

**Table T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <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
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	2.3
10-20	0.2	-155	0.0	0	0.0	0.0	0	0.0	1.9
20-30	1.9	-280	0.0	0	0.0	0.1	-5	0.0	7.1
30-40	4.0	-268	0.0	0	0.0	0.2	-11	0.0	11.4
40-50	6.4	-455	0.0	0	0.1	0.5	-29	-0.1	14.1
50-75	15.4	-839	0.0	0	0.3	3.0	-129	-0.2	16.6
75-100	45.4	-1,240	0.0	0	0.8	8.9	-563	-0.7	18.5
100-200	81.4	-2,897	0.0	0	2.1	50.2	-2,358	-1.6	21.3
200-500	91.3	-5,856	0.0	0	2.4	35.3	-5,345	-1.8	23.9
500-1,000	38.0	-3,502	0.0	0	0.3	1.5	-1,332	-0.2	24.9
More than 1,000	11.7	-4,434	0.0	0	0.0	0.3	-520	0.0	28.9
All	19.6	-2,712	0.0	0	1.0	100.0	-532	-0.8	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 31.2

Proposal: 4.7

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credits against AMT liability.

(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 T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 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	2.3
10-20	0.2	0.0	0.0	0.0	0	-0.1	0.0	0.4	0.0	1.9
20-30	1.9	0.0	0.0	0.1	-5	-0.3	0.1	1.6	0.0	7.1
30-40	4.0	0.0	0.0	0.2	-11	-0.3	0.1	3.1	0.0	11.4
40-50	6.4	0.0	0.1	0.5	-29	-0.5	0.1	3.9	-0.1	14.1
50-75	15.4	0.0	0.3	3.0	-129	-1.2	0.2	9.3	-0.2	16.6
75-100	45.4	0.0	0.8	8.9	-563	-3.4	0.0	9.8	-0.7	18.5
100-200	81.4	0.0	2.1	50.2	-2,358	-7.1	-0.9	25.3	-1.6	21.3
200-500	91.3	0.0	2.4	35.3	-5,345	-6.9	-0.6	18.4	-1.8	23.9
500-1,000	38.0	0.0	0.3	1.5	-1,332	-0.8	0.2	7.7	-0.2	24.9
More than 1,000	11.7	0.0	0.0	0.3	-520	-0.1	0.7	20.3	0.0	28.9
All	19.6	0.0	1.0	100.0	-532	-3.7	0.0	100.0	-0.8	19.7

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	23,654	14.3	6,045	1.2	141	0.1	5,904	1.5	2.3
10-20	28,341	17.2	15,232	3.7	295	0.4	14,937	4.6	1.9
20-30	20,820	12.6	25,240	4.6	1,792	1.6	23,448	5.3	7.1
30-40	17,491	10.6	35,253	5.3	4,038	3.0	31,216	5.9	11.5
40-50	13,844	8.4	45,338	5.4	6,430	3.8	38,909	5.9	14.2
50-75	20,187	12.2	63,169	11.0	10,643	9.1	52,526	11.5	16.9
75-100	13,838	8.4	87,271	10.5	16,715	9.8	70,555	10.6	19.2
100-200	18,707	11.3	143,999	23.3	33,086	26.2	110,914	22.6	23.0
200-500	5,808	3.5	301,476	15.2	77,509	19.0	223,968	14.2	25.7
500-1,000	1,003	0.6	700,511	6.1	175,671	7.5	524,840	5.7	25.1
More than 1,000	503	0.3	3,175,826	13.8	919,516	19.6	2,256,310	12.4	29.0
All	165,201	100.0	69,939	14,315	55,625	20.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)

Number of AMT Taxpayers (millions). Baseline: 31.2

Proposal: 4.

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credit against AMT liability.

