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 $Table\ T06-0291$ Combined Effect of the 2001-2006 Tax Cuts: $Percent\ of\ Tax\ Units\ by\ Size\ of\ Income\ Tax\ Cut\ and\ Individual\ Characteristics, 2006^1$

	All Tax Units ²		Single Tax Units		Joint Tax Units		Joint with Children ³		HOH with Children ⁴		Elderly ⁵		Business Income ⁶	
Income Tax Cut (\$)	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average
	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)
0	27.8	0	36.5	0	20.3	0	5.4	0	22.8	0	56.9	0	18.9	0
1-100	2.0	49	3.0	49	0.8	49	0.5	56	2.1	48	1.5	51	2.0	47
100-500	18.6	347	36.5	355	3.2	316	1.8	322	8.9	299	14.1	339	11.6	336
500-1,000	13.8	715	13.6	698	9.2	770	4.4	789	22.1	729	10.1	723	12.3	744
1,000-1,500	11.8	1,179	4.7	1,215	15.4	1,173	13.0	1,261	26.1	1,165	6.0	1,161	12.6	1,197
1,500-2,000	6.7	1,712	2.1	1,723	10.4	1,719	18.5	1,716	11.0	1,678	2.4	1,720	8.5	1,728
2,000-5,000	15.4	3,060	2.8	2,891	32.2	3,104	45.5	3,100	6.5	2,691	6.8	3,065	23.8	3,153
5,000-10,000	2.8	6,534	0.5	6,796	6.3	6,518	8.4	6,424	0.3	6,159	1.4	6,744	6.6	6,663
10,000-50,000	0.9	19,540	0.3	19,542	1.9	19,484	2.1	19,804	0.1	22,504	0.8	18,802	3.0	20,149
Over 50,000	0.2	167,223	0.0	168,733	0.3	165,352	0.4	163,809	0.0	169,052	0.1	153,552	0.6	174,154
All	100.0	1,532	100.0	571	100.0	2,777	100.0	3,499	100.0	929	100.0	837	100.0	3,328
Median Tax Cut		538		378		1,510		2,169		846		0		1,132

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

⁽¹⁾ Calendar year. Baseline is pre-EGTRRA law. Tax cuts include individual income and estate tax provisions in EGTRRA, JCWA, JGTRRA, WFTRA, AJCA, TIPRA, and PPA.

⁽²⁾ Includes both filing and non-filing tax units. Tax filing units that are dependents of other taxpayers are excluded from the analysis.

⁽³⁾ Married couples with at least one dependent child living at home.

⁽⁴⁾ Head of household units with at least one child living at home.

⁽⁵⁾ Individuals age 65 or older; for married couples, at least one spouse is 65 or older.

⁽⁶⁾ Tax units claiming income or loss on Schedules C, E, or F.