

**Table T02-0002**  
**Make EGTRRA Permanent:**  
**Distribution of Income Tax Change by Percentiles, 2012<sup>1</sup>**

AGI Class <sup>2</sup>	Income Tax Change		Average Tax Change (\$)	Percent Change in After-Tax Income <sup>3</sup>
	Dollars (millions)	Percent of Total		
Lowest Quintile	-1,072	0.6	-37	0.5
Second Quintile	-14,940	8.9	-494	2.4
Middle Quintile	-24,335	14.5	-804	2.2
Fourth Quintile	-32,886	19.6	-1,087	1.7
Next 10 Percent	-19,244	11.5	-1,272	1.2
Next 5 Percent	-5,816	3.5	-769	0.5
Next 4 Percent	-5,686	3.4	-940	0.4
Top 1 Percent	-63,537	37.9	-42,003	4.5
All	-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 quintile but are included in the totals.

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

Preliminary - November 18, 2002