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**Table T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	-1.3
<b>10-20</b>	0.0	0.0	0.0	0.0	0	0.0	1.3
<b>20-30</b>	0.0	0.0	0.0	0.0	0	0.0	6.7
<b>30-40</b>	0.4	0.0	0.0	0.0	-2	0.0	11.3
<b>40-50</b>	2.6	0.0	0.1	0.2	-18	0.0	13.8
<b>50-75</b>	11.2	0.0	0.2	1.8	-89	-0.1	16.1
<b>75-100</b>	37.1	0.2	0.6	5.6	-404	-0.5	18.0
<b>100-200</b>	75.0	0.2	1.8	35.1	-1,981	-1.4	20.8
<b>200-500</b>	91.6	0.4	3.5	39.1	-7,675	-2.6	22.4
<b>500-1,000</b>	73.7	1.7	2.0	9.2	-10,536	-1.5	22.6
<b>More than 1,000</b>	48.1	0.6	1.0	8.9	-22,191	-0.7	26.1
<b>All</b>	17.9	0.1	1.2	100.0	-674	-1.0	18.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 27.4

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 T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	0.2	0.0	-0.1	0.0	-1.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	1.7	0.0	6.7
30-40	0.4	0.0	0.0	0.0	-2	-0.1	0.2	3.2	0.0	11.3
40-50	2.6	0.0	0.1	0.2	-18	-0.3	0.2	3.9	0.0	13.8
50-75	11.2	0.0	0.2	1.8	-89	-0.9	0.4	10.4	-0.1	16.1
75-100	37.1	0.2	0.6	5.6	-404	-2.5	0.3	11.5	-0.5	18.0
100-200	75.0	0.2	1.8	35.1	-1,981	-6.3	-0.4	27.4	-1.4	20.8
200-500	91.6	0.4	3.5	39.1	-7,675	-10.4	-1.1	17.6	-2.6	22.4
500-1,000	73.7	1.7	2.0	9.2	-10,536	-6.3	-0.1	7.3	-1.5	22.6
More than 1,000	48.1	0.6	1.0	8.9	-22,191	-2.7	0.4	16.7	-0.7	26.1
All	17.9	0.1	1.2	100.0	-674	-5.0	0.0	100.0	-1.0	18.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2010 <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	
Less than 10	19,160	12.5	5,888	-79	5,967	-1.3	1.1	1.3	-0.1
10-20	25,132	16.4	15,297	193	15,103	1.3	3.6	4.4	0.2
20-30	20,320	13.2	25,121	1,677	23,444	6.7	4.8	5.5	1.6
30-40	15,854	10.3	35,281	3,999	31,282	11.3	5.2	5.8	3.1
40-50	12,255	8.0	45,314	6,276	39,038	13.9	5.2	5.6	3.7
50-75	20,366	13.3	62,995	10,223	52,772	16.2	12.0	12.5	10.0
75-100	14,376	9.4	87,464	16,160	71,303	18.5	11.8	11.9	11.2
100-200	18,350	12.0	141,977	31,464	110,512	22.2	24.4	23.5	27.8
200-500	5,269	3.4	295,944	73,853	222,091	25.0	14.6	13.6	18.7
500-1,000	907	0.6	697,644	168,375	529,268	24.1	5.9	5.6	7.4
More than 1,000	415	0.3	3,048,007	818,313	2,229,694	26.9	11.8	10.8	16.3
All	153,472	100.0	69,715	13,551	56,163	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 27.4

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 T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	0.6	0.0	3.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.1	3.1	0.0	6.6
20-30	0.0	0.0	0.0	0.1	0	0.0	0.1	6.6	0.0	12.1
30-40	0.0	0.0	0.0	0.1	-1	0.0	0.1	8.8	0.0	16.2
40-50	0.1	0.0	0.0	0.1	-1	0.0	0.1	9.2	0.0	18.0
50-75	1.8	0.0	0.1	2.4	-24	-0.2	0.2	18.9	0.0	20.5
75-100	6.4	0.0	0.2	4.9	-102	-0.5	0.1	13.6	-0.1	22.4
100-200	24.5	0.3	0.5	21.5	-563	-1.8	-0.1	17.5	-0.4	22.7
200-500	69.7	0.6	2.0	42.2	-4,446	-6.4	-0.5	9.2	-1.5	22.0
500-1,000	52.9	0.7	1.4	12.4	-7,266	-4.7	-0.1	3.7	-1.0	21.4
More than 1,000	50.7	0.2	1.0	16.4	-20,910	-2.7	-0.1	8.8	-0.7	25.9
All	2.4	0.0	0.3	100.0	-107	-1.5	0.0	100.0	-0.3	18.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2010 <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	
Less than 10	13,437	20.0	5,806	205	5,601	3.5	2.9	3.5	0.6
10-20	15,260	22.7	15,147	996	14,151	6.6	8.7	10.0	3.1
20-30	10,590	15.8	25,033	3,023	22,010	12.1	10.0	10.8	6.5
30-40	7,466	11.1	35,332	5,737	29,595	16.2	9.9	10.2	8.6
40-50	5,493	8.2	45,280	8,142	37,138	18.0	9.4	9.4	9.0
50-75	7,227	10.8	62,142	12,779	49,363	20.6	16.9	16.5	18.6
