

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	1.5
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	1.0
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	5.7
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	10.0
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	12.5
50-75	0.1	-882	0.0	0	0.0	0.1	-1	0.0	15.0
75-100	0.4	-1,299	0.0	0	0.0	0.2	-6	0.0	17.0
100-200	3.5	-2,348	0.0	0	0.1	3.8	-81	-0.1	19.6
200-500	51.7	-7,075	0.0	0	1.6	50.5	-3,659	-1.2	21.5
500-1,000	66.8	-14,447	0.0	0	1.9	22.5	-9,645	-1.4	22.9
More than 1,000	41.6	-49,197	0.0	0	1.0	22.8	-20,481	-0.7	28.4
All	2.6	-9,079	0.0	0	0.4	100.0	-237	-0.4	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 0.0

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal repeals the Individual Alternative Minimum Tax.

(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.

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.1	0.0	1.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	5.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.1	3.1	0.0	10.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.1	4.0	0.0	12.5
50-75	0.1	0.0	0.0	0.1	-1	0.0	0.2	9.7	0.0	15.0
75-100	0.4	0.0	0.0	0.2	-6	0.0	0.2	10.5	0.0	17.0
100-200	3.5	0.0	0.1	3.8	-81	-0.3	0.5	26.5	-0.1	19.6
200-500	51.7	0.0	1.6	50.5	-3,659	-5.5	-0.7	17.8	-1.2	21.5
500-1,000	66.8	0.0	1.9	22.5	-9,645	-5.8	-0.3	7.5	-1.4	22.9
More than 1,000	41.6	0.0	1.0	22.8	-20,481	-2.4	-0.1	18.8	-0.7	28.4
All	2.6	0.0	0.4	100.0	-237	-2.0	0.0	100.0	-0.4	17.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	24,457	14.9	5,898	1.4	89	0.1	5,810	1.6	1.5
10-20	28,266	17.3	14,998	4.0	150	0.2	14,848	4.8	1.0
20-30	20,763	12.7	24,923	4.8	1,431	1.5	23,492	5.6	5.7
30-40	17,188	10.5	34,760	5.6	3,476	3.1	31,284	6.1	10.0
40-50	13,691	8.4	44,748	5.7	5,592	4.0	39,156	6.1	12.5
50-75	19,752	12.1	62,065	11.5	9,331	9.5	52,734	11.9	15.0
75-100	13,684	8.4	85,915	11.0	14,594	10.3	71,320	11.1	17.0
100-200	18,322	11.2	140,324	24.0	27,584	26.1	112,739	23.6	19.7
200-500	5,366	3.3	294,445	14.8	66,816	18.5	227,628	13.9	22.7
500-1,000	907	0.6	686,468	5.8	166,985	7.8	519,484	5.4	24.3
More than 1,000	433	0.3	2,906,843	11.8	844,931	18.9	2,061,912	10.2	29.1
All	163,869	100.0	65,357	11,841	53,516	18.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 0.0

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal repeals the Individual Alternative Minimum Tax.

(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.

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	1.2	0.0	4.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	4.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	6.6	0.0	10.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.1	9.1	0.0	13.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.1	9.8	0.0	17.2
50-75	0.2	0.0	0.0	0.2	-2	0.0	0.2	17.6	0.0	19.2
75-100	0.6	0.0	0.0	0.8	-13	-0.1	0.1	11.5	0.0	21.3
100-200	5.0	0.0	0.1	6.6	-121	-0.4	0.1	16.1	-0.1	21.8
200-500	49.7	0.0	1.6	51.7	-3,592	-5.1	-0.4	9.8	-1.2	22.6
500-1,000	51.9	0.0	1.3	16.1	-6,509	-3.9	-0.1	4.0	-1.0	23.7
More than 1,000	45.9	0.0	1.1	24.6	-21,294	-2.2	-0.1	11.1	-0.7	32.0
All	0.7	0.0	0.2	100.0	-59	-1.0	0.0	100.0	-0.2	17.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	19,360	24.1	5,794	4.1	277	1.1	5,517	4.7	4.8
10-20	19,808	24.7	14,819	10.7	705	3.0	14,114	12.3	4.8
20-30	12,116	15.1	24,807	10.9	2,549	6.5	22,258	11.8	10.3
30-40	8,974	11.2	34,679	11.3	4,756	9.0	29,923	11.8	13.7
40-50	5,964	7.4	44,652	9.7	7,689	9.7	36,963	9.7	17.2
50-75	7,023	8.8	61,151	15.6	11,751	17.5	49,399	15.2	19.2
75-100	2,998	3.7	84,771	9.2	18,045	11.4	66,727	8.8	21.3
100-200	2,554	3.2	135,493	12.6	29,705	16.0	105,787	11.9	21.9
200-500	679	0.9	298,048	7.4	71,047	10.2	227,001	6.8	23.8
500-1,000	117	0.2	680,990	2.9	168,174	4.2	512,816	2.6	24.7
More than 1,000	54	0.1	2,994,162	5.9	979,397	11.3	2,014,765	4.8	32.7
All	80,235	100.0	34,300	5,895	28,405	17.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal repeals the Individual Alternative Minimum Tax.