(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 T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 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	1.2	0.0	5.9
10-20	0.1	0.0	0.0	0.1	0	0.0	0.0	3.1	0.0	5.7
20-30	0.3	0.0	0.0	0.1	0	0.0	0.0	6.3	0.0	11.2
30-40	*	0.0	0.0	0.0	0	0.0	0.1	8.9	0.0	15.0
40-50	0.2	0.0	0.0	0.0	0	0.0	0.1	9.3	0.0	18.8
50-75	2.9	0.0	0.1	7.3	-36	-0.3	0.1	17.4	-0.1	20.9
75-100	7.6	0.0	0.2	10.1	-116	-0.6	0.0	11.3	-0.1	23.0
100-200	35.7	0.0	0.6	48.7	-661	-2.0	-0.2	15.8	-0.5	23.4
200-500	61.3	0.0	0.7	32.1	-1,618	-2.1	-0.1	10.1	-0.5	25.2
500-1,000	14.3	0.0	0.1	1.3	-332	-0.2	0.0	4.3	-0.1	25.3
More than 1,000	5.4	0.0	0.0	0.2	-127	0.0	0.1	12.3	0.0	32.1
All	2.4	0.0	0.2	100.0	-45	-0.7	0.0	100.0	-0.1	18.7

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	18,677	23.2	5,934	3.8	350	1.2	5,584	4.4	5.9
10-20	19,704	24.4	15,064	10.1	856	3.1	14,208	11.8	5.7
20-30	12,248	15.2	25,068	10.5	2,813	6.2	22,255	11.5	11.2
30-40	9,316	11.6	35,203	11.2	5,262	8.9	29,941	11.7	15.0
40-50	6,007	7.5	45,161	9.3	8,472	9.2	36,689	9.3	18.8
50-75	7,366	9.1	62,176	15.6	13,002	17.3	49,174	15.2	20.9
75-100	3,136	3.9	86,024	9.2	19,908	11.3	66,116	8.7	23.1
100-200	2,656	3.3	139,722	12.7	33,300	16.0	106,422	11.9	23.8
200-500	714	0.9	307,687	7.5	79,036	10.2	228,650	6.9	25.7
500-1,000	138	0.2	678,159	3.2	172,089	4.3	506,070	2.9	25.4
More than 1,000	67	0.1	3,141,069	7.2	1,009,498	12.2	2,131,571	6.0	32.1
All	80,620	100.0	36,344	6,853	29,491	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credits against AMT liability.

(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 T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**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 2011 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	-2.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-2.2
20-30	1.2	0.0	0.0	0.0	-2	-0.4	0.0	0.1	0.0	1.8
30-40	6.2	0.0	0.1	0.1	-24	-1.1	0.0	0.5	-0.1	6.1
40-50	6.3	0.0	0.0	0.1	-12	-0.3	0.1	1.2	0.0	8.6
50-75	13.3	0.0	0.1	0.9	-72	-0.8	0.2	5.3	-0.1	13.4
75-100	52.2	0.0	0.8	7.2	-597	-3.9	0.1	8.8	-0.7	16.9
100-200	88.9	0.0	2.4	52.1	-2,654	-8.0	-1.1	29.4	-1.8	21.0
200-500	95.8	0.0	2.7	37.7	-5,972	-7.7	-0.7	22.2	-2.0	23.7
500-1,000	42.8	0.0	0.3	1.6	-1,538	-0.9	0.4	9.2	-0.2	24.8
More than 1,000	12.9	0.0	0.0	0.3	-596	-0.1	1.1	23.2	0.0	28.4
All	44.5	0.0	1.3	100.0	-1,362	-4.7	0.0	100.0	-1.0	21.0

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,412	2.5	5,472	0.1	-129	0.0	5,601	0.1	-2.4
10-20	2,711	4.7	15,812	0.6	-347	-0.1	16,159	0.8	-2.2
20-30	3,358	5.9	25,426	1.1	449	0.1	24,977	1.4	1.8
30-40	3,936	6.9	35,482	1.9	2,181	0.5	33,301	2.2	6.2
40-50	4,904	8.6	45,674	3.0	3,929	1.2	41,745	3.5	8.6
50-75	9,775	17.1	64,093	8.3	8,663	5.1	55,431	9.3	13.5
75-100	9,326	16.3	87,934	10.9	15,416	8.7	72,519	11.6	17.5
100-200	15,280	26.7	145,189	29.5	33,067	30.5	112,122	29.3	22.8
200-500	4,920	8.6	300,780	19.7	77,364	23.0	223,417	18.8	25.7
500-1,000	831	1.5	704,723	7.8	176,460	8.8	528,264	7.5	25.0
More than 1,000	416	0.7	3,104,064	17.2	881,921	22.1	2,222,143	15.8	28.4
All	57,183	100.0	131,340	28,988	102,352	22.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credits against AMT liability.

