

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

**Table T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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>	16.7	1.0	0.3	0.1	-18	-0.3	5.1
<b>10-20</b>	54.4	2.3	1.1	0.8	-164	-1.0	4.5
<b>20-30</b>	85.8	1.3	2.6	2.7	-633	-2.3	8.8
<b>30-40</b>	94.0	0.7	3.0	3.1	-974	-2.6	12.8
<b>40-50</b>	97.2	0.3	2.9	3.0	-1,182	-2.4	15.7
<b>50-75</b>	99.1	0.2	3.3	8.1	-1,749	-2.6	17.6
<b>75-100</b>	99.5	0.1	3.8	8.7	-2,837	-3.0	18.9
<b>100-200</b>	99.9	0.1	4.8	24.6	-5,285	-3.6	21.2
<b>200-500</b>	99.9	0.0	5.1	15.6	-11,493	-3.7	23.9
<b>500-1,000</b>	99.7	0.1	6.3	7.5	-33,011	-4.5	24.8
<b>More than 1,000</b>	100.0	0.0	10.4	25.7	-225,083	-6.8	27.4
<b>All</b>	81.0	0.8	4.9	100.0	-3,065	-3.7	20.4

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

Number of AMT Taxpayers (millions). Baseline: 22.6 Proposal: 7.2

(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 T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	16.7	1.0	0.3	0.1	-18	-5.5	0.0	0.2	-0.3	5.1
10-20	54.4	2.3	1.1	0.8	-164	-18.5	0.0	0.7	-1.0	4.5
20-30	85.8	1.3	2.6	2.7	-633	-21.0	-0.1	1.8	-2.3	8.8
30-40	94.0	0.7	3.0	3.1	-974	-16.8	-0.1	2.8	-2.6	12.8
40-50	97.2	0.3	2.9	3.0	-1,182	-13.4	0.1	3.5	-2.4	15.7
50-75	99.1	0.2	3.3	8.1	-1,749	-12.9	0.3	10.0	-2.6	17.6
75-100	99.5	0.1	3.8	8.7	-2,837	-13.7	0.2	10.0	-3.0	18.9
100-200	99.9	0.1	4.8	24.6	-5,285	-14.4	0.3	26.5	-3.6	21.2
200-500	99.9	0.0	5.1	15.6	-11,493	-13.5	0.4	18.2	-3.7	23.9
500-1,000	99.7	0.1	6.3	7.5	-33,011	-15.2	0.0	7.6	-4.5	24.8
More than 1,000	100.0	0.0	10.4	25.7	-225,083	-20.0	-1.1	18.7	-6.8	27.4
All	81.0	0.8	4.9	100.0	-3,065	-15.4	0.0	100.0	-3.7	20.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	16,546	10.6	6,019	324	5,694	5.4	0.8	1.0	0.2
10-20	24,280	15.6	16,259	889	15,369	5.5	3.1	3.8	0.7
20-30	20,001	12.8	27,053	3,011	24,042	11.1	4.2	4.9	1.9
30-40	15,128	9.7	37,907	5,815	32,092	15.3	4.4	4.9	2.8
40-50	12,063	7.7	48,997	8,854	40,142	18.1	4.6	4.9	3.4
50-75	22,213	14.2	67,389	13,614	53,774	20.2	11.6	12.1	9.7
75-100	14,729	9.4	94,738	20,757	73,981	21.9	10.8	11.1	9.8
100-200	22,218	14.2	148,087	36,725	111,361	24.8	25.4	25.1	26.2
200-500	6,499	4.2	309,272	85,373	223,898	27.6	15.5	14.8	17.8
500-1,000	1,087	0.7	739,526	216,629	522,897	29.3	6.2	5.8	7.6
More than 1,000	546	0.4	3,289,961	1,126,766	2,163,194	34.3	13.9	12.0	19.8
All	156,009	100.0	83,049	19,969	63,080	24.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

22.6

Proposal:

