

Table T03-0127
Conference Agreement on the Jobs and Growth Tax Relief Reconciliation Act of 2003:
Number of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2006¹

Income Tax Cut (\$)	All Tax Units ²		Joint Tax Units		Joint with Children ³		HOH with Children ⁴		Elderly ⁵		Business Income ⁶	
	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)
0	119,858	0	41,078	0	19,801	0	18,163	0	20,183	0	21,643	0
1-100	13,326	-28	7,827	-29	3,876	-28	608	-22	2,350	-34	4,703	-30
101-500	7,064	-243	4,259	-241	1,673	-237	139	-242	2,388	-252	2,893	-248
501-1,000	2,263	-705	1,432	-708	485	-699	35	-684	1,021	-717	1,072	-708
1,001-1,200	467	-1,096	279	-1,100	93	-1,097	4	-1,056	223	-1,099	259	-1,095
1,201-2,000	1,006	-1,530	642	-1,544	202	-1,545	15	-1,568	485	-1,528	551	-1,537
2,001-5,000	1,029	-3,039	711	-3,056	206	-3,059	15	-3,099	506	-3,024	635	-3,048
5,001-10,000	312	-6,942	226	-7,004	72	-6,992	4	-7,295	145	-6,856	215	-7,020
10,001-50,000	223	-19,371	168	-19,496	52	-20,068	3	-19,973	90	-18,527	170	-19,683
Over 50,000	42	-192,915	34	-191,369	14	-203,076	*	**	11	-157,803	36	-198,477
All	145,591	-162	56,655	-300	26,473	-235	18,986	-20	27,402	-305	32,176	-517

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

* Fewer than 500 tax units. ** Insufficient data for analysis (fewer than 500 tax units).

(1) Calendar year. Baseline is current law. Includes the following provisions: reduce the tax rate on qualifying dividends and long-term capital gains to 15 percent (the rate for individuals in the 10 and 15-percent tax brackets would be 5 percent; preferential rates would not apply to income that, under current law, is reported as dividends on tax returns but represents distributions of interest income from mutual funds).

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

(3) Married couples with at least one dependent child living at home.

(4) Head of household units with at least one child living at home.

(5) Individuals age 65 or older; for married couples, at least one spouse is 65 or older.

(6) Tax units claiming income or loss on Schedules C, E, or F.