(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 T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**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 2011 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	-0.1	-3.1	0.0	-13.4
10-20	0.6	0.0	0.0	0.1	-1	0.1	-0.4	-8.1	0.0	-9.4
20-30	6.3	0.0	0.1	2.0	-20	37.7	-0.1	-0.3	-0.1	-0.3
30-40	10.2	0.0	0.1	1.5	-19	-0.7	0.4	9.8	-0.1	7.5
40-50	12.0	0.0	0.2	3.1	-59	-1.0	0.5	15.1	-0.1	13.3
50-75	47.1	0.0	0.9	23.9	-438	-4.0	0.1	26.8	-0.7	16.7
75-100	85.0	0.0	1.9	31.9	-1,316	-7.3	-0.6	19.0	-1.5	19.4
100-200	89.5	0.0	2.1	29.5	-2,197	-6.9	-0.5	18.9	-1.6	22.2
200-500	85.8	0.0	1.3	7.9	-2,883	-3.9	0.1	9.1	-1.0	24.1
500-1,000	19.4	0.0	0.1	0.2	-353	-0.2	0.2	3.8	-0.1	24.1
More than 1,000	6.3	0.0	0.0	0.0	-144	0.0	0.4	9.0	0.0	29.3
All	15.9	0.0	0.6	100.0	-193	-4.5	0.0	100.0	-0.5	11.1

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,397	13.7	6,878	2.6	-922	-2.9	7,800	3.3	-13.4
10-20	5,620	22.6	15,507	9.5	-1,461	-7.7	16,968	11.8	-9.4
20-30	4,820	19.4	25,513	13.4	-52	-0.2	25,565	15.2	-0.2
30-40	3,780	15.2	35,084	14.5	2,662	9.4	32,422	15.1	7.6
40-50	2,556	10.3	45,194	12.6	6,059	14.5	39,135	12.4	13.4
50-75	2,617	10.5	62,439	17.8	10,866	26.7	51,574	16.7	17.4
75-100	1,162	4.7	85,840	10.9	17,935	19.5	67,905	9.7	20.9
100-200	643	2.6	134,826	9.5	32,056	19.3	102,770	8.2	23.8
200-500	131	0.5	294,742	4.2	73,960	9.1	220,781	3.6	25.1
500-1,000	24	0.1	678,200	1.8	163,809	3.6	514,391	1.5	24.2
More than 1,000	10	0.0	3,014,509	3.4	883,737	8.6	2,130,772	2.7	29.3
All	24,826	100.0	36,919	4,297	32,622	11.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credits against AMT liability.

(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 T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 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	-0.5	0.0	-19.0
10-20	0.7	0.0	0.0	0.0	-1	0.0	-0.1	-1.6	0.0	-15.1
20-30	6.1	0.0	0.1	0.2	-17	1.9	-0.1	-0.6	-0.1	-3.7
30-40	12.7	0.0	0.1	0.3	-35	-1.9	0.0	1.1	-0.1	5.3
40-50	15.7	0.0	0.2	0.5	-70	-1.4	0.1	2.3	-0.2	10.7
50-75	35.4	0.0	0.5	3.4	-285	-2.9	0.2	7.3	-0.5	15.1
75-100	67.1	0.0	1.4	9.6	-958	-5.8	0.0	9.7	-1.1	17.7
100-200	94.7	0.0	3.1	52.6	-3,430	-10.0	-1.4	29.7	-2.4	21.4
200-500	97.5	0.0	3.0	32.2	-6,531	-8.1	-0.6	22.7	-2.2	24.6
500-1,000	38.6	0.0	0.3	1.0	-1,309	-0.7	0.5	9.1	-0.2	26.2
More than 1,000	6.9	0.0	0.0	0.1	-250	0.0	1.2	20.9	0.0	29.6
All	37.9	0.0	1.5	100.0	-1,124	-5.9	0.0	100.0	-1.2	19.6

