

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

Table T08-0152
Individual Income and Estate Tax Provisions in the 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008 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	61.4	0.1	4.8	1.1	-258	-4.6	0.4
10-20	93.7	0.1	4.3	3.5	-604	-4.1	1.6
20-30	98.1	0.1	5.5	5.5	-1,193	-4.8	7.0
30-40	98.9	0.0	5.3	5.3	-1,536	-4.4	11.5
40-50	99.5	0.1	4.7	4.9	-1,742	-3.9	14.2
50-75	99.7	0.0	4.7	11.9	-2,296	-3.7	16.4
75-100	99.8	0.0	4.7	10.9	-3,213	-3.7	18.1
100-200	99.8	0.0	5.1	24.1	-5,185	-3.8	20.9
200-500	99.8	0.0	4.0	11.0	-8,330	-2.9	24.8
500-1,000	99.3	0.1	4.5	5.0	-21,318	-3.1	27.1
More than 1,000	99.7	0.1	6.4	16.6	-132,335	-4.2	30.8
All	93.6	0.1	5.0	100.0	-2,769	-3.8	20.4

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

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

(1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 T08-0152
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008 ¹
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	61.4	0.1	4.8	1.1	-258	-91.9	-0.2	0.0	-4.6	0.4
10-20	93.7	0.1	4.3	3.5	-604	-71.6	-0.5	0.3	-4.1	1.6
20-30	98.1	0.1	5.5	5.5	-1,193	-40.7	-0.6	1.5	-4.8	7.0
30-40	98.9	0.0	5.3	5.3	-1,536	-27.8	-0.4	2.6	-4.4	11.5
40-50	99.5	0.1	4.7	4.9	-1,742	-21.5	-0.3	3.3	-3.9	14.2
50-75	99.7	0.0	4.7	11.9	-2,296	-18.6	-0.3	9.7	-3.7	16.4
75-100	99.8	0.0	4.7	10.9	-3,213	-17.0	-0.2	9.9	-3.7	18.1
100-200	99.8	0.0	5.1	24.1	-5,185	-15.5	0.0	24.4	-3.8	20.9
200-500	99.8	0.0	4.0	11.0	-8,330	-10.5	1.0	17.4	-2.9	24.8
500-1,000	99.3	0.1	4.5	5.0	-21,318	-10.4	0.5	8.1	-3.1	27.1
More than 1,000	99.7	0.1	6.4	16.6	-132,335	-12.0	1.0	22.8	-4.2	30.8
All	93.6	0.1	5.0	100.0	-2,769	-15.7	0.0	100.0	-3.8	20.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

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	17,702	11.9	5,646	281	5,365	5.0	0.9	1.2	0.2
10-20	23,850	16.1	14,889	844	14,045	5.7	3.3	4.1	0.8
20-30	19,060	12.8	24,753	2,931	21,822	11.8	4.3	5.1	2.1
30-40	14,270	9.6	34,784	5,527	29,257	15.9	4.6	5.1	3.0
40-50	11,634	7.8	44,854	8,097	36,757	18.1	4.8	5.2	3.6
50-75	21,361	14.4	61,599	12,378	49,221	20.1	12.1	12.8	10.1
75-100	13,920	9.4	86,725	18,894	67,831	21.8	11.1	11.5	10.0
100-200	19,094	12.9	134,972	33,416	101,556	24.8	23.7	23.5	24.3
200-500	5,424	3.7	286,202	79,391	206,811	27.7	14.3	13.6	16.4
500-1,000	967	0.7	679,484	205,735	473,749	30.3	6.1	5.6	7.6
More than 1,000	517	0.4	3,169,574	1,107,251	2,062,323	34.9	15.1	12.9	21.8
All	148,478	100.0	73,156	17,672	55,484	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:

13.3

Proposal:

