

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile, 2010 ¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase				Change (%)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	7.3
Middle Quintile	3.8	0.0	0.1	0.8	-27	-0.1	14.0
Fourth Quintile	31.7	0.1	0.5	8.9	-355	-0.4	17.9
Top Quintile	79.9	0.3	2.1	90.3	-4,128	-1.6	22.6
All	17.9	0.1	1.2	100.0	-674	-1.0	18.5
Addendum							
80-90	71.7	0.2	1.6	18.2	-1,641	-1.2	20.1
90-95	91.2	0.3	2.5	18.5	-3,516	-1.9	22.3
95-99	91.4	0.4	3.5	37.3	-8,503	-2.7	22.4
Top 1 Percent	62.6	1.4	1.3	16.2	-14,449	-0.9	25.1
Top 0.1 Percent	41.8	0.2	0.9	5.4	-47,967	-0.7	27.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 27.4

Proposal: 0.0

(1) Calendar year. Baseline is current law; proposal repeals the individual alternative minimum tax effective 01/01/2010.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,849, 40% \$34,849, 60% \$63,582, 80% \$104,505, 90% \$166,867, 95% \$209,667, 99% \$533,880, 99.9% \$2,213,059.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile, 2010¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	-6.8	0.0	0.0	0.0	0.0
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	3.3	0.0	7.3
Middle Quintile	3.8	0.0	0.1	0.8	-27	-0.4	0.5	10.5	-0.1	14.0
Fourth Quintile	31.7	0.1	0.5	8.9	-355	-2.3	0.5	19.5	-0.4	17.9
Top Quintile	79.9	0.3	2.1	90.3	-4,128	-6.6	-1.2	66.6	-1.6	22.6
All	17.9	0.1	1.2	100.0	-674	-5.0	0.0	100.0	-1.0	18.5
Addendum										
80-90	71.7	0.2	1.6	18.2	-1,641	-5.8	-0.1	15.5	-1.2	20.1
90-95	91.2	0.3	2.5	18.5	-3,516	-7.7	-0.3	11.6	-1.9	22.3
95-99	91.4	0.4	3.5	37.3	-8,503	-10.6	-1.0	16.5	-2.7	22.4
Top 1 Percent	62.6	1.4	1.3	16.2	-14,449	-3.6	0.3	23.0	-0.9	25.1
Top 0.1 Percent	41.8	0.2	0.9	5.4	-47,967	-2.4	0.3	11.6	-0.7	27.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	37,187	24.2	10,410	1	10,409	0.0	3.6	4.5	0.0
Second Quintile	34,258	22.3	25,965	1,895	24,070	7.3	8.3	9.6	3.1
Middle Quintile	31,069	20.2	47,675	6,715	40,961	14.1	13.8	14.8	10.0
Fourth Quintile	25,876	16.9	82,850	15,216	67,634	18.4	20.0	20.3	18.9
Top Quintile	22,637	14.8	257,308	62,298	195,010	24.2	54.4	51.2	67.8
All	153,472	100.0	69,715	13,551	56,163	19.4	100.0	100.0	100.0
Addendum									
80-90	11,487	7.5	132,754	28,353	104,400	21.4	14.3	13.9	15.7
90-95	5,443	3.6	188,238	45,498	142,741	24.2	9.6	9.0	11.9
95-99	4,545	3.0	321,162	80,381	240,781	25.0	13.6	12.7	17.6
Top 1 Percent	1,163	0.8	1,560,914	405,440	1,155,474	26.0	17.0	15.6	22.7
Top 0.1 Percent	117	0.1	7,239,490	2,008,845	5,230,645	27.8	7.9	7.1	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 27.4 Proposal: 0.0

