

T04-0124
Percentage of Tax Units with Tax Increase Greater Than One Percent of Cash Income Under
Revenue-Neutral AMT Repeal and Income Tax Reform Options, by Cash Income Class, 2010¹

	Cash Income Class (thousands of 2003\$) ²											
	All	< 10	10-20	20-30	30-40	40-50	50-75	75-100	100-200	200-500	500-1,000	> 1,000
Current Law Baseline												
Proportional Rate Increase	7.9	0.0	0.0	0.0	0.0	13.7	24.5	18.1	14.0	5.4	47.2	62.4
Proportional Rate Increase for Tax Rates Above 25%	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.2	5.3	17.3	64.8	70.7
Distributionally Neutral Rate Increase	8.3	0.0	0.0	0.0	0.0	6.1	24.3	17.8	18.4	28.0	58.8	9.3
Extend Tax Cuts Legislated to Expire³												
Proportional Rate Increase	8.2	0.0	0.0	0.0	0.1	16.3	24.9	18.6	14.0	5.3	46.5	61.5
Proportional Rate Increase for Tax Rates Above 25%	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.4	5.3	17.8	64.2	69.8
Distributionally Neutral Rate Increase	8.6	0.0	0.0	0.0	0.0	8.4	24.8	18.0	18.4	28.4	58.7	10.5
Repeal Tax Cuts from 2001-2003												
Proportional Rate Increase	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Proportional Rate Increase for Tax Rates Above 25%	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	20.6	63.1	64.3
Distributionally Neutral Rate Increase	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	6.3	0.0	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-3).

(1) Calendar year.

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

(3) Includes all 2010 sunset provisions in EGTRRA and all non-AMT provisions in JGTRRA.