

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

**Table T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2008 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 (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	14.3	0.0	0.2	0.1	-12	-0.2	4.8
<b>10-20</b>	20.9	0.0	0.2	0.4	-27	-0.2	4.5
<b>20-30</b>	40.4	0.1	0.4	1.0	-90	-0.4	9.0
<b>30-40</b>	53.9	0.2	0.6	1.4	-173	-0.5	12.9
<b>40-50</b>	61.0	0.1	0.7	1.7	-256	-0.6	15.4
<b>50-75</b>	72.5	0.1	0.9	5.3	-440	-0.7	17.4
<b>75-100</b>	85.6	0.1	1.4	7.8	-987	-1.1	18.7
<b>100-200</b>	94.9	0.1	2.5	29.5	-2,684	-1.9	21.0
<b>200-500</b>	99.0	0.2	3.3	22.2	-7,076	-2.4	23.7
<b>500-1,000</b>	96.1	0.3	2.1	6.0	-10,850	-1.6	25.4
<b>More than 1,000</b>	99.2	0.0	3.8	24.5	-84,703	-2.7	27.7
<b>All</b>	56.0	0.1	2.0	100.0	-1,195	-1.6	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 5.8

(1) Calendar year. Baseline is current law. For a detailed discussion of the proposals see the Tax Policy Center's report *A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans* available on the TPC website.

(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 T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2008 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	14.3	0.0	0.2	0.1	-12	-4.3	0.0	0.2	-0.2	4.8
10-20	20.9	0.0	0.2	0.4	-27	-3.8	0.0	0.7	-0.2	4.5
20-30	40.4	0.1	0.4	1.0	-90	-3.8	0.1	2.0	-0.4	9.0
30-40	53.9	0.2	0.6	1.4	-173	-3.6	0.1	2.9	-0.5	12.9
40-50	61.0	0.1	0.7	1.7	-256	-3.5	0.1	3.6	-0.6	15.4
50-75	72.5	0.1	0.9	5.3	-440	-3.9	0.4	10.4	-0.7	17.4
75-100	85.6	0.1	1.4	7.8	-987	-5.6	0.2	10.3	-1.1	18.7
100-200	94.9	0.1	2.5	29.5	-2,684	-8.5	-0.3	25.0	-1.9	21.0
200-500	99.0	0.2	3.3	22.2	-7,076	-9.3	-0.4	17.1	-2.4	23.7
500-1,000	96.1	0.3	2.1	6.0	-10,850	-5.8	0.1	7.6	-1.6	25.4
More than 1,000	99.2	0.0	3.8	24.5	-84,703	-8.7	-0.3	20.2	-2.7	27.7
All	56.0	0.1	2.0	100.0	-1,195	-7.3	0.0	100.0	-1.6	20.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
Less than 10	17,204	11.5	5,704	283	5,421	5.0	0.9	1.1	0.2
10-20	24,101	16.0	15,181	702	14,479	4.6	3.2	3.9	0.7
20-30	19,493	13.0	25,314	2,372	22,942	9.4	4.4	5.1	1.9
30-40	14,384	9.6	35,555	4,753	30,802	13.4	4.5	5.0	2.8
40-50	11,749	7.8	45,838	7,332	38,506	16.0	4.8	5.1	3.5
50-75	21,662	14.4	63,039	11,390	51,649	18.1	12.1	12.7	10.0
75-100	14,107	9.4	88,790	17,618	71,172	19.8	11.1	11.4	10.1
100-200	19,712	13.1	138,154	31,668	106,486	22.9	24.1	23.7	25.3
200-500	5,636	3.8	291,886	76,264	215,622	26.1	14.5	13.7	17.4
500-1,000	989	0.7	695,069	187,025	508,044	26.9	6.1	5.7	7.5
More than 1,000	519	0.4	3,199,967	971,657	2,228,310	30.4	14.7	13.1	20.5
All	150,241	100.0	75,289	16,402	58,887	21.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 5.8

(1) Calendar year. Baseline is current law. For a detailed discussion of the proposals see the Tax Policy Center's report A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans available on the TPC website.