(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.

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.0	0.0	-2.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-3.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	4.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	7.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.1	5.6	0.0	12.0
75-100	*	0.0	0.0	0.0	0	0.0	0.2	9.5	0.0	15.5
100-200	2.0	0.0	0.0	2.4	-50	-0.2	0.7	31.0	0.0	19.2
200-500	50.9	0.0	1.6	51.1	-3,588	-5.4	-0.7	21.5	-1.2	21.3
500-1,000	69.2	0.0	1.9	24.2	-10,112	-6.1	-0.4	9.1	-1.5	22.8
More than 1,000	40.9	0.0	1.0	22.3	-19,602	-2.4	0.0	21.5	-0.7	27.8
All	5.8	0.0	0.6	100.0	-561	-2.4	0.0	100.0	-0.5	19.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,469	2.6	5,327	0.1	-104	0.0	5,430	0.1	-2.0
10-20	2,703	4.8	15,680	0.6	-520	-0.1	16,200	0.8	-3.3
20-30	3,378	6.0	25,178	1.2	93	0.0	25,085	1.5	0.4
30-40	3,963	7.0	35,096	2.0	1,650	0.5	33,446	2.4	4.7
40-50	4,983	8.8	45,043	3.3	3,206	1.2	41,837	3.7	7.1
50-75	9,785	17.3	63,042	8.9	7,570	5.5	55,472	9.8	12.0
75-100	9,374	16.5	86,496	11.7	13,370	9.3	73,126	12.3	15.5
100-200	15,014	26.5	141,559	30.7	27,219	30.3	114,340	30.8	19.2
200-500	4,529	8.0	294,076	19.3	66,190	22.2	227,886	18.5	22.5
500-1,000	760	1.3	687,868	7.6	166,914	9.4	520,954	7.1	24.3
More than 1,000	361	0.6	2,827,391	14.8	804,129	21.5	2,023,262	13.1	28.4
All	56,662	100.0	122,041	23,791	98,249	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal repeals the Individual Alternative Minimum Tax.

(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.

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-0.1	-4.0	0.0	-13.5
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.2	-11.2	0.0	-10.6
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	-3.6	0.0	-2.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.2	9.8	0.0	5.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.3	15.3	0.0	11.4
50-75	0.3	0.0	0.0	0.2	-1	0.0	0.5	29.1	0.0	14.9
75-100	2.6	0.0	0.0	1.8	-22	-0.2	0.3	21.0	0.0	17.8
100-200	23.6	0.0	0.4	20.9	-438	-1.6	0.0	21.5	-0.3	20.3
200-500	86.2	0.0	2.6	52.9	-5,845	-8.9	-0.7	9.2	-2.0	20.8
500-1,000	54.8	0.0	1.5	11.0	-7,387	-4.9	-0.1	3.7	-1.1	21.9
More than 1,000	37.1	0.0	1.0	13.2	-19,687	-2.4	-0.1	9.3	-0.7	29.0
All	1.2	0.0	0.2	100.0	-54	-1.7	0.0	100.0	-0.2	9.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,465	14.2	6,710	2.7	-908	-3.9	7,618	3.4	-13.5
10-20	5,465	22.4	15,268	9.6	-1,615	-11.1	16,883	11.8	-10.6
20-30	4,876	20.0	25,027	14.1	-583	-3.6	25,610	15.9	-2.3
30-40	3,748	15.4	34,564	15.0	2,042	9.6	32,522	15.5	5.9
40-50	2,382	9.8	44,489	12.3	5,055	15.1	39,434	12.0	11.4
50-75	2,528	10.4	60,717	17.7	9,048	28.7	51,669	16.6	14.9
75-100	1,092	4.5	84,509	10.7	15,100	20.7	69,409	9.7	17.9
100-200	633	2.6	131,174	9.6	27,050	21.5	104,123	8.4	20.6
200-500	120	0.5	289,344	4.0	66,045	10.0	223,299	3.4	22.8
500-1,000	20	0.1	662,717	1.5	152,411	3.8	510,307	1.3	23.0
More than 1,000	9	0.0	2,823,081	2.9	837,365	9.3	1,985,715	2.3	29.7
All	24,414	100.0	35,432	3,270	32,163	9.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

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(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.

