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Table T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Summary Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	14.5	0.0	0.2	0.2	-13	-0.2	5.1
10-20	20.2	0.0	0.2	0.7	-26	-0.2	4.5
20-30	40.5	0.1	0.4	1.9	-89	-0.3	8.8
30-40	53.0	0.2	0.5	2.9	-178	-0.5	12.8
40-50	58.5	0.1	0.6	3.0	-232	-0.5	15.7
50-75	68.6	0.1	0.6	8.0	-336	-0.5	17.6
75-100	78.4	0.0	0.6	7.6	-481	-0.5	18.9
100-200	85.6	0.2	0.7	20.1	-841	-0.6	21.2
200-500	86.3	0.1	0.8	13.1	-1,867	-0.6	23.9
500-1,000	92.8	0.2	1.2	7.9	-6,768	-0.9	24.8
More than 1,000	97.9	0.3	2.5	34.1	-58,035	-1.8	27.4
All	53.7	0.1	0.9	100.0	-596	-0.7	20.4

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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 T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	14.5	0.0	0.2	0.2	-13	-4.2	0.0	0.2	-0.2	5.1
10-20	20.2	0.0	0.2	0.7	-26	-3.5	0.0	0.7	-0.2	4.5
20-30	40.5	0.1	0.4	1.9	-89	-3.6	0.0	1.8	-0.3	8.8
30-40	53.0	0.2	0.5	2.9	-178	-3.6	0.0	2.8	-0.5	12.8
40-50	58.5	0.1	0.6	3.0	-232	-2.9	0.0	3.5	-0.5	15.7
50-75	68.6	0.1	0.6	8.0	-336	-2.8	0.1	10.0	-0.5	17.6
75-100	78.4	0.0	0.6	7.6	-481	-2.6	0.1	10.0	-0.5	18.9
100-200	85.6	0.2	0.7	20.1	-841	-2.6	0.2	26.5	-0.6	21.2
200-500	86.3	0.1	0.8	13.1	-1,867	-2.5	0.2	18.2	-0.6	23.9
500-1,000	92.8	0.2	1.2	7.9	-6,768	-3.6	0.0	7.6	-0.9	24.8
More than 1,000	97.9	0.3	2.5	34.1	-58,035	-6.1	-0.5	18.7	-1.8	27.4
All	53.7	0.1	0.9	100.0	-596	-3.4	0.0	100.0	-0.7	20.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	16,546	10.6	6,019	320	5,699	5.3	0.8	0.9	0.2
10-20	24,280	15.6	16,259	751	15,508	4.6	3.1	3.7	0.7
20-30	20,001	12.8	27,053	2,467	24,586	9.1	4.2	4.8	1.8
30-40	15,128	9.7	37,907	5,019	32,888	13.2	4.4	4.9	2.8
40-50	12,063	7.7	48,997	7,904	41,093	16.1	4.6	4.9	3.5
50-75	22,213	14.2	67,389	12,202	55,187	18.1	11.6	12.0	9.9
75-100	14,729	9.4	94,738	18,402	76,336	19.4	10.8	11.0	9.9
100-200	22,218	14.2	148,087	32,281	115,805	21.8	25.4	25.2	26.3
200-500	6,499	4.2	309,272	75,748	233,524	24.5	15.5	14.8	18.0
500-1,000	1,087	0.7	739,526	190,386	549,140	25.7	6.2	5.8	7.6
More than 1,000	546	0.4	3,289,961	959,718	2,330,242	29.2	13.9	12.4	19.2
All	156,009	100.0	83,049	17,499	65,550	21.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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

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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 T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	14.2	0.0	0.2	1.0	-12	-2.5	0.0	0.9	-0.2	7.6
10-20	21.9	0.0	0.2	2.8	-27	-2.1	0.0	3.1	-0.2	7.9
20-30	33.3	0.1	0.3	4.8	-66	-1.8	0.0	5.8	-0.3	13.4
30-40	34.9	0.0	0.3	4.6	-97	-1.5	0.1	7.2	-0.3	17.5
40-50	38.8	0.0	0.2	3.6	-95	-1.0	0.1	8.4	-0.2	19.6
50-75	50.7	0.0	0.3	11.0	-179	-1.2	0.2	19.8	-0.3	21.5