4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 T08-0152
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008 ¹
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	62.2	0.0	3.8	3.2	-201	-48.3	-0.4	0.5	-3.6	3.8
10-20	94.9	0.1	3.7	8.9	-491	-35.5	-0.8	2.4	-3.3	6.1
20-30	98.3	0.0	4.3	10.6	-882	-22.1	-0.7	5.6	-3.6	12.6
30-40	98.8	0.0	3.7	8.2	-1,023	-14.9	-0.2	7.0	-2.9	16.9
40-50	99.8	0.0	3.2	7.6	-1,143	-12.2	0.1	8.1	-2.6	18.4
50-75	99.7	0.0	3.7	16.6	-1,690	-11.7	0.3	18.6	-2.8	21.0
75-100	99.6	0.0	3.6	9.1	-2,313	-10.3	0.3	11.7	-2.7	23.4
100-200	99.1	0.0	3.8	12.6	-3,577	-9.9	0.6	17.0	-2.7	24.9
200-500	99.3	0.0	4.7	8.4	-9,354	-10.6	0.3	10.5	-3.3	27.3
500-1,000	97.0	0.0	5.2	3.8	-23,749	-10.7	0.1	4.7	-3.5	29.2
More than 1,000	99.3	0.2	6.6	10.8	-124,791	-10.4	0.4	13.8	-4.0	34.6
All	90.3	0.0	4.0	100.0	-1,252	-12.9	0.0	100.0	-3.1	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

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	12,955	20.2	5,641	416	5,225	7.4	2.8	3.4	0.9
10-20	14,600	22.7	14,704	1,384	13,320	9.4	8.2	9.7	3.2
20-30	9,674	15.1	24,648	3,996	20,652	16.2	9.1	10.0	6.2
30-40	6,480	10.1	34,824	6,890	27,934	19.8	8.6	9.1	7.2
40-50	5,356	8.3	44,816	9,386	35,430	20.9	9.2	9.5	8.1
50-75	7,912	12.3	60,701	14,449	46,252	23.8	18.3	18.3	18.3
75-100	3,172	4.9	85,935	22,390	63,545	26.1	10.4	10.1	11.4
100-200	2,833	4.4	131,136	36,177	94,959	27.6	14.2	13.5	16.4
200-500	722	1.1	288,214	87,981	200,233	30.5	7.9	7.2	10.2
500-1,000	128	0.2	676,848	221,470	455,378	32.7	3.3	2.9	4.6
More than 1,000	70	0.1	3,103,832	1,198,654	1,905,178	38.6	8.3	6.7	13.4
All	64,251	100.0	40,773	9,702	31,070	23.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 T08-0152
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008 ¹
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	43.5	0.7	7.5	0.3	-343	-124.9	0.0	0.0	-7.1	-1.4
10-20	84.5	0.1	5.3	1.1	-786	-134.9	-0.2	-0.1	-5.1	-1.3
20-30	96.6	0.1	6.4	2.4	-1,461	-74.4	-0.4	0.2	-5.9	2.0
30-40	98.3	0.0	6.6	2.8	-2,047	-51.0	-0.4	0.5	-5.9	5.6
40-50	99.1	0.1	6.3	3.1	-2,438	-38.0	-0.3	1.0	-5.4	8.9
50-75	99.8	0.0	5.4	9.6	-2,810	-26.2	-0.7	5.1	-4.5	12.6
75-100	99.9	0.0	5.2	11.8	-3,599	-20.5	-0.5	8.6	-4.1	16.0
100-200	99.9	0.0	5.4	30.3	-5,613	-17.0	-0.4	27.7	-4.1	20.1
200-500	99.9	0.0	4.0	13.1	-8,232	-10.6	1.2	20.8	-2.9	24.4
500-1,000	99.7	0.0	4.4	5.9	-20,977	-10.3	0.6	9.7	-3.1	26.8
More than 1,000	99.8	0.0	6.4	19.6	-131,375	-12.3	1.1	26.4	-4.2	30.1
All	96.2	0.1	5.3	100.0	-4,848	-15.8	0.0	100.0	-4.0	21.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

