

**SINGLE FILER WITH NO DEPENDENTS \***

**ALL EARNED INCOME EARNED AND SUBJECTED TO SOCIAL SECURITY AND MEDICARE TAX**

Pres. Clinton 2000 Tax Rules vs. Pres. Bush Extended 2010 Tax Rules	Total Earned Income	Allowed Exemptions and Standard Deductions *	Taxable Income	Income Tax	Top Tax Rate	Effective Income Tax Rate	Social Security & Medicare Tax	Total Tax Paid (Income tax plus S.S. & Medicare)	Total Effective Tax Rate	Percent of Tax Difference
2000 (Clinton)	40,000	7,200	32,800	5,779	28.0%	14.4%	3,060	8,839	22.1%	
2010 (Extended Bush)	40,000	9,350	30,650	4,183	15.0%	10.5%	3,060	7,243	18.1%	<b>18.1%</b>
<b>TAX DIFFERENCE</b>				<b>1,596</b>			-	<b>1,596</b>		
2000 (Clinton)	70,000	7,200	62,800	14,179	28.0%	20.3%	5,355	19,534	27.9%	
2010 (Extended Bush)	70,000	9,350	60,650	11,350	25.0%	16.2%	5,355	16,705	23.9%	<b>14.5%</b>
<b>TAX DIFFERENCE</b>				<b>2,829</b>			-	<b>2,829</b>		
2000 (Clinton)	100,000	7,200	92,800	23,457	31.0%	23.5%	6,174	29,631	29.6%	
2010 (Extended Bush)	100,000	9,350	90,650	19,098	28.0%	19.1%	7,650	26,748	26.7%	<b>9.7%</b>
<b>TAX DIFFERENCE</b>				<b>4,359</b>			<b>1,476</b>	<b>2,883</b>		
2000 (Clinton)	150,000	6,696	143,304	39,640	36.0%	26.4%	6,899	46,539	31.0%	
2010 (Extended Bush)	150,000	9,350	140,650	33,091	28.0%	22.1%	8,797	41,888	27.9%	<b>10.0%</b>
<b>TAX DIFFERENCE</b>				<b>6,549</b>			<b>1,898</b>	<b>4,651</b>		
2000 (Clinton)	200,000	5,576	194,424	58,044	36.0%	29.0%	7,624	65,668	32.8%	
2010 (Extended Bush)	200,000	9,350	190,650	48,031	33.0%	24.0%	9,522	57,553	28.8%	<b>12.4%</b>
<b>TAX DIFFERENCE</b>				<b>10,013</b>			<b>1,898</b>	<b>8,115</b>		
2000 (Clinton)	250,000	4,456	245,544	76,447	36.0%	30.6%	8,349	84,796	33.9%	
2010 (Extended Bush)	250,000	9,350	240,650	64,531	33.0%	25.8%	10,247	74,778	29.9%	<b>11.8%</b>
<b>TAX DIFFERENCE</b>				<b>11,916</b>			<b>1,898</b>	<b>10,018</b>		
2000 (Clinton)	300,000	4,400	295,600	94,728	39.6%	31.6%	9,074	103,802	34.6%	
2010 (Extended Bush)	300,000	9,350	290,650	81,031	33.0%	27.0%	10,972	92,003	30.7%	<b>11.4%</b>
<b>TAX DIFFERENCE</b>				<b>13,697</b>			<b>1,898</b>	<b>11,799</b>		
2000 (Clinton)	400,000	4,400	395,600	134,328	39.6%	33.6%	10,524	144,852	36.2%	
2010 (Extended Bush)	400,000	9,350	390,650	114,371	35.0%	28.6%	12,422	126,793	31.7%	<b>12.5%</b>
<b>TAX DIFFERENCE</b>				<b>19,957</b>			<b>1,898</b>	<b>18,059</b>		
2000 (Clinton)	500,000	4,400	495,600	173,928	39.6%	34.8%	11,974	185,902	37.2%	
2010 (Extended Bush)	500,000	9,350	490,650	149,371	35.0%	29.9%	13,872	163,243	32.6%	<b>12.2%</b>
<b>TAX DIFFERENCE</b>				<b>24,557</b>			<b>1,898</b>	<b>22,659</b>		
2000 (Clinton)	750,000	4,400	745,600	272,928	39.6%	36.4%	15,599	288,527	38.5%	
2010 (Extended Bush)	750,000	9,350	740,650	236,871	35.0%	31.6%	17,497	254,368	33.9%	<b>11.8%</b>
<b>TAX DIFFERENCE</b>				<b>36,057</b>			<b>1,898</b>	<b>34,159</b>		
2000 (Clinton)	1,000,000	4,400	995,600	371,928	39.6%	37.2%	19,224	391,152	39.1%	
2010 (Extended Bush)	1,000,000	9,350	990,650	324,371	35.0%	32.4%	21,122	345,493	34.5%	<b>11.7%</b>
<b>TAX DIFFERENCE</b>				<b>47,557</b>			<b>1,898</b>	<b>45,659</b>		