(1) Calendar year. Baseline is current law; proposal repeals the individual alternative minimum tax effective 01/01/2010.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,849, 40% \$34,849, 60% \$63,582, 80% \$104,505, 90% \$166,867, 95% \$209,667, 99% \$533,880, 99.9% \$2,213,059.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-5.4
Second Quintile	0.4	0.0	0.0	0.1	-3	-0.2	0.1	2.0	0.0	5.3
Middle Quintile	6.2	0.0	0.2	1.7	-59	-1.1	0.3	8.5	-0.1	13.0
Fourth Quintile	27.0	0.1	0.7	11.9	-424	-3.3	0.3	18.1	-0.6	17.0
Top Quintile	60.9	0.3	1.9	86.2	-3,094	-5.9	-0.7	72.1	-1.4	22.7
All	17.9	0.1	1.2	100.0	-674	-5.0	0.0	100.0	-1.0	18.5
Addendum										
80-90	49.3	0.2	1.4	17.6	-1,256	-5.1	0.0	17.0	-1.1	20.8
90-95	68.0	0.1	1.8	15.8	-2,273	-6.0	-0.1	12.9	-1.4	22.0
95-99	80.2	0.5	3.0	35.2	-6,312	-9.2	-0.9	18.2	-2.3	22.6
Top 1 Percent	65.0	1.2	1.3	17.7	-12,986	-3.7	0.3	24.0	-1.0	24.9
Top 0.1 Percent	44.2	0.2	0.9	5.7	-42,655	-2.5	0.3	11.9	-0.7	26.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	30,566	19.9	9,795	-531	10,326	-5.4	2.8	3.7	-0.8
Second Quintile	31,898	20.8	23,503	1,253	22,250	5.3	7.0	8.2	1.9
Middle Quintile	30,561	19.9	42,386	5,551	36,835	13.1	12.1	13.1	8.2
Fourth Quintile	29,161	19.0	72,129	12,688	59,441	17.6	19.7	20.1	17.8
Top Quintile	28,841	18.8	217,694	52,500	165,194	24.1	58.7	55.3	72.8
All	153,472	100.0	69,715	13,551	56,163	19.4	100.0	100.0	100.0
Addendum									
80-90	14,484	9.4	111,861	24,491	87,370	21.9	15.1	14.7	17.1
90-95	7,180	4.7	161,152	37,739	123,414	23.4	10.8	10.3	13.0
95-99	5,765	3.8	276,060	68,561	207,499	24.8	14.9	13.9	19.0
Top 1 Percent	1,411	0.9	1,353,035	349,428	1,003,607	25.8	17.9	16.4	23.7
Top 0.1 Percent	139	0.1	6,315,898	1,741,095	4,574,803	27.6	8.2	7.4	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Number of AMT Taxpayers (millions). Baseline: 27.4