75-100	3,433	5.1	86,603	19,514	67,089	22.5	11.2	10.7	13.5
100-200	2,747	4.1	137,266	31,708	105,559	23.1	14.2	13.4	17.6
200-500	684	1.0	298,009	69,999	228,010	23.5	7.7	7.2	9.7
500-1,000	123	0.2	695,713	155,932	539,781	22.4	3.2	3.1	3.9
More than 1,000	57	0.1	2,920,267	778,467	2,141,799	26.7	6.2	5.6	8.9
All	67,097	100.0	39,588	7,386	32,201	18.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(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 T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	0.3	0.0	0.0	0.0	-2.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.9
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	0	0.0	0.0	0.6	0.0	5.2
40-50	0.0	0.0	0.0	0.0	-1	0.0	0.1	1.2	0.0	8.5
50-75	7.4	0.0	0.1	0.4	-37	-0.5	0.3	5.8	-0.1	12.6
75-100	42.5	0.3	0.6	4.5	-419	-2.9	0.3	10.1	-0.5	16.2
100-200	83.8	0.2	2.0	36.9	-2,222	-7.1	-0.3	31.9	-1.6	20.4
200-500	94.9	0.4	3.7	40.6	-8,178	-11.0	-1.2	21.7	-2.8	22.5
500-1,000	77.4	1.9	2.1	9.4	-11,054	-6.5	0.0	8.9	-1.6	22.9
More than 1,000	47.7	0.7	1.0	8.3	-21,656	-2.7	0.7	19.7	-0.7	26.1
All	36.8	0.2	1.6	100.0	-1,482	-6.2	0.0	100.0	-1.3	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2010 <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	2,443	4.1	5,115	-136	5,251	-2.7	0.2	0.2	0.0
10-20	4,391	7.3	15,700	-297	15,997	-1.9	1.0	1.3	-0.1
20-30	4,872	8.1	25,238	343	24,894	1.4	1.8	2.2	0.1
30-40	4,363	7.3	35,427	1,830	33,596	5.2	2.2	2.7	0.6
40-50	4,092	6.8	45,454	3,884	41,570	8.6	2.7	3.1	1.1
50-75	9,746	16.2	63,930	8,112	55,818	12.7	9.0	9.9	5.5
75-100	9,517	15.8	87,971	14,696	73,275	16.7	12.0	12.6	9.7
100-200	14,784	24.6	143,377	31,402	111,975	21.9	30.4	30.0	32.2
200-500	4,417	7.4	295,781	74,683	221,098	25.3	18.8	17.7	22.9
500-1,000	753	1.3	698,585	170,646	527,939	24.4	7.6	7.2	8.9
More than 1,000	341	0.6	2,993,835	803,607	2,190,228	26.8	14.7	13.5	19.0
All	60,097	100.0	115,873	23,985	91,888	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(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 T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	-0.2	-4.2	0.0	-19.0
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.5	-10.1	0.0	-12.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.9	0.0	-0.8
30-40	0.4	0.0	0.0	0.1	-1	-0.1	0.5	10.6	0.0	8.0
40-50	5.8	0.0	0.1	1.6	-33	-0.6	0.6	13.9	-0.1	12.7
50-75	36.1	0.1	0.6	17.5	-295	-2.9	0.7	30.9	-0.5	16.3
75-100	72.0	0.4	1.4	23.8	-982	-5.6	-0.2	20.6	-1.1	19.1
100-200	84.6	0.1	2.2	30.9	-2,202	-7.1	-0.5	20.9	-1.7	22.0
200-500	92.1	0.7	3.3	18.4	-7,351	-10.9	-0.5	7.8	-2.5	20.6
500-1,000	69.3	0.0	1.9	4.3	-9,867	-6.4	-0.1	3.2	-1.5	21.3
More than 1,000	44.0	0.1	0.9	3.4	-18,497	-2.4	0.2	7.3	-0.6	26.5
All	11.7	0.0	0.6	100.0	-207	-4.9	0.0	100.0	-0.6	10.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2010 <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	3,093	13.0	6,860	-1,300	8,159	-19.0	2.4	3.2	-4.0
10-20	5,187	21.8	15,381	-1,852	17,233	-12.0	8.9	11.2	-9.6
20-30	4,528	19.1	25,207	-188	25,395	-0.8	12.8	14.5	-0.9
30-40	3,623	15.2	34,952	2,779	32,173	8.0	14.1	14.7	10.1
40-50	2,315	9.7	45,204	5,751	39,453	12.7	11.7	11.5	13.3
50-75	2,915	12.3	61,900	10,377	51,523	16.8	20.2	18.9	30.2
75-100	1,193	5.0	86,238	17,446	68,792	20.2	11.5	10.3	20.8
100-200	689	2.9	131,616	31,147	100,469	23.7	10.1	8.7	21.4
200-500	123	0.5	292,662	67,733	224,929	23.1	4.0	3.5	8.3
500-1,000	21	0.1	672,994	153,183	519,811	22.8	1.6	1.4	3.3
More than 1,000	9	0.0	2,883,601	782,796	2,100,805	27.2	2.9	2.4	7.1