(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 T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2008 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	14.0	0.0	0.2	0.4	-11	-2.6	0.0	1.0	-0.2	7.3
10-20	23.0	0.0	0.2	1.3	-29	-2.3	0.1	3.3	-0.2	8.1
20-30	33.4	0.0	0.3	2.2	-74	-2.0	0.2	6.4	-0.3	14.2
30-40	35.1	0.0	0.3	1.9	-95	-1.5	0.3	7.5	-0.3	18.0
40-50	41.4	0.0	0.3	1.8	-110	-1.2	0.4	8.7	-0.2	19.4
50-75	54.5	0.0	0.5	5.6	-225	-1.7	0.8	19.7	-0.4	21.5
75-100	64.7	0.0	0.7	4.9	-489	-2.3	0.4	12.1	-0.6	23.3
100-200	81.8	0.3	1.5	13.8	-1,525	-4.6	0.2	16.9	-1.1	23.5
200-500	94.6	0.6	3.9	19.1	-8,538	-10.9	-0.6	9.2	-2.9	23.7
500-1,000	95.4	0.1	5.6	11.1	-27,921	-14.1	-0.4	4.0	-4.0	24.5
More than 1,000	98.0	0.0	8.5	37.4	-177,658	-16.5	-1.5	11.2	-5.6	28.4
All	35.4	0.0	1.5	100.0	-503	-5.6	0.0	100.0	-1.2	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
Less than 10	12,556	19.3	5,704	429	5,275	7.5	2.6	3.1	0.9
10-20	14,909	23.0	15,017	1,249	13,768	8.3	8.2	9.6	3.2
20-30	9,879	15.2	25,243	3,645	21,598	14.4	9.1	9.9	6.2
30-40	6,530	10.1	35,566	6,481	29,085	18.2	8.5	8.9	7.2
40-50	5,421	8.4	45,797	8,989	36,807	19.6	9.1	9.3	8.3
50-75	8,162	12.6	62,150	13,582	48,568	21.9	18.6	18.5	18.9
75-100	3,264	5.0	87,974	20,940	67,033	23.8	10.5	10.2	11.7
100-200	2,958	4.6	134,418	33,138	101,280	24.7	14.6	14.0	16.7
200-500	730	1.1	295,280	78,501	216,779	26.6	7.9	7.4	9.8
500-1,000	130	0.2	694,203	197,856	496,347	28.5	3.3	3.0	4.4
More than 1,000	69	0.1	3,156,727	1,075,266	2,081,460	34.1	7.9	6.7	12.6
All	64,958	100.0	42,053	9,021	33,032	21.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline:

30.0

Proposal:

5.8

(1) Calendar year. Baseline is current law. For a detailed discussion of the proposals see the Tax Policy Center's report A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans available on the TPC website.

(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 T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2008 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	24.0	0.0	0.6	0.1	-28	-11.4	0.0	0.0	-0.6	4.5
10-20	24.2	0.0	0.3	0.1	-38	-8.5	0.0	0.1	-0.2	2.6
20-30	42.5	0.0	0.3	0.3	-80	-6.4	0.0	0.4	-0.3	4.6
30-40	62.3	0.2	0.5	0.5	-176	-6.1	0.0	0.7	-0.5	7.6
40-50	70.2	0.1	0.7	0.8	-279	-5.3	0.0	1.2	-0.6	10.8
50-75	80.2	0.2	0.8	3.3	-447	-4.7	0.2	5.6	-0.7	14.1
75-100	91.3	0.1	1.5	7.5	-1,056	-6.5	0.1	9.1	-1.2	17.0
100-200	97.2	0.1	2.7	34.9	-2,905	-9.3	-0.5	28.8	-2.1	20.4
200-500	99.7	0.1	3.2	24.8	-6,897	-9.1	-0.3	20.9	-2.4	23.7
500-1,000	96.6	0.1	1.6	5.2	-8,226	-4.4	0.3	9.4	-1.2	25.5
More than 1,000	99.4	0.0	3.1	22.3	-68,412	-7.3	0.1	23.9	-2.2	27.6
All	77.7	0.1	2.3	100.0	-2,211	-7.8	0.0	100.0	-1.8	21.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
Less than 10	2,093	3.5	4,904	249	4,655	5.1	0.1	0.2	0.0
10-20	3,937	6.6	15,709	451	15,258	2.9	0.8	1.0	0.1
20-30	4,757	8.0	25,357	1,250	24,107	4.9	1.6	2.0	0.4
30-40	3,946	6.6	35,641	2,889	32,752	8.1	1.9	2.3	0.7
40-50	3,659	6.2	45,966	5,235	40,731	11.4	2.3	2.6	1.1
50-75	9,688	16.3	64,204	9,513	54,690	14.8	8.4	9.2	5.4
75-100	9,341	15.7	89,292	16,224	73,068	18.2	11.2	11.9	8.9
100-200	15,817	26.6	139,272	31,355	107,917	22.5	29.6	29.7	29.3
200-500	4,725	7.9	291,151	75,915	215,236	26.1	18.5	17.7	21.2
500-1,000	827	1.4	695,396	185,239	510,156	26.6	7.7	7.3	9.0
More than 1,000	430	0.7	3,148,057	937,424	2,210,633	29.8	18.2	16.5	23.8
All	59,479	100.0	125,155	28,498	96,657	22.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 5.8

(1) Calendar year. Baseline is current law. For a detailed discussion of the proposals see the Tax Policy Center's report A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans available on the TPC website.

