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**Table T03-0167**

**Pre-EGTRRA Distribution of Individual Income and Payroll Tax Burden By Income Class, 2003<sup>1</sup>**

Income Class (thousands of 2002 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Percent of Total				Average Effective Tax Rate <sup>6</sup>		
	Number (thousands)	Percent of Total	Income	Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Income and Payroll	Income Tax	Payroll Tax	Income and Payroll
<b>Less than 10</b>	31,845	22.9	1.4	-0.9	1.7	0.2	-9.0	12.2	3.2
<b>10-20</b>	21,747	15.6	4.9	-1.0	5.7	1.8	-2.8	11.6	8.8
<b>20-30</b>	18,030	13.0	6.7	2.0	8.0	4.6	4.2	11.9	16.1
<b>30-40</b>	13,521	9.7	7.1	3.9	8.6	5.9	7.6	12.2	19.7
<b>40-50</b>	10,680	7.7	7.2	4.7	8.5	6.3	9.0	11.9	20.9
<b>50-75</b>	18,237	13.1	16.9	12.6	20.1	15.7	10.2	11.9	22.1
<b>75-100</b>	10,507	7.6	13.6	12.1	16.1	13.8	12.2	11.9	24.0
<b>100-200</b>	10,565	7.6	20.9	24.0	22.2	23.2	15.7	10.6	26.3
<b>200-500</b>	2,382	1.7	10.3	17.1	6.3	12.5	22.9	6.2	29.1
<b>500-1,000</b>	373	0.3	3.8	7.8	1.3	5.1	28.3	3.5	31.9
<b>More than 1,000</b>	187	0.1	8.2	17.7	1.3	10.8	29.6	1.6	31.2
<b>All</b>	138,959	100.0	100.0	100.0	100.0	100.0	13.7	10.0	23.8

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

(1) Calendar year.

(2) Income concept is AGI plus the employer share of payroll tax. Tax units with negative income 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.

(4) Net of refundable credits (earned income tax credit and refundable child tax credit).

(5) Includes both the employee and employer portion of social security and medicare tax.

(6) Average income plus payroll tax as a percent of average income.