

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

Table T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	1.7	0.0	0.0	0.3	-1	0.0	0.8
10-20	21.5	0.2	0.4	17.5	-61	-0.4	1.5
20-30	31.0	0.4	0.2	12.5	-55	-0.2	7.0
30-40	31.7	0.2	0.1	5.2	-30	-0.1	11.5
40-50	37.2	0.3	0.1	4.5	-32	-0.1	14.3
50-75	45.2	0.2	0.1	16.8	-65	-0.1	16.7
75-100	33.1	0.5	0.1	14.1	-85	-0.1	18.8
100-200	27.4	0.3	0.1	27.4	-121	-0.1	22.5
200-500	8.7	0.0	0.0	1.4	-22	0.0	27.4
500-1,000	7.0	0.0	0.0	0.2	-15	0.0	28.9
More than 1,000	5.4	0.0	0.0	0.1	-10	0.0	34.3
All	27.1	0.3	0.1	100.0	-56	-0.1	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline: 26.9 Proposal: 27.4

(1) Calendar year. Baseline is current law. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lesser of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

(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 T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	1.7	0.0	0.0	0.3	-1	-2.9	0.0	0.0	0.0	0.8
10-20	21.5	0.2	0.4	17.5	-61	-21.9	-0.1	0.2	-0.4	1.5
20-30	31.0	0.4	0.2	12.5	-55	-3.1	0.0	1.5	-0.2	7.0
30-40	31.7	0.2	0.1	5.2	-30	-0.8	0.0	2.5	-0.1	11.5
40-50	37.2	0.3	0.1	4.5	-32	-0.5	0.0	3.3	-0.1	14.3
50-75	45.2	0.2	0.1	16.8	-65	-0.6	0.0	9.8	-0.1	16.7
75-100	33.1	0.5	0.1	14.1	-85	-0.5	0.0	10.0	-0.1	18.8
100-200	27.4	0.3	0.1	27.4	-121	-0.4	0.0	25.3	-0.1	22.5
200-500	8.7	0.0	0.0	1.4	-22	0.0	0.1	18.0	0.0	27.4
500-1,000	7.0	0.0	0.0	0.2	-15	0.0	0.0	7.9	0.0	28.9
More than 1,000	5.4	0.0	0.0	0.1	-10	0.0	0.1	21.4	0.0	34.3
All	27.1	0.3	0.1	100.0	-56	-0.4	0.0	100.0	-0.1	21.5

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	17,890	12.1	5,637	45	5,592	0.8	1.0	1.2	0.0
10-20	24,113	16.2	14,891	276	14,615	1.9	3.4	4.3	0.3
20-30	19,122	12.9	24,738	1,785	22,953	7.2	4.5	5.3	1.5
30-40	14,158	9.5	34,826	4,029	30,796	11.6	4.7	5.3	2.5
40-50	11,720	7.9	44,832	6,456	38,376	14.4	5.0	5.5	3.3
50-75	21,479	14.5	61,594	10,329	51,266	16.8	12.6	13.4	9.8
75-100	13,869	9.3	86,691	16,389	70,302	18.9	11.5	11.8	10.0
100-200	18,844	12.7	134,769	30,423	104,346	22.6	24.2	23.9	25.3
200-500	5,205	3.5	285,170	78,113	207,057	27.4	14.1	13.1	17.9
500-1,000	912	0.6	678,122	195,833	482,289	28.9	5.9	5.3	7.9
More than 1,000	463	0.3	3,054,330	1,046,031	2,008,299	34.3	13.5	11.3	21.4
All	148,478	100.0	70,734	15,287	55,446	21.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

26.9

Proposal:

27.4

(1) Calendar year. Baseline is current law. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lessee of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

