

Table T05-0286: Repeal Deduction for State and Local Taxes and Repeal AMT¹
Distribution of Federal Tax Change by Cash Income Class, 2010²
By Household Type

Cash Income Class (thousands of 2005 dollars) ³	Percent of ⁴									
	All Tax Units		Married Tax Units		Not Married Tax Units		With Children Tax Units		Without Children Tax Units	
	With Tax Cut	With Tax Increase	With Tax Cut	With Tax Increase	With Tax Cut	With Tax Increase	With Tax Cut	With Tax Increase	With Tax Cut	With Tax Increase
Less than 10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
10-20	0.4	1.3	0.4	0.2	0.4	1.6	0.2	0.0	0.4	1.7
20-30	1.1	5.8	1.0	4.0	1.2	6.5	1.7	2.7	0.9	7.0
30-40	3.1	12.6	2.3	8.3	3.5	14.6	5.3	11.9	2.1	12.9
40-50	6.8	22.2	3.7	18.4	8.4	24.1	13.0	23.0	4.3	21.9
50-75	17.0	36.3	17.0	33.9	16.9	38.4	34.9	38.4	7.6	35.2
75-100	40.6	46.5	50.5	43.8	19.4	52.4	56.1	41.6	30.6	49.7
100-200	54.0	41.5	61.8	36.8	23.9	59.5	78.0	21.2	34.8	57.8
200-500	81.9	16.2	88.5	10.5	48.0	45.4	93.0	6.3	72.5	24.4
500-1,000	31.5	63.8	31.7	64.3	30.2	61.2	25.6	70.9	35.9	58.5
More than 1,000	22.9	71.6	22.3	72.6	26.1	66.8	17.2	77.9	26.9	67.3
All	16.4	19.6	31.4	24.8	6.1	16.0	30.6	18.5	9.7	20.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Class, 2010²

Cash Income Class (thousands of 2005 dollars) ³	All Tax Units		Married Tax Units		Not Married Tax Units		With Children Tax Units		Without Children Tax Units	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Less than 10	17,298	11.2	2,750	4.4	14,548	15.9	3,624	7.4	13,674	13.0
10-20	24,828	16.1	4,894	7.8	19,935	21.8	6,539	13.3	18,289	17.4
20-30	21,679	14.1	6,043	9.6	15,636	17.1	6,223	12.6	15,455	14.7
30-40	16,440	10.7	5,139	8.2	11,301	12.4	5,075	10.3	11,365	10.8
40-50	12,893	8.4	4,267	6.8	8,626	9.4	3,772	7.7	9,120	8.7
50-75	22,442	14.6	10,565	16.8	11,877	13.0	7,727	15.7	14,715	14.0
75-100	13,870	9.0	9,468	15.1	4,402	4.8	5,482	11.1	8,388	8.0
100-200	18,051	11.7	14,312	22.8	3,740	4.1	8,016	16.3	10,035	9.6
200-500	4,875	3.2	4,080	6.5	795	0.9	2,224	4.5	2,651	2.5
500-1,000	794	0.5	663	1.1	131	0.1	337	0.7	457	0.4
More than 1,000	408	0.3	342	0.6	66	0.1	166	0.3	242	0.2
All	154,170	100.0	62,753	100.0	91,417	100.0	49,306	100.0	104,864	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

1) A number of issues are raised by repealing the State and Local Tax deduction. For more information, see Kim Rueben, "The Impact of Repealing State and Local Tax Deductibility." State Tax Notes, August 15, 2005.

(2) Calendar year. Baseline is current law.

(3) 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>

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