

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

**Table T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.0	0.0	0.0	0.0	0	0.0	5.4
<b>10-20</b>	0.0	0.0	0.0	0.0	0	0.0	5.3
<b>20-30</b>	0.0	0.0	0.0	0.0	0	0.0	10.8
<b>30-40</b>	1.1	0.0	0.0	0.2	-5	0.0	15.0
<b>40-50</b>	4.5	0.0	0.1	1.2	-35	-0.1	17.4
<b>50-75</b>	12.5	0.0	0.2	7.4	-123	-0.2	19.4
<b>75-100</b>	29.6	0.0	0.6	16.7	-433	-0.5	21.3
<b>100-200</b>	38.5	0.0	0.7	40.7	-741	-0.5	24.1
<b>200-500</b>	60.3	0.0	1.0	32.1	-2,034	-0.7	26.6
<b>500-1,000</b>	22.1	0.3	0.1	1.4	-490	-0.1	28.4
<b>More than 1,000</b>	14.5	0.4	0.0	0.3	-222	0.0	33.8
<b>All</b>	12.5	0.0	0.4	100.0	-239	-0.3	23.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 19.7

Proposal: 1.2

(1) Calendar year. Baseline is current law. Proposal extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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 T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.2	0.0	5.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	5.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	10.8
30-40	1.1	0.0	0.0	0.2	-5	-0.1	0.0	3.1	0.0	15.0
40-50	4.5	0.0	0.1	1.2	-35	-0.4	0.0	3.8	-0.1	17.4
50-75	12.5	0.0	0.2	7.4	-123	-1.0	0.0	10.2	-0.2	19.4
75-100	29.6	0.0	0.6	16.7	-433	-2.2	-0.1	10.0	-0.5	21.3
100-200	38.5	0.0	0.7	40.7	-741	-2.1	-0.2	25.3	-0.5	24.1
200-500	60.3	0.0	1.0	32.1	-2,034	-2.5	-0.2	16.8	-0.7	26.6
500-1,000	22.1	0.3	0.1	1.4	-490	-0.2	0.1	7.6	-0.1	28.4
More than 1,000	14.5	0.4	0.0	0.3	-222	0.0	0.3	20.1	0.0	33.8
All	12.5	0.0	0.4	100.0	-239	-1.3	0.0	100.0	-0.3	23.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	16,958	10.8	5,723	309	5,414	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	827	14,706	5.3	3.2	3.9	0.7
20-30	21,133	13.4	25,808	2,782	23,026	10.8	4.6	5.3	2.1
30-40	16,074	10.2	36,190	5,420	30,770	15.0	4.9	5.4	3.1
40-50	12,909	8.2	46,615	8,151	38,464	17.5	5.0	5.4	3.7
50-75	22,702	14.4	64,099	12,584	51,516	19.6	12.1	12.8	10.2
75-100	14,431	9.2	90,195	19,596	70,599	21.7	10.9	11.1	10.1
100-200	20,606	13.1	141,257	34,801	106,456	24.6	24.3	23.9	25.5
200-500	5,930	3.8	296,062	80,879	215,183	27.3	14.7	13.9	17.0
500-1,000	1,048	0.7	704,969	200,825	504,145	28.5	6.2	5.8	7.5
More than 1,000	531	0.3	3,114,004	1,053,850	2,060,154	33.8	13.8	11.9	19.9
All	157,348	100.0	76,169	17,891	58,277	23.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 19.7