(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 T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2008 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	7.7	0.0	0.1	0.1	-3	0.7	-0.1	-0.9	-0.1	-7.3
10-20	11.7	0.0	0.1	0.5	-11	1.4	-0.3	-3.4	-0.1	-5.5
20-30	53.9	0.3	0.6	5.3	-136	-22.3	-0.3	1.7	-0.5	1.9
30-40	79.7	0.3	1.0	9.6	-312	-9.1	0.0	9.1	-0.9	8.8
40-50	90.2	0.2	1.3	10.3	-516	-8.0	0.1	11.3	-1.1	13.0
50-75	91.9	0.0	1.7	23.8	-838	-7.6	0.3	27.6	-1.4	16.5
75-100	95.9	0.0	2.4	17.9	-1,653	-8.9	0.0	17.5	-1.9	19.4
100-200	97.9	0.0	2.6	17.1	-2,519	-8.0	0.1	18.7	-1.9	22.2
200-500	98.8	0.0	2.5	6.3	-5,460	-7.3	0.1	7.5	-1.8	23.3
500-1,000	88.4	0.0	1.7	1.5	-8,338	-4.6	0.1	3.0	-1.2	25.6
More than 1,000	98.9	0.0	3.7	7.6	-79,100	-8.5	0.0	7.7	-2.6	27.8
All	57.1	0.1	1.4	100.0	-497	-8.7	0.0	100.0	-1.2	13.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,406	10.3	6,412	-464	6,876	-7.2	1.6	2.1	-0.8
10-20	4,961	21.3	15,257	-829	16,087	-5.4	8.1	9.9	-3.1
20-30	4,512	19.4	25,403	607	24,796	2.4	12.2	13.9	2.1
30-40	3,554	15.3	35,401	3,442	31,959	9.7	13.4	14.1	9.2
40-50	2,315	9.9	45,811	6,489	39,322	14.2	11.3	11.3	11.3
50-75	3,290	14.1	61,934	11,075	50,859	17.9	21.7	20.8	27.3
75-100	1,254	5.4	87,576	18,643	68,933	21.3	11.7	10.7	17.5
100-200	786	3.4	130,519	31,546	98,973	24.2	10.9	9.7	18.6
200-500	132	0.6	298,070	74,801	223,269	25.1	4.2	3.7	7.4
500-1,000	21	0.1	683,864	183,190	500,675	26.8	1.5	1.3	2.8
More than 1,000	11	0.1	3,070,023	933,517	2,136,506	30.4	3.6	2.9	7.7
All	23,292	100.0	40,351	5,731	34,621	14.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 5.8

(1) Calendar year. Baseline is current law. For a detailed discussion of the proposals see the Tax Policy Center's report A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans available on the TPC website.

(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) 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 T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2008 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
<b>Less than 10</b>	5.9	0.0	0.1	0.0	-5	0.8	0.0	-0.2	-0.1	-11.5
<b>10-20</b>	10.8	0.0	0.1	0.1	-12	0.9	-0.1	-0.9	-0.1	-9.2
<b>20-30</b>	49.0	0.2	0.5	0.7	-116	124.4	-0.1	-0.1	-0.5	-0.8
<b>30-40</b>	81.5	0.3	0.9	1.6	-307	-10.9	0.0	1.3	-0.9	7.1
<b>40-50</b>	92.1	0.2	1.3	2.2	-509	-8.7	0.0	2.2	-1.1	11.6
<b>50-75</b>	97.0	0.3	1.6	6.9	-828	-8.1	0.1	7.7	-1.3	14.8
<b>75-100</b>	99.1	0.0	2.2	10.6	-1,595	-9.4	-0.1	10.0	-1.8	17.2
<b>100-200</b>	99.8	0.0	3.6	39.4	-3,820	-11.9	-1.0	28.5	-2.8	20.3
<b>200-500</b>	99.8	0.0	3.2	20.8	-6,840	-8.9	0.0	21.0	-2.4	24.3
<b>500-1,000</b>	95.7	0.1	1.2	3.0	-6,043	-3.2	0.5	9.1	-0.9	26.7
<b>More than 1,000</b>	99.8	0.0	2.7	14.4	-60,112	-6.2	0.6	21.4	-1.9	28.7
<b>All</b>	75.3	0.1	2.5	100.0	-1,835	-8.9	0.0	100.0	-1.9	19.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009<sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Less than 10</b>	2,701	5.6	5,981	-682	6,663	-11.4	0.4	0.5	-0.2
<b>10-20</b>	5,494	11.4	15,478	-1,408	16,886	-9.1	1.9	2.6	-0.8
<b>20-30</b>	5,603	11.7	25,399	-93	25,492	-0.4	3.1	4.0	-0.1
<b>30-40</b>	4,726	9.8	35,550	2,828	32,721	8.0	3.7	4.3	1.4
<b>40-50</b>	3,756	7.8	45,850	5,832	40,019	12.7	3.8	4.2	2.2
<b>50-75</b>	7,394	15.4	63,220	10,177	53,044	16.1	10.2	10.9	7.6
<b>75-100</b>	5,839	12.1	89,123	16,955	72,168	19.0	11.4	11.7	10.0
<b>100-200</b>	9,103	18.9	139,015	32,021	106,994	23.0	27.6	27.1	29.5
<b>200-500</b>	2,690	5.6	288,713	77,053	211,660	26.7	17.0	15.8	20.9
<b>500-1,000</b>	442	0.9	693,043	190,836	502,207	27.5	6.7	6.2	8.5
<b>More than 1,000</b>	212	0.4	3,179,388	971,175	2,208,213	30.6	14.7	13.0	20.8
<b>All</b>	48,094	100.0	95,281	20,574	74,707	21.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 5.8

