

**T04-0135**  
**Average Tax Change (\$) for All Tax Units Under**  
**AMT Reform Plan 5 with Income-Tax Financing, by Cash Income Class, 2010<sup>1</sup>**

	Cash Income Class (thousands of 2003\$) <sup>2</sup>											
	All	< 10	10-20	20-30	30-40	40-50	50-75	75-100	100-200	200-500	500-1,000	> 1,000
<b>Current Law Baseline</b>												
Proportional Rate Increase	24	0	18	83	165	246	344	-20	-486	-3,928	4,038	32,514
Proportional Rate Increase for Tax Rates Above 25%	45	0	0	-1	-8	-33	-151	-777	-1,613	-1,606	18,584	109,652
Distributionally Neutral Rate Increase	35	0	5	43	104	185	301	-37	-82	273	5,237	-24,827
<b>Extend Tax Cuts Legislated to Expire<sup>3</sup></b>												
Proportional Rate Increase	30	0	19	85	169	252	350	-24	-481	-3,907	4,177	33,607
Proportional Rate Increase for Tax Rates Above 25%	48	0	0	-1	-8	-34	-159	-804	-1,651	-1,565	19,072	112,487
Distributionally Neutral Rate Increase	39	0	4	42	106	189	305	-41	-81	368	5,548	-24,903
<b>Repeal Tax Cuts from 2001-2003</b>												
Proportional Rate Increase	10	0	7	26	43	50	22	-124	-1	-588	1,190	6,569
Proportional Rate Increase for Tax Rates Above 25%	15	0	0	-1	-8	-30	-119	-349	-334	94	5,439	28,865
Distributionally Neutral Rate Increase	3	0	9	35	60	71	46	-101	26	-125	376	-5,683

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.