7.2

(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 T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	16.1	1.0	0.2	0.1	-12	-2.6	0.1	0.9	-0.2	7.6
10-20	58.1	2.1	1.0	2.2	-149	-10.4	0.1	3.1	-0.9	7.9
20-30	86.6	0.8	1.9	4.3	-430	-10.7	0.2	5.8	-1.6	13.4
30-40	96.3	0.3	1.9	3.9	-592	-8.2	0.5	7.2	-1.6	17.5
40-50	99.0	0.1	1.8	3.8	-706	-6.9	0.6	8.4	-1.4	19.6
50-75	99.4	0.1	2.7	11.9	-1,387	-8.9	1.1	19.8	-2.1	21.5
75-100	99.5	0.1	3.7	9.3	-2,569	-10.6	0.5	12.8	-2.8	23.3
100-200	99.6	0.1	5.3	18.5	-5,463	-13.9	0.0	18.7	-3.8	23.7
200-500	99.8	0.1	9.1	15.5	-19,921	-21.1	-0.9	9.4	-6.4	23.7
500-1,000	99.3	0.0	11.8	7.9	-59,582	-25.6	-0.6	3.7	-8.1	23.5
More than 1,000	99.9	0.0	16.6	22.4	-336,458	-26.5	-1.7	10.1	-10.2	28.3
All	72.7	0.8	4.3	100.0	-1,537	-14.0	0.0	100.0	-3.3	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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					Pre-Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	12,033	17.8	6,036	471	5,565	7.8	2.3	2.8	0.8
10-20	15,257	22.5	16,104	1,428	14,676	8.9	7.8	9.3	2.9
20-30	10,409	15.4	26,937	4,025	22,912	14.9	8.9	9.9	5.6
30-40	6,929	10.2	37,831	7,210	30,621	19.1	8.3	8.8	6.7
40-50	5,586	8.2	48,999	10,301	38,698	21.0	8.7	9.0	7.7
50-75	8,900	13.1	66,503	15,649	50,853	23.5	18.7	18.8	18.7
75-100	3,777	5.6	93,400	24,334	69,066	26.1	11.2	10.8	12.3
100-200	3,528	5.2	143,053	39,412	103,641	27.6	16.0	15.2	18.7
200-500	811	1.2	313,377	94,286	219,091	30.1	8.0	7.4	10.3
500-1,000	138	0.2	737,609	233,017	504,592	31.6	3.2	2.9	4.3
More than 1,000	69	0.1	3,290,833	1,268,367	2,022,465	38.5	7.2	5.8	11.8
All	67,788	100.0	46,595	10,986	35,610	23.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

22.6

Proposal:

7.2

(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 T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	28.9	1.3	1.2	0.0	-58	-17.5	0.0	0.0	-1.1	5.4
10-20	50.5	2.4	1.2	0.2	-191	-30.0	0.0	0.1	-1.1	2.7
20-30	78.4	2.6	2.9	1.0	-735	-36.1	-0.1	0.3	-2.7	4.8
30-40	87.6	1.5	3.5	1.5	-1,199	-29.1	-0.1	0.7	-3.2	7.7
40-50	93.6	0.7	3.5	1.6	-1,476	-21.7	-0.1	1.1	-3.0	10.9
50-75	98.6	0.3	3.3	5.2	-1,886	-16.2	0.0	4.9	-2.8	14.2
75-100	99.6	0.1	3.8	8.1	-2,914	-15.3	0.0	8.2	-3.1	16.9
100-200	99.9	0.1	4.7	28.5	-5,334	-14.7	0.3	30.2	-3.6	20.6
200-500	100.0	0.0	4.6	17.2	-10,302	-12.3	0.8	22.6	-3.3	23.9
500-1,000	99.8	0.1	5.5	8.1	-29,082	-13.6	0.2	9.4	-3.9	25.0
More than 1,000	100.0	0.0	9.5	28.3	-204,258	-18.8	-0.9	22.4	-6.3	27.3
All	91.3	0.6	5.2	100.0	-5,383	-15.5	0.0	100.0	-3.9	21.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	
Less than 10	2,059	3.4	5,102	334	4,768	6.5	0.1	0.2	0.0
10-20	3,695	6.1	16,805	638	16,167	3.8	0.7	0.9	0.1
20-30	4,653	7.6	27,081	2,036	25,045	7.5	1.5	1.8	0.5
30-40	4,125	6.8	37,989	4,119	33,870	10.8	1.9	2.2	0.8
40-50	3,572	5.9	49,128	6,812	42,317	13.9	2.1	2.4	1.2
50-75	9,064	14.9	68,660	11,622	57,038	16.9	7.4	8.2	5.0
75-100	9,144	15.0	95,433	19,011	76,422	19.9	10.3	11.0	8.2
100-200	17,526	28.8	149,607	36,214	113,393	24.2	31.0	31.4	29.9
200-500	5,479	9.0	308,576	84,085	224,491	27.3	20.0	19.4	21.7
500-1,000	913	1.5	739,970	214,261	525,709	29.0	8.0	7.6	9.2
More than 1,000	455	0.8	3,227,576	1,083,978	2,143,598	33.6	17.4	15.4	23.3
All	60,954	100.0	138,787	34,775	104,012	25.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

