

Table T08-0119
Senator McCain's Proposed Exemption Increase, Fully Phased In
Against a Current Law Plus AMT Patch Baseline
Distribution of Federal Tax Change by Cash Income Level, 2009 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	0.0	0.0	0.0	0.0	0	0.0	5.0
10-20	1.4	0.0	0.0	0.2	-2	0.0	4.6
20-30	14.8	0.1	0.2	3.4	-38	-0.2	9.2
30-40	28.4	0.2	0.4	7.1	-108	-0.3	13.1
40-50	31.5	0.1	0.4	8.2	-153	-0.3	15.6
50-75	34.8	0.1	0.4	20.3	-206	-0.3	17.6
75-100	41.9	0.1	0.4	18.5	-287	-0.3	19.0
100-200	44.8	0.2	0.4	37.1	-413	-0.3	21.3
200-500	17.5	0.2	0.1	3.8	-149	-0.1	24.6
500-1,000	15.4	0.0	0.0	0.7	-157	0.0	26.8
More than 1,000	28.8	0.0	0.0	0.8	-322	0.0	30.4
All	23.0	0.1	0.3	100.0	-146	-0.2	21.0

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

Number of AMT Taxpayers (millions). Baseline:

4.8

Proposal:

5.8

(1) Calendar year. Baseline is current law plus extension and indexation of the 2007 AMT patch. The AMT patch allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts. Proposal increases dependent exemption to \$7,000 in 2016 dollars (approximately \$6,000 in 2009).

(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 T08-0119
Senator McCain's Proposed Exemption Increase, Fully Phased In
Against a Current Law Plus AMT Patch Baseline
Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	5.0
10-20	1.4	0.0	0.0	0.2	-2	-0.3	0.0	0.7	0.0	4.6
20-30	14.8	0.1	0.2	3.4	-38	-1.6	0.0	1.9	-0.2	9.2
30-40	28.4	0.2	0.4	7.1	-108	-2.3	0.0	2.8	-0.3	13.1
40-50	31.5	0.1	0.4	8.2	-153	-2.1	0.0	3.5	-0.3	15.6
50-75	34.8	0.1	0.4	20.3	-206	-1.8	-0.1	10.1	-0.3	17.6
75-100	41.9	0.1	0.4	18.5	-287	-1.7	-0.1	10.0	-0.3	19.0
100-200	44.8	0.2	0.4	37.1	-413	-1.4	-0.1	24.5	-0.3	21.3
200-500	17.5	0.2	0.1	3.8	-149	-0.2	0.1	17.0	-0.1	24.6
500-1,000	15.4	0.0	0.0	0.7	-157	-0.1	0.1	7.8	0.0	26.8
More than 1,000	28.8	0.0	0.0	0.8	-322	0.0	0.2	21.3	0.0	30.4
All	23.0	0.1	0.3	100.0	-146	-0.9	0.0	100.0	-0.2	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

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	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	22,943	9.4	4.4	5.0	1.9
30-40	14,384	9.6	35,555	4,751	30,804	13.4	4.5	5.0	2.9
40-50	11,749	7.8	45,838	7,307	38,531	15.9	4.8	5.1	3.6
50-75	21,662	14.4	63,039	11,286	51,753	17.9	12.1	12.6	10.2
75-100	14,107	9.4	88,790	17,133	71,657	19.3	11.1	11.3	10.1
100-200	19,712	13.1	138,154	29,892	108,262	21.6	24.1	23.9	24.6
200-500	5,636	3.8	291,886	71,824	220,062	24.6	14.5	13.9	16.9
500-1,000	989	0.7	695,069	186,350	508,718	26.8	6.1	5.6	7.7
More than 1,000	519	0.4	3,199,967	971,422	2,228,545	30.4	14.7	13.0	21.1
All	150,241	100.0	75,289	15,934	59,355	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: 4.8 Proposal: 5.8

(1) Calendar year. Baseline is current law plus extension and indexation of the 2007 AMT patch. The AMT patch allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts. Proposal increases dependent exemption to \$7,000 in 2016 dollars (approximately \$6,000 in 2009).