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	2,097	3.6	4,837	274	4,563	5.7	0.1	0.2	0.0
10-20	4,051	6.9	15,431	583	14,849	3.8	0.9	1.1	0.1
20-30	4,643	7.9	24,834	1,966	22,868	7.9	1.6	2.0	0.5
30-40	3,924	6.7	34,857	4,013	30,844	11.5	1.9	2.3	0.9
40-50	3,647	6.2	44,948	6,418	38,530	14.3	2.3	2.6	1.3
50-75	9,762	16.6	62,665	10,733	51,933	17.1	8.5	9.5	5.8
75-100	9,336	15.9	87,166	17,583	69,584	20.2	11.4	12.1	9.1
100-200	15,384	26.1	136,073	32,962	103,112	24.2	29.2	29.6	28.1
200-500	4,527	7.7	285,667	78,009	207,658	27.3	18.1	17.5	19.6
500-1,000	808	1.4	679,937	203,128	476,808	29.9	7.7	7.2	9.1
More than 1,000	426	0.7	3,121,378	1,072,176	2,049,202	34.4	18.6	16.3	25.3
All	58,860	100.0	121,659	30,634	91,025	25.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 T08-0152
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008 ¹
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	71.7	0.0	7.2	3.2	-486	110.1	-1.4	-2.2	-7.7	-14.6
10-20	97.3	0.0	5.0	10.1	-784	122.1	-4.4	-6.6	-5.2	-9.5
20-30	99.1	0.1	6.8	18.4	-1,594	-109.3	-5.0	-0.6	-6.4	-0.6
30-40	99.6	0.1	6.4	17.8	-1,938	-43.1	-2.5	8.4	-5.6	7.4
40-50	99.5	0.1	5.4	12.2	-2,026	-27.0	-0.1	11.8	-4.5	12.2
50-75	99.8	0.0	4.5	18.2	-2,188	-18.4	2.8	28.9	-3.6	16.0
75-100	100.0	0.0	4.0	8.3	-2,666	-13.8	2.7	18.6	-3.1	19.4
100-200	99.9	0.0	2.8	5.2	-2,726	-8.6	3.9	19.9	-2.1	22.7
200-500	99.0	0.0	2.8	2.1	-6,058	-7.8	1.8	8.7	-2.1	24.5
500-1,000	99.4	0.1	4.2	1.0	-19,778	-9.9	0.6	3.3	-2.9	26.9
More than 1,000	99.8	0.0	6.2	3.6	-123,206	-11.7	1.6	9.7	-4.1	30.7
All	95.9	0.1	5.1	100.0	-1,666	-26.4	0.0	100.0	-4.3	11.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

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	2,489	10.9	6,356	-442	6,798	-7.0	1.8	2.3	-0.8
10-20	4,914	21.5	14,990	-642	15,632	-4.3	8.3	10.3	-2.2
20-30	4,397	19.2	24,884	1,458	23,427	5.9	12.3	13.8	4.4
30-40	3,489	15.3	34,573	4,500	30,073	13.0	13.5	14.0	10.9
40-50	2,285	10.0	44,845	7,497	37,348	16.7	11.5	11.4	11.9
50-75	3,168	13.9	60,613	11,891	48,722	19.6	21.5	20.7	26.1
75-100	1,185	5.2	85,666	19,300	66,366	22.5	11.4	10.5	15.9
100-200	732	3.2	127,507	31,649	95,858	24.8	10.5	9.4	16.1
200-500	129	0.6	292,846	77,785	215,060	26.6	4.2	3.7	7.0
500-1,000	19	0.1	672,753	200,874	471,878	29.9	1.5	1.2	2.7
More than 1,000	11	0.1	3,045,089	1,057,482	1,987,607	34.7	3.8	2.9	8.1
All	22,867	100.0	38,999	6,313	32,686	16.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 T08-0152
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008¹
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	64.8	0.1	7.8	0.7	-511	78.3	-0.2	-0.4	-8.7	-19.7
10-20	96.5	0.1	6.0	2.7	-972	86.4	-0.8	-1.4	-6.4	-13.8
20-30	99.2	0.1	8.3	5.5	-1,976	-188.1	-1.1	-0.6	-7.9	-3.7
30-40	99.7	0.0	7.9	5.8	-2,421	-57.5	-0.9	1.0	-7.0	5.2
40-50	99.8	0.0	7.3	5.2	-2,739	-37.9	-0.6	2.0	-6.1	10.0
50-75	99.8	0.0	6.1	11.5	-3,093	-26.9	-0.8	7.2	-5.0	13.6
75-100	99.9	0.0	5.7	11.7	-3,950	-21.8	-0.4	9.6	-4.5	16.3
100-200	100.0	0.0	5.8	27.0	-5,954	-18.0	0.2	28.2	-4.4	20.0
200-500	99.9	0.0	3.9	10.4	-7,924	-10.2	2.0	21.1	-2.8	24.8
500-1,000	99.7	0.1	4.6	4.8	-21,716	-10.4	0.9	9.4	-3.2	27.6
More than 1,000	99.9	0.0	6.6	14.6	-135,401	-12.3	1.7	23.8	-4.3	30.8
All	97.2	0.1	5.9	100.0	-4,129	-18.6	0.0	100.0	-4.5	19.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008¹

