

**Table T08-0089**  
**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 Percentile, 2008<sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase				Change (%)	Under the Proposal
<b>Lowest Quintile</b>	11.6	0.1	0.3	14.8	-32	-0.3	1.1
<b>Second Quintile</b>	30.8	0.4	0.2	19.4	-50	-0.2	8.2
<b>Middle Quintile</b>	40.6	0.2	0.1	15.6	-44	-0.1	15.2
<b>Fourth Quintile</b>	36.2	0.4	0.1	26.0	-87	-0.1	18.8
<b>Top Quintile</b>	21.2	0.2	0.1	24.2	-92	0.0	27.5
<b>All</b>	27.1	0.3	0.1	100.0	-56	-0.1	21.5
<b>Addendum</b>							
<b>80-90</b>	28.8	0.3	0.1	18.4	-140	-0.1	22.1
<b>90-95</b>	19.7	0.2	0.1	4.6	-72	0.0	24.6
<b>95-99</b>	7.9	0.0	0.0	1.0	-18	0.0	27.8
<b>Top 1 Percent</b>	6.5	0.0	0.0	0.2	-12	0.0	32.9
<b>Top 0.1 Percent</b>	3.7	0.0	0.0	0.0	-6	0.0	35.8

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2008 dollars): 20% \$18,555, 40% \$37,047, 60% \$65,104, 80% \$109,049, 90% \$156,987, 95% \$219,788, 99% \$574,125, 99.9% \$2,659,266.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.

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

**Table T08-0089**  
**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 Percentile, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	11.6	0.1	0.3	14.8	-32	-22.7	-0.1	0.2	-0.3	1.1
<b>Second Quintile</b>	30.8	0.4	0.2	19.4	-50	-2.2	-0.1	3.2	-0.2	8.2
<b>Middle Quintile</b>	40.6	0.2	0.1	15.6	-44	-0.6	0.0	10.0	-0.1	15.2
<b>Fourth Quintile</b>	36.2	0.4	0.1	26.0	-87	-0.6	0.0	17.4	-0.1	18.8
<b>Top Quintile</b>	21.2	0.2	0.1	24.2	-92	-0.1	0.2	69.1	0.0	27.5
<b>All</b>	27.1	0.3	0.1	100.0	-56	-0.4	0.0	100.0	-0.1	21.5
<b>Addendum</b>										
<b>80-90</b>	28.8	0.3	0.1	18.4	-140	-0.5	0.0	13.9	-0.1	22.1
<b>90-95</b>	19.7	0.2	0.1	4.6	-72	-0.2	0.0	10.6	0.0	24.6
<b>95-99</b>	7.9	0.0	0.0	1.0	-18	0.0	0.1	17.1	0.0	27.8
<b>Top 1 Percent</b>	6.5	0.0	0.0	0.2	-12	0.0	0.1	27.5	0.0	32.9
<b>Top 0.1 Percent</b>	3.7	0.0	0.0	0.0	-6	0.0	0.1	14.0	0.0	35.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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							
<b>Lowest Quintile</b>	38,768	26.1	10,255	141	10,114	1.4	3.8	4.8	0.2
<b>Second Quintile</b>	32,566	21.9	26,909	2,243	24,666	8.3	8.3	9.8	3.2
<b>Middle Quintile</b>	29,765	20.1	49,890	7,625	42,264	15.3	14.1	15.3	10.0
<b>Fourth Quintile</b>	24,855	16.7	84,264	15,910	68,354	18.9	19.9	20.6	17.4
<b>Top Quintile</b>	21,821	14.7	260,346	71,751	188,595	27.6	54.1	50.0	69.0
<b>All</b>	148,478	100.0	70,734	15,287	55,446	21.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,018	7.4	128,945	28,633	100,312	22.2	13.5	13.4	13.9
<b>90-95</b>	5,347	3.6	182,799	45,059	137,740	24.7	9.3	9.0	10.6
<b>95-99</b>	4,353	2.9	320,421	89,039	231,382	27.8	13.3	12.2	17.1
<b>Top 1 Percent</b>	1,104	0.7	1,710,553	563,218	1,147,335	32.9	18.0	15.4	27.4
<b>Top 0.1 Percent</b>	112	0.1	7,913,937	2,835,886	5,078,050	35.8	8.4	6.9	14.0

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 lesser \$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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2008 dollars): 20% \$18,555, 40% \$37,047, 60% \$65,104, 80% \$109,049, 90% \$156,987, 95% \$219,788, 99% \$574,125, 99.9% \$2,659,266.

