41.9     | 1.1               | 1.1     | 37.8    | -1,481        | -3.6              | -0.3           | 13.9              | -0.8          | 21.9          |
| Top 1 Percent          | 63.8     | 0.5               | 1.4     | 46.8    | -9,102        | -4.3              | -0.4           | 14.3              | -1.1          | 23.7          |
| Top 0.1 Percent        | 52.8     | 1.1               | 1.0     | 12.5    | -26,786       | -2.5              | -0.1           | 6.6               | -0.7          | 27.1          |

### Baseline Distribution of Income and Federal Taxes

by Cash Income Percentile Adjusted for Family Size, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>16,716</td>
<td>25.1</td>
<td>8,315</td>
<td>337</td>
<td>7,978</td>
<td>4.1</td>
<td>4.9</td>
<td>5.8</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>15,339</td>
<td>23.0</td>
<td>20,852</td>
<td>2,108</td>
<td>18,744</td>
<td>10.1</td>
<td>11.2</td>
<td>12.4</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>12,559</td>
<td>18.9</td>
<td>34,633</td>
<td>5,501</td>
<td>29,132</td>
<td>15.9</td>
<td>15.2</td>
<td>15.8</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>11,060</td>
<td>16.6</td>
<td>53,881</td>
<td>10,509</td>
<td>43,373</td>
<td>19.5</td>
<td>20.9</td>
<td>20.7</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>10,501</td>
<td>15.8</td>
<td>130,745</td>
<td>30,164</td>
<td>100,581</td>
<td>23.1</td>
<td>48.1</td>
<td>45.7</td>
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<tr>
<td>All</td>
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<td>100.0</td>
<td>66,570</td>
<td>8,121</td>
<td>58,449</td>
<td>18.9</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Addendum

| 80-90                 | 5,602     | 8.4                      | 77,279                               | 16,986                            | 60,293                   | 22.0                   | 15.2                     | 14.6                    | 17.6                    |
| 90-95                 | 2,645     | 4.0                      | 105,590                              | 24,447                            | 81,143                   | 23.2                   | 9.8                      | 9.3                     | 12.0                    |
| 95-99                 | 1,877     | 2.8                      | 180,688                              | 41,099                            | 139,589                  | 22.8                   | 11.9                     | 11.3                    | 14.3                    |
| Top 1 Percent         | 378       | 0.6                      | 852,030                              | 211,396                           | 640,634                  | 24.8                   | 11.3                     | 10.5                    | 14.8                    |
| Top 0.1 Percent       | 34        | 0.1                      | 3,807,598                            | 1,056,848                         | 2,750,750                | 27.8                   | 4.6                      | 4.1                     | 6.7                     |


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. Average federal tax (includes individual and corporate income tax, payroll taxes (Social Security and Medicare), and estate tax) as a percentage of average cash income.
<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Total Federal Tax Change</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>-1</td>
<td>0.1</td>
<td>0.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>1.4</td>
<td>0.0</td>
<td>0.0</td>
<td>-9</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>16.5</td>
<td>0.1</td>
<td>0.3</td>
<td>-171</td>
<td>-2.1</td>
<td>0.3</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>44.9</td>
<td>0.2</td>
<td>1.1</td>
<td>-793</td>
<td>-5.1</td>
<td>0.2</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>80.7</td>
<td>0.5</td>
<td>2.1</td>
<td>-3,888</td>
<td>-6.9</td>
<td>-0.6</td>
</tr>
<tr>
<td>All</td>
<td>39.1</td>
<td>0.1</td>
<td>1.6</td>
<td>-1,413</td>
<td>-6.2</td>
<td>0.0</td>
</tr>
<tr>
<td>Addendum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>73.1</td>
<td>0.3</td>
<td>1.6</td>
<td>-1,607</td>
<td>-6.4</td>
<td>0.0</td>
</tr>
<tr>
<td>90-95</td>
<td>87.6</td>
<td>0.1</td>
<td>2.2</td>
<td>-2,913</td>
<td>-7.5</td>
<td>-0.2</td>
</tr>
<tr>
<td>95-99</td>
<td>92.6</td>
<td>0.3</td>
<td>3.4</td>
<td>-7,458</td>
<td>-10.6</td>
<td>-0.9</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>69.5</td>
<td>1.0</td>
<td>1.4</td>
<td>-14,734</td>
<td>-4.1</td>
<td>0.6</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>47.1</td>
<td>0.3</td>
<td>1.0</td>
<td>-42,946</td>
<td>-2.5</td>
<td>0.5</td>
</tr>
</tbody>
</table>

