

**Table T03-0191**  
**Top Bracket of 39.6 Percent on Taxable Income Over \$900,000:**  
**Distribution of Income Tax Change by AGI Class, 2005<sup>1</sup>**

AGI Class (thousands of 2002 dollars) <sup>2</sup>	Tax Units <sup>3</sup>			Percent Change in After-Tax Income <sup>3</sup>	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total	Percent with Tax Change				Current Law	Proposal
<b>Less than 10</b>	33,996	23.7	0.0	0.0	0.0	0	-10.0	-10.0
<b>10-20</b>	23,559	16.4	0.0	0.0	0.0	0	-4.4	-4.4
<b>20-30</b>	18,596	13.0	0.0	0.0	0.0	0	3.3	3.3
<b>30-40</b>	13,801	9.6	0.0	0.0	0.0	0	6.9	6.9
<b>40-50</b>	10,591	7.4	0.0	0.0	0.0	0	8.6	8.6
<b>50-75</b>	18,383	12.8	0.0	0.0	0.0	0	9.8	9.8
<b>75-100</b>	10,218	7.1	0.0	0.0	0.0	0	11.8	11.8
<b>100-200</b>	10,288	7.2	0.0	0.0	0.0	0	15.5	15.5
<b>200-500</b>	2,447	1.7	*	*	*	**	22.3	22.3
<b>500-1,000</b>	404	0.3	5.2	*	0.6	183	25.6	25.6
<b>More than 1,000</b>	210	0.1	74.2	-2.5	99.4	57,126	25.8	27.6
<b>All</b>	143,413	100.0	0.1	-0.2	100.0	84	12.9	13.1

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

\* Less than 0.05 percent in absolute value. \*\* Less than \$1 in absolute value.

(1) Calendar year. Baseline is current law. Top rate of 39.6 percent would apply to taxable income of more than \$900,000 for singles, married couples filing a joint return, and heads of household; the bracket threshold for married individuals filing a separate return would be \$450,000.

(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.

(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.