

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

**Table T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <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	0.4
<b>10-20</b>	0.0	0.0	0.0	0.0	0	0.0	1.6
<b>20-30</b>	0.0	0.0	0.0	0.0	0	0.0	7.0
<b>30-40</b>	0.4	0.0	0.0	0.0	-1	0.0	11.5
<b>40-50</b>	3.3	0.0	0.1	0.4	-18	0.0	14.2
<b>50-75</b>	10.5	0.0	0.2	2.9	-79	-0.1	16.4
<b>75-100</b>	35.5	0.2	0.5	8.7	-371	-0.4	18.1
<b>100-200</b>	70.9	0.2	1.5	48.8	-1,522	-1.1	20.9
<b>200-500</b>	89.2	0.3	2.0	38.0	-4,172	-1.5	24.8
<b>500-1,000</b>	23.8	0.8	0.1	1.1	-691	-0.1	27.1
<b>More than 1,000</b>	6.8	0.8	0.0	0.2	-214	0.0	30.7
<b>All</b>	17.7	0.1	0.7	100.0	-401	-0.6	20.4

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

Number of AMT Taxpayers (millions). Baseline: 26.8 Proposal: 4.1

(1) Calendar year. Baseline is current law. Proposal increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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 T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <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	0.0	0.0	0.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.0
30-40	0.4	0.0	0.0	0.0	-1	0.0	0.1	2.6	0.0	11.5
40-50	3.3	0.0	0.1	0.4	-18	-0.3	0.1	3.3	0.0	14.2
50-75	10.5	0.0	0.2	2.9	-79	-0.8	0.2	9.7	-0.1	16.4
75-100	35.5	0.2	0.5	8.7	-371	-2.3	0.0	9.9	-0.4	18.1
100-200	70.9	0.2	1.5	48.8	-1,522	-5.1	-0.6	24.4	-1.1	20.9
200-500	89.2	0.3	2.0	38.0	-4,172	-5.6	-0.5	17.4	-1.5	24.8
500-1,000	23.8	0.8	0.1	1.1	-691	-0.4	0.2	8.1	-0.1	27.1
More than 1,000	6.8	0.8	0.0	0.2	-214	0.0	0.6	22.8	0.0	30.7
All	17.7	0.1	0.7	100.0	-401	-2.6	0.0	100.0	-0.6	20.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	17,702	11.9	5,646	23	5,623	0.4	0.9	1.2	0.0
10-20	23,850	16.1	14,889	240	14,650	1.6	3.3	4.1	0.3
20-30	19,060	12.8	24,753	1,738	23,015	7.0	4.3	5.1	1.5
30-40	14,270	9.6	34,784	3,992	30,792	11.5	4.6	5.1	2.5
40-50	11,634	7.8	44,854	6,373	38,481	14.2	4.8	5.2	3.3
50-75	21,361	14.4	61,599	10,161	51,439	16.5	12.1	12.8	9.6
75-100	13,920	9.4	86,725	16,051	70,673	18.5	11.1	11.5	9.8
100-200	19,094	12.9	134,972	29,739	105,233	22.0	23.7	23.4	25.0
200-500	5,424	3.7	286,202	75,008	211,194	26.2	14.3	13.3	17.9
500-1,000	967	0.7	679,484	184,987	494,496	27.2	6.1	5.6	7.9
More than 1,000	517	0.4	3,169,574	974,543	2,195,031	30.8	15.1	13.2	22.2
All	148,478	100.0	73,156	15,291	57,865	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:

26.8

Proposal:

4.1

(1) Calendar year. Baseline is current law. Proposal increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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 T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <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	0.5	0.0	3.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.4	0.0	6.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	12.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	7.0	0.0	16.9
40-50	0.1	0.0	0.0	0.1	0	0.0	0.0	8.1	0.0	18.4
50-75	1.9	0.0	0.1	7.7	-22	-0.2	0.1	18.6	0.0	21.0
75-100	5.1	0.0	0.1	9.6	-69	-0.3	0.0	11.7	-0.1	23.4
100-200	17.8	0.4	0.3	37.5	-302	-0.9	-0.1	17.0	-0.2	24.9
200-500	60.0	0.6	0.7	43.7	-1,379	-1.7	-0.1	10.5	-0.5	27.3
500-1,000	10.4	0.0	0.1	1.3	-224	-0.1	0.0	4.7	0.0	29.2
More than 1,000	2.8	0.0	0.0	0.2	-54	0.0	0.1	13.8	0.0	34.5
All	2.0	0.0	0.1	100.0	-35	-0.4	0.0	100.0	-0.1	20.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	12,955	20.2	5,641	215	5,425	3.8	2.8	3.4	0.5
10-20	14,600	22.7	14,704	893	13,811	6.1	8.2	9.7	2.4
20-30	9,674	15.1	24,648	3,114	21,534	12.6	9.1	10.0	5.5
30-40	6,480	10.1	34,824	5,867	28,957	16.9	8.6	9.0	7.0
40-50	5,356	8.3	44,816	8,244	36,572	18.4	9.2	9.4	8.1
50-75	7,912	12.3	60,701	12,780	47,920	21.1	18.3	18.3	18.6
75-100	3,172	4.9	85,935	20,145	65,790	23.4	10.4	10.1	11.7
100-200	2,833	4.4	131,136	32,889	98,247	25.1	14.2	13.4	17.1
200-500	722	1.1	288,214	80,115	208,100	27.8	7.9	7.2	10.6
500-1,000	128	0.2	676,848	197,734	479,114	29.2	3.3	3.0	4.7
More than 1,000	70	0.1	3,103,832	1,071,192	2,032,640	34.5	8.3	6.8	13.7
All	64,251	100.0	40,773	8,483	32,290	20.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

