

T04-0129
Percent of Tax Units with Tax Increase Greater Than One Percent of Cash Income Under
AMT Reform Options, by Cash Income Class, 2010¹

	Cash Income Class (thousands of 2003\$) ²									
	All	0-30	30-40	40-50	50-75	75-100	100-200	200-500	500-1,000	> 1,000
Current Law Baseline										
Plan 1: Repeal the AMT in 2005	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 2: Extend Expiring Provisions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 3: + Index	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 4: + Remove Middle Class Preferences	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 5: + Remove Upper Income Preferences	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 6: + Reform Rate Structure	0.3	0.0	0.0	0.0	0.0	0.1	1.2	4.1	14.0	5.9
Plan 7: + No Reduced Tax on Capital Income on AMT	0.9	0.0	0.0	0.0	0.0	0.2	2.9	10.4	33.7	35.5
Extend Tax Cuts Legislated to Expire³										
Plan 1: Repeal the AMT in 2005	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 2: Extend Expiring Provisions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 3: + Index	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 4: + Remove Middle Class Preferences	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 5: + Remove Upper Income Preferences	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 6: + Reform Rate Structure	0.3	0.0	0.0	0.0	0.0	0.1	1.1	3.7	13.7	5.7
Plan 7: + No Reduced Tax on Capital Income on AMT	1.4	0.0	0.0	0.0	0.1	0.8	4.8	14.7	42.1	42.8
Repeal Tax Cuts from 2001-2003										
Plan 1: Repeal the AMT in 2005	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 2: Extend Expiring Provisions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 3: + Index	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 4: + Remove Middle Class Preferences	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 5: + Remove Upper Income Preferences	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Plan 6: + Reform Rate Structure	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	1.0	2.0
Plan 7: + No Reduced Tax on Capital Income on AMT	0.4	0.0	0.0	0.0	0.0	0.1	0.9	5.3	12.1	20.5

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

(1) Calendar year. See Table 9 footnotes for a description of the reform options.

(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.