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-0.6	0.0	-19.7
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-2.0	0.0	-16.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.1	0.0	-5.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	3.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.1	2.2	0.0	8.8
50-75	0.1	0.0	0.0	0.0	-1	0.0	0.2	7.4	0.0	13.3
75-100	0.5	0.0	0.0	0.1	-4	0.0	0.3	10.2	0.0	15.9
100-200	4.3	0.0	0.1	3.3	-76	-0.3	0.7	31.7	-0.1	19.4
200-500	61.3	0.0	2.0	57.8	-4,456	-6.5	-0.9	22.2	-1.5	21.7
500-1,000	74.0	0.0	2.1	21.9	-10,634	-6.0	-0.3	9.2	-1.5	24.1
More than 1,000	38.3	0.0	0.9	16.8	-18,686	-2.2	0.1	20.0	-0.7	29.2
All	4.8	0.0	0.6	100.0	-407	-2.6	0.0	100.0	-0.5	17.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,818	7.9	6,240	0.6	-1,227	-0.6	7,467	0.8	-19.7
10-20	5,749	11.9	15,486	2.1	-2,554	-2.0	18,040	3.0	-16.5
20-30	5,818	12.0	25,108	3.5	-1,407	-1.1	26,516	4.5	-5.6
30-40	5,069	10.5	34,703	4.2	1,232	0.8	33,471	4.9	3.6
40-50	4,083	8.4	44,647	4.3	3,914	2.1	40,733	4.8	8.8
50-75	6,557	13.6	62,489	9.7	8,285	7.2	54,204	10.3	13.3
75-100	5,473	11.3	85,937	11.2	13,676	10.0	72,261	11.4	15.9
100-200	8,493	17.6	141,033	28.4	27,388	30.9	113,645	27.9	19.4
200-500	2,554	5.3	293,197	17.8	68,150	23.1	225,047	16.6	23.2
500-1,000	404	0.8	690,964	6.6	176,982	9.5	513,983	6.0	25.6
More than 1,000	177	0.4	2,823,394	11.9	843,372	19.9	1,980,022	10.1	29.9
All	48,380	100.0	87,155	15,551	71,604	17.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal repeals the Individual Alternative Minimum Tax.

(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.

**Table T11-0139**  
**Repeal Individual Alternative Minimum Tax**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.1	0.0	0.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	0.7
20-30	0.0	0.0	0.0	0.0	0	-0.1	0.0	0.8	0.0	2.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	4.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.1	2.1	0.0	5.0
50-75	0.1	0.0	0.0	0.0	0	0.0	0.2	8.2	0.0	8.9
75-100	0.1	0.0	0.0	0.1	-1	0.0	0.2	9.6	0.0	12.2
100-200	1.6	0.0	0.0	1.8	-38	-0.2	0.5	24.1	0.0	16.0
200-500	36.0	0.0	1.1	37.2	-2,529	-4.2	-0.4	19.1	-0.9	19.6
500-1,000	62.7	0.0	1.7	25.5	-9,166	-6.2	-0.4	8.6	-1.4	20.5
More than 1,000	54.2	0.0	1.3	35.4	-26,089	-3.0	-0.2	25.5	-0.9	28.4
All	1.7	0.0	0.4	100.0	-198	-2.2	0.0	100.0	-0.3	14.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,246	9.1	6,597	1.0	53	0.1	6,543	1.1	0.8
10-20	8,807	24.8	14,675	5.7	102	0.3	14,573	6.7	0.7
20-30	4,635	13.0	24,605	5.1	540	0.8	24,065	5.8	2.2
30-40	3,579	10.1	34,628	5.5	1,380	1.5	33,249	6.2	4.0
40-50	2,957	8.3	45,236	5.9	2,266	2.1	42,971	6.6	5.0
50-75	4,677	13.2	61,976	12.9	5,525	8.0	56,451	13.7	8.9
75-100	2,878	8.1	86,127	11.0	10,505	9.4	75,622	11.3	12.2
100-200	3,397	9.6	139,164	21.0	22,332	23.6	116,832	20.6	16.1
200-500	1,035	2.9	296,495	13.6	60,515	19.5	235,981	12.7	20.4
500-1,000	196	0.6	675,363	5.9	147,778	9.0	527,585	5.4	21.9
More than 1,000	95	0.3	2,953,404	12.5	866,178	25.7	2,087,226	10.3	29.3
All	35,530	100.0	63,396	9,049	54,347	14.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

\* Less than 0.05

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal repeals the Individual Alternative Minimum Tax.

(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.