

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

Table T08-0198
Senator Obama's Tax Proposals of August 14, 2008: Stump Version (With Payroll Surtax), Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012 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	67.8	6.8	8.6	-9.4	-487	-8.1	-2.8
10-20	68.1	8.3	4.6	-20.1	-709	-4.4	0.3
20-30	83.1	9.3	3.6	-20.9	-896	-3.3	5.8
30-40	89.6	7.1	3.2	-18.4	-1,039	-2.7	10.5
40-50	93.5	5.1	2.7	-15.8	-1,124	-2.3	13.8
50-75	90.3	8.6	1.7	-24.7	-952	-1.4	16.7
75-100	83.4	14.3	1.0	-13.4	-779	-0.8	18.6
100-200	72.1	23.3	0.4	-10.6	-407	-0.3	21.5
200-500	23.9	70.1	-1.5	26.9	3,546	1.2	25.6
500-1,000	5.7	94.1	-5.6	38.7	30,499	4.1	29.8
More than 1,000	1.9	98.0	-11.3	167.4	262,371	8.0	37.1
All	76.6	14.2	-0.8	100.0	549	0.7	21.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline:

6.1

Proposal:

5.1

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

(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.

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Table T08-0198
Senator Obama's Tax Proposals of August 14, 2008: Stump Version (With Payroll Surtax), Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	67.8	6.8	8.6	-9.4	-487	-152.4	-0.3	-0.1	-8.1	-2.8
10-20	68.1	8.3	4.6	-20.1	-709	-94.6	-0.6	0.0	-4.4	0.3
20-30	83.1	9.3	3.6	-20.9	-896	-36.4	-0.7	1.1	-3.3	5.8
30-40	89.6	7.1	3.2	-18.4	-1,039	-20.7	-0.6	2.1	-2.7	10.5
40-50	93.5	5.1	2.7	-15.8	-1,124	-14.2	-0.6	2.9	-2.3	13.8
50-75	90.3	8.6	1.7	-24.7	-952	-7.8	-1.1	8.9	-1.4	16.7
75-100	83.4	14.3	1.0	-13.4	-779	-4.2	-0.7	9.2	-0.8	18.6
100-200	72.1	23.3	0.4	-10.6	-407	-1.3	-1.1	25.1	-0.3	21.5
200-500	23.9	70.1	-1.5	26.9	3,546	4.7	0.3	18.3	1.2	25.6
500-1,000	5.7	94.1	-5.6	38.7	30,499	16.1	1.0	8.5	4.1	29.8
More than 1,000	1.9	98.0	-11.3	167.4	262,371	27.4	4.5	23.7	8.0	37.1
All	76.6	14.2	-0.8	100.0	549	3.1	0.0	100.0	0.7	21.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	16,546	10.6	6,019	320	5,699	5.3	0.8	0.9	0.2
10-20	24,280	15.6	16,259	750	15,509	4.6	3.1	3.7	0.7
20-30	20,001	12.8	27,053	2,463	24,590	9.1	4.2	4.8	1.8
30-40	15,128	9.7	37,907	5,009	32,897	13.2	4.4	4.9	2.8
40-50	12,063	7.7	48,997	7,888	41,109	16.1	4.6	4.9	3.5
50-75	22,213	14.2	67,389	12,181	55,208	18.1	11.6	12.0	9.9
75-100	14,729	9.4	94,738	18,368	76,370	19.4	10.8	11.0	9.9
100-200	22,218	14.2	148,087	32,200	115,886	21.7	25.4	25.2	26.3
200-500	6,499	4.2	309,272	75,561	233,711	24.4	15.5	14.9	18.0
500-1,000	1,087	0.7	739,526	190,011	549,515	25.7	6.2	5.8	7.6
More than 1,000	546	0.4	3,289,961	958,882	2,331,079	29.2	13.9	12.4	19.2
All	156,009	100.0	83,049	17,465	65,583	21.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 5.1

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

(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.