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	2,776	5.8	5,898	-652	6,551	-11.1	0.4	0.5	-0.2
10-20	5,557	11.6	15,197	-1,124	16,321	-7.4	1.9	2.7	-0.6
20-30	5,511	11.5	24,900	1,051	23,849	4.2	3.1	3.9	0.6
30-40	4,690	9.8	34,744	4,214	30,529	12.1	3.7	4.2	1.9
40-50	3,752	7.9	44,854	7,223	37,631	16.1	3.8	4.2	2.6
50-75	7,363	15.4	61,821	11,492	50,328	18.6	10.3	11.0	8.0
75-100	5,827	12.2	87,024	18,164	68,860	20.9	11.4	11.9	10.0
100-200	8,962	18.7	135,841	33,061	102,780	24.3	27.5	27.3	27.9
200-500	2,595	5.4	282,902	78,094	204,808	27.6	16.6	15.7	19.1
500-1,000	436	0.9	676,229	208,324	467,905	30.8	6.7	6.1	8.6
More than 1,000	212	0.4	3,150,935	1,105,032	2,045,903	35.1	15.1	12.9	22.1
All	47,814	100.0	92,771	22,179	70,592	23.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

Note: Tax units with children are those claiming an exemption for children at home or away from home.

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 T08-0152
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Level, 2008¹
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	61.1	0.0	3.6	0.9	-232	-128.9	-0.2	0.0	-3.5	-0.8
10-20	92.6	0.0	2.6	3.3	-377	-83.5	-0.5	0.1	-2.5	0.5
20-30	97.5	0.0	2.9	3.5	-663	-43.2	-0.4	0.9	-2.7	3.6
30-40	98.3	0.0	2.9	2.5	-922	-36.2	-0.3	0.9	-2.7	4.7
40-50	99.1	0.0	3.0	2.9	-1,229	-28.8	-0.3	1.4	-2.7	6.8
50-75	99.9	0.1	4.3	12.6	-2,303	-26.3	-0.9	6.8	-3.7	10.4
75-100	99.9	0.0	4.2	10.3	-3,033	-20.6	-0.4	7.7	-3.5	13.6
100-200	99.6	0.0	4.9	21.2	-5,164	-17.3	-0.2	19.7	-3.8	18.3
200-500	99.5	0.0	4.9	14.6	-10,371	-12.9	0.8	19.2	-3.6	24.0
500-1,000	99.7	0.0	4.7	6.6	-22,301	-10.6	0.7	10.8	-3.3	27.5
More than 1,000	99.6	0.2	6.4	21.5	-127,348	-11.4	1.8	32.4	-4.1	31.8
All	93.5	0.0	4.6	100.0	-2,621	-16.2	0.0	100.0	-3.6	18.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008¹

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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,972	10.6	6,620	180	6,440	2.7	1.0	1.2	0.1
10-20	6,525	23.2	14,858	452	14,406	3.0	4.7	5.8	0.7
20-30	3,880	13.8	24,363	1,536	22,828	6.3	4.6	5.5	1.3
30-40	2,027	7.2	34,496	2,549	31,947	7.4	3.4	4.0	1.1
40-50	1,758	6.3	44,970	4,275	40,695	9.5	3.8	4.4	1.7
50-75	4,029	14.3	61,893	8,744	53,149	14.1	12.0	13.2	7.8
75-100	2,494	8.9	86,278	14,745	71,533	17.1	10.4	11.0	8.1
100-200	3,021	10.8	135,091	29,938	105,153	22.2	19.7	19.6	19.9
200-500	1,039	3.7	292,533	80,675	211,858	27.6	14.7	13.6	18.5
500-1,000	218	0.8	682,870	209,910	472,960	30.7	7.2	6.4	10.1
More than 1,000	124	0.4	3,120,404	1,120,622	1,999,782	35.9	18.7	15.3	30.7
All	28,106	100.0	73,692	16,136	57,556	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: 13.3 Proposal: 4.5

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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.