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Table T03-0072
Senate Democratic Jobs and Growth Plan:
Distribution of Individual Income Tax Change by AGI Class, 2003¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³			Percent Change in After-Tax Income ⁴	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate ⁵	
	Number (thousands)	Percent of Total	Percent with Tax Cut				Current Law	Proposal
Less than 10	32,978	23.7	63.0	5.7	7.9	-189	-9.7	-15.9
10-20	23,022	16.6	100.0	3.2	15.0	-516	-3.9	-7.3
20-30	18,524	13.3	100.0	2.4	14.0	-599	3.5	1.2
30-40	13,431	9.7	100.0	2.0	11.2	-660	6.9	5.1
40-50	10,627	7.6	100.0	1.7	9.5	-708	8.6	7.1
50-75	18,039	13.0	100.0	1.5	19.0	-831	9.9	8.6
75-100	9,518	6.8	100.0	1.1	10.6	-879	12.4	11.4
100-200	9,196	6.6	100.0	0.8	9.9	-855	16.1	15.4
200-500	2,174	1.6	100.0	0.4	2.2	-816	23.2	22.9
500-1,000	359	0.3	100.0	0.2	0.4	-826	28.1	28.0
More than 1,000	184	0.1	100.0	*	0.2	-815	29.2	29.1
All	138,959	100.0	90.6	1.4	100.0	-569	13.3	12.1

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: Provide a refundable tax credit equal to 10 percent of AGI up to \$600 for married couples filing jointly and \$300 for others (plus \$300 per qualifying child up to a maximum of 2); increase child tax credit to \$700; increase the standard deduction for married couples filing jointly to twice that for singles; increase the EITC phasedown point by \$2,000 for married couples filing jointly.

(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. Filing units who 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.