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

Table T08-0198
Senator Obama's Tax Proposals of August 14, 2008: Stump Version (With Payroll Surtax), Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	65.3	6.9	8.2	-72.7	-458	-97.3	-0.8	0.0	-7.6	0.2
10-20	59.5	10.6	3.9	-116.1	-577	-44.2	-1.4	1.7	-3.6	4.5
20-30	78.4	12.5	3.1	-99.4	-724	-19.8	-1.2	4.6	-2.7	10.9
30-40	89.6	7.8	2.8	-79.1	-866	-12.9	-1.0	6.1	-2.3	15.4
40-50	94.4	4.6	2.5	-71.4	-970	-10.0	-0.9	7.4	-2.0	17.8
50-75	87.8	11.0	1.2	-74.4	-634	-4.4	-1.1	18.6	-1.0	20.7
75-100	72.2	23.2	0.2	-7.8	-157	-0.7	-0.2	12.5	-0.2	23.5
100-200	28.0	55.4	-0.8	41.9	899	2.6	0.3	19.0	0.6	24.9
200-500	13.7	80.7	-4.4	111.2	10,396	13.5	1.2	10.7	3.3	27.9
500-1,000	4.0	95.7	-9.7	99.0	54,302	30.1	1.1	4.9	7.4	31.8
More than 1,000	0.5	99.4	-17.3	367.8	401,401	41.3	4.1	14.4	12.2	41.7
All	71.3	13.7	-0.3	100.0	112	1.2	0.0	100.0	0.2	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	12,033	17.8	6,036	471	5,565	7.8	2.3	2.7	0.9
10-20	15,257	22.5	16,104	1,305	14,799	8.1	7.8	9.0	3.0
20-30	10,409	15.4	26,937	3,657	23,280	13.6	8.9	9.7	5.8
30-40	6,929	10.2	37,831	6,708	31,123	17.7	8.3	8.6	7.1
40-50	5,586	8.2	48,999	9,678	39,321	19.8	8.7	8.8	8.3
50-75	8,900	13.1	66,503	14,428	52,075	21.7	18.7	18.5	19.6
75-100	3,777	5.6	93,400	22,066	71,334	23.6	11.2	10.8	12.7
100-200	3,528	5.2	143,053	34,754	108,299	24.3	16.0	15.3	18.7
200-500	811	1.2	313,377	77,143	236,234	24.6	8.0	7.7	9.6
500-1,000	138	0.2	737,609	180,151	557,458	24.4	3.2	3.1	3.8
More than 1,000	69	0.1	3,290,833	971,402	2,319,431	29.5	7.2	6.4	10.3
All	67,788	100.0	46,595	9,651	36,945	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 5.1

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

(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.

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

Table T08-0198
Senator Obama's Tax Proposals of August 14, 2008: Stump Version (With Payroll Surtax), Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	66.9	9.9	8.4	-0.9	-402	-130.6	0.0	0.0	-7.9	-1.8
10-20	73.9	8.9	4.5	-2.9	-732	-150.9	-0.1	-0.1	-4.4	-1.5
20-30	79.9	10.1	3.9	-5.0	-998	-72.6	-0.3	0.1	-3.7	1.4
30-40	81.8	11.8	3.4	-5.2	-1,184	-38.4	-0.3	0.4	-3.1	5.0
40-50	88.3	9.0	3.3	-5.4	-1,414	-25.3	-0.3	0.8	-2.9	8.5
50-75	90.0	8.9	2.2	-12.7	-1,308	-12.9	-0.9	4.1	-1.9	12.8
75-100	88.2	11.2	1.4	-10.6	-1,085	-6.6	-0.9	7.3	-1.1	16.2
100-200	83.4	15.7	0.6	-13.1	-699	-2.2	-2.1	27.8	-0.5	20.7
200-500	25.4	68.6	-1.1	14.5	2,469	3.3	-0.4	21.9	0.8	25.2
500-1,000	5.9	93.8	-4.9	26.2	26,853	14.0	0.8	10.2	3.6	29.5
More than 1,000	2.1	97.8	-10.3	114.9	236,118	25.2	4.4	27.4	7.3	36.4
All	76.8	18.9	-1.4	100.0	1,534	5.0	0.0	100.0	1.1	23.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,059	3.4	5,102	308	4,794	6.0	0.1	0.2	0.0
10-20	3,695	6.1	16,805	485	16,320	2.9	0.7	0.9	0.1
20-30	4,653	7.6	27,081	1,374	25,707	5.1	1.5	1.8	0.3
30-40	4,125	6.8	37,989	3,083	34,906	8.1	1.9	2.2	0.7
40-50	3,572	5.9	49,128	5,578	43,550	11.4	2.1	2.4	1.1
50-75	9,064	14.9	68,660	10,118	58,542	14.7	7.4	8.0	4.9
75-100	9,144	15.0	95,433	16,570	78,864	17.4	10.3	10.9	8.2
100-200	17,526	28.8	149,607	31,640	117,967	21.2	31.0	31.3	29.9
200-500	5,479	9.0	308,576	75,278	233,297	24.4	20.0	19.4	22.2
500-1,000	913	1.5	739,970	191,473	548,497	25.9	8.0	7.6	9.4
More than 1,000	455	0.8	3,227,576	937,795	2,289,781	29.1	17.4	15.8	23.0
All	60,954	100.0	138,787	30,441	108,347	21.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 5.1

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

(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.