\* Dependents and/or itemized deductions may increase allowed deductions and reduce taxable income, tax, effective tax rates and tax differences.

Note that in 2000 higher income taxpayers lost some or all of the exemption/dependent deduction.

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**ALL EARNED INCOME EARNED AND SUBJECTED TO SOCIAL SECURITY AND MEDICARE TAX**

Pres. Clinton 2000 Tax Rules vs. Pres. Bush Extended 2010 Tax Rules	Total Earned Income	Allowed Exemptions and Standard Deductions *	Taxable Income	Income Tax A=AMT	Top Tax Rate	Effective Income Tax Rate	Social Security & Medicare Tax	Total Tax Paid (Income tax plus S.S. & Medicare)	Total Effective Tax Rate	Percent of Tax Difference
2000 (Clinton)	40,000	12,950	27,050	4,061	15.0%	10.2%	3,060	7,121	17.8%	
2010 (Extended Bush)	40,000	18,700	21,300	1,561	15.0%	3.9%	3,060	4,621	11.6%	35.1%
<b>TAX DIFFERENCE</b>				<b>2,500</b>			<b>-</b>	<b>2,500</b>		
2000 (Clinton)	70,000	12,950	57,050	10,281	28.0%	14.7%	5,355	15,636	22.3%	
2010 (Extended Bush)	70,000	18,700	51,300	6,061	15.0%	8.7%	5,355	11,416	16.3%	27.0%
<b>TAX DIFFERENCE</b>				<b>4,220</b>			<b>-</b>	<b>4,220</b>		
2000 (Clinton)	100,000	12,950	87,050	18,681	28.0%	18.7%	6,174	24,855	24.9%	
2010 (Extended Bush)	100,000	18,700	81,300	11,894	25.0%	11.9%	7,650	19,544	19.5%	21.4%
<b>TAX DIFFERENCE</b>				<b>6,787</b>			<b>1,476</b>	<b>5,311</b>		
2000 (Clinton)	150,000	12,950	137,050	33,607	31.0%	22.4%	6,899	40,506	27.0%	
2010 (Extended Bush)	150,000	18,700	131,300	24,388	25.0%	16.3%	8,797	33,185	22.1%	18.1%
<b>TAX DIFFERENCE</b>				<b>9,219</b>			<b>1,898</b>	<b>7,321</b>		
2000 (Clinton)	200,000	12,614	187,386	50,507	36.0%	25.3%	7,624	58,131	29.1%	
2010 (Extended Bush)	200,000	18,700	181,300	39,008	28.0%	19.5%	9,522	48,530	24.3%	16.5%
<b>TAX DIFFERENCE</b>				<b>11,499</b>			<b>1,898</b>	<b>9,601</b>		
2000 (Clinton)	250,000	10,374	239,626	69,314	36.0%	27.7%	8,349	77,663	31.1%	
2010 (Extended Bush)	250,000	18,700	231,300	54,110	33.0%	21.6%	10,247	64,357	25.7%	17.1%
<b>TAX DIFFERENCE</b>				<b>15,204</b>			<b>1,898</b>	<b>13,306</b>		
2000 (Clinton)	300,000	8,134	291,866	88,247	39.6%	29.4%	9,074	97,321	32.4%	
2010 (Extended Bush)	300,000	18,700	281,300	A 70,714	33.0%	23.6%	10,972	81,686	27.2%	16.1%
<b>TAX DIFFERENCE</b>				<b>17,533</b>			<b>1,898</b>	<b>15,635</b>		
2000 (Clinton)	400,000	7,350	392,650	128,157	39.6%	32.0%	10,524	138,681	34.7%	
2010 (Extended Bush)	400,000	18,700	381,300	A 105,714	35.0%	26.4%	12,422	118,136	29.5%	14.8%
<b>TAX DIFFERENCE</b>				<b>22,443</b>			<b>1,898</b>	<b>20,545</b>		
2000 (Clinton)	500,000	7,350	492,650	167,757	39.6%	33.6%	11,974	179,731	35.9%	
2010 (Extended Bush)	500,000	18,700	481,300	138,763	35.0%	27.8%	13,872	152,635	30.5%	15.1%
<b>TAX DIFFERENCE</b>				<b>28,994</b>			<b>1,898</b>	<b>27,096</b>		
2000 (Clinton)	750,000	7,350	742,650	266,757	39.6%	35.6%	15,599	282,356	37.6%	
2010 (Extended Bush)	750,000	18,700	731,300	226,263	35.0%	30.2%	17,497	243,760	32.5%	13.7%
<b>TAX DIFFERENCE</b>				<b>40,494</b>			<b>1,898</b>	<b>38,596</b>		
2000 (Clinton)	1,000,000	7,350	992,650	365,757	39.6%	36.6%	19,224	384,981	38.5%	
2010 (Extended Bush)	1,000,000	18,700	981,300	313,763	35.0%	31.4%	21,122	334,885	33.5%	13.0%
<b>TAX DIFFERENCE</b>				<b>51,994</b>			<b>1,898</b>	<b>50,096</b>		