Baseline Distribution of Income and Federal Taxes by Cash Income Percentile Adjusted for Family Size, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Dollars)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>6,775</td>
<td>11.3</td>
<td>14,926</td>
<td>-655</td>
<td>15,581</td>
<td>-4.4</td>
<td>1.5</td>
<td>1.9</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>8,451</td>
<td>14.0</td>
<td>35,863</td>
<td>2,340</td>
<td>33,524</td>
<td>6.5</td>
<td>4.4</td>
<td>5.2</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>11,320</td>
<td>18.8</td>
<td>62,109</td>
<td>8,194</td>
<td>53,915</td>
<td>13.2</td>
<td>10.3</td>
<td>11.2</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>15,128</td>
<td>25.1</td>
<td>90,198</td>
<td>15,488</td>
<td>74,710</td>
<td>17.2</td>
<td>19.9</td>
<td>20.7</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>18,263</td>
<td>30.3</td>
<td>240,302</td>
<td>56,611</td>
<td>183,691</td>
<td>23.6</td>
<td>64.1</td>
<td>61.4</td>
</tr>
<tr>
<td>All</td>
<td>60,204</td>
<td>100.0</td>
<td>113,658</td>
<td>22,891</td>
<td>90,767</td>
<td>20.1</td>
<td>100.0</td>
<td>100.0</td>
</tr>
<tr>
<td>Addendum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>8,793</td>
<td>14.6</td>
<td>123,255</td>
<td>25,064</td>
<td>98,191</td>
<td>20.3</td>
<td>15.8</td>
<td>15.8</td>
</tr>
<tr>
<td>90-95</td>
<td>4,619</td>
<td>7.7</td>
<td>171,822</td>
<td>38,705</td>
<td>133,116</td>
<td>22.5</td>
<td>11.6</td>
<td>11.3</td>
</tr>
<tr>
<td>95-99</td>
<td>3,856</td>
<td>6.4</td>
<td>290,460</td>
<td>70,626</td>
<td>219,833</td>
<td>24.3</td>
<td>16.4</td>
<td>15.5</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>995</td>
<td>1.7</td>
<td>1,397,625</td>
<td>364,056</td>
<td>1,033,569</td>
<td>26.1</td>
<td>20.3</td>
<td>18.8</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>99</td>
<td>0.2</td>
<td>6,085,197</td>
<td>1,707,062</td>
<td>4,378,136</td>
<td>28.1</td>
<td>8.8</td>
<td>7.9</td>
</tr>
</tbody>
</table>

(1) Calendar year. Baseline is current law. Proposal repeals the individual alternative minimum tax effective 01/01/2010.
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(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% $14,360, 40% $26,282, 60% $42,360, 80% $64,720, 90% $90,216, 95% $125,349, 99% $320,382, 99.9% $1,352,100.
(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.
(5) 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.
(6) 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.
## Repeal Individual Alternative Minimum Tax (AMT)

### Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010

**Detailed Table - Head of Household Tax Units**

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes Change (% Points)</th>
<th>Under the Proposal</th>
<th>Average Federal Tax Rate Change (% Points)</th>
<th>Under the Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highest Quintile</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
<td>-0.6</td>
<td>-13.3</td>
<td>0.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>3.1</td>
<td>0.0</td>
<td>0.1</td>
<td>2.9</td>
<td>-22</td>
<td>-1.4</td>
<td>10.7</td>
<td>-0.1</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>21.0</td>
<td>0.0</td>
<td>0.4</td>
<td>15.7</td>
<td>-186</td>
<td>-2.4</td>
<td>32.2</td>
<td>-0.4</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>53.9</td>
<td>0.0</td>
<td>1.1</td>
<td>31.6</td>
<td>-674</td>
<td>-4.7</td>
<td>32.2</td>
<td>-0.9</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>74.9</td>
<td>0.2</td>
<td>1.9</td>
<td>49.8</td>
<td>-2,245</td>
<td>-6.2</td>
<td>38.2</td>
<td>-1.5</td>
</tr>
<tr>
<td>All</td>
<td>14.9</td>
<td>0.0</td>
<td>0.7</td>
<td>100.0</td>
<td>-234</td>
<td>-4.8</td>
<td>100.0</td>
<td>-0.6</td>
</tr>
<tr>
<td>Addendum</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>73.2</td>
<td>0.0</td>
<td>1.5</td>
<td>16.9</td>
<td>-1,164</td>
<td>-5.1</td>
<td>16.1</td>
<td>-1.1</td>
</tr>
<tr>
<td>90-95</td>
<td>75.2</td>
<td>0.3</td>
<td>2.1</td>
<td>9.1</td>
<td>-2,219</td>
<td>-6.9</td>
<td>6.2</td>
<td>-1.6</td>
</tr>
<tr>
<td>95-99</td>
<td>83.7</td>
<td>0.7</td>
<td>2.9</td>
<td>16.2</td>
<td>-5,516</td>
<td>-10.1</td>
<td>7.3</td>
<td>-2.3</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>72.5</td>
<td>0.3</td>
<td>1.5</td>
<td>7.5</td>
<td>-13,160</td>
<td>-4.2</td>
<td>8.6</td>
<td>-1.1</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>51.1</td>
<td>0.1</td>
<td>0.8</td>
<td>1.7</td>
<td>-31,109</td>
<td>-2.1</td>
<td>3.9</td>
<td>-0.6</td>
</tr>
</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes by Cash Income Percentile Adjusted for Family Size, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Dollars)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highest Quintile</td>
<td>8,055</td>
<td>14,269</td>
<td>-1,821</td>
<td>16,090</td>
<td>-12.8</td>
<td>11.9</td>
<td>15.2</td>
<td>-12.6</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7,226</td>
<td>31,520</td>
<td>1,652</td>
<td>29,868</td>
<td>5.2</td>
<td>23.6</td>
<td>25.4</td>
<td>10.3</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>4,714</td>
<td>73,741</td>
<td>14,243</td>
<td>59,498</td>
<td>19.3</td>
<td>20.0</td>
<td>18.3</td>
<td>32.1</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>2,621</td>
<td>154,432</td>
<td>36,350</td>
<td>118,082</td>
<td>23.5</td>
<td>19.8</td>
<td>17.2</td>
<td>38.7</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>25,905</td>
<td>40,468</td>
<td>4,860</td>
<td>35,608</td>
<td>12.0</td>
<td>100.0</td>
<td>100.0</td>
<td>100.0</td>
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<td>Addendum</td>
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<td>101,814</td>
<td>22,997</td>
<td>78,816</td>
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<td>8.6</td>
<td>7.5</td>
<td>16.1</td>
</tr>
<tr>
<td>90-95</td>
<td>259</td>
<td>136,253</td>
<td>32,292</td>
<td>103,961</td>
<td>23.7</td>
<td>3.2</td>
<td>2.8</td>
<td>6.4</td>
</tr>
<tr>
<td>95-99</td>
<td>164</td>
<td>242,819</td>
<td>54,393</td>
<td>188,426</td>
<td>22.4</td>
<td>4.1</td>
<td>3.6</td>
<td>7.7</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>32</td>
<td>1,171,450</td>
<td>313,063</td>
<td>858,387</td>
<td>26.7</td>
<td>3.9</td>
<td>3.2</td>
<td>8.6</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
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<td>5,203,211</td>
<td>1,479,700</td>
<td>3,723,510</td>
<td>28.4</td>
<td>1.6</td>
<td>1.3</td>
<td>3.8</td>
</tr>
</tbody>
</table>


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### Table T09-0194

**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010**

#### Detail Table - Tax Units with Children

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
<td>-0.3</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>3.5</td>
<td>0.0</td>
<td>0.1</td>
<td>-27</td>
<td>-1.4</td>
<td>0.2</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>27.1</td>
<td>0.1</td>
<td>0.5</td>
<td>-276</td>
<td>-2.9</td>
<td>0.6</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>70.4</td>
<td>0.2</td>
<td>1.7</td>
<td>-1,332</td>
<td>-7.2</td>
<td>0.1</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>92.2</td>
<td>0.2</td>
<td>2.8</td>
<td>-5,653</td>
<td>-8.3</td>
<td>-0.6</td>
</tr>
<tr>
<td>All</td>
<td>34.7</td>
<td>0.1</td>
<td>1.7</td>
<td>-1,198</td>
<td>-7.4</td>
<td>0.0</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th></th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>92.1</td>
<td>0.1</td>
<td>2.7</td>
<td>-2,960</td>
<td>-9.1</td>
</tr>
<tr>
<td>90-95</td>
<td>95.8</td>
<td>0.0</td>
<td>3.4</td>
<td>-5,085</td>
<td>-10.5</td>
</tr>
<tr>
<td>95-99</td>
<td>96.0</td>
<td>0.6</td>
<td>4.3</td>
<td>-11,249</td>
<td>-12.4</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>57.8</td>
<td>1.5</td>
<td>12.2</td>
<td>-14,915</td>
<td>-12.2</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>38.2</td>
<td>0.3</td>
<td>0.9</td>
<td>-48,322</td>
<td>-22.7</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Percentile Adjusted for Family Size, 2010

