

Table T03-0152
Increase Child Tax Credit Refundability Rate to 15 Percent:
Married Tax Units, Distribution of Income Tax Change by AGI Class, 2003¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³		Tax Units with Tax Cut		Average Tax Cut (\$)		Percent of Total Tax Change for All Units
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Average Tax Cut (\$)		
					All Tax Units	Units with Cut	
Less than 5	4,962	8.8	16	0.7	-1	-264	0.2
5-10	1,494	2.7	44	2.0	-6	-215	0.5
10-15	2,122	3.8	438	19.7	-27	-132	2.9
15-20	2,391	4.3	656	29.5	-84	-308	10.3
20-25	2,340	4.2	501	22.5	-105	-490	12.5
25-30	2,234	4.0	302	13.6	-79	-581	8.9
30-40	4,682	8.3	189	8.5	-21	-527	5.1
40-50	4,947	8.8	40	1.8	-4	-543	1.1
More than 50	30,516	54.4	14	0.6	**	-599	0.4
All	56,083	100.0	2,226	100.0	-15	-375	42.5

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

** Less than \$1 in absolute value.

(1) Calendar year. Baseline is current law which includes the Jobs and Growth Tax Relief Reconciliation Act of 2003. Does not include married individuals filing a separate return.

(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.