(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 T08-0119
Senator McCain's Proposed Exemption Increase, Fully Phased In
Against a Current Law Plus AMT Patch Baseline
Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	7.5
10-20	0.4	0.0	0.0	1.5	-1	0.0	0.0	3.2	0.0	8.3
20-30	2.8	0.0	0.0	16.2	-9	-0.3	0.0	6.2	0.0	14.4
30-40	3.6	0.0	0.1	18.3	-15	-0.2	0.0	7.3	0.0	18.2
40-50	3.2	0.0	0.0	16.2	-16	-0.2	0.0	8.4	0.0	19.6
50-75	2.5	0.0	0.0	21.7	-15	-0.1	0.0	19.0	0.0	21.8
75-100	2.5	0.0	0.0	11.8	-20	-0.1	0.0	11.7	0.0	23.7
100-200	3.1	0.0	0.0	12.5	-23	-0.1	0.0	16.6	0.0	24.4
200-500	1.7	0.0	0.0	1.3	-10	0.0	0.0	9.7	0.0	26.1
500-1,000	1.6	0.0	0.0	0.3	-11	0.0	0.0	4.4	0.0	28.5
More than 1,000	1.8	0.0	0.0	0.2	-14	0.0	0.0	12.7	0.0	34.1
All	1.7	0.0	0.0	100.0	-8	-0.1	0.0	100.0	0.0	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

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	12,556	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	8.8	7.3
40-50	5,421	8.4	45,797	8,988	36,808	19.6	9.1	9.3	8.4
50-75	8,162	12.6	62,150	13,556	48,594	21.8	18.6	18.5	19.0
75-100	3,264	5.0	87,974	20,855	67,119	23.7	10.5	10.2	11.7
100-200	2,958	4.6	134,418	32,761	101,657	24.4	14.6	14.0	16.6
200-500	730	1.1	295,280	76,953	218,327	26.1	7.9	7.4	9.6
500-1,000	130	0.2	694,203	197,650	496,553	28.5	3.3	3.0	4.4
More than 1,000	69	0.1	3,156,727	1,075,204	2,081,523	34.1	7.9	6.7	12.7
All	64,958	100.0	42,053	8,978	33,075	21.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 5.8

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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 T08-0119
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Against a Current Law Plus AMT Patch Baseline
Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	5.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.9
20-30	8.1	0.0	0.1	0.4	-14	-1.1	0.0	0.4	-0.1	4.9
30-40	28.0	0.2	0.3	2.3	-92	-3.2	0.0	0.7	-0.3	7.9
40-50	40.5	0.2	0.5	4.3	-188	-3.6	0.0	1.1	-0.4	11.0
50-75	45.5	0.3	0.5	17.3	-283	-3.0	-0.1	5.5	-0.4	14.3
75-100	50.6	0.1	0.5	20.2	-343	-2.2	-0.1	8.9	-0.4	17.2
100-200	51.8	0.2	0.4	48.5	-486	-1.7	-0.2	28.2	-0.4	20.7
200-500	20.0	0.3	0.1	5.1	-172	-0.2	0.2	20.7	-0.1	24.3
500-1,000	17.4	0.0	0.0	0.9	-180	-0.1	0.1	9.4	0.0	26.5
More than 1,000	33.0	0.0	0.0	1.0	-374	0.0	0.2	24.9	0.0	29.8
All	36.2	0.1	0.3	100.0	-267	-1.0	0.0	100.0	-0.2	21.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

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	2,093	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	2.2	0.7
40-50	3,659	6.2	45,966	5,235	40,731	11.4	2.3	2.6	1.2
50-75	9,688	16.3	64,204	9,464	54,739	14.7	8.4	9.1	5.6
75-100	9,341	15.7	89,292	15,684	73,608	17.6	11.2	11.8	9.0
100-200	15,817	26.6	139,272	29,321	109,951	21.1	29.6	29.9	28.4
200-500	4,725	7.9	291,151	70,952	220,199	24.4	18.5	17.9	20.5
500-1,000	827	1.4	695,396	184,450	510,946	26.5	7.7	7.3	9.3
More than 1,000	430	0.7	3,148,057	937,129	2,210,928	29.8	18.2	16.3	24.7
All	59,479	100.0	125,155	27,457	97,698	21.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 5.8

(1) Calendar year. Baseline is current law plus extension and indexation of the 2007 AMT patch. The AMT patch allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts. Proposal increases dependent exemption to \$7,000 in 2016 dollars (approximately \$6,000 in 2009).