75-100	60.6	0.0	0.5	8.6	-330	-1.5	0.1	12.8	-0.4	23.3
100-200	74.2	0.1	0.8	21.2	-874	-2.5	-0.1	18.7	-0.6	23.7
200-500	85.9	0.2	1.2	16.3	-2,927	-3.8	-0.2	9.4	-0.9	23.7
500-1,000	92.7	0.5	1.3	6.6	-6,978	-3.9	-0.1	3.7	-1.0	23.5
More than 1,000	96.4	1.0	1.7	19.0	-39,814	-4.1	-0.2	10.1	-1.2	28.3
All	34.7	0.0	0.6	100.0	-215	-2.2	0.0	100.0	-0.5	20.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	12,033	17.8	6,036	471	5,565	7.8	2.3	2.7	0.9
10-20	15,257	22.5	16,104	1,306	14,798	8.1	7.8	9.0	3.0
20-30	10,409	15.4	26,937	3,661	23,275	13.6	8.9	9.7	5.8
30-40	6,929	10.2	37,831	6,715	31,116	17.8	8.3	8.6	7.1
40-50	5,586	8.2	48,999	9,690	39,309	19.8	8.7	8.8	8.3
50-75	8,900	13.1	66,503	14,442	52,061	21.7	18.7	18.5	19.6
75-100	3,777	5.6	93,400	22,095	71,305	23.7	11.2	10.8	12.7
100-200	3,528	5.2	143,053	34,823	108,229	24.3	16.0	15.3	18.8
200-500	811	1.2	313,377	77,292	236,085	24.7	8.0	7.7	9.6
500-1,000	138	0.2	737,609	180,412	557,197	24.5	3.2	3.1	3.8
More than 1,000	69	0.1	3,290,833	971,724	2,319,108	29.5	7.2	6.4	10.3
All	67,788	100.0	46,595	9,663	36,932	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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.

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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 T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	0.7	0.1	-33	-10.6	0.0	0.0	-0.6	5.4
10-20	23.8	0.0	0.2	0.2	-39	-7.9	0.0	0.1	-0.2	2.7
20-30	41.7	0.0	0.3	0.5	-77	-5.6	0.0	0.3	-0.3	4.8
30-40	60.0	0.1	0.5	1.1	-179	-5.8	0.0	0.7	-0.5	7.7
40-50	68.4	0.2	0.6	1.4	-274	-4.9	0.0	1.1	-0.6	10.9
50-75	78.2	0.2	0.7	5.6	-417	-4.1	0.0	4.9	-0.6	14.2
75-100	84.3	0.0	0.7	6.9	-512	-3.1	0.1	8.2	-0.5	16.9
100-200	88.2	0.2	0.7	21.8	-845	-2.7	0.3	30.2	-0.6	20.6
200-500	86.7	0.1	0.7	13.6	-1,688	-2.2	0.3	22.6	-0.6	23.9
500-1,000	93.1	0.1	1.2	9.0	-6,675	-3.5	0.0	9.4	-0.9	25.0
More than 1,000	98.1	0.2	2.6	39.5	-59,001	-6.3	-0.6	22.4	-1.8	27.3
All	73.3	0.1	1.0	100.0	-1,116	-3.7	0.0	100.0	-0.8	21.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	2,059	3.4	5,102	308	4,794	6.0	0.1	0.2	0.0
10-20	3,695	6.1	16,805	485	16,320	2.9	0.7	0.9	0.1
20-30	4,653	7.6	27,081	1,378	25,703	5.1	1.5	1.8	0.3
30-40	4,125	6.8	37,989	3,099	34,890	8.2	1.9	2.2	0.7
40-50	3,572	5.9	49,128	5,610	43,518	11.4	2.1	2.4	1.1
50-75	9,064	14.9	68,660	10,152	58,508	14.8	7.4	8.0	5.0
75-100	9,144	15.0	95,433	16,609	78,824	17.4	10.3	10.9	8.2
100-200	17,526	28.8	149,607	31,724	117,883	21.2	31.0	31.3	29.9
200-500	5,479	9.0	308,576	75,470	233,106	24.5	20.0	19.4	22.2
500-1,000	913	1.5	739,970	191,854	548,116	25.9	8.0	7.6	9.4
More than 1,000	455	0.8	3,227,576	938,720	2,288,856	29.1	17.4	15.8	23.0
All	60,954	100.0	138,787	30,509	108,278	22.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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.

