

**Table T03-0161**  
**The All-American Tax Relief Act of 2003, H.R. 1308:**  
**Distribution of Income Tax Change by AGI Class, 2005<sup>1</sup>**

AGI Class (thousands of 2002 dollars) <sup>2</sup>	Tax Units <sup>3</sup>			Percent Change in After-Tax Income <sup>3</sup>	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total	Percent with Tax Cut				Current Law	Proposal
<b>Less than 10</b>	33,996	23.7	0.2	*	0.2	-1	-10.0	-10.1
<b>10-20</b>	23,559	16.4	11.1	0.2	4.6	-30	-4.4	-4.6
<b>20-30</b>	18,596	13.0	25.4	0.4	12.6	-104	3.3	2.9
<b>30-40</b>	13,801	9.6	26.6	0.4	11.5	-129	6.9	6.6
<b>40-50</b>	10,591	7.4	29.5	0.3	9.9	-145	8.6	8.3
<b>50-75</b>	18,383	12.8	32.9	0.3	20.6	-173	9.8	9.5
<b>75-100</b>	10,218	7.1	36.5	0.2	13.0	-196	11.8	11.6
<b>100-200</b>	10,288	7.2	36.4	0.3	27.3	-408	15.5	15.2
<b>200-500</b>	2,447	1.7	0.3	*	*	-2	22.3	22.3
<b>500-1,000</b>	404	0.3	0.0	0.0	0.0	0	25.6	25.6
<b>More than 1,000</b>	210	0.1	0.0	0.0	0.0	0	25.8	25.8
<b>All</b>	143,413	100.0	19.4	0.2	100.0	-107	12.9	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

\* Less than 0.05 percent. \*\* Less than \$1 in absolute value.

(1) Calendar year. Baseline is current law. Includes the following provisions: increase the child tax credit phaseout threshold from \$110,000 to \$150,000 for married couples filing jointly and from \$55,000 to \$75,000 for married individuals filing a separate return; increase the child tax credit amount from \$700 to \$1,000.

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

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

(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.