

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

**Table T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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>	0.0	0.0	0.0	0.0	0	0.0	5.0
<b>10-20</b>	1.4	0.0	0.0	0.2	-2	0.0	4.6
<b>20-30</b>	14.8	0.1	0.2	2.9	-38	-0.2	9.2
<b>30-40</b>	28.4	0.2	0.4	6.0	-108	-0.3	13.1
<b>40-50</b>	31.5	0.1	0.4	6.9	-153	-0.3	15.6
<b>50-75</b>	34.9	0.1	0.4	17.3	-208	-0.3	17.6
<b>75-100</b>	42.2	0.0	0.4	16.1	-296	-0.3	19.0
<b>100-200</b>	47.3	0.0	0.4	35.6	-469	-0.3	21.2
<b>200-500</b>	48.2	0.0	0.3	12.5	-578	-0.2	23.4
<b>500-1,000</b>	44.7	0.0	0.1	1.8	-475	-0.1	25.6
<b>More than 1,000</b>	40.9	0.0	0.0	0.9	-436	0.0	29.8
<b>All</b>	24.8	0.1	0.3	100.0	-173	-0.2	20.6

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

Number of AMT Taxpayers (millions). Baseline: 0.0 Proposal: 0.0

(1) Calendar year. Baseline is current law plus repeal of the individual AMT. 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 T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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	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	2.9	-38	-1.6	0.0	2.0	-0.2	9.2
30-40	28.4	0.2	0.4	6.0	-108	-2.3	0.0	2.9	-0.3	13.1
40-50	31.5	0.1	0.4	6.9	-153	-2.1	0.0	3.6	-0.3	15.6
50-75	34.9	0.1	0.4	17.3	-208	-1.8	-0.1	10.3	-0.3	17.6
75-100	42.2	0.0	0.4	16.1	-296	-1.7	-0.1	10.2	-0.3	19.0
100-200	47.3	0.0	0.4	35.6	-469	-1.6	-0.1	24.8	-0.3	21.2
200-500	48.2	0.0	0.3	12.5	-578	-0.8	0.0	16.5	-0.2	23.4
500-1,000	44.7	0.0	0.1	1.8	-475	-0.3	0.1	7.5	-0.1	25.6
More than 1,000	40.9	0.0	0.0	0.9	-436	-0.1	0.2	21.2	0.0	29.8
All	24.8	0.1	0.3	100.0	-173	-1.1	0.0	100.0	-0.2	20.6

**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	
Less than 10	17,204	11.5	5,704	283	5,421	5.0	0.9	1.0	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	2.0
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	7,306	38,531	15.9	4.8	5.1	3.6
50-75	21,662	14.4	63,039	11,284	51,755	17.9	12.1	12.5	10.4
75-100	14,107	9.4	88,790	17,125	71,664	19.3	11.1	11.3	10.2
100-200	19,712	13.1	138,154	29,814	108,340	21.6	24.1	23.9	24.9
200-500	5,636	3.8	291,886	69,002	222,884	23.6	14.5	14.0	16.5
500-1,000	989	0.7	695,069	178,358	516,711	25.7	6.1	5.7	7.5
More than 1,000	519	0.4	3,199,967	954,786	2,245,181	29.8	14.7	13.0	21.0
All	150,241	100.0	75,289	15,707	59,582	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: 0.0 Proposal: 0.0

(1) Calendar year. Baseline is current law plus repeal of the individual AMT. 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 T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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	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	1.4	-1	0.0	0.0	3.2	0.0	8.3
20-30	2.8	0.0	0.0	15.2	-9	-0.3	0.0	6.2	0.0	14.4
30-40	3.6	0.0	0.1	17.2	-15	-0.2	0.0	7.3	0.0	18.2
40-50	3.2	0.0	0.0	15.2	-16	-0.2	0.0	8.4	0.0	19.6
50-75	2.5	0.0	0.0	21.1	-15	-0.1	0.0	19.1	0.0	21.8
75-100	2.6	0.0	0.0	11.3	-20	-0.1	0.0	11.8	0.0	23.7
100-200	3.5	0.0	0.0	14.7	-29	-0.1	0.0	16.7	0.0	24.3
200-500	3.6	0.0	0.0	3.3	-26	0.0	0.0	9.4	0.0	25.2
500-1,000	2.7	0.0	0.0	0.4	-19	0.0	0.0	4.3	0.0	27.5
More than 1,000	2.6	0.0	0.0	0.2	-18	0.0	0.0	12.6	0.0	33.5
All	1.8	0.0	0.0	100.0	-9	-0.1	0.0	100.0	0.0	21.2