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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 T08-0119
Senator McCain's Proposed Exemption Increase, Fully Phased In
Against a Current Law Plus AMT Patch Baseline
Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.9	0.0	-7.2
10-20	5.4	0.0	0.1	0.7	-7	0.9	-0.2	-3.4	-0.1	-5.5
20-30	48.0	0.3	0.5	10.7	-126	-20.8	-0.4	1.8	-0.5	1.9
30-40	75.2	0.4	0.9	19.9	-298	-8.7	-0.5	9.0	-0.8	8.9
40-50	84.7	0.3	1.1	18.4	-423	-6.6	-0.3	11.2	-0.9	13.1
50-75	84.7	0.0	0.9	28.8	-466	-4.3	-0.1	27.3	-0.8	16.6
75-100	83.2	0.1	0.9	14.2	-602	-3.4	0.1	17.3	-0.7	19.5
100-200	67.8	1.3	0.5	6.9	-464	-1.6	0.5	18.6	-0.4	22.5
200-500	19.7	0.0	0.1	0.3	-114	-0.2	0.3	7.7	0.0	24.2
500-1,000	27.6	0.0	0.0	0.1	-208	-0.1	0.1	3.0	0.0	26.7
More than 1,000	47.7	0.0	0.0	0.1	-399	0.0	0.3	8.3	0.0	30.4
All	49.2	0.2	0.7	100.0	-228	-4.1	0.0	100.0	-0.6	13.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

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	2,406	10.3	6,412	-464	6,876	-7.2	1.6	2.0	-0.9
10-20	4,961	21.3	15,257	-829	16,087	-5.4	8.1	9.9	-3.2
20-30	4,512	19.4	25,403	607	24,796	2.4	12.2	13.8	2.1
30-40	3,554	15.3	35,401	3,438	31,962	9.7	13.4	14.0	9.5
40-50	2,315	9.9	45,811	6,422	39,389	14.0	11.3	11.3	11.5
50-75	3,290	14.1	61,934	10,737	51,197	17.3	21.7	20.8	27.3
75-100	1,254	5.4	87,576	17,689	69,887	20.2	11.7	10.8	17.2
100-200	786	3.4	130,519	29,784	100,735	22.8	10.9	9.8	18.1
200-500	132	0.6	298,070	72,335	225,735	24.3	4.2	3.7	7.4
500-1,000	21	0.1	683,864	182,927	500,937	26.8	1.5	1.3	2.9
More than 1,000	11	0.1	3,070,023	933,451	2,136,571	30.4	3.6	2.9	8.0
All	23,292	100.0	40,351	5,551	34,801	13.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 5.8

(1) Calendar year. Baseline is current law plus extension and indexation of the 2007 AMT patch. The AMT patch allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts. Proposal increases dependent exemption to \$7,000 in 2016 dollars (approximately \$6,000 in 2009).

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Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-11.4
10-20	3.4	0.0	0.0	0.1	-5	0.4	0.0	-0.8	0.0	-9.1
20-30	41.4	0.2	0.4	2.8	-105	112.5	-0.1	-0.1	-0.4	-0.8
30-40	76.1	0.4	0.9	6.6	-290	-10.3	-0.1	1.3	-0.8	7.1
40-50	87.7	0.4	1.1	7.8	-430	-7.4	-0.1	2.2	-0.9	11.7
50-75	93.5	0.3	1.1	20.0	-562	-5.6	-0.3	7.5	-0.9	14.9
75-100	97.0	0.1	0.9	18.9	-670	-4.2	-0.2	9.8	-0.8	17.3
100-200	93.9	0.3	0.8	38.3	-873	-3.0	-0.2	28.0	-0.6	20.4
200-500	35.5	0.5	0.1	4.0	-306	-0.4	0.4	20.8	-0.1	24.7
500-1,000	33.8	0.1	0.1	0.7	-347	-0.2	0.2	9.1	-0.1	27.4
More than 1,000	69.8	0.0	0.0	0.8	-785	-0.1	0.5	22.3	0.0	30.5
All	66.1	0.3	0.6	100.0	-432	-2.2	0.0	100.0	-0.5	20.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