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Table T08-0198
Senator Obama's Tax Proposals of August 14, 2008: Stump Version (With Payroll Surtax), Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	80.8	3.5	10.0	8.4	-725	151.8	-1.3	-2.0	-10.7	-17.8
10-20	88.1	1.3	6.4	27.8	-1,096	133.1	-4.3	-6.9	-6.7	-11.8
20-30	96.0	1.7	4.5	27.6	-1,193	-168.6	-3.6	-1.6	-4.4	-1.8
30-40	97.9	0.8	3.6	22.9	-1,218	-32.2	-2.0	6.8	-3.2	6.8
40-50	98.0	1.3	2.6	13.8	-1,077	-15.5	-0.4	10.6	-2.2	12.0
50-75	97.0	2.1	1.6	16.7	-896	-7.8	1.4	28.0	-1.4	16.0
75-100	84.3	10.6	0.7	4.2	-556	-2.9	2.0	20.2	-0.6	19.9
100-200	37.4	37.5	0.1	0.3	-57	-0.2	2.8	22.6	0.0	23.0
200-500	28.8	61.5	-1.8	-3.3	4,243	5.7	1.5	8.8	1.4	25.5
500-1,000	7.7	91.7	-5.3	-3.6	28,993	15.9	0.9	3.7	4.0	29.1
More than 1,000	0.7	98.4	-11.5	-14.8	260,676	27.6	3.0	9.7	8.1	37.6
All	89.9	4.2	2.1	100.0	-806	-12.4	0.0	100.0	-1.8	12.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,316	9.4	6,761	-478	7,239	-7.1	1.4	1.8	-0.7
10-20	5,047	20.4	16,328	-824	17,152	-5.0	7.4	9.1	-2.6
20-30	4,615	18.7	27,243	707	26,536	2.6	11.3	12.8	2.0
30-40	3,737	15.1	37,894	3,784	34,110	10.0	12.7	13.3	8.8
40-50	2,547	10.3	48,781	6,947	41,833	14.2	11.1	11.1	11.0
50-75	3,703	15.0	66,425	11,541	54,884	17.4	22.0	21.2	26.6
75-100	1,518	6.1	93,959	19,284	74,675	20.5	12.8	11.9	18.2
100-200	988	4.0	139,901	32,239	107,663	23.0	12.4	11.1	19.8
200-500	156	0.6	310,610	74,995	235,615	24.1	4.3	3.8	7.3
500-1,000	25	0.1	727,675	182,433	545,242	25.1	1.6	1.4	2.8
More than 1,000	11	0.1	3,207,147	945,143	2,262,004	29.5	3.3	2.7	6.7
All	24,714	100.0	45,216	6,502	38,713	14.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 5.1

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

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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.

