

**Table T04-0002**  
**Repeal EGTRRA and JGTRRA<sup>1</sup>**  
**Distribution of Income Tax Change by AGI Class, 2009**

AGI Class (thousands of 2003 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Current Law	Proposal
<b>Less than 10</b>	35,263	23.2	-0.2	0.1	8	-10.7	-10.5
<b>10-20</b>	23,936	15.7	-2.2	4.8	395	-5.0	-2.7
<b>20-30</b>	18,913	12.4	-2.8	7.4	768	2.6	5.3
<b>30-40</b>	14,406	9.5	-2.3	6.4	869	6.6	8.8
<b>40-50</b>	10,681	7.0	-2.2	5.7	1,050	8.4	10.4
<b>50-75</b>	18,855	12.4	-2.1	13.0	1,348	9.9	11.8
<b>75-100</b>	11,762	7.7	-2.2	11.7	1,947	12.0	13.9
<b>100-200</b>	13,377	8.8	-1.6	13.7	2,009	16.1	17.4
<b>200-500</b>	3,206	2.1	-1.9	7.7	4,729	22.6	24.0
<b>500-1,000</b>	515	0.3	-5.2	8.0	30,479	25.0	28.9
<b>More than 1,000</b>	269	0.2	-6.2	21.2	154,805	25.4	30.0
<b>All</b>	152,127	100.0	-2.5	100.0	1,287	13.7	15.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

(1) Baseline is current law extended as per the Administration's FY2005 Budget Proposal.

(2) Returns with negative AGI are excluded from the lowest income class but are included in the totals.

(3) Both filing and nonfiling units are included. Filers who can be claimed as dependents by other filers are excluded.

(4) After-tax income is AGI less individual income tax net of refundable credits.

(5) Average income tax, net of refundable credits, as a percentage of average AGI.