26.8

Proposal:

4.1

(1) Calendar year. Baseline is current law. Proposal increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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 T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <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	-1.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	2.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	5.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.0	0.0	8.9
50-75	6.3	0.0	0.1	0.6	-30	-0.4	0.2	5.1	-0.1	12.6
75-100	40.8	0.2	0.6	7.2	-405	-2.8	0.1	8.6	-0.5	16.0
100-200	80.1	0.1	1.6	50.7	-1,739	-6.0	-0.8	27.7	-1.3	20.1
200-500	94.0	0.2	2.2	40.2	-4,687	-6.3	-0.7	20.8	-1.6	24.3
500-1,000	26.3	0.1	0.2	1.2	-809	-0.4	0.3	9.7	-0.1	26.8
More than 1,000	7.5	0.0	0.0	0.2	-271	0.0	0.9	26.4	0.0	30.1
All	36.1	0.1	0.9	100.0	-897	-3.4	0.0	100.0	-0.7	21.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,097	3.6	4,837	-68	4,906	-1.4	0.1	0.2	0.0
10-20	4,051	6.9	15,431	-203	15,635	-1.3	0.9	1.1	-0.1
20-30	4,643	7.9	24,834	504	24,330	2.0	1.6	2.0	0.2
30-40	3,924	6.7	34,857	1,966	32,892	5.6	1.9	2.3	0.5
40-50	3,647	6.2	44,948	3,979	40,968	8.9	2.3	2.7	0.9
50-75	9,762	16.6	62,665	7,953	54,712	12.7	8.5	9.6	5.0
75-100	9,336	15.9	87,166	14,389	72,778	16.5	11.4	12.2	8.6
100-200	15,384	26.1	136,073	29,076	106,998	21.4	29.2	29.4	28.5
200-500	4,527	7.7	285,667	74,185	211,482	26.0	18.1	17.1	21.4
500-1,000	808	1.4	679,937	182,850	497,086	26.9	7.7	7.2	9.4
More than 1,000	426	0.7	3,121,378	940,829	2,180,549	30.1	18.6	16.6	25.5
All	58,860	100.0	121,659	26,655	95,004	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:

26.8

Proposal:

4.1

(1) Calendar year. Baseline is current law. Proposal increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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 T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <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	-0.1	-2.2	0.0	-14.6
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.2	-6.6	0.0	-9.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-0.6
30-40	0.7	0.1	0.0	0.1	-1	0.0	0.3	8.4	0.0	7.4
40-50	8.6	0.0	0.1	3.1	-45	-0.8	0.3	11.8	-0.1	12.2
50-75	33.9	0.0	0.5	25.6	-267	-2.7	0.1	28.9	-0.4	16.0
75-100	65.2	0.2	1.1	27.6	-769	-4.4	-0.3	18.6	-0.9	19.4
100-200	80.5	0.2	1.6	34.2	-1,539	-5.1	-0.4	19.9	-1.2	22.7
200-500	81.9	0.0	1.1	9.1	-2,332	-3.2	0.0	8.7	-0.8	24.4
500-1,000	16.5	0.0	0.1	0.2	-295	-0.2	0.1	3.3	0.0	26.9
More than 1,000	4.3	0.0	0.0	0.0	-70	0.0	0.3	9.7	0.0	30.7
All	12.1	0.0	0.4	100.0	-144	-3.0	0.0	100.0	-0.4	11.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <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	Post-Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,489	10.9	6,356	-928	7,285	-14.6	1.8	2.3	-2.1
10-20	4,914	21.5	14,990	-1,426	16,416	-9.5	8.3	10.3	-6.4
20-30	4,397	19.2	24,884	-136	25,020	-0.6	12.3	14.1	-0.6
30-40	3,489	15.3	34,573	2,563	32,010	7.4	13.5	14.3	8.2
40-50	2,285	10.0	44,845	5,516	39,330	12.3	11.5	11.5	11.5
50-75	3,168	13.9	60,613	9,969	50,645	16.5	21.5	20.5	28.8
75-100	1,185	5.2	85,666	17,395	68,271	20.3	11.4	10.4	18.8
100-200	732	3.2	127,507	30,414	97,093	23.9	10.5	9.1	20.3
200-500	129	0.6	292,846	73,880	218,965	25.2	4.2	3.6	8.7
500-1,000	19	0.1	672,753	181,303	491,449	27.0	1.5	1.2	3.2
More than 1,000	11	0.1	3,045,089	933,629	2,111,460	30.7	3.8	3.0	9.4
All	22,867	100.0	38,999	4,788	34,211	12.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

