

Table T07-0202
Repeal State and Local Tax Deduction and Repeal AMT Against Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Class for Single Tax Units, 2011¹

Cash Income Class (thousands of 2006 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	7.6
10-20	0.0	1.2	0.0	0.3	2	0.1	-0.1	3.3	0.0	8.8
20-30	0.1	6.6	-0.1	1.3	13	0.3	-0.1	6.5	0.1	15.3
30-40	0.1	13.4	-0.2	3.3	48	0.7	-0.1	7.7	0.1	19.2
40-50	0.7	21.0	-0.2	5.9	95	0.9	-0.1	9.5	0.2	20.6
50-75	1.6	37.0	-0.6	28.7	326	2.1	0.1	20.5	0.5	23.1
75-100	3.7	53.4	-0.9	22.8	644	2.7	0.2	12.9	0.7	25.5
100-200	11.0	67.5	-0.9	28.9	930	2.5	0.2	17.9	0.6	26.2
200-500	42.0	49.7	0.4	-7.5	-1,042	-1.3	-0.3	8.8	-0.3	25.5
500-1,000	29.8	61.4	-0.5	3.4	3,044	1.5	0.0	3.4	0.4	26.8
More than 1,000	28.0	65.6	-1.0	13.0	23,183	2.3	0.1	8.7	0.7	31.7
All	1.5	16.1	-0.4	100.0	149	1.5	0.0	100.0	0.3	21.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Class, 2011¹

Cash Income Class (thousands of 2006 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	11,620	17.5	6,227	472	5,755	7.6	2.4	2.8	0.8
10-20	15,266	22.9	16,369	1,446	14,923	8.8	8.2	9.6	3.4
20-30	10,224	15.4	27,426	4,174	23,251	15.2	9.2	10.0	6.5
30-40	6,838	10.3	38,802	7,384	31,418	19.0	8.7	9.0	7.7
40-50	6,100	9.2	49,922	10,186	39,736	20.4	10.0	10.2	9.5
50-75	8,722	13.1	67,613	15,290	52,323	22.6	19.4	19.2	20.4
75-100	3,505	5.3	95,631	23,710	71,922	24.8	11.0	10.6	12.7
100-200	3,086	4.6	147,079	37,652	109,427	25.6	15.0	14.2	17.8
200-500	715	1.1	320,180	82,644	237,536	25.8	7.5	7.1	9.0
500-1,000	111	0.2	766,431	202,273	564,158	26.4	2.8	2.6	3.4
More than 1,000	55	0.1	3,262,849	1,012,486	2,250,363	31.0	6.0	5.2	8.6
All	66,537	100.0	45,615	9,829	35,786	21.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

Number of married AMT Taxpayers (millions). Baseline: 2.4 Proposal: 0.0

(1) Calendar year. Baseline is current law plus extension of all provisions of the 2001-2006 tax cuts due to sunset after 2010. Proposal repeals the individual AMT and the state and local tax deduction. Taxation of state tax refunds is unaffected. Single tax units include all tax units filing a single return and non-filing units who would file a single return if they filed. Tax units eligible for head of household status are not included.

(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>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.