Proposal: 0.0

(1) Calendar year. Baseline is current law; proposal repeals the individual alternative minimum tax effective 01/01/2010.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,079, 40% \$23,010, 60% \$39,419, 80% \$66,001, 90% \$95,446, 95% \$133,234, 99% \$337,180, 99.9% \$1,357,565.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.7
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	4.9	0.0	8.5
Middle Quintile	0.1	0.0	0.0	0.4	-2	-0.1	0.2	13.2	0.0	15.0
Fourth Quintile	0.9	0.0	0.0	1.6	-11	-0.1	0.3	21.3	0.0	19.0
Top Quintile	16.2	0.1	0.7	97.8	-763	-2.4	-0.6	59.9	-0.6	22.8
All	2.4	0.0	0.3	100.0	-107	-1.5	0.0	100.0	-0.3	18.4
Addendum										
80-90	4.1	0.0	0.1	5.3	-72	-0.4	0.2	19.0	-0.1	22.3
90-95	11.3	0.0	0.2	5.6	-210	-0.8	0.1	9.9	-0.2	22.5
95-99	48.3	0.7	1.2	40.5	-1,724	-3.9	-0.4	14.7	-0.9	22.2
Top 1 Percent	64.8	0.5	1.3	46.4	-8,868	-4.0	-0.4	16.3	-1.0	24.0
Top 0.1 Percent	48.3	0.2	0.9	12.9	-27,422	-2.5	-0.1	7.5	-0.7	26.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of	
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total	
Lowest Quintile	16,343	24.4	7,573	201	7,372	2.7	4.7	5.6	0.7	
Second Quintile	15,522	23.1	17,976	1,530	16,446	8.5	10.5	11.8	4.8	
Middle Quintile	13,718	20.5	31,318	4,703	26,615	15.0	16.2	16.9	13.0	
Fourth Quintile	10,722	16.0	51,127	9,699	41,427	19.0	20.6	20.6	21.0	
Top Quintile	9,238	13.8	139,017	32,430	106,587	23.3	48.4	45.6	60.5	
All	67,097	100.0	39,588	7,386	32,201	18.7	100.0	100.0	100.0	
Addendum										
80-90	5,229	7.8	79,308	17,785	61,523	22.4	15.6	14.9	18.8	
90-95	1,939	2.9	111,081	25,253	85,828	22.7	8.1	7.7	9.9	
95-99	1,694	2.5	190,375	44,005	146,370	23.1	12.1	11.5	15.0	
Top 1 Percent	377	0.6	880,096	220,451	659,645	25.1	12.5	11.5	16.8	
Top 0.1 Percent	34	0.1	4,088,122	1,110,522	2,977,600	27.2	5.2	4.7	7.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Baseline is current law; proposal repeals the individual alternative minimum tax effective 01/01/2010.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,079, 40% \$23,010, 60% \$39,419, 80% \$66,001, 90% \$95,446, 95% \$133,234, 99% \$337,180, 99.9% \$1,357,565.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-6.0
Second Quintile	0.3	0.0	0.0	0.0	-1	-0.1	0.1	0.8	0.0	4.1
Middle Quintile	10.3	0.0	0.2	1.2	-95	-1.5	0.3	5.2	-0.2	11.3
Fourth Quintile	39.7	0.2	0.9	11.4	-668	-4.6	0.3	15.6	-0.8	15.9
Top Quintile	82.7	0.3	2.2	87.4	-4,317	-6.8	-0.5	78.6	-1.7	22.7
All	36.8	0.2	1.6	100.0	-1,482	-6.2	0.0	100.0	-1.3	19.4
Addendum										
80-90	75.5	0.2	1.9	18.7	-2,019	-7.0	-0.1	16.5	-1.5	20.1
90-95	89.6	0.1	2.2	17.0	-3,057	-7.2	-0.2	14.5	-1.7	21.8
95-99	93.7	0.4	3.6	36.1	-8,381	-10.5	-1.0	20.4	-2.7	22.7
Top 1 Percent	65.0	1.6	1.3	15.6	-14,242	-3.6	0.7	27.2	-0.9	25.0
Top 0.1 Percent	42.4	0.2	0.9	5.0	-46,159	-2.4	0.5	13.4	-0.7	27.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	6,298	10.5	12,904	-777	13,680	-6.0	1.2	1.6	-0.3	
Second Quintile	8,603	14.3	30,028	1,245	28,784	4.2	3.7	4.5	0.7	
Middle Quintile	11,285	18.8	54,754	6,302	48,452	11.5	8.9	9.9	4.9	
Fourth Quintile	15,152	25.2	87,591	14,622	72,969	16.7	19.1	20.0	15.4	
Top Quintile	18,029	30.0	260,413	63,306	197,107	24.3	67.4	64.4	79.2	
All	60,097	100.0	115,873	23,985	91,888	20.7	100.0	100.0	100.0	
Addendum										
80-90	8,271	13.8	134,243	29,033	105,210	21.6	15.9	15.8	16.7	
90-95	4,951	8.2	181,773	42,760	139,013	23.5	12.9	12.5	14.7	
95-99	3,831	6.4	316,063	80,199	235,863	25.4	17.4	16.4	21.3	
Top 1 Percent	976	1.6	1,510,550	391,784	1,118,766	25.9	21.2	19.8	26.5	
Top 0.1 Percent	97	0.2	6,947,932	1,919,105	5,028,827	27.6	9.7	8.8	12.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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(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