26.8

Proposal:

4.1

(1) Calendar year. Baseline is current law. Proposal increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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 T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008<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	-0.4	0.0	-19.7
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-1.4	0.0	-13.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-3.7
30-40	0.9	0.1	0.0	0.0	-3	-0.2	0.0	1.0	0.0	5.2
40-50	6.6	0.0	0.1	0.4	-41	-0.9	0.1	2.0	-0.1	10.0
50-75	22.0	0.0	0.3	3.0	-163	-1.9	0.2	7.2	-0.3	13.6
75-100	56.6	0.2	0.9	9.5	-662	-4.5	0.0	9.6	-0.8	16.3
100-200	91.5	0.1	2.3	53.1	-2,402	-8.2	-1.1	28.2	-1.8	19.9
200-500	96.8	0.2	2.5	33.3	-5,202	-6.9	-0.6	21.0	-1.8	24.7
500-1,000	23.4	0.4	0.1	0.7	-664	-0.4	0.4	9.4	-0.1	27.6
More than 1,000	4.1	0.3	0.0	0.1	-99	0.0	1.1	23.9	0.0	30.8
All	33.5	0.1	1.2	100.0	-848	-4.5	0.0	100.0	-0.9	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008<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	2,776	5.8	5,898	-1,163	7,061	-19.7	0.4	0.6	-0.4
10-20	5,557	11.6	15,197	-2,096	17,293	-13.8	1.9	2.7	-1.3
20-30	5,511	11.5	24,900	-925	25,825	-3.7	3.1	4.0	-0.6
30-40	4,690	9.8	34,744	1,796	32,947	5.2	3.7	4.4	0.9
40-50	3,752	7.9	44,854	4,525	40,328	10.1	3.8	4.3	1.9
50-75	7,363	15.4	61,821	8,562	53,259	13.9	10.3	11.1	7.0
75-100	5,827	12.2	87,024	14,874	72,150	17.1	11.4	11.9	9.6
100-200	8,962	18.7	135,841	29,489	106,352	21.7	27.5	27.0	29.3
200-500	2,595	5.4	282,902	75,043	207,859	26.5	16.6	15.3	21.6
500-1,000	436	0.9	676,229	187,187	489,042	27.7	6.7	6.0	9.1
More than 1,000	212	0.4	3,150,935	969,682	2,181,253	30.8	15.1	13.1	22.8
All	47,814	100.0	92,771	18,876	73,896	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 26.8 Proposal: 4.1

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 increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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 T08-0132**  
**Extension of AMT Patch in H.R. 6275 As Scheduled for Markup on June 18, 2008**  
**Distribution of Federal Tax Change by Cash Income Level, 2008<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	0.0	0.0	-0.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	0.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	3.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	4.7
40-50	1.0	0.0	0.0	0.1	-4	-0.1	0.0	1.4	0.0	6.8
50-75	2.2	0.0	0.0	1.1	-16	-0.3	0.1	6.8	0.0	10.4
75-100	20.6	0.2	0.2	6.3	-146	-1.2	0.0	7.7	-0.2	13.6
100-200	48.8	0.2	0.6	35.7	-686	-2.7	-0.2	19.7	-0.5	18.3
200-500	78.4	0.1	1.3	52.7	-2,946	-4.0	-0.5	19.2	-1.0	24.0
500-1,000	31.1	1.3	0.2	3.6	-946	-0.5	0.1	10.8	-0.1	27.4
More than 1,000	8.4	1.2	0.0	0.6	-302	0.0	0.5	32.4	0.0	31.8
All	10.6	0.1	0.3	100.0	-207	-1.5	0.0	100.0	-0.3	18.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008<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	2,972	10.6	6,620	-52	6,672	-0.8	1.0	1.2	0.0
10-20	6,525	23.2	14,858	75	14,783	0.5	4.7	5.7	0.1
20-30	3,880	13.8	24,363	873	23,490	3.6	4.6	5.4	0.9
30-40	2,027	7.2	34,496	1,626	32,870	4.7	3.4	4.0	0.9
40-50	1,758	6.3	44,970	3,050	41,920	6.8	3.8	4.4	1.4
50-75	4,029	14.3	61,893	6,456	55,437	10.4	12.0	13.3	6.8
75-100	2,494	8.9	86,278	11,859	74,419	13.8	10.4	11.0	7.7
100-200	3,021	10.8	135,091	25,450	109,641	18.8	19.7	19.7	20.0
200-500	1,039	3.7	292,533	73,225	219,307	25.0	14.7	13.5	19.8
500-1,000	218	0.8	682,870	188,324	494,546	27.6	7.2	6.4	10.7
More than 1,000	124	0.4	3,120,404	991,688	2,128,716	31.8	18.7	15.7	31.9
All	28,106	100.0	73,692	13,710	59,982	18.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 26.8 Proposal: 4.1

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 increases the AMT exemption to \$46,200 (\$69,950 for married couples filing a joint return) and allows the use of personal non-refundable credits 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.