\* Dependents and/or itemized deductions may increase allowed deductions and reduce taxable income, tax, effective tax rates and tax differences.

Note that in 2000 higher income taxpayers lost some or all of the exemption/dependent deduction.

A - Included Alternative Minimum Tax

**SINGLE FILER WITH NO DEPENDENTS \***

**50% OF INCOME FROM LONG TERM CAPITAL GAINS (QUALIFIED DIVIDENDS <sup>Q</sup>) WHICH ARE NOT SUBJECTED TO SOCIAL SECURITY AND MEDICARE TAX**

Pres. Clinton 2000 Tax Rules vs. Pres. Bush Extended 2010 Tax Rules	Total Earned Income	Allowed Exemptions and Standard Deductions *	Taxable Income	Income Tax A = AMT	Top Tax Rate	Effective Income Tax Rate	Social Security & Medicare Tax **	Total Tax Paid (Income tax plus S.S. & Medicare)	Total Effective Tax Rate	Percent of Tax Difference
2000 (Clinton)	40,000	7,200	32,800	4,579	28.0%	11.4%	1,530	6,109	15.3%	
2010 (Extended Bush)	40,000	9,350	30,650	783	15.0%	2.0%	1,530	2,313	5.8%	62.1%
<b>TAX DIFFERENCE</b>				<b>3,796</b>			<b>-</b>	<b>3,796</b>		
2000 (Clinton)	70,000	7,200	62,800	11,379	28.0%	16.3%	2,678	14,057	20.1%	
2010 (Extended Bush)	70,000	9,350	60,650	7,031	15.0%	10.0%	2,678	9,709	13.9%	30.9%
<b>TAX DIFFERENCE</b>				<b>4,348</b>			<b>-</b>	<b>4,348</b>		
2000 (Clinton)	100,000	7,200	92,800	18,579	31.0%	18.6%	3,825	22,404	22.4%	
2010 (Extended Bush)	100,000	9,350	90,650	13,850	25.0%	13.9%	3,825	17,675	17.7%	21.1%
<b>TAX DIFFERENCE</b>				<b>4,729</b>			<b>-</b>	<b>4,729</b>		
2000 (Clinton)	150,000	6,696	143,304	30,862	36.0%	20.6%	5,738	36,600	24.4%	
2010 (Extended Bush)	150,000	9,350	140,650	23,850	25.0%	15.9%	5,738	29,588	19.7%	19.2%
<b>TAX DIFFERENCE</b>				<b>7,012</b>			<b>-</b>	<b>7,012</b>		
2000 (Clinton)	200,000	5,576	194,424	43,953	36.0%	22.0%	6,174	50,127	25.1%	
2010 (Extended Bush)	200,000	9,350	190,650	A 34,351	28.0%	17.2%	7,650	42,001	21.0%	16.2%
<b>TAX DIFFERENCE</b>				<b>9,602</b>			<b>1,476</b>	<b>8,126</b>		
2000 (Clinton)	250,000	4,456	245,544	A 57,500	36.0%	23.0%	6,537	64,037	25.6%	
