Table T06-0286 Combined Effect of the 2001-2006 Tax Cuts: Number of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2007