

T04-0134
Percent of Tax Units with Tax Increase Greater Than One Percent of Cash Income Under
AMT Reform Plan 5 with Income-Tax Financing, 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	6.0	0.0	0.0	0.0	0.0	4.7	20.6	15.0	11.3	4.6	44.9	61.5
Proportional Rate Increase for Tax Rates Above 25%	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.2	5.0	15.6	63.8	70.3
Distributionally Neutral Rate Increase	7.9	0.0	0.0	0.0	0.0	5.2	23.7	17.5	17.6	25.4	50.2	2.9
Extend Tax Cuts Legislated to Expire³												
Proportional Rate Increase	6.8	0.0	0.0	0.0	0.0	9.1	22.2	16.0	12.0	4.6	44.6	60.8
Proportional Rate Increase for Tax Rates Above 25%	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.2	5.0	15.9	63.0	69.3
Distributionally Neutral Rate Increase	8.2	0.0	0.0	0.0	0.0	7.9	24.4	17.8	17.5	25.8	51.5	3.4
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%	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	12.6	57.6	61.0
Distributionally Neutral 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

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

(1) Calendar year. See table 9 footnotes for a description of reform option 5.

(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.