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. For a detailed discussion of the proposals see the Tax Policy Center's report A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans available on the TPC website.

(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 T08-0107**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2008 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
<b>Less than 10</b>	28.1	0.0	0.4	0.2	-26	-14.6	0.0	0.1	-0.4	2.3
<b>10-20</b>	36.0	0.0	0.3	0.6	-47	-11.8	0.0	0.7	-0.3	2.3
<b>20-30</b>	61.2	0.0	0.6	1.2	-141	-11.0	0.0	1.3	-0.6	4.6
<b>30-40</b>	71.7	0.0	0.7	1.0	-220	-10.3	0.0	1.1	-0.6	5.4
<b>40-50</b>	76.9	0.0	0.7	1.0	-294	-8.2	0.1	1.6	-0.6	7.1
<b>50-75</b>	84.2	0.0	0.8	3.9	-460	-6.3	0.5	7.9	-0.7	10.8
<b>75-100</b>	91.4	0.0	1.3	5.0	-959	-7.4	0.4	8.5	-1.1	13.6
<b>100-200</b>	96.4	0.0	2.3	16.7	-2,570	-9.9	0.5	20.9	-1.9	17.1
<b>200-500</b>	99.1	0.1	4.5	22.5	-10,177	-14.2	-0.5	18.6	-3.4	20.6
<b>500-1,000</b>	99.1	0.1	4.9	11.1	-24,640	-13.1	-0.1	10.1	-3.5	23.5
<b>More than 1,000</b>	99.6	0.0	6.6	36.8	-142,954	-14.7	-0.9	29.2	-4.6	26.5
<b>All</b>	65.6	0.0	2.8	100.0	-1,711	-12.0	0.0	100.0	-2.3	16.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009<sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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							
<b>Less than 10</b>	2,765	9.7	6,577	177	6,400	2.7	0.8	1.0	0.1
<b>10-20</b>	6,689	23.4	15,129	399	14,730	2.6	4.7	5.6	0.7
<b>20-30</b>	4,053	14.2	24,891	1,276	23,615	5.1	4.7	5.4	1.3
<b>30-40</b>	2,142	7.5	35,242	2,129	33,113	6.0	3.5	4.0	1.1
<b>40-50</b>	1,714	6.0	46,021	3,571	42,450	7.8	3.6	4.1	1.5
<b>50-75</b>	4,095	14.3	63,445	7,340	56,105	11.6	12.0	13.1	7.4
<b>75-100</b>	2,542	8.9	88,251	12,967	75,284	14.7	10.3	10.9	8.1
<b>100-200</b>	3,191	11.1	137,801	26,094	111,707	18.9	20.3	20.2	20.4
<b>200-500</b>	1,082	3.8	298,445	71,734	226,711	24.0	14.9	13.9	19.0
<b>500-1,000</b>	221	0.8	696,175	188,442	507,733	27.1	7.1	6.4	10.2
<b>More than 1,000</b>	126	0.4	3,134,426	974,933	2,159,493	31.1	18.2	15.5	30.2
<b>All</b>	28,639	100.0	75,721	14,236	61,485	18.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 5.8

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. For a detailed discussion of the proposals see the Tax Policy Center's report A Preliminary Analysis of the 2008 Presidential Candidates' Tax Plans available on the TPC website.

(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.