2010 (Extended Bush)	250,000	9,350	240,650	A 47,851	28.0%	19.1%	8,435	56,286	22.5%	12.1%
<b>TAX DIFFERENCE</b>				<b>9,649</b>			<b>1,898</b>	<b>7,751</b>		
2000 (Clinton)	300,000	4,400	295,600	70,467	39.6%	23.5%	6,899	77,366	25.8%	
2010 (Extended Bush)	300,000	9,350	290,650	A 61,351	28.0%	20.5%	8,797	70,148	23.4%	9.3%
<b>TAX DIFFERENCE</b>				<b>9,116</b>			<b>1,898</b>	<b>7,218</b>		
2000 (Clinton)	400,000	4,400	395,600	98,467	39.6%	24.6%	7,624	106,091	26.5%	
2010 (Extended Bush)	400,000	9,350	390,650	A 82,500	33.0%	20.6%	9,522	92,022	23.0%	13.3%
<b>TAX DIFFERENCE</b>				<b>15,967</b>			<b>1,898</b>	<b>14,069</b>		
2000 (Clinton)	500,000	4,400	495,600	126,467	39.6%	25.3%	8,349	134,816	27.0%	
2010 (Extended Bush)	500,000	9,350	490,650	A 104,000	33.0%	20.8%	10,247	114,247	22.8%	15.3%
<b>TAX DIFFERENCE</b>				<b>22,467</b>			<b>1,898</b>	<b>20,569</b>		
2000 (Clinton)	750,000	4,400	745,600	199,428	39.6%	26.6%	10,162	209,590	27.9%	
2010 (Extended Bush)	750,000	9,350	740,650	162,031	33.0%	21.6%	12,060	174,091	23.2%	16.9%
<b>TAX DIFFERENCE</b>				<b>37,397</b>			<b>1,898</b>	<b>35,499</b>		
2000 (Clinton)	1,000,000	4,400	995,600	273,928	39.6%	27.4%	11,974	285,902	28.6%	
2010 (Extended Bush)	1,000,000	9,350	990,650	224,371	35.0%	22.4%	13,872	238,243	23.8%	16.7%
<b>TAX DIFFERENCE</b>				<b>49,557</b>			<b>1,898</b>	<b>47,659</b>		

\* Dependents and/or itemized deductions may increase allowed deductions and reduce taxable income, tax, effective tax rates and tax differences.

Note that in 2000 higher income taxpayers lost some or all of the exemption/dependent deduction.

\*\* Only 50% of income is subject to Social and Medicare tax.

A Includes Alternative Minimum Tax.

Q Qualified dividends was a new category of tax preference income - part of 2001 and 2003 President Bush tax cuts and taxed at long-term capital gain rates and not ordinary income tax rates.

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**50% OF INCOME LONG TERM CAPITAL GAINS (QUALIFIED DIVIDENDS<sup>Q</sup>) WHICH ARE NOT SUBJECTED TO SOCIAL SECURITY AND MEDICARE TAX**