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-	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	2,701	5.6	5,981	-682	6,663	-11.4	0.4	0.5	-0.2
10-20	5,494	11.4	15,478	-1,408	16,886	-9.1	1.9	2.6	-0.8
20-30	5,603	11.7	25,399	-93	25,492	-0.4	3.1	3.9	-0.1
30-40	4,726	9.8	35,550	2,823	32,726	7.9	3.7	4.3	1.4
40-50	3,756	7.8	45,850	5,777	40,073	12.6	3.8	4.1	2.3
50-75	7,394	15.4	63,220	9,959	53,262	15.8	10.2	10.8	7.8
75-100	5,839	12.1	89,123	16,107	73,016	18.1	11.4	11.7	10.0
100-200	9,103	18.9	139,015	29,261	109,754	21.1	27.6	27.5	28.3
200-500	2,690	5.6	288,713	71,635	217,078	24.8	17.0	16.0	20.4
500-1,000	442	0.9	693,043	190,200	502,843	27.4	6.7	6.1	8.9
More than 1,000	212	0.4	3,179,388	971,075	2,208,314	30.5	14.7	12.9	21.8
All	48,094	100.0	95,281	19,601	75,680	20.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.8 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 plus extension and indexation of the 2007 AMT patch. The AMT patch allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts. Proposal increases dependent exemption to \$7,000 in 2016 dollars (approximately \$6,000 in 2009).

(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 T08-0119
Senator McCain's Proposed Exemption Increase, Fully Phased In
Against a Current Law Plus AMT Patch Baseline
Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.7
10-20	0.1	0.0	0.0	0.2	0	0.0	0.0	0.7	0.0	2.6
20-30	1.5	0.0	0.0	3.0	-3	-0.3	0.0	1.3	0.0	5.1
30-40	2.1	0.0	0.0	2.7	-6	-0.3	0.0	1.1	0.0	6.0
40-50	4.1	0.0	0.0	5.0	-13	-0.4	0.0	1.5	0.0	7.7
50-75	6.8	0.0	0.1	27.2	-30	-0.4	0.0	7.5	-0.1	11.5
75-100	7.5	0.1	0.1	21.5	-39	-0.3	0.0	8.1	0.0	14.4
100-200	6.8	0.0	0.0	33.4	-48	-0.2	0.0	20.1	0.0	18.3
200-500	4.3	0.0	0.0	6.0	-25	0.0	0.0	18.5	0.0	22.9
500-1,000	1.7	0.0	0.0	0.6	-12	0.0	0.0	10.4	0.0	26.9
More than 1,000	2.1	0.0	0.0	0.4	-14	0.0	0.0	30.7	0.0	31.1
All	3.2	0.0	0.0	100.0	-16	-0.1	0.0	100.0	0.0	18.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

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	2,765	9.7	6,577	177	6,400	2.7	0.8	1.0	0.1
10-20	6,689	23.4	15,129	399	14,730	2.6	4.7	5.6	0.7
20-30	4,053	14.2	24,891	1,276	23,615	5.1	4.7	5.4	1.3
30-40	2,142	7.5	35,242	2,129	33,113	6.0	3.5	4.0	1.1
40-50	1,714	6.0	46,021	3,564	42,457	7.7	3.6	4.1	1.5
50-75	4,095	14.3	63,445	7,320	56,126	11.5	12.0	13.0	7.5
75-100	2,542	8.9	88,251	12,746	75,505	14.4	10.3	10.9	8.1
100-200	3,191	11.1	137,801	25,252	112,549	18.3	20.3	20.3	20.1
200-500	1,082	3.8	298,445	68,462	229,983	22.9	14.9	14.1	18.5
500-1,000	221	0.8	696,175	187,533	508,643	26.9	7.1	6.4	10.3
More than 1,000	126	0.4	3,134,426	974,603	2,159,823	31.1	18.2	15.4	30.7
All	28,639	100.0	75,721	13,987	61,734	18.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.8 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 plus extension and indexation of the 2007 AMT patch. The AMT patch allows personal nonrefundable credits against the AMT and increases the AMT exemption amounts. Proposal increases dependent exemption to \$7,000 in 2016 dollars (approximately \$6,000 in 2009).

(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.