

**Table T02-0001**  
**Make EGTRRA Permanent:**  
**Distribution of Income Tax Change by AGI Class, 2012<sup>1</sup>**

AGI Class (thousands of 2001 dollars) <sup>2</sup>	Returns		Income Tax Change		Average Tax Change (\$)	Percent Change in After-Tax
	Number (thousands)	Percent of Total	Dollars (millions)	Percent of Total		
<b>Less than 10</b>	29,286	19.4	-1,078	0.6	-37	0.5
<b>10-20</b>	26,128	17.3	-12,006	7.2	-459	2.3
<b>20-30</b>	19,761	13.1	-14,958	8.9	-757	2.5
<b>30-40</b>	14,693	9.7	-12,413	7.4	-845	2.0
<b>40-50</b>	11,164	7.4	-11,045	6.6	-989	1.9
<b>50-75</b>	18,133	12.0	-20,692	12.3	-1,141	1.6
<b>75-100</b>	11,631	7.7	-15,399	9.2	-1,324	1.3
<b>100-200</b>	15,168	10.0	-11,962	7.1	-789	0.5
<b>200-500</b>	3,446	2.3	-11,596	6.9	-3,365	1.1
<b>500-1,000</b>	568	0.4	-16,971	10.1	-29,864	4.7
<b>More than 1,000</b>	284	0.2	-39,395	23.5	-138,751	5.1
<b>All</b>	151,287	100.0	-167,663	100.0	-1,108	1.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

(1) Calendar Year. Includes provisions affecting marginal tax rates, the 10-percent bracket, the child tax credit, the child and dependent care credit, the limitation on itemized deductions, the personal exemption phaseout, the AMT, as well as the standard deduction, 15-percent bracket, and EITC provisions for married couples. Excludes retirement and education provisions and repeal of the estate tax.

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

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

Preliminary - November 18, 2002