All	23,770	100.0	37,673	4,215	33,459	11.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(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 T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	-0.1	-0.7	0.0	-23.9
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.2	-2.0	0.0	-17.1
20-30	0.1	0.0	0.0	0.0	0	0.0	-0.1	-0.9	0.0	-4.7
30-40	0.9	0.0	0.0	0.0	-5	-0.3	0.1	1.1	0.0	5.2
40-50	4.9	0.0	0.1	0.2	-38	-0.8	0.2	2.3	-0.1	10.3
50-75	24.1	0.1	0.3	2.1	-186	-2.0	0.4	8.0	-0.3	14.2
75-100	57.7	0.3	1.0	6.6	-690	-4.5	0.3	11.2	-0.8	16.7
100-200	92.2	0.1	2.7	41.0	-2,945	-9.1	-0.6	32.8	-2.1	20.5
200-500	97.7	0.3	4.4	37.8	-9,538	-12.3	-1.2	21.6	-3.2	23.1
500-1,000	76.0	2.4	2.1	6.9	-10,801	-6.0	0.1	8.6	-1.6	24.1
More than 1,000	37.0	1.0	0.9	5.3	-20,049	-2.3	0.9	17.9	-0.7	27.7
All	33.1	0.1	1.8	100.0	-1,279	-7.4	0.0	100.0	-1.4	18.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2010 <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	3,674	7.6	6,510	-1,554	8,064	-23.9	0.6	0.9	-0.7
10-20	5,950	12.3	15,538	-2,656	18,194	-17.1	2.2	3.1	-1.9
20-30	5,575	11.5	25,232	-1,177	26,409	-4.7	3.3	4.3	-0.8
30-40	4,804	9.9	35,098	1,811	33,287	5.2	3.9	4.6	1.0
40-50	3,872	8.0	45,261	4,684	40,577	10.4	4.1	4.5	2.2
50-75	6,874	14.2	63,447	9,210	54,237	14.5	10.2	10.8	7.6
75-100	5,923	12.2	87,784	15,336	72,447	17.5	12.1	12.4	10.8
100-200	8,644	17.8	143,422	32,350	111,072	22.6	28.9	27.8	33.4
200-500	2,461	5.1	295,894	77,744	218,150	26.3	17.0	15.5	22.8
500-1,000	396	0.8	697,635	179,105	518,530	25.7	6.4	5.9	8.5
More than 1,000	165	0.3	3,052,711	864,063	2,188,649	28.3	11.7	10.4	17.0
All	48,527	100.0	88,512	17,270	71,242	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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 T09-0392**  
**Repeal Individual Alternative Minimum Tax**  
**Distribution of Federal Tax Change by Cash Income Level, 2010 <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	1.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.0
20-30	0.0	0.0	0.0	0.0	0	-0.1	0.1	1.4	0.0	3.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.1	1.4	0.0	4.3
40-50	0.3	0.0	0.0	0.0	-2	-0.1	0.1	1.8	0.0	5.5
50-75	2.5	0.0	0.0	0.5	-16	-0.3	0.3	7.9	0.0	8.7
75-100	22.7	0.2	0.2	3.0	-180	-1.7	0.3	8.5	-0.2	12.0
100-200	53.9	0.3	0.8	19.2	-951	-3.9	0.2	23.0	-0.7	16.4
200-500	81.5	0.5	2.3	40.2	-5,489	-8.9	-0.9	20.2	-1.9	19.0
500-1,000	79.7	0.3	2.2	17.3	-11,695	-7.8	-0.3	10.0	-1.7	20.0
More than 1,000	67.0	0.2	1.2	19.7	-27,251	-3.7	0.3	25.1	-0.9	24.0
All	11.1	0.1	0.8	100.0	-479	-4.7	0.0	100.0	-0.7	14.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2010 <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	
Less than 10	2,568	8.8	6,443	105	6,338	1.6	0.8	0.9	0.1
10-20	6,638	22.8	15,242	297	14,945	2.0	5.0	5.8	0.7
20-30	4,517	15.5	24,908	868	24,040	3.5	5.6	6.3	1.3
30-40	2,745	9.4	35,175	1,499	33,676	4.3	4.8	5.4	1.4
40-50	2,038	7.0	45,492	2,493	42,999	5.5	4.6	5.1	1.7
50-75	4,144	14.2	62,535	5,430	57,105	8.7	12.8	13.7	7.5
75-100	2,322	8.0	86,900	10,627	76,273	12.2	10.0	10.3	8.2
100-200	2,819	9.7	141,758	24,226	117,531	17.1	19.8	19.2	22.8
200-500	1,024	3.5	296,108	61,862	234,247	20.9	15.0	13.9	21.1
500-1,000	206	0.7	692,249	150,115	542,133	21.7	7.1	6.5	10.3
More than 1,000	101	0.4	2,960,338	738,007	2,222,331	24.9	14.8	13.0	24.9
All	29,160	100.0	69,393	10,282	59,110	14.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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.