Pres. Clinton 2000 Tax Rules vs. Pres. Bush Extended 2010 Tax Rules	Total Earned Income	Allowed Exemptions and Standard Deductions *	Taxable Income	Income Tax A=AMT	Top Tax Rate	Effective Income Tax Rate	Social Security & Medicare Tax **	Total Tax Paid (Income tax plus S.S. & Medicare)	Total Effective Tax Rate	Percent of Tax Difference
2000 (Clinton)	40,000	12,950	27,050	3,061	15.0%	7.7%	1,530	4,591	11.5%	
2010 (Extended Bush)	40,000	18,700	21,300	R (669)	10.0%	10.0%	1,530	861	2.2%	81.2%
<b>TAX DIFFERENCE</b>				<b>3,730</b>			<b>-</b>	<b>3,730</b>		
2000 (Clinton)	70,000	12,950	57,050	8,131	28.0%	11.6%	2,678	10,809	15.4%	
2010 (Extended Bush)	70,000	18,700	51,300	833	10.0%	1.2%	2,678	3,511	5.0%	67.5%
<b>TAX DIFFERENCE</b>				<b>7,298</b>			<b>-</b>	<b>7,298</b>		
2000 (Clinton)	100,000	12,950	87,050	14,881	28.0%	14.9%	3,825	18,706	18.7%	
2010 (Extended Bush)	100,000	18,700	81,300	5,056	15.0%	5.1%	3,825	8,881	8.9%	52.5%
<b>TAX DIFFERENCE</b>				<b>9,825</b>			<b>-</b>	<b>9,825</b>		
2000 (Clinton)	150,000	12,950	137,050	26,681	31.0%	17.8%	5,738	32,419	21.6%	
2010 (Extended Bush)	150,000	18,700	131,300	16,306	15.0%	10.9%	5,738	22,044	14.7%	32.0%
<b>TAX DIFFERENCE</b>				<b>10,375</b>			<b>-</b>	<b>10,375</b>		
2000 (Clinton)	200,000	12,614	187,386	38,765	36.0%	19.4%	6,174	44,939	22.5%	
2010 (Extended Bush)	200,000	18,700	181,300	27,694	25.0%	13.8%	7,650	35,344	17.7%	21.4%
<b>TAX DIFFERENCE</b>				<b>11,071</b>			<b>1,476</b>	<b>9,595</b>		
2000 (Clinton)	250,000	10,374	239,626	A 52,300	36.0%	20.9%	6,537	58,837	23.5%	
2010 (Extended Bush)	250,000	18,700	231,300	A 38,913	25.0%	15.6%	8,435	47,348	18.9%	19.5%
<b>TAX DIFFERENCE</b>				<b>13,387</b>			<b>1,898</b>	<b>11,489</b>		
2000 (Clinton)	300,000	8,134	291,866	A 67,050	39.6%	22.4%	6,899	73,949	24.6%	
2010 (Extended Bush)	300,000	18,700	281,300	A 52,413	25.0%	17.5%	8,797	61,210	20.4%	17.2%
<b>TAX DIFFERENCE</b>				<b>14,637</b>			<b>1,898</b>	<b>12,739</b>		
2000 (Clinton)	400,000	7,350	392,650	A 92,500	39.6%	23.1%	7,624	100,124	25.0%	
2010 (Extended Bush)	400,000	18,700	381,300	A 79,714	28.0%	19.9%	9,522	89,236	22.3%	10.9%
<b>TAX DIFFERENCE</b>				<b>12,786</b>			<b>1,898</b>	<b>10,888</b>		
2000 (Clinton)	500,000	7,350	492,650	120,403	39.6%	24.1%	8,349	128,752	25.8%	
2010 (Extended Bush)	500,000	18,700	481,300	A 104,000	33.0%	20.8%	10,247	114,247	22.8%	11.3%
<b>TAX DIFFERENCE</b>				<b>16,403</b>			<b>1,898</b>	<b>14,505</b>		
2000 (Clinton)	750,000	7,350	742,650	193,257	39.6%	25.8%	10,162	203,419	27.1%	
2010 (Extended Bush)	750,000	18,700	731,300	A 157,750	33.0%	21.0%	12,060	169,810	22.6%	16.5%
<b>TAX DIFFERENCE</b>				<b>35,507</b>			<b>1,898</b>	<b>33,609</b>		
2000 (Clinton)	1,000,000	7,350	992,650	267,757	39.6%	26.8%	11,974	279,731	28.0%	
2010 (Extended Bush)	1,000,000	18,700	981,300	213,763	35.0%	21.4%	13,872	227,635	22.8%	18.6%
<b>TAX DIFFERENCE</b>				<b>53,994</b>			<b>1,898</b>	<b>52,096</b>		

\* Dependents and/or itemized deductions may increase allowed deductions and reduce taxable income, tax, effective tax rates and tax differences.

Note that in 2000 higher income taxpayers lost some or all of the exemption/dependent deduction.

\*\* Only 50% of income is subject to Social Security and Medicare tax.

A - Includes Alternative Minimum Tax

Q - Qualified dividends was a new category of tax preference income - part of 2001 and 2003 President Bush tax cuts and taxed at long-term capital gain rates and not ordinary income tax rates.

R - Refund due to making work pay credit.