Proposal: 1.2

(1) Calendar year. Baseline is current law. Proposal extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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 T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.9	0.0	8.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	9.1
20-30	0.0	0.0	0.0	0.1	0	0.0	0.0	6.1	0.0	14.6
30-40	0.1	0.0	0.0	0.0	0	0.0	0.0	7.3	0.0	18.6
40-50	0.5	0.0	0.0	0.7	-2	0.0	0.0	8.4	0.0	20.7
50-75	2.1	0.0	0.1	13.3	-24	-0.2	0.0	18.4	0.0	23.1
75-100	4.1	0.0	0.1	14.3	-64	-0.3	0.0	11.9	-0.1	25.7
100-200	9.6	0.0	0.2	36.6	-174	-0.5	0.0	18.0	-0.1	26.9
200-500	30.3	0.0	0.3	32.8	-669	-0.8	-0.1	9.8	-0.2	28.8
500-1,000	17.6	0.0	0.0	1.7	-203	-0.1	0.0	4.4	0.0	31.6
More than 1,000	13.9	0.0	0.0	0.6	-123	0.0	0.0	11.8	0.0	36.7
All	1.4	0.0	0.1	100.0	-23	-0.2	0.0	100.0	-0.1	22.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	12,161	17.6	5,710	484	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,400	13,984	9.1	7.6	8.9	3.0
20-30	11,204	16.3	25,667	3,748	21,919	14.6	9.5	10.5	6.0
30-40	7,555	11.0	36,120	6,727	29,392	18.6	9.0	9.5	7.3
40-50	6,018	8.7	46,555	9,624	36,931	20.7	9.3	9.5	8.3
50-75	8,766	12.7	63,234	14,621	48,614	23.1	18.3	18.3	18.4
75-100	3,599	5.2	89,193	22,961	66,232	25.7	10.6	10.2	11.9
100-200	3,384	4.9	137,406	37,156	100,250	27.0	15.4	14.6	18.1
200-500	787	1.1	300,163	87,116	213,047	29.0	7.8	7.2	9.9
500-1,000	138	0.2	697,814	220,977	476,836	31.7	3.2	2.8	4.4
More than 1,000	75	0.1	2,972,435	1,090,827	1,881,608	36.7	7.3	6.0	11.7
All	68,932	100.0	43,878	10,087	33,791	23.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law. Proposal extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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 T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.0	0.0	5.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	7.0
30-40	0.1	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	10.3
40-50	1.6	0.0	0.0	0.1	-5	-0.1	0.0	1.3	0.0	12.9
50-75	9.3	0.0	0.1	2.4	-75	-0.7	0.1	5.6	-0.1	16.3
75-100	33.6	0.0	0.7	15.1	-506	-2.8	-0.1	8.6	-0.6	19.3
100-200	43.0	0.0	0.8	44.2	-836	-2.4	-0.2	29.1	-0.6	23.5
200-500	64.7	0.0	1.1	36.3	-2,253	-2.8	-0.3	20.6	-0.8	26.3
500-1,000	23.0	0.0	0.1	1.6	-557	-0.3	0.1	9.3	-0.1	27.9
More than 1,000	14.7	0.0	0.0	0.4	-256	0.0	0.4	23.9	0.0	33.3
All	23.6	0.0	0.5	100.0	-500	-1.6	0.0	100.0	-0.4	24.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,172	3.5	4,766	251	4,516	5.3	0.1	0.2	0.0
10-20	4,097	6.7	16,031	551	15,480	3.4	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,817	24,142	7.0	1.6	2.0	0.5
30-40	4,391	7.2	36,302	3,720	32,582	10.3	2.1	2.5	0.9
40-50	4,095	6.7	46,760	6,020	40,740	12.9	2.5	2.9	1.3
50-75	9,883	16.1	65,241	10,676	54,566	16.4	8.3	9.2	5.6
75-100	9,149	14.9	90,792	18,065	72,727	19.9	10.7	11.4	8.7
100-200	16,193	26.4	142,545	34,365	108,180	24.1	29.9	30.0	29.3
200-500	4,941	8.1	295,420	79,949	215,471	27.1	18.9	18.3	20.8
500-1,000	876	1.4	706,519	197,906	508,613	28.0	8.0	7.6	9.1
More than 1,000	435	0.7	3,075,014	1,025,293	2,049,720	33.3	17.3	15.3	23.5
All	61,357	100.0	126,020	30,917	95,103	24.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law. Proposal extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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 T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-0.8	0.0	-7.7
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-2.3	0.0	-4.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	3.9	0.0	5.1
30-40	3.5	0.0	0.0	1.0	-13	-0.3	0.3	10.6	0.0	12.6
40-50	17.1	0.0	0.3	7.0	-132	-1.7	0.1	11.6	-0.3	16.5
50-75	43.1	0.0	0.9	35.0	-450	-3.6	-0.2	26.5	-0.7	19.1
75-100	68.5	0.0	1.4	28.2	-929	-4.6	-0.3	16.6	-1.0	21.7
100-200	64.1	0.0	1.1	21.6	-1,127	-3.4	-0.1	17.4	-0.9	24.1
200-500	74.1	0.0	1.0	7.0	-2,132	-2.8	0.0	6.9	-0.7	25.2
500-1,000	18.2	0.0	0.0	0.1	-167	-0.1	0.1	2.7	0.0	26.7
More than 1,000	16.3	0.0	0.0	0.0	-184	0.0	0.2	6.8	0.0	34.2
All	15.1	0.0	0.5	100.0	-186	-2.8	0.0	100.0	-0.5	15.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,483	10.1	6,647	-514	7,161	-7.7	1.6	2.1	-0.8
