

Table T04-0063
Effect of Making Marriage Penalty Relief Permanent:
Distribution of Married Filing Joint AMT Taxpayers by Cash Income Class, 2005¹

Cash Income Class (thousands of 2003 dollars) ²	Tax Units ³ Number (Thousands)	AMT Taxpayers					
		Current Law		Proposal		Change Due to Proposal	
		Thousands	Percent	Thousands	Percent	Thousands	Percent
Less than 10	3,282	0	0.0	0	0.0	0	0.0
10-20	5,340	0	0.0	0	0.0	0	0.0
20-30	6,386	0	0.0	0	0.0	0	0.0
30-40	5,417	1	0.0	1	0.0	0	-7.2
40-50	4,453	1	0.0	4	0.1	3	386.5
50-75	11,809	257	2.2	331	2.8	74	28.8
75-100	9,040	1,680	18.6	2,351	26.0	671	39.9
100-200	11,900	5,006	42.1	7,128	59.9	2,122	42.4
200-500	3,074	2,486	80.9	2,630	85.5	144	5.8
500-1,000	502	210	41.9	225	44.9	15	7.3
More than 1,000	239	70	29.1	73	30.5	3	4.7
All	61,658	9,711	15.7	12,744	20.7	3,033	31.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-1).

(1) Calendar year. Baseline is current law. Alternative extends marriage penalty relief (doubling the standard deduction and the width of the 15 percent bracket for married returns) permanently.

(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://taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.