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>10,443</td>
<td>21.3</td>
<td>15,423</td>
<td>-2,355</td>
<td>17,777</td>
<td>-15.3</td>
<td>3.8</td>
<td>5.5</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>10,511</td>
<td>21.5</td>
<td>36,450</td>
<td>1,892</td>
<td>34,559</td>
<td>5.2</td>
<td>9.1</td>
<td>10.7</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>10,705</td>
<td>21.8</td>
<td>64,053</td>
<td>9,459</td>
<td>54,594</td>
<td>14.8</td>
<td>16.3</td>
<td>17.2</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>9,689</td>
<td>19.8</td>
<td>97,306</td>
<td>78,826</td>
<td>8,480</td>
<td>19.0</td>
<td>22.5</td>
<td>22.6</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>7,527</td>
<td>15.4</td>
<td>270,797</td>
<td>68,504</td>
<td>202,293</td>
<td>25.3</td>
<td>48.5</td>
<td>44.7</td>
</tr>
<tr>
<td>All</td>
<td>49,010</td>
<td>100.0</td>
<td>85,705</td>
<td>69,542</td>
<td>16,163</td>
<td>18.9</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

**Addendum**

|                  | Number    | Percent of Total         |                                     |                                    |                         |                         |                        |                        |
| 80-90            | 3,798     | 7.8                      | 143,251                             | 32,494                             | 110,757                 | 22.7                    | 13.0                   | 12.3                   |
| 90-95            | 1,938     | 4.0                      | 199,087                             | 48,340                             | 150,747                 | 24.3                    | 9.2                    | 8.6                    |
| 95-99            | 1,431     | 2.9                      | 351,828                             | 261,075                            | 90,753                  | 25.8                    | 12.0                   | 11.0                   |
| Top 1 Percent    | 359       | 0.7                      | 1,685,391                           | 469,952                            | 1,215,438               | 27.9                    | 14.4                   | 12.8                   |
| Top 0.1 Percent  | 35        | 0.1                      | 7,514,841                           | 2,208,581                          | 5,306,259               | 29.4                    | 6.4                    | 5.5                    |


(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](http://www.taxpolicycenter.org/TaxModel/income.cfm).

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% $14,360, 40% $26,282, 60% $42,360, 80% $64,720, 90% $90,216, 95% $125,349, 99% $320,382, 99.9% $1,352,100.

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

(5) 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.

(6) 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 T09-0194

**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010**

**Detail Table - Elderly Tax Units**

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0</td>
<td>0.0</td>
<td>0.3</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0</td>
<td>0.1</td>
<td>1.5</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>1.5</td>
<td>0.0</td>
<td>0</td>
<td>0</td>
<td>-11</td>
<td>1.8</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>11.2</td>
<td>0.0</td>
<td>0.1</td>
<td>3.0</td>
<td>39.6</td>
<td>23.1</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>50.4</td>
<td>0.3</td>
<td>1.3</td>
<td>96.6</td>
<td>-2,154</td>
<td>-1.6</td>
</tr>
<tr>
<td>All</td>
<td>14.7</td>
<td>0.1</td>
<td>0.9</td>
<td>0.0</td>
<td>-550</td>
<td>0.0</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th></th>
<th>Percent of Total</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>38.4</td>
<td>0.4</td>
<td>0.6</td>
<td>9.6</td>
<td>-146</td>
<td>-3.4</td>
</tr>
<tr>
<td>90-95</td>
<td>48.8</td>
<td>0.2</td>
<td>0.8</td>
<td>9.4</td>
<td>-876</td>
<td>-3.7</td>
</tr>
<tr>
<td>95-99</td>
<td>67.7</td>
<td>0.3</td>
<td>1.9</td>
<td>37.4</td>
<td>-3,440</td>
<td>-7.3</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>76.3</td>
<td>0.2</td>
<td>1.7</td>
<td>40.3</td>
<td>-14,252</td>
<td>-5.3</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>63.9</td>
<td>0.3</td>
<td>1.2</td>
<td>11.5</td>
<td>-42,295</td>
<td>-13.5</td>
</tr>
</tbody>
</table>


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 [link](http://www.taxpolicycenter.org/TaxModel/income.cfm).

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