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(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 T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	8.1	0.0	0.1	0.1	-4	0.8	0.0	-0.7	-0.1	-7.1
10-20	12.2	0.0	0.1	0.8	-13	1.6	-0.2	-2.8	-0.1	-5.1
20-30	55.8	0.3	0.6	8.7	-153	-21.6	-0.4	1.7	-0.6	2.0
30-40	79.8	0.9	1.0	15.3	-332	-8.8	-0.3	8.5	-0.9	9.1
40-50	89.6	0.2	1.2	15.1	-483	-7.0	-0.2	10.8	-1.0	13.3
50-75	89.9	0.1	1.0	23.9	-524	-4.5	0.1	26.7	-0.8	16.6
75-100	90.5	0.0	1.0	13.6	-730	-3.8	0.2	18.5	-0.8	19.8
100-200	83.2	1.1	0.7	8.6	-707	-2.2	0.6	20.4	-0.5	22.6
200-500	78.6	0.4	0.8	3.7	-1,941	-2.6	0.2	7.5	-0.6	23.6
500-1,000	83.5	0.0	1.3	2.2	-7,091	-3.9	0.0	2.9	-1.0	24.2
More than 1,000	97.8	0.1	2.5	7.8	-55,789	-5.9	-0.1	6.6	-1.7	27.8
All	58.0	0.3	0.9	100.0	-329	-5.1	0.0	100.0	-0.7	13.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	2,316	9.4	6,761	-478	7,239	-7.1	1.4	1.8	-0.7
10-20	5,047	20.4	16,328	-823	17,152	-5.0	7.4	9.1	-2.6
20-30	4,615	18.7	27,243	710	26,534	2.6	11.3	12.8	2.0
30-40	3,737	15.1	37,894	3,788	34,105	10.0	12.7	13.3	8.8
40-50	2,547	10.3	48,781	6,951	41,830	14.3	11.1	11.1	11.0
50-75	3,703	15.0	66,425	11,546	54,879	17.4	22.0	21.3	26.6
75-100	1,518	6.1	93,959	19,302	74,658	20.5	12.8	11.9	18.2
100-200	988	4.0	139,901	32,299	107,602	23.1	12.4	11.1	19.8
200-500	156	0.6	310,610	75,234	235,376	24.2	4.3	3.8	7.3
500-1,000	25	0.1	727,675	182,991	544,684	25.2	1.6	1.4	2.8
More than 1,000	11	0.1	3,207,147	945,832	2,261,316	29.5	3.3	2.7	6.7
All	24,714	100.0	45,216	6,511	38,705	14.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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.