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(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,079, 40% \$23,010, 60% \$39,419, 80% \$66,001, 90% \$95,446, 95% \$133,234, 99% \$337,180, 99.9% \$1,357,565.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.8	-15.5	0.0	-16.1
Second Quintile	1.1	0.0	0.0	1.0	-6	-1.1	0.2	4.5	0.0	2.1
Middle Quintile	11.6	0.0	0.3	10.4	-105	-1.7	1.0	30.7	-0.2	13.1
Fourth Quintile	51.6	0.1	1.1	33.8	-628	-4.5	0.2	36.8	-0.9	18.3
Top Quintile	69.3	0.4	1.9	54.8	-2,459	-6.1	-0.6	43.6	-1.5	22.3
All	11.7	0.0	0.6	100.0	-207	-4.9	0.0	100.0	-0.6	10.6
Addendum										
80-90	62.9	0.4	1.4	16.3	-1,163	-5.0	0.0	16.0	-1.1	21.4
90-95	77.5	0.0	2.5	12.9	-2,829	-7.5	-0.2	8.2	-1.9	23.1
95-99	86.8	0.7	2.7	17.0	-5,558	-9.4	-0.4	8.5	-2.1	20.3
Top 1 Percent	68.2	0.8	1.4	8.7	-12,688	-4.0	0.1	10.8	-1.0	25.1
Top 0.1 Percent	47.4	0.2	0.8	2.0	-32,178	-2.0	0.2	5.2	-0.6	27.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of	
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total	
Lowest Quintile	7,663	32.2	12,034	-1,931	13,965	-16.1	10.3	13.5	-14.8	
Second Quintile	7,353	30.9	27,649	586	27,062	2.1	22.7	25.0	4.3	
Middle Quintile	4,898	20.6	45,701	6,070	39,631	13.3	25.0	24.4	29.7	
Fourth Quintile	2,645	11.1	72,314	13,872	58,441	19.2	21.4	19.4	36.6	
Top Quintile	1,095	4.6	170,177	40,362	129,815	23.7	20.8	17.9	44.1	
All	23,770	100.0	37,673	4,215	33,459	11.2	100.0	100.0	100.0	
Addendum										
80-90	687	2.9	103,894	23,385	80,508	22.5	8.0	7.0	16.0	
90-95	224	0.9	151,119	37,660	113,459	24.9	3.8	3.2	8.4	
95-99	150	0.6	265,318	59,461	205,858	22.4	4.4	3.9	8.9	
Top 1 Percent	34	0.1	1,230,691	320,980	909,711	26.1	4.6	3.8	10.7	
Top 0.1 Percent	3	0.0	5,852,872	1,620,261	4,232,611	27.7	2.0	1.7	5.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Baseline is current law; proposal repeals the individual alternative minimum tax effective 01/01/2010.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,079, 40% \$23,010, 60% \$39,419, 80% \$66,001, 90% \$95,446, 95% \$133,234, 99% \$337,180, 99.9% \$1,357,565.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.2	-3.2	0.0	-18.8
Second Quintile	1.2	0.0	0.0	0.1	-8	-1.9	0.0	0.5	0.0	1.3
Middle Quintile	18.1	0.0	0.4	2.8	-172	-2.3	0.5	9.6	-0.3	13.1
Fourth Quintile	65.2	0.3	1.5	18.0	-1,153	-6.6	0.2	20.6	-1.2	17.4
Top Quintile	93.1	0.3	2.8	79.0	-5,866	-8.0	-0.5	72.4	-2.1	23.7
All	33.1	0.1	1.8	100.0	-1,279	-7.4	0.0	100.0	-1.4	18.1
Addendum										
80-90	93.6	0.1	2.8	23.6	-3,379	-9.1	-0.4	18.8	-2.2	21.6
90-95	96.9	0.2	3.2	16.8	-4,893	-9.6	-0.3	12.7	-2.4	22.6
95-99	96.7	0.5	4.4	30.3	-12,419	-12.1	-0.9	17.6	-3.2	23.6
Top 1 Percent	52.0	2.2	1.1	8.3	-13,724	-2.8	1.1	23.3	-0.8	26.8
Top 0.1 Percent	33.7	0.2	0.8	3.0	-49,288	-2.1	0.6	11.3	-0.6	28.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	9,976	20.6	13,091	-2,460	15,551	-18.8	3.0	4.5	-2.9
Second Quintile	10,127	20.9	31,283	402	30,882	1.3	7.4	9.1	0.5
Middle Quintile	10,010	20.6	57,142	7,639	49,503	13.4	13.3	14.3	9.1
Fourth Quintile	9,708	20.0	94,671	17,586	77,085	18.6	21.4	21.7	20.4
Top Quintile	8,363	17.2	282,936	73,010	209,925	25.8	55.1	50.8	72.9
All	48,527	100.0	88,512	17,270	71,242	19.5	100.0	100.0	100.0
Addendum									
80-90	4,339	8.9	155,933	36,981	118,952	23.7	15.8	14.9	19.1
90-95	2,136	4.4	204,142	51,000	153,141	25.0	10.2	9.5	13.0
95-99	1,512	3.1	384,102	102,889	281,212	26.8	13.5	12.3	18.6
Top 1 Percent	377	0.8	1,786,692	492,933	1,293,759	27.6	15.7	14.1	22.2
Top 0.1 Percent	37	0.1	8,353,518	2,397,573	5,955,945	28.7	7.3	6.5	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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 effective 01/01/2010.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,079, 40% \$23,010, 60% \$39,419, 80% \$66,001, 90% \$95,446, 95% \$133,234, 99% \$337,180, 99.9% \$1,357,565.

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

(5) 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.

(6) 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 T09-0393
Repeal Individual Alternative Minimum Tax
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.3
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	1.5	0.0	2.8
Middle Quintile	0.4	0.0	0.0	0.1	-3	-0.2	0.2	3.3	0.0	4.2
Fourth Quintile	8.5	0.1	0.1	2.7	-69	-1.1	0.4	11.6	-0.1	9.4
Top Quintile	50.6	0.3	1.4	97.2	-2,504	-5.4	-0.6	83.3	-1.1	19.1
All	11.1	0.1	0.8	100.0	-479	-4.7	0.0	100.0	-0.7	14.1
Addendum										
80-90	35.4	0.4	0.5	7.0	-432	-3.0	0.2	11.0	-0.4	14.1
90-95	49.2	0.0	0.9	10.8	-1,088	-4.2	0.1	12.1	-0.7	16.8
95-99	70.1	0.4	2.0	37.9	-3,845	-7.6	-0.7	22.6	-1.6	19.0
Top 1 Percent	75.2	0.3	1.6	41.5	-14,637	-5.1	-0.2	37.7	-1.2	22.4
Top 0.1 Percent	61.3	0.2	1.1	13.2	-46,527	-3.3	0.3	19.0	-0.9	24.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	4,539	15.6	9,713	124	9,589	1.3	2.2	2.5	0.2
Second Quintile	7,785	26.7	20,134	557	19,578	2.8	7.8	8.8	1.5
Middle Quintile	5,833	20.0	37,705	1,603	36,102	4.3	10.9	12.2	3.1
Fourth Quintile	5,369	18.4	66,000	6,258	59,742	9.5	17.5	18.6	11.2
Top Quintile	5,417	18.6	230,749	46,490	184,259	20.2	61.8	57.9	84.0
All	29,160	100.0	69,393	10,282	59,110	14.8	100.0	100.0	100.0
Addendum									
80-90	2,256	7.7	98,991	14,359	84,632	14.5	11.0	11.1	10.8
90-95	1,390	4.8	148,120	25,936	122,184	17.5	10.2	9.9	12.0
95-99	1,375	4.7	247,873	50,834	197,039	20.5	16.8	15.7	23.3
Top 1 Percent	396	1.4	1,212,770	286,801	925,969	23.7	23.7	21.3	37.9
Top 0.1 Percent	40	0.1	5,487,716	1,415,087	4,072,629	25.8	10.8	9.4	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

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 effective 01/01/2010.

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(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,079, 40% \$23,010, 60% \$39,419, 80% \$66,001, 90% \$95,446, 95% \$133,234, 99% \$337,180, 99.9% \$1,357,565.

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

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