10-20	5,029	20.5	15,579	-740	16,319	-4.8	7.6	9.6	-2.2
20-30	4,757	19.4	25,971	1,333	24,639	5.1	12.1	13.7	3.8
30-40	3,767	15.4	36,157	4,575	31,582	12.7	13.3	13.9	10.4
40-50	2,449	10.0	46,569	7,793	38,776	16.7	11.1	11.1	11.5
50-75	3,559	14.5	63,082	12,486	50,597	19.8	21.9	21.0	26.7
75-100	1,389	5.7	89,214	20,322	68,891	22.8	12.1	11.2	17.0
100-200	877	3.6	132,993	33,225	99,769	25.0	11.4	10.2	17.5
200-500	150	0.6	294,130	76,181	217,949	25.9	4.3	3.8	6.9
500-1,000	24	0.1	686,382	183,376	503,006	26.7	1.6	1.4	2.6
More than 1,000	11	0.0	2,985,055	1,020,251	1,964,805	34.2	3.2	2.5	6.6
All	24,547	100.0	41,760	6,781	34,979	16.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law. Proposal extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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 T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-0.2	0.0	-11.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-8.2
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.3
30-40	3.4	0.0	0.0	0.2	-14	-0.3	0.0	1.9	0.0	11.6
40-50	13.8	0.0	0.3	1.4	-107	-1.4	0.0	2.6	-0.2	15.8
50-75	32.0	0.0	0.6	7.9	-316	-2.6	0.0	8.1	-0.5	18.3
75-100	64.3	0.0	1.4	19.0	-962	-5.0	-0.2	10.0	-1.1	20.4
100-200	71.2	0.0	1.3	43.8	-1,391	-4.0	-0.4	28.9	-1.0	23.7
200-500	78.2	0.0	1.4	27.0	-2,902	-3.6	-0.2	19.9	-1.0	26.7
500-1,000	19.8	0.2	0.1	0.7	-455	-0.2	0.2	8.5	-0.1	29.7
More than 1,000	10.8	0.2	0.0	0.1	-117	0.0	0.5	20.5	0.0	34.7
All	32.0	0.0	0.8	100.0	-603	-2.7	0.0	100.0	-0.6	23.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,968	6.0	6,252	-706	6,958	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,288	17,057	-8.2	1.9	2.7	-0.7
20-30	5,683	11.6	25,918	848	25,070	3.3	3.1	4.0	0.4
30-40	4,891	10.0	36,161	4,202	31,960	11.6	3.8	4.4	1.8
40-50	3,849	7.8	46,701	7,461	39,239	16.0	3.8	4.2	2.6
50-75	7,425	15.1	64,368	12,087	52,281	18.8	10.2	10.9	8.1
75-100	5,841	11.9	90,740	19,435	71,305	21.4	11.3	11.7	10.2
100-200	9,319	19.0	142,137	35,024	107,114	24.6	28.2	27.9	29.3
200-500	2,750	5.6	293,742	81,360	212,382	27.7	17.2	16.3	20.1
500-1,000	441	0.9	705,334	209,638	495,696	29.7	6.6	6.1	8.3
More than 1,000	206	0.4	3,105,769	1,078,033	2,027,736	34.7	13.7	11.7	19.9
All	49,155	100.0	95,419	22,663	72,756	23.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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 T10-0189**  
**Extend AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.1	0.0	3.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	5.1
30-40	0.1	0.0	0.0	0.1	0	0.0	0.0	1.6	0.0	6.8
40-50	0.2	0.0	0.0	0.1	-1	0.0	0.0	1.9	0.0	8.3
50-75	1.3	0.0	0.0	2.1	-11	-0.1	0.0	7.3	0.0	11.9
75-100	4.4	0.0	0.1	5.5	-50	-0.4	0.0	7.6	-0.1	15.6
100-200	9.4	0.0	0.2	22.3	-171	-0.6	0.0	19.3	-0.1	21.1
200-500	41.7	0.1	0.6	60.1	-1,222	-1.5	-0.2	19.2	-0.4	25.9
500-1,000	31.3	0.2	0.2	8.0	-748	-0.4	0.0	10.5	-0.1	27.8
More than 1,000	21.0	0.6	0.0	1.8	-318	0.0	0.1	30.4	0.0	34.3
All	3.4	0.0	0.1	100.0	-75	-0.5	0.0	100.0	-0.1	20.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,305	7.6	6,366	201	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	432	15,222	2.8	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,313	24,247	5.1	5.6	6.7	1.4
30-40	2,999	9.8	36,054	2,440	33,614	6.8	4.7	5.5	1.6
40-50	2,259	7.4	46,537	3,881	42,656	8.3	4.5	5.2	1.9
50-75	4,405	14.4	64,489	7,709	56,780	12.0	12.3	13.5	7.3
75-100	2,504	8.2	89,136	13,994	75,141	15.7	9.7	10.2	7.6
100-200	2,986	9.8	141,589	30,080	111,509	21.2	18.3	18.0	19.3
200-500	1,128	3.7	304,121	80,059	224,062	26.3	14.8	13.7	19.4
500-1,000	245	0.8	709,954	198,145	511,809	27.9	7.5	6.8	10.5
More than 1,000	132	0.4	3,095,895	1,062,757	2,033,137	34.3	17.7	14.5	30.2
All	30,543	100.0	75,737	15,205	60,532	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 extends the 2009 AMT exemption and indexes the exemption, AMT tax bracket threshold, and AMT exemption phaseout threshold for inflation; and allows personal non-refundable credits regardless of tentative AMT.

(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.