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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 T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	6.1	0.0	0.1	0.1	-8	1.2	0.0	-0.2	-0.1	-10.7
10-20	10.9	0.0	0.1	0.2	-13	0.9	0.0	-0.8	-0.1	-9.0
20-30	49.9	0.2	0.5	1.7	-130	-1,047.9	-0.1	-0.1	-0.5	-0.4
30-40	81.3	0.6	1.0	3.7	-330	-10.5	-0.1	1.3	-0.9	7.4
40-50	92.4	0.4	1.1	4.5	-488	-7.7	-0.1	2.2	-1.0	12.0
50-75	96.1	0.3	1.1	11.2	-646	-6.0	-0.2	7.3	-1.0	15.0
75-100	98.4	0.0	1.0	10.6	-787	-4.5	-0.1	9.2	-0.8	17.5
100-200	97.5	0.3	0.9	25.4	-1,086	-3.4	0.2	29.7	-0.7	20.7
200-500	85.5	0.2	0.5	8.7	-1,207	-1.6	0.5	22.4	-0.4	24.6
500-1,000	91.4	0.1	0.9	5.5	-4,856	-2.4	0.1	9.0	-0.7	26.4
More than 1,000	99.2	0.0	2.4	28.2	-54,116	-5.5	-0.3	19.8	-1.7	28.5
All	74.8	0.2	1.0	100.0	-866	-4.0	0.0	100.0	-0.8	20.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	2,594	5.3	6,371	-676	7,047	-10.6	0.3	0.5	-0.2
10-20	5,296	10.8	16,585	-1,487	18,072	-9.0	1.7	2.4	-0.7
20-30	5,529	11.3	27,153	12	27,140	0.1	2.9	3.7	0.0
30-40	4,775	9.8	37,955	3,127	34,828	8.2	3.5	4.1	1.4
40-50	3,857	7.9	49,028	6,378	42,650	13.0	3.7	4.1	2.3
50-75	7,346	15.0	67,754	10,805	56,948	16.0	9.7	10.3	7.4
75-100	5,684	11.6	95,395	17,486	77,909	18.3	10.6	10.9	9.3
100-200	9,906	20.3	149,292	31,954	117,338	21.4	28.8	28.6	29.6
200-500	3,045	6.2	307,399	76,840	230,559	25.0	18.2	17.3	21.9
500-1,000	476	1.0	739,676	200,271	539,404	27.1	6.9	6.3	8.9
More than 1,000	220	0.5	3,238,329	976,907	2,261,423	30.2	13.9	12.3	20.1
All	48,864	100.0	105,014	21,916	83,098	20.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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 T08-0111
Senator John McCain's Tax Proposals
Against a Tax Cuts Extended, AMT Patched Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	29.5	0.0	0.4	0.3	-27	-14.2	0.0	0.1	-0.4	2.4
10-20	33.4	0.0	0.3	1.1	-43	-11.1	0.0	0.6	-0.3	2.1
20-30	58.1	0.0	0.5	2.0	-117	-9.4	0.0	1.3	-0.4	4.2
30-40	69.8	0.0	0.6	1.9	-212	-9.6	-0.1	1.2	-0.6	5.3
40-50	74.2	0.0	0.5	1.4	-237	-6.5	0.0	1.4	-0.5	7.0
50-75	82.3	0.0	0.7	6.3	-419	-5.4	0.1	7.3	-0.6	10.9
75-100	85.6	0.0	0.8	6.3	-606	-4.6	0.2	8.7	-0.6	13.4
100-200	90.8	0.0	1.2	19.3	-1,420	-5.5	0.2	22.2	-1.0	16.7
200-500	95.1	0.2	1.7	19.2	-4,165	-6.0	0.0	19.8	-1.3	20.6
500-1,000	96.3	0.5	2.1	10.7	-11,986	-6.7	-0.1	9.9	-1.6	22.5
More than 1,000	98.1	0.9	2.7	31.4	-64,527	-7.0	-0.2	27.5	-2.0	26.1
All	63.7	0.0	1.3	100.0	-894	-6.2	0.0	100.0	-1.1	16.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	191	6,592	2.8	0.7	0.8	0.1
10-20	6,918	22.7	16,273	389	15,884	2.4	4.5	5.3	0.6
20-30	4,634	15.2	26,676	1,245	25,431	4.7	4.9	5.6	1.3
30-40	2,493	8.2	37,627	2,211	35,416	5.9	3.7	4.2	1.3
40-50	1,658	5.4	49,112	3,664	45,448	7.5	3.2	3.6	1.4
50-75	4,080	13.4	67,978	7,821	60,157	11.5	11.0	11.8	7.3
75-100	2,843	9.3	94,250	13,206	81,044	14.0	10.6	11.0	8.6
100-200	3,711	12.2	147,138	26,051	121,086	17.7	21.6	21.5	22.0
200-500	1,258	4.1	315,492	69,015	246,476	21.9	15.7	14.8	19.8
500-1,000	243	0.8	740,468	178,560	561,908	24.1	7.1	6.6	9.9
More than 1,000	133	0.4	3,269,522	917,580	2,351,942	28.1	17.2	14.9	27.7
All	30,530	100.0	82,817	14,375	68,441	17.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 6.2 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.