**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					Pre-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	9.5	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	36,809	19.6	9.1	9.3	8.4
50-75	8,162	12.6	62,150	13,553	48,596	21.8	18.6	18.4	19.1
75-100	3,264	5.0	87,974	20,844	67,129	23.7	10.5	10.2	11.8
100-200	2,958	4.6	134,418	32,664	101,754	24.3	14.6	14.0	16.7
200-500	730	1.1	295,280	74,289	220,991	25.2	7.9	7.5	9.4
500-1,000	130	0.2	694,203	191,213	502,990	27.5	3.3	3.0	4.3
More than 1,000	69	0.1	3,156,727	1,058,837	2,097,890	33.5	7.9	6.7	12.6
All	64,958	100.0	42,053	8,912	33,140	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: 0.0 Proposal: 0.0

(1) Calendar year. Baseline is current law plus repeal of the individual AMT. 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 T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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	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	0.3	-14	-1.1	0.0	0.4	-0.1	4.9
30-40	28.0	0.2	0.3	1.9	-92	-3.2	0.0	0.7	-0.3	7.9
40-50	40.5	0.2	0.5	3.5	-188	-3.6	0.0	1.2	-0.4	11.0
50-75	45.5	0.3	0.5	14.1	-283	-3.0	-0.1	5.6	-0.4	14.3
75-100	50.7	0.1	0.5	16.5	-343	-2.2	-0.1	9.0	-0.4	17.2
100-200	53.7	0.1	0.5	44.0	-539	-1.8	-0.2	28.7	-0.4	20.6
200-500	54.3	0.0	0.3	16.1	-663	-1.0	0.1	20.1	-0.2	23.2
500-1,000	50.8	0.0	0.1	2.3	-548	-0.3	0.1	9.2	-0.1	25.3
More than 1,000	46.5	0.0	0.0	1.1	-505	-0.1	0.3	24.9	0.0	29.2
All	40.0	0.1	0.3	100.0	-326	-1.2	0.0	100.0	-0.3	21.3

**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- 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	2,093	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	5.7
75-100	9,341	15.7	89,292	15,684	73,608	17.6	11.2	11.8	9.1
100-200	15,817	26.6	139,272	29,269	110,002	21.0	29.6	29.8	28.8
200-500	4,725	7.9	291,151	68,204	222,947	23.4	18.5	18.0	20.1
500-1,000	827	1.4	695,396	176,262	519,134	25.4	7.7	7.4	9.1
More than 1,000	430	0.7	3,148,057	920,938	2,227,119	29.3	18.2	16.4	24.6
All	59,479	100.0	125,155	26,994	98,161	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: 0.0 Proposal: 0.0

(1) Calendar year. Baseline is current law plus repeal of the individual AMT. 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 T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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	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	0.6	-7	0.9	-0.2	-3.4	-0.1	-5.5
20-30	48.0	0.3	0.5	9.9	-126	-20.8	-0.4	1.8	-0.5	1.9
30-40	75.2	0.4	0.9	18.4	-298	-8.7	-0.4	9.1	-0.8	8.9
40-50	84.7	0.3	1.1	17.0	-423	-6.6	-0.3	11.4	-0.9	13.1
50-75	85.1	0.0	0.9	26.9	-471	-4.4	0.0	27.6	-0.8	16.6
75-100	86.1	0.0	1.0	14.8	-683	-3.9	0.1	17.4	-0.8	19.4
100-200	87.0	0.0	0.8	10.4	-763	-2.6	0.4	18.4	-0.6	22.0
200-500	86.4	0.0	0.3	1.7	-750	-1.1	0.3	7.2	-0.3	22.3
500-1,000	76.2	0.0	0.1	0.2	-605	-0.3	0.1	3.0	-0.1	25.6
More than 1,000	75.8	0.0	0.0	0.1	-585	-0.1	0.4	8.3	0.0	29.9
All	50.5	0.2	0.7	100.0	-248	-4.5	0.0	100.0	-0.6	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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	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	9.8	-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	9.6
40-50	2,315	9.9	45,811	6,422	39,389	14.0	11.3	11.2	11.6
50-75	3,290	14.1	61,934	10,735	51,199	17.3	21.7	20.8	27.6
75-100	1,254	5.4	87,576	17,654	69,922	20.2	11.7	10.8	17.3
100-200	786	3.4	130,519	29,406	101,113	22.5	10.9	9.8	18.1
200-500	132	0.6	298,070	67,132	230,938	22.5	4.2	3.8	7.0
500-1,000	21	0.1	683,864	175,518	508,346	25.7	1.5	1.3	2.8
More than 1,000	11	0.1	3,070,023	919,841	2,150,182	30.0	3.6	2.9	7.9
All	23,292	100.0	40,351	5,493	34,858	13.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 0.0 Proposal: 0.0

