

Table T03-0195
Rollback Top Personal Income Tax Rate to 39.6 Percent:
Distribution of Income Tax Change by AGI Class, 2005¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³			Percent Change in After-Tax Income ³	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate ⁴	
	Number (thousands)	Percent of Total	Percent with Tax Change				Current Law	Proposal
Less than 10	33,996	23.7	0.0	0.0	0.0	0	-10.0	-10.0
10-20	23,559	16.4	0.0	0.0	0.0	0	-4.4	-4.4
20-30	18,596	13.0	0.0	0.0	0.0	0	3.3	3.3
30-40	13,801	9.6	0.0	0.0	0.0	0	6.9	6.9
40-50	10,591	7.4	0.0	0.0	0.0	0	8.6	8.6
50-75	18,383	12.8	0.0	0.0	0.0	0	9.8	9.8
75-100	10,218	7.1	0.0	0.0	0.0	0	11.8	11.8
100-200	10,288	7.2	0.0	0.0	0.0	0	15.5	15.5
200-500	2,447	1.7	10.6	-0.2	4.1	359	22.3	22.4
500-1,000	404	0.3	79.2	-2.0	20.3	10,836	25.6	27.1
More than 1,000	210	0.1	82.4	-3.3	75.6	77,729	25.8	28.3
All	143,413	100.0	0.5	-0.3	100.0	151	12.9	13.2

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. Under current law, the top rate is 35 percent.
- (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.