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Table T08-0198
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Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	83.5	1.3	11.8	-14.5	-829	122.7	-0.2	-0.4	-13.0	-23.6
10-20	96.7	0.6	6.7	-43.3	-1,212	81.5	-0.6	-1.3	-7.3	-16.3
20-30	98.8	0.8	5.1	-51.7	-1,388	-15,516.9	-0.7	-0.7	-5.1	-5.1
30-40	99.3	0.5	4.4	-48.9	-1,518	-48.7	-0.7	0.7	-4.0	4.2
40-50	99.1	0.8	3.5	-38.4	-1,476	-23.2	-0.6	1.7	-3.0	10.0
50-75	98.4	1.3	2.4	-68.1	-1,375	-12.8	-1.0	6.4	-2.0	13.9
75-100	95.1	3.8	1.6	-47.8	-1,248	-7.2	-0.8	8.5	-1.3	17.0
100-200	86.5	10.5	0.8	-63.4	-950	-3.0	-1.3	28.3	-0.6	20.7
200-500	28.8	63.7	-0.7	34.7	1,691	2.2	0.2	22.0	0.6	25.5
500-1,000	3.6	96.3	-4.9	84.8	26,452	13.2	1.0	9.9	3.6	30.6
More than 1,000	0.4	99.5	-10.6	356.4	239,931	24.6	4.6	24.7	7.4	37.5
All	89.0	8.5	-0.4	100.0	304	1.4	0.0	100.0	0.3	21.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,594	5.3	6,371	-676	7,047	-10.6	0.3	0.5	-0.2
10-20	5,296	10.8	16,585	-1,487	18,073	-9.0	1.7	2.4	-0.7
20-30	5,529	11.3	27,153	9	27,144	0.0	2.9	3.7	0.0
30-40	4,775	9.8	37,955	3,116	34,839	8.2	3.5	4.1	1.4
40-50	3,857	7.9	49,028	6,359	42,669	13.0	3.7	4.1	2.3
50-75	7,346	15.0	67,754	10,784	56,970	15.9	9.7	10.3	7.4
75-100	5,684	11.6	95,395	17,451	77,944	18.3	10.6	10.9	9.3
100-200	9,906	20.3	149,292	31,865	117,427	21.3	28.8	28.6	29.5
200-500	3,045	6.2	307,399	76,646	230,752	24.9	18.2	17.3	21.8
500-1,000	476	1.0	739,676	199,871	539,805	27.0	6.9	6.3	8.9
More than 1,000	220	0.5	3,238,329	975,745	2,262,585	30.1	13.9	12.3	20.1
All	48,864	100.0	105,014	21,866	83,148	20.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 5.1

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

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

(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.

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

Table T08-0198
Senator Obama's Tax Proposals of August 14, 2008: Stump Version (With Payroll Surtax), Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	20.9	21.0	0.9	-0.2	-57	-29.8	0.0	0.1	-0.8	2.0
10-20	24.5	21.4	0.6	-1.0	-88	-22.6	-0.2	0.4	-0.5	1.9
20-30	48.6	28.3	1.3	-2.4	-327	-26.3	-0.5	0.9	-1.2	3.4
30-40	60.5	27.4	1.5	-2.0	-516	-23.4	-0.4	0.8	-1.4	4.5
40-50	71.4	22.7	2.9	-3.5	-1,314	-36.0	-0.6	0.8	-2.7	4.8
50-75	60.8	35.2	0.6	-2.3	-351	-4.5	-1.2	6.1	-0.5	11.0
75-100	48.2	48.5	-0.2	0.8	166	1.3	-1.0	7.6	0.2	14.2
100-200	36.6	60.4	-1.0	7.2	1,215	4.7	-1.9	20.2	0.8	18.5
200-500	11.0	87.2	-3.8	18.6	9,314	13.5	-0.1	19.6	3.0	24.8
500-1,000	6.1	93.5	-7.9	17.2	44,332	24.9	0.9	10.8	6.0	30.0
More than 1,000	1.6	98.1	-13.6	67.5	320,397	34.9	5.0	32.8	9.8	37.9
All	41.1	35.7	-3.0	100.0	2,061	14.4	0.0	100.0	2.5	19.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,539	8.3	6,784	191	6,592	2.8	0.7	0.8	0.1
10-20	6,918	22.7	16,273	389	15,884	2.4	4.5	5.3	0.6
20-30	4,634	15.2	26,676	1,243	25,432	4.7	4.9	5.6	1.3
30-40	2,493	8.2	37,627	2,207	35,420	5.9	3.7	4.2	1.3
40-50	1,658	5.4	49,112	3,656	45,456	7.4	3.2	3.6	1.4
50-75	4,080	13.4	67,978	7,806	60,172	11.5	11.0	11.7	7.3
75-100	2,843	9.3	94,250	13,175	81,075	14.0	10.6	11.0	8.6
100-200	3,711	12.2	147,138	25,987	121,151	17.7	21.6	21.5	22.0
200-500	1,258	4.1	315,492	68,815	246,677	21.8	15.7	14.8	19.8
500-1,000	243	0.8	740,468	178,119	562,349	24.1	7.1	6.6	9.9
More than 1,000	133	0.4	3,269,522	917,116	2,352,406	28.1	17.2	14.9	27.8
All	30,530	100.0	82,817	14,348	68,469	17.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 5.1

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

(1) Calendar year. Baseline assumes the provisions in the 2001-06 tax cuts scheduled to sunset at the end of 2010 are made permanent and the 2007 AMT patch is extended and indexed for inflation. For a detailed description of the proposals see tables T08-0192 and T08-0193. Assumes all proposals are fully phased in.

(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.