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,846	7.9	6,428	0.6	-1,218	-0.5	7,646	0.8	-19.0
10-20	5,948	12.2	15,742	2.1	-2,368	-1.5	18,110	3.0	-15.0
20-30	5,713	11.7	25,506	3.3	-921	-0.6	26,427	4.3	-3.6
30-40	5,081	10.4	35,137	4.0	1,883	1.0	33,254	4.8	5.4
40-50	4,169	8.6	45,275	4.2	4,934	2.2	40,341	4.7	10.9
50-75	6,587	13.5	63,896	9.4	9,948	7.0	53,948	10.0	15.6
75-100	5,463	11.2	87,562	10.7	16,461	9.7	71,101	11.0	18.8
100-200	8,400	17.3	145,248	27.2	34,447	31.1	110,801	26.2	23.7
200-500	2,702	5.6	300,076	18.1	80,212	23.3	219,864	16.8	26.7
500-1,000	430	0.9	708,894	6.8	187,039	8.6	521,855	6.3	26.4
More than 1,000	199	0.4	3,113,066	13.8	921,503	19.7	2,191,564	12.3	29.6
All	48,707	100.0	91,956	19,134	72,822	20.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)

\* Less than 0.05

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 would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credit against AMT liability.

(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 T11-0143**  
**Extend and Index 2011 AMT Patch**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 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	0.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	0.8
20-30	*	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	2.4
30-40	*	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	4.6
40-50	0.7	0.0	0.0	0.1	-4	-0.2	0.1	1.9	0.0	5.6
50-75	3.1	0.0	0.0	0.9	-21	-0.4	0.2	7.1	0.0	9.5
75-100	33.7	0.0	0.4	8.0	-298	-2.6	0.0	8.5	-0.3	12.9
100-200	67.5	0.0	1.2	44.2	-1,364	-5.3	-0.6	22.1	-1.0	16.9
200-500	82.8	0.0	1.7	42.5	-4,003	-5.7	-0.6	19.7	-1.3	21.6
500-1,000	46.7	0.0	0.3	3.5	-1,675	-1.1	0.2	9.2	-0.2	23.1
More than 1,000	14.3	0.0	0.0	0.8	-682	-0.1	0.8	28.8	0.0	29.3
All	13.0	0.0	0.5	100.0	-306	-2.7	0.0	100.0	-0.4	15.7

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,154	8.7	6,651	0.8	51	0.0	6,600	1.0	0.8
10-20	8,698	24.0	14,806	5.1	120	0.3	14,686	6.1	0.8
20-30	4,924	13.6	24,706	4.9	600	0.7	24,106	5.6	2.4
30-40	3,727	10.3	35,197	5.2	1,619	1.5	33,578	5.9	4.6
40-50	2,930	8.1	45,938	5.4	2,577	1.9	43,361	6.0	5.6
50-75	4,733	13.0	62,567	11.8	5,954	7.0	56,613	12.7	9.5
75-100	2,996	8.3	87,118	10.4	11,489	8.5	75,629	10.8	13.2
100-200	3,598	9.9	142,540	20.4	25,513	22.7	117,028	20.0	17.9
200-500	1,179	3.3	304,739	14.3	69,874	20.3	234,865	13.2	22.9
500-1,000	229	0.6	685,254	6.3	160,044	9.1	525,210	5.7	23.4
More than 1,000	122	0.3	3,174,793	15.5	929,493	28.1	2,245,300	13.0	29.3
All	36,319	100.0	69,121	11,151	57,970	16.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1)

\* Less than 0.05

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 would extend the 2011 AMT patch which indexes the AMT exemption threshold for inflation after 2011 and allows non-refundable personal credit against AMT liability.

(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.