(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 T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	0.7	0.1	0.0	0.1	0	-0.1	0.0	0.6	0.0	4.1
10-20	11.6	0.2	0.1	11.4	-12	-1.3	0.0	2.5	-0.1	6.2
20-30	22.5	0.1	0.1	10.0	-17	-0.5	0.0	5.6	-0.1	12.8
30-40	28.3	0.1	0.1	7.1	-18	-0.3	0.0	7.0	-0.1	17.0
40-50	35.4	0.3	0.1	8.9	-26	-0.3	0.0	8.4	-0.1	18.6
50-75	39.5	0.1	0.1	32.7	-67	-0.5	0.0	18.9	-0.1	21.5
75-100	36.0	0.0	0.1	16.9	-87	-0.4	0.0	11.9	-0.1	24.1
100-200	24.0	0.1	0.1	11.6	-69	-0.2	0.0	17.0	-0.1	26.2
200-500	10.9	0.0	0.0	1.2	-29	0.0	0.0	10.5	0.0	30.3
500-1,000	5.7	0.0	0.0	0.1	-10	0.0	0.0	4.6	0.0	32.2
More than 1,000	3.2	0.0	0.0	0.0	-4	0.0	0.0	13.0	0.0	39.3
All	19.7	0.1	0.1	100.0	-25	-0.3	0.0	100.0	-0.1	21.5

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- 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	13,078	20.4	5,631	231	5,400	4.1	2.9	3.6	0.6
10-20	14,785	23.0	14,697	928	13,769	6.3	8.6	10.3	2.5
20-30	9,659	15.0	24,625	3,164	21,462	12.9	9.4	10.4	5.6
30-40	6,413	10.0	34,879	5,936	28,942	17.0	8.8	9.3	7.0
40-50	5,437	8.5	44,807	8,373	36,434	18.7	9.6	10.0	8.4
50-75	7,858	12.2	60,668	13,102	47,565	21.6	18.8	18.8	18.9
75-100	3,131	4.9	85,954	20,783	65,171	24.2	10.6	10.3	11.9
100-200	2,701	4.2	130,859	34,332	96,526	26.2	14.0	13.1	17.0
200-500	656	1.0	287,409	87,032	200,377	30.3	7.5	6.6	10.5
500-1,000	113	0.2	677,867	217,918	459,949	32.2	3.0	2.6	4.5
More than 1,000	59	0.1	3,037,033	1,193,714	1,843,319	39.3	7.1	5.5	12.9
All	64,251	100.0	39,395	8,478	30,918	21.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

26.9

Proposal:

27.4

(1) Calendar year. Baseline is current law. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lessee of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

(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 T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	1.4	0.0	0.1	0.2	-3	-40.3	0.0	0.0	-0.1	0.1
10-20	19.1	0.2	0.5	7.1	-79	54.2	0.0	-0.1	-0.5	-1.5
20-30	34.2	1.3	0.3	7.5	-73	-12.1	0.0	0.2	-0.3	2.1
30-40	29.4	0.5	0.1	3.3	-39	-2.0	0.0	0.5	-0.1	5.6
40-50	40.3	0.2	0.1	3.1	-39	-1.0	0.0	0.9	-0.1	8.8
50-75	54.8	0.3	0.1	13.5	-62	-0.8	0.0	5.1	-0.1	12.8
75-100	33.9	0.7	0.1	17.5	-86	-0.6	0.0	8.7	-0.1	16.7
100-200	28.9	0.4	0.1	45.3	-135	-0.5	-0.1	28.9	-0.1	21.7
200-500	8.4	0.0	0.0	2.0	-21	0.0	0.1	21.5	0.0	27.0
500-1,000	7.2	0.0	0.0	0.3	-16	0.0	0.0	9.5	0.0	28.4
More than 1,000	5.9	0.0	0.0	0.1	-11	0.0	0.1	24.8	0.0	33.5
All	31.5	0.4	0.1	100.0	-78	-0.3	0.0	100.0	-0.1	22.6

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	2,157	3.7	4,851	8	4,843	0.2	0.2	0.2	0.0
10-20	4,117	7.0	15,468	-146	15,614	-0.9	0.9	1.2	0.0
20-30	4,710	8.0	24,824	602	24,222	2.4	1.7	2.1	0.2
30-40	3,873	6.6	34,912	1,986	32,926	5.7	2.0	2.4	0.5
40-50	3,656	6.2	44,921	4,010	40,911	8.9	2.4	2.8	0.9
50-75	9,933	16.9	62,662	8,099	54,563	12.9	9.0	10.2	5.1
75-100	9,328	15.9	87,114	14,658	72,456	16.8	11.8	12.7	8.7
100-200	15,289	26.0	135,835	29,661	106,175	21.8	30.1	30.4	28.9
200-500	4,377	7.4	284,809	76,776	208,033	27.0	18.0	17.1	21.4
500-1,000	769	1.3	678,051	192,440	485,611	28.4	7.6	7.0	9.4
More than 1,000	386	0.7	3,000,259	1,003,497	1,996,762	33.5	16.8	14.4	24.7
All	58,860	100.0	117,369	26,653	90,716	22.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

