

Table T04-0064
Effect of Making Marriage Penalty Relief Permanent:
Distribution of AMT Taxpayers by Cash Income Class, 2005¹

Cash Income Class (thousands of 2003 dollars) ²	Tax Units ³	AMT Taxpayers					
	Number (Thousands)	Current Law		Proposal		Change Due to Proposal	
		Thousands	Percent	Thousands	Percent	Thousands	Percent
Less than 10	20,301	0	0.0	0	0.0	0	0.0
10-20	26,357	2	0.0	2	0.0	0	0.0
20-30	20,537	5	0.0	5	0.0	0	0.0
30-40	15,633	56	0.4	59	0.4	3	6.2
40-50	11,543	107	0.9	129	1.1	22	20.7
50-75	20,112	734	3.6	868	4.3	134	18.3
75-100	11,773	1,990	16.9	2,687	22.8	697	35.0
100-200	14,039	5,533	39.4	7,661	54.6	2,128	38.5
200-500	3,588	2,798	78.0	2,942	82.0	144	5.1
500-1,000	593	245	41.3	260	44.0	16	6.4
More than 1,000	284	83	29.2	86	30.4	3	4.0
All	145,321	11,554	8.0	14,702	10.1	3,148	27.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(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.