22.6

Proposal:

7.2

(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 T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	9.1	1.0	0.1	0.1	-10	2.2	-0.2	-0.7	-0.2	-7.1
10-20	44.0	2.8	1.1	2.5	-183	28.0	-1.0	-2.8	-1.1	-5.1
20-30	90.7	1.3	3.8	12.4	-983	-63.9	-2.1	1.7	-3.6	2.0
30-40	96.3	0.8	4.4	14.8	-1,446	-29.5	-1.2	8.5	-3.8	9.1
40-50	98.2	0.2	4.4	12.4	-1,779	-21.6	-0.3	10.8	-3.7	13.3
50-75	99.4	0.1	4.1	22.1	-2,186	-16.6	0.9	26.7	-3.3	16.6
75-100	99.5	0.0	4.2	12.7	-3,064	-14.2	1.1	18.5	-3.3	19.8
100-200	99.8	0.0	3.7	10.5	-3,908	-11.0	1.9	20.4	-2.8	22.6
200-500	99.8	0.0	4.0	3.9	-9,112	-11.1	0.7	7.5	-2.9	23.6
500-1,000	98.9	0.1	5.5	2.0	-28,728	-14.0	0.2	2.9	-4.0	24.2
More than 1,000	100.0	0.0	10.2	6.6	-213,990	-19.4	0.0	6.6	-6.7	27.8
All	77.3	1.1	3.9	100.0	-1,481	-19.3	0.0	100.0	-3.3	13.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	2,316	9.4	6,761	-471	7,232	-7.0	1.4	1.8	-0.6
10-20	5,047	20.4	16,328	-654	16,982	-4.0	7.4	9.2	-1.7
20-30	4,615	18.7	27,243	1,539	25,704	5.7	11.3	12.8	3.8
30-40	3,737	15.1	37,894	4,902	32,991	12.9	12.7	13.3	9.7
40-50	2,547	10.3	48,781	8,247	40,534	16.9	11.1	11.1	11.1
50-75	3,703	15.0	66,425	13,208	53,217	19.9	22.0	21.2	25.8
75-100	1,518	6.1	93,959	21,636	72,323	23.0	12.8	11.8	17.3
100-200	988	4.0	139,901	35,501	104,401	25.4	12.4	11.1	18.5
200-500	156	0.6	310,610	82,405	228,205	26.5	4.3	3.8	6.8
500-1,000	25	0.1	727,675	204,628	523,047	28.1	1.6	1.4	2.7
More than 1,000	11	0.1	3,207,147	1,104,032	2,103,115	34.4	3.3	2.6	6.6
All	24,714	100.0	45,216	7,663	37,553	17.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

22.6

Proposal:

7.2

(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 T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<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>	7.5	1.0	0.4	0.0	-28	4.2	0.0	-0.2	-0.4	-10.7
<b>10-20</b>	49.7	2.9	1.4	0.6	-251	20.1	-0.2	-0.8	-1.5	-9.0
<b>20-30</b>	91.7	1.5	4.6	3.1	-1,198	-110.9	-0.6	-0.1	-4.4	-0.4
<b>30-40</b>	97.8	0.7	5.3	4.0	-1,762	-38.6	-0.5	1.3	-4.6	7.4
<b>40-50</b>	98.7	0.4	5.1	3.8	-2,089	-26.2	-0.3	2.2	-4.3	12.0
<b>50-75</b>	99.5	0.2	4.7	9.0	-2,589	-20.3	-0.3	7.3	-3.8	15.0
<b>75-100</b>	99.8	0.0	4.9	10.0	-3,705	-18.2	-0.1	9.2	-3.9	17.5
<b>100-200</b>	100.0	0.0	5.3	28.2	-5,993	-16.3	0.3	29.7	-4.0	20.7
<b>200-500</b>	100.0	0.0	4.3	13.8	-9,562	-11.2	1.5	22.4	-3.1	24.6
<b>500-1,000</b>	99.7	0.1	5.4	6.3	-28,054	-12.6	0.5	9.0	-3.8	26.4
<b>More than 1,000</b>	100.0	0.0	9.5	20.9	-200,236	-17.8	-0.2	19.8	-6.2	28.5
<b>All</b>	88.2	0.7	5.4	100.0	-4,314	-17.0	0.0	100.0	-4.1	20.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012<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	
<b>Less than 10</b>	2,594	5.3	6,371	-657	7,027	-10.3	0.3	0.5	-0.1
<b>10-20</b>	5,296	10.8	16,585	-1,249	17,834	-7.5	1.7	2.4	-0.5
<b>20-30</b>	5,529	11.3	27,153	1,081	26,072	4.0	2.9	3.7	0.5
<b>30-40</b>	4,775	9.8	37,955	4,559	33,396	12.0	3.5	4.1	1.8
<b>40-50</b>	3,857	7.9	49,028	7,979	41,049	16.3	3.7	4.1	2.5
<b>50-75</b>	7,346	15.0	67,754	12,748	55,005	18.8	9.7	10.4	7.6
<b>75-100</b>	5,684	11.6	95,395	20,404	74,991	21.4	10.6	11.0	9.4
<b>100-200</b>	9,906	20.3	149,292	36,861	112,431	24.7	28.8	28.6	29.5
<b>200-500</b>	3,045	6.2	307,399	85,195	222,204	27.7	18.2	17.4	20.9
<b>500-1,000</b>	476	1.0	739,676	223,470	516,205	30.2	6.9	6.3	8.6
<b>More than 1,000</b>	220	0.5	3,238,329	1,123,026	2,115,303	34.7	13.9	12.0	20.0
<b>All</b>	48,864	100.0	105,014	25,364	79,650	24.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 22.6 Proposal: 7.2

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. 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 T08-0109**  
**Senator John McCain's Tax Proposals**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<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
Less than 10	29.9	0.1	0.4	0.1	-28	-14.5	0.0	0.1	-0.4	2.4
10-20	37.8	0.2	0.7	0.6	-103	-23.0	0.0	0.6	-0.6	2.1
20-30	69.8	0.2	1.4	1.3	-350	-23.7	0.0	1.3	-1.3	4.2
30-40	81.4	0.4	2.1	1.4	-714	-26.3	-0.1	1.2	-1.9	5.3
40-50	89.6	0.3	2.4	1.4	-1,069	-23.8	0.0	1.4	-2.2	7.0
50-75	98.0	0.0	3.6	6.9	-2,090	-22.0	0.1	7.3	-3.1	10.9
75-100	99.3	0.1	4.2	7.6	-3,312	-20.8	0.3	8.7	-3.5	13.4
100-200	99.8	0.0	5.9	20.2	-6,792	-21.6	0.5	22.2	-4.6	16.7
200-500	100.0	0.0	8.5	19.9	-19,692	-23.3	0.0	19.8	-6.2	20.6
500-1,000	99.9	0.1	9.6	9.8	-50,343	-23.2	0.0	9.9	-6.8	22.5
More than 1,000	100.0	0.0	13.6	30.7	-288,378	-25.3	-0.8	27.5	-8.8	26.1
All	73.0	0.2	6.3	100.0	-4,078	-23.2	0.0	100.0	-4.9	16.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012<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	2,539	8.3	6,784	192	6,592	2.8	0.7	0.8	0.1
10-20	6,918	22.7	16,273	450	15,824	2.8	4.5	5.5	0.6
20-30	4,634	15.2	26,676	1,479	25,197	5.5	4.9	5.9	1.3
30-40	2,493	8.2	37,627	2,713	34,914	7.2	3.7	4.4	1.3
40-50	1,658	5.4	49,112	4,497	44,615	9.2	3.2	3.7	1.4
50-75	4,080	13.4	67,978	9,492	58,486	14.0	11.0	12.0	7.2
75-100	2,843	9.3	94,250	15,911	78,338	16.9	10.6	11.2	8.4
100-200	3,711	12.2	147,138	31,424	115,714	21.4	21.6	21.6	21.8
200-500	1,258	4.1	315,492	84,543	230,949	26.8	15.7	14.6	19.8
500-1,000	243	0.8	740,468	216,918	523,550	29.3	7.1	6.4	9.9
More than 1,000	133	0.4	3,269,522	1,141,431	2,128,090	34.9	17.2	14.2	28.2
All	30,530	100.0	82,817	17,560	65,257	21.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 22.6 Proposal: 7.2

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. 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.