26.9

Proposal:

27.4

(1) Calendar year. Baseline is current law. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lessee of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

(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 T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	7.1	0.0	0.1	0.7	-6	0.6	-0.1	-2.2	-0.1	-14.6
10-20	52.6	0.1	1.2	44.8	-193	13.5	-1.0	-7.4	-1.3	-10.8
20-30	44.9	0.2	0.5	25.2	-121	96.4	-0.5	-1.0	-0.5	-1.0
30-40	38.8	0.3	0.1	7.2	-44	-1.7	0.0	8.2	-0.1	7.3
40-50	39.0	0.2	0.1	3.9	-36	-0.7	0.2	11.6	-0.1	12.2
50-75	34.4	0.1	0.2	11.9	-79	-0.8	0.3	29.4	-0.1	16.4
75-100	24.3	0.8	0.1	4.7	-84	-0.5	0.3	19.3	-0.1	20.5
100-200	13.1	0.2	0.0	1.3	-39	-0.1	0.4	20.4	0.0	24.1
200-500	9.0	0.0	0.0	0.3	-47	-0.1	0.2	9.0	0.0	26.5
500-1,000	4.5	0.0	0.0	0.0	-4	0.0	0.1	3.4	0.0	28.4
More than 1,000	3.5	0.0	0.0	0.0	-3	0.0	0.2	9.1	0.0	34.1
All	37.1	0.2	0.3	100.0	-92	-1.9	0.0	100.0	-0.2	12.2

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- 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	2,495	10.9	6,350	-921	7,271	-14.5	1.8	2.3	-2.1
10-20	4,922	21.5	14,992	-1,423	16,415	-9.5	8.4	10.4	-6.4
20-30	4,401	19.3	24,873	-125	24,998	-0.5	12.4	14.2	-0.5
30-40	3,496	15.3	34,577	2,569	32,008	7.4	13.7	14.5	8.2
40-50	2,273	9.9	44,810	5,509	39,301	12.3	11.5	11.6	11.5
50-75	3,179	13.9	60,594	9,996	50,598	16.5	21.8	20.8	29.1
75-100	1,181	5.2	85,600	17,622	67,978	20.6	11.5	10.4	19.0
100-200	715	3.1	127,307	30,696	96,611	24.1	10.3	8.9	20.1
200-500	127	0.6	286,332	75,841	210,491	26.5	4.1	3.5	8.8
500-1,000	19	0.1	678,240	192,311	485,929	28.4	1.5	1.2	3.3
More than 1,000	9	0.0	3,021,447	1,031,140	1,990,307	34.1	3.2	2.4	8.9
All	22,867	100.0	38,616	4,782	33,834	12.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

26.9

Proposal:

27.4

(1) Calendar year. Baseline is current law. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lessee of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

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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 T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	7.3	0.0	0.1	0.4	-7	0.6	0.0	-0.4	-0.1	-19.5
10-20	60.5	0.1	1.4	25.1	-236	11.3	-0.2	-1.4	-1.6	-15.3
20-30	49.8	0.3	0.6	16.6	-158	17.1	-0.1	-0.7	-0.6	-4.3
30-40	38.1	0.5	0.2	5.0	-56	-3.1	0.0	0.9	-0.2	5.1
40-50	38.6	0.2	0.1	2.9	-41	-0.9	0.0	1.9	-0.1	10.0
50-75	40.3	0.3	0.1	9.4	-66	-0.8	0.0	7.0	-0.1	13.8
75-100	28.9	0.8	0.1	11.5	-102	-0.7	0.0	9.7	-0.1	17.1
100-200	29.3	0.4	0.2	27.7	-162	-0.5	0.0	29.6	-0.1	21.8
200-500	7.7	0.0	0.0	1.0	-20	0.0	0.1	21.8	0.0	27.2
500-1,000	5.5	0.0	0.0	0.1	-11	0.0	0.1	9.1	0.0	28.7
More than 1,000	5.5	0.0	0.0	0.0	-10	0.0	0.1	22.4	0.0	33.8
All	35.8	0.3	0.2	100.0	-109	-0.6	0.0	100.0	-0.1	20.7

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	2,791	5.8	5,901	-1,144	7,045	-19.4	0.4	0.6	-0.4
10-20	5,568	11.7	15,204	-2,087	17,291	-13.7	2.0	2.8	-1.3
20-30	5,509	11.5	24,902	-921	25,823	-3.7	3.2	4.1	-0.6
30-40	4,700	9.8	34,745	1,814	32,931	5.2	3.8	4.5	0.9
40-50	3,767	7.9	44,827	4,539	40,288	10.1	3.9	4.4	1.9
50-75	7,387	15.5	61,806	8,607	53,199	13.9	10.5	11.5	7.1
75-100	5,850	12.2	86,998	14,990	72,009	17.2	11.7	12.3	9.7
100-200	8,942	18.7	135,865	29,811	106,054	21.9	28.0	27.6	29.5
200-500	2,544	5.3	282,285	76,714	205,570	27.2	16.6	15.2	21.6
500-1,000	421	0.9	674,394	193,691	480,702	28.7	6.6	5.9	9.0
More than 1,000	198	0.4	3,006,792	1,015,854	1,990,937	33.8	13.7	11.5	22.3
All	47,814	100.0	90,679	18,872	71,807	20.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline: 26.9 Proposal: 27.4

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. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lesser of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

(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 T08-0088
Major Individual Income Tax Elements of H.R. 6049, The Energy and Tax Extenders Act of 2008
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	0.3	0.0	0.0	0.1	0	1.4	0.0	0.0	0.0	-0.2
10-20	6.1	0.2	0.0	1.8	-2	-1.7	0.0	0.3	0.0	1.0
20-30	24.4	0.7	0.0	3.8	-9	-0.9	0.0	1.0	0.0	4.1
30-40	27.4	0.2	0.0	2.9	-13	-0.8	0.0	0.9	0.0	4.8
40-50	42.4	0.2	0.1	5.7	-27	-0.8	0.0	1.8	-0.1	8.0
50-75	63.3	0.1	0.1	32.0	-71	-1.0	-0.1	7.4	-0.1	11.2
75-100	46.4	0.2	0.1	22.3	-81	-0.6	0.0	8.3	-0.1	15.0
100-200	30.8	0.1	0.1	27.3	-86	-0.3	0.0	20.4	-0.1	20.5
200-500	12.8	0.0	0.0	3.5	-34	0.0	0.0	19.7	0.0	28.0
500-1,000	8.9	0.0	0.0	0.6	-26	0.0	0.0	10.3	0.0	30.9
More than 1,000	5.7	0.0	0.0	0.1	-11	0.0	0.1	30.1	0.0	36.8
All	26.5	0.2	0.1	100.0	-32	-0.2	0.0	100.0	-0.1	20.0

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	3,048	10.9	6,571	-12	6,584	-0.2	1.0	1.3	0.0
10-20	6,704	23.9	14,845	144	14,701	1.0	5.2	6.4	0.3
20-30	3,902	13.9	24,282	994	23,288	4.1	4.9	5.9	1.0
30-40	1,953	7.0	34,668	1,683	32,985	4.9	3.5	4.2	0.9
40-50	1,874	6.7	44,916	3,610	41,306	8.0	4.4	5.0	1.8
50-75	4,074	14.5	61,891	7,021	54,870	11.3	13.1	14.5	7.4
75-100	2,466	8.8	86,190	12,976	73,214	15.1	11.1	11.7	8.3
100-200	2,845	10.1	134,475	27,617	106,858	20.5	19.9	19.8	20.4
200-500	925	3.3	291,577	81,707	209,869	28.0	14.0	12.6	19.6
500-1,000	190	0.7	677,199	208,984	468,216	30.9	6.7	5.8	10.3
More than 1,000	104	0.4	3,021,020	1,111,513	1,909,506	36.8	16.4	12.9	30.0
All	28,106	100.0	68,466	13,709	54,757	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline: 26.9 Proposal: 27.4

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. Proposal extends the state and local sales tax deduction, tuition and fees deduction, and educator expense deduction through 2008; creates an additional standard deduction of the lesser of \$350 (\$700 for couples) and the amount of property tax paid for non-itemizers; and reduces the child tax credit refundability threshold to \$8,500.

(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.