(1) Calendar year. Baseline is current law plus repeal of the individual AMT. 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 T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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
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	-0.9	0.0	-9.1
20-30	41.4	0.2	0.4	2.4	-105	112.5	-0.1	-0.1	-0.4	-0.8
30-40	76.1	0.4	0.9	5.5	-290	-10.3	-0.1	1.3	-0.8	7.1
40-50	87.7	0.3	1.1	6.5	-430	-7.4	-0.1	2.2	-0.9	11.7
50-75	93.8	0.3	1.1	16.9	-567	-5.7	-0.3	7.7	-0.9	14.9
75-100	97.7	0.1	0.9	16.3	-689	-4.3	-0.2	10.0	-0.8	17.3
100-200	98.9	0.1	0.9	36.5	-991	-3.4	-0.2	28.5	-0.7	20.3
200-500	98.6	0.0	0.5	13.0	-1,192	-1.8	0.2	20.0	-0.4	23.2
500-1,000	98.1	0.0	0.2	1.9	-1,051	-0.6	0.2	8.9	-0.2	26.2
More than 1,000	98.6	0.0	0.1	0.9	-1,058	-0.1	0.6	22.5	0.0	30.1
All	71.4	0.2	0.7	100.0	-514	-2.7	0.0	100.0	-0.5	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 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	2,701	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	2.5	-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	4.2	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	9,957	53,264	15.8	10.2	10.8	8.0
75-100	5,839	12.1	89,123	16,098	73,025	18.1	11.4	11.7	10.2
100-200	9,103	18.9	139,015	29,168	109,847	21.0	27.6	27.4	28.7
200-500	2,690	5.6	288,713	68,249	220,464	23.6	17.0	16.2	19.8
500-1,000	442	0.9	693,043	182,290	510,753	26.3	6.7	6.2	8.7
More than 1,000	212	0.4	3,179,388	956,402	2,222,986	30.1	14.7	12.9	21.9
All	48,094	100.0	95,281	19,255	76,026	20.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 0.0 Proposal: 0.0

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 repeal of the individual AMT. 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 T08-0121**  
**Senator McCain's Proposed Exemption Increase, Fully Phased In**  
**Against a Current Law Plus AMT Repeal Baseline**  
**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
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	2.7	-3	-0.3	0.0	1.3	0.0	5.1
30-40	2.1	0.0	0.0	2.4	-6	-0.3	0.0	1.2	0.0	6.0
40-50	4.1	0.0	0.0	4.5	-13	-0.4	0.0	1.6	0.0	7.7
50-75	6.8	0.0	0.1	24.6	-30	-0.4	0.0	7.6	-0.1	11.5
75-100	7.6	0.1	0.1	19.8	-39	-0.3	0.0	8.2	0.0	14.4
100-200	7.3	0.0	0.1	33.2	-53	-0.2	0.0	20.4	0.0	18.3
200-500	6.6	0.0	0.0	10.4	-49	-0.1	0.0	18.3	0.0	22.2
500-1,000	5.3	0.0	0.0	1.5	-35	0.0	0.0	10.0	0.0	25.6
More than 1,000	4.6	0.0	0.0	0.7	-29	0.0	0.0	30.6	0.0	30.4
All	3.4	0.0	0.0	100.0	-18	-0.1	0.0	100.0	0.0	18.1

**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	2,765	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	1.2
40-50	1,714	6.0	46,021	3,563	42,457	7.7	3.6	4.1	1.6
50-75	4,095	14.3	63,445	7,319	56,126	11.5	12.0	13.0	7.6
75-100	2,542	8.9	88,251	12,745	75,506	14.4	10.3	10.8	8.2
100-200	3,191	11.1	137,801	25,218	112,583	18.3	20.3	20.2	20.5
200-500	1,082	3.8	298,445	66,413	232,033	22.3	14.9	14.2	18.3
500-1,000	221	0.8	696,175	177,933	518,242	25.6	7.1	6.4	10.0
More than 1,000	126	0.4	3,134,426	953,566	2,180,860	30.4	18.2	15.5	30.6
All	28,639	100.0	75,721	13,740	61,982	18.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 0.0 Proposal: 0.0

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 repeal of the individual AMT. 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.