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(5) 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.

(6) 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.

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

**Table T08-0089**  
**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 Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	16.5	0.1	0.6	23.1	-60	20.6	-0.1	-0.5	-0.6	-3.6
Second Quintile	23.5	0.5	0.1	10.5	-29	-2.0	0.0	1.9	-0.1	5.9
Middle Quintile	35.2	0.2	0.1	12.7	-37	-0.6	0.0	7.7	-0.1	13.7
Fourth Quintile	39.0	0.4	0.1	27.8	-82	-0.6	0.0	16.7	-0.1	18.2
Top Quintile	23.8	0.1	0.1	25.9	-77	-0.1	0.2	74.0	0.0	27.3
All	27.1	0.3	0.1	100.0	-56	-0.4	0.0	100.0	-0.1	21.5
<b>Addendum</b>										
80-90	30.9	0.1	0.1	17.6	-104	-0.4	0.0	15.2	-0.1	22.1
90-95	22.5	0.2	0.1	5.9	-70	-0.2	0.0	11.9	-0.1	24.5
95-99	11.6	0.0	0.0	2.1	-32	0.0	0.1	18.3	0.0	27.4
Top 1 Percent	6.8	0.0	0.0	0.2	-14	0.0	0.1	28.7	0.0	32.8
Top 0.1 Percent	3.8	0.0	0.0	0.0	-6	0.0	0.1	14.6	0.0	35.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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							
Lowest Quintile	32,159	21.7	9,605	-290	9,895	-3.0	2.9	3.9	-0.4
Second Quintile	30,690	20.7	24,186	1,445	22,741	6.0	7.1	8.5	2.0
Middle Quintile	28,702	19.3	44,387	6,135	38,252	13.8	12.1	13.3	7.8
Fourth Quintile	28,184	19.0	73,404	13,448	59,957	18.3	19.7	20.5	16.7
Top Quintile	28,040	18.9	218,979	59,788	159,191	27.3	58.5	54.2	73.9
All	148,478	100.0	70,734	15,287	55,446	21.6	100.0	100.0	100.0
<b>Addendum</b>									
80-90	14,124	9.5	110,111	24,427	85,684	22.2	14.8	14.7	15.2
90-95	7,080	4.8	154,908	37,953	116,955	24.5	10.4	10.1	11.8
95-99	5,504	3.7	274,465	75,119	199,345	27.4	14.4	13.3	18.2
Top 1 Percent	1,332	0.9	1,484,837	487,513	997,324	32.8	18.8	16.1	28.6
Top 0.1 Percent	132	0.1	6,970,483	2,490,980	4,479,503	35.7	8.8	7.2	14.5

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 \$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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,650, 40% \$23,904, 60% \$41,090, 80% \$66,031, 90% \$93,906, 95% \$132,035, 99% \$340,901, 99.9% \$1,598,156.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.

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

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**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 Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	5.1	0.1	0.1	10.7	-10	-3.7	0.0	0.8	-0.1	3.4
Second Quintile	12.7	0.2	0.0	6.4	-7	-0.4	0.0	4.3	0.0	8.8
Middle Quintile	26.8	0.1	0.1	12.8	-17	-0.3	0.0	11.8	-0.1	16.3
Fourth Quintile	38.2	0.2	0.1	30.2	-46	-0.4	0.0	20.3	-0.1	20.2
Top Quintile	30.6	0.0	0.1	39.8	-74	-0.2	0.1	62.7	-0.1	28.3
All	19.7	0.1	0.1	100.0	-25	-0.3	0.0	100.0	-0.1	21.5
<b>Addendum</b>										
80-90	37.4	0.0	0.1	24.3	-85	-0.5	0.0	15.5	-0.1	23.6
90-95	27.5	0.1	0.1	9.4	-69	-0.2	0.0	11.3	-0.1	25.7
95-99	19.5	0.0	0.1	5.9	-63	-0.1	0.0	14.8	0.0	28.0
Top 1 Percent	6.1	0.0	0.0	0.2	-9	0.0	0.1	21.0	0.0	36.0
Top 0.1 Percent	2.4	0.0	0.0	0.0	-2	0.0	0.0	10.4	0.0	40.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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							
Lowest Quintile	17,953	27.9	7,316	256	7,060	3.5	5.2	6.4	0.8
Second Quintile	14,696	22.9	18,245	1,604	16,641	8.8	10.6	12.3	4.3
Middle Quintile	12,229	19.0	32,190	5,253	26,937	16.3	15.6	16.6	11.8
Fourth Quintile	10,436	16.2	52,353	10,600	41,752	20.3	21.6	21.9	20.3
Top Quintile	8,576	13.4	139,989	39,747	100,242	28.4	47.4	43.3	62.6
All	64,251	100.0	39,395	8,478	30,918	21.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,563	7.1	78,239	18,529	59,710	23.7	14.1	13.7	15.5
90-95	2,174	3.4	109,842	28,291	81,551	25.8	9.4	8.9	11.3
95-99	1,517	2.4	189,475	53,138	136,337	28.0	11.4	10.4	14.8
Top 1 Percent	323	0.5	983,151	353,821	629,330	36.0	12.5	10.2	21.0
Top 0.1 Percent	28	0.0	4,967,612	1,992,132	2,975,480	40.1	5.6	4.3	10.4

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 \$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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(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.

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**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 Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	20.4	0.0	0.7	13.5	-93	18.8	0.0	-0.3	-0.7	-4.6
Second Quintile	28.4	1.1	0.1	5.7	-31	-1.9	0.0	0.9	-0.1	5.2
Middle Quintile	43.0	0.3	0.1	13.4	-56	-0.8	0.0	4.8	-0.1	12.0
Fourth Quintile	42.2	0.6	0.2	35.3	-110	-0.7	-0.1	14.4	-0.1	17.2
Top Quintile	21.5	0.2	0.0	32.0	-82	-0.1	0.1	80.1	0.0	27.0
All	31.5	0.4	0.1	100.0	-78	-0.3	0.0	100.0	-0.1	22.6
<b>Addendum</b>										
80-90	29.1	0.2	0.1	22.6	-120	-0.4	0.0	15.1	-0.1	21.5
90-95	20.9	0.2	0.1	7.4	-73	-0.2	0.0	12.6	0.0	24.1
95-99	8.6	0.0	0.0	1.6	-20	0.0	0.1	20.3	0.0	27.2
Top 1 Percent	7.2	0.0	0.0	0.3	-16	0.0	0.1	32.0	0.0	32.2
Top 0.1 Percent	4.2	0.0	0.0	0.0	-7	0.0	0.1	16.0	0.0	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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							
Lowest Quintile	6,583	11.2	12,788	-496	13,285	-3.9	1.2	1.6	-0.2
Second Quintile	8,471	14.4	31,050	1,636	29,415	5.3	3.8	4.7	0.9
Middle Quintile	10,966	18.6	57,143	6,921	50,222	12.1	9.1	10.3	4.8
Fourth Quintile	14,670	24.9	89,205	15,431	73,774	17.3	18.9	20.3	14.4
Top Quintile	17,905	30.4	259,469	70,021	189,447	27.0	67.3	63.5	79.9
All	58,860	100.0	117,369	26,653	90,716	22.7	100.0	100.0	100.0
<b>Addendum</b>									
80-90	8,591	14.6	128,349	27,689	100,661	21.6	16.0	16.2	15.2
90-95	4,613	7.8	177,414	42,756	134,659	24.1	11.9	11.6	12.6
95-99	3,749	6.4	311,038	84,668	226,371	27.2	16.9	15.9	20.2
Top 1 Percent	953	1.6	1,635,819	526,008	1,109,811	32.2	22.6	19.8	32.0
Top 0.1 Percent	96	0.2	7,460,582	2,604,602	4,855,980	34.9	10.4	8.8	16.0

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(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.

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

**Table T08-0089**  
**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 Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	40.6	0.0	1.1	53.4	-154	10.4	-1.3	-11.2	-1.2	-13.1
<b>Second Quintile</b>	39.2	0.4	0.3	23.8	-71	-8.7	-0.4	4.9	-0.3	2.6
<b>Middle Quintile</b>	38.1	0.1	0.1	10.5	-46	-0.7	0.4	28.8	-0.1	13.6
<b>Fourth Quintile</b>	29.0	0.5	0.1	9.8	-85	-0.6	0.4	32.0	-0.1	19.2
<b>Top Quintile</b>	15.1	0.0	0.0	2.4	-45	-0.1	0.8	45.3	0.0	26.2
<b>All</b>	37.1	0.2	0.3	100.0	-92	-1.9	0.0	100.0	-0.2	12.2
<b>Addendum</b>										
<b>80-90</b>	18.2	0.0	0.1	1.8	-53	-0.2	0.3	16.1	-0.1	23.3
<b>90-95</b>	8.3	0.0	0.0	0.2	-25	-0.1	0.1	6.8	0.0	24.7
<b>95-99</b>	12.1	0.0	0.0	0.4	-48	-0.1	0.2	9.8	0.0	26.1
<b>Top 1 Percent</b>	3.4	0.0	0.0	0.0	-3	0.0	0.2	12.7	0.0	32.3
<b>Top 0.1 Percent</b>	4.7	0.0	0.0	0.0	-4	0.0	0.1	6.2	0.0	35.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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							
<b>Lowest Quintile</b>	7,356	32.2	12,388	-1,474	13,862	-11.9	10.3	13.2	-9.9
<b>Second Quintile</b>	7,113	31.1	28,419	810	27,609	2.9	22.9	25.4	5.3
<b>Middle Quintile</b>	4,790	21.0	47,405	6,500	40,906	13.7	25.7	25.3	28.5
<b>Fourth Quintile</b>	2,462	10.8	72,480	14,028	58,452	19.4	20.2	18.6	31.6
<b>Top Quintile</b>	1,097	4.8	169,286	44,353	124,933	26.2	21.0	17.7	44.5
<b>All</b>	22,867	100.0	38,616	4,782	33,834	12.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	704	3.1	105,000	24,558	80,442	23.4	8.4	7.3	15.8
<b>90-95</b>	208	0.9	142,591	35,187	107,404	24.7	3.4	2.9	6.7
<b>95-99</b>	155	0.7	259,445	67,858	191,587	26.2	4.5	3.8	9.6
<b>Top 1 Percent</b>	31	0.1	1,363,621	439,764	923,857	32.3	4.8	3.7	12.4
<b>Top 0.1 Percent</b>	3	0.0	6,874,920	2,414,156	4,460,764	35.1	2.1	1.6	6.0

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 lesser \$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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,650, 40% \$23,904, 60% \$41,090, 80% \$66,031, 90% \$93,906, 95% \$132,035, 99% \$340,901, 99.9% \$1,598,156.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.

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

**Table T08-0089**  
**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 Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	46.5	0.0	1.2	34.3	-189	9.8	-0.2	-2.2	-1.4	-15.6
<b>Second Quintile</b>	40.5	0.6	0.2	14.2	-74	-8.6	-0.1	0.9	-0.2	2.4
<b>Middle Quintile</b>	39.3	0.3	0.1	12.1	-61	-0.8	0.0	9.0	-0.1	13.2
<b>Fourth Quintile</b>	30.9	0.7	0.2	25.3	-139	-0.8	0.0	19.2	-0.1	18.7
<b>Top Quintile</b>	19.0	0.1	0.0	13.9	-88	-0.1	0.3	73.0	0.0	27.7
<b>All</b>	35.8	0.3	0.2	100.0	-109	-0.6	0.0	100.0	-0.1	20.7
<b>Addendum</b>										
<b>80-90</b>	27.3	0.2	0.1	11.6	-142	-0.4	0.0	15.9	-0.1	22.9
<b>90-95</b>	13.9	0.1	0.0	1.8	-48	-0.1	0.1	11.7	0.0	25.4
<b>95-99</b>	6.0	0.0	0.0	0.4	-12	0.0	0.1	18.3	0.0	28.0
<b>Top 1 Percent</b>	5.9	0.0	0.0	0.1	-13	0.0	0.2	27.2	0.0	32.9
<b>Top 0.1 Percent</b>	3.3	0.0	0.0	0.0	-5	0.0	0.1	13.3	0.0	35.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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	Percent of Total
<b>Lowest Quintile</b>	9,488	19.8	13,554	-1,918	15,473	-14.2	3.0	4.3	-2.0
<b>Second Quintile</b>	10,040	21.0	32,307	860	31,447	2.7	7.5	9.2	1.0
<b>Middle Quintile</b>	10,405	21.8	58,726	7,804	50,923	13.3	14.1	15.4	9.0
<b>Fourth Quintile</b>	9,502	19.9	96,899	18,263	78,636	18.9	21.2	21.8	19.2
<b>Top Quintile</b>	8,242	17.2	286,677	79,593	207,085	27.8	54.5	49.7	72.7
<b>All</b>	47,814	100.0	90,679	18,872	71,807	20.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,273	8.9	146,161	33,604	112,557	23.0	14.4	14.0	15.9
<b>90-95</b>	1,991	4.2	206,543	52,543	154,000	25.4	9.5	8.9	11.6
<b>95-99</b>	1,592	3.3	367,015	102,816	264,199	28.0	13.5	12.3	18.1
<b>Top 1 Percent</b>	386	0.8	1,925,687	632,938	1,292,749	32.9	17.1	14.5	27.1
<b>Top 0.1 Percent</b>	37	0.1	9,056,114	3,189,630	5,866,484	35.2	7.8	6.4	13.2

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,650, 40% \$23,904, 60% \$41,090, 80% \$66,031, 90% \$93,906, 95% \$132,035, 99% \$340,901, 99.9% \$1,598,156.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.

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

**Table T08-0089**  
**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 Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	2.5	0.1	0.0	1.6	-3	18.2	0.0	0.0	0.0	-0.2
<b>Second Quintile</b>	13.5	0.5	0.0	3.7	-4	-0.8	0.0	1.1	0.0	2.7
<b>Middle Quintile</b>	36.3	0.1	0.1	11.3	-24	-1.1	0.0	2.5	-0.1	5.6
<b>Fourth Quintile</b>	58.7	0.2	0.1	40.7	-69	-0.9	-0.1	10.9	-0.1	11.9
<b>Top Quintile</b>	30.7	0.0	0.0	42.8	-73	-0.1	0.1	85.5	0.0	27.5
<b>All</b>	26.5	0.2	0.1	100.0	-32	-0.2	0.0	100.0	-0.1	20.0
<b>Addendum</b>										
<b>80-90</b>	39.7	0.1	0.1	25.8	-96	-0.5	0.0	11.3	-0.1	17.9
<b>90-95</b>	31.9	0.0	0.1	10.6	-72	-0.2	0.0	10.2	-0.1	21.4
<b>95-99</b>	17.8	0.0	0.0	5.7	-43	-0.1	0.0	21.2	0.0	27.0
<b>Top 1 Percent</b>	8.3	0.0	0.0	0.8	-20	0.0	0.1	42.8	0.0	35.1
<b>Top 0.1 Percent</b>	3.8	0.0	0.0	0.0	-5	0.0	0.1	21.8	0.0	38.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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	Percent of Total
<b>Lowest Quintile</b>	5,704	20.3	9,493	-14	9,507	-0.1	2.8	3.5	0.0
<b>Second Quintile</b>	7,519	26.8	20,219	541	19,678	2.7	7.9	9.6	1.1
<b>Middle Quintile</b>	4,252	15.1	39,996	2,279	37,717	5.7	8.8	10.4	2.5
<b>Fourth Quintile</b>	5,320	18.9	66,366	7,964	58,402	12.0	18.4	20.2	11.0
<b>Top Quintile</b>	5,291	18.8	226,212	62,171	164,042	27.5	62.2	56.4	85.4
<b>All</b>	28,106	100.0	68,466	13,709	54,757	20.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	2,418	8.6	100,343	18,025	82,318	18.0	12.6	12.9	11.3
<b>90-95</b>	1,312	4.7	140,194	30,010	110,184	21.4	9.6	9.4	10.2
<b>95-99</b>	1,204	4.3	250,263	67,691	182,572	27.1	15.7	14.3	21.2
<b>Top 1 Percent</b>	356	1.3	1,317,254	462,033	855,222	35.1	24.4	19.8	42.7
<b>Top 0.1 Percent</b>	36	0.1	6,084,161	2,323,016	3,761,145	38.2	11.4	8.8	21.8

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

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(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.