

**Table T08-0012**  
**Reduce 10-Percent Individual Income Tax Rate to 0 Percent**  
**Beneficiaries (thousands) by Individual Characteristics, 2008 <sup>1</sup>**

	<b>Individual Income Tax Filers</b>	<b>Non-filers</b>	<b>Earners <sup>2</sup></b>	<b>Non- earners</b>	<b>Positive AGI</b>	<b>Zero/ negative AGI</b>	<b>Aged <sup>3</sup></b>	<b>Non-Aged</b>
<b>Zero benefit</b>	33,312	22,609	29,735	26,187	41,482	14,439	18,540	37,382
<b>Partial benefit</b>	21,477	0	18,937	2,540	21,477	0	3,105	18,372
<b>Full benefit</b>	71,934	0	66,543	5,390	71,934	0	8,938	62,996
<b>Total</b>	126,723	22,609	115,215	34,117	134,893	14,439	30,582	118,750

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Baseline is 2008 current law, assuming extension and indexation for inflation of the 2007 AMT patch. Proposal provides a tax rebate equivalent to a reduction in the bottom tax rate from 10 percent to 0 percent, based on income reported on 2007 tax returns. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Includes tax units reporting a positive amount of wages and salaries or self-employment income.

(3) Includes tax units in which the primary (or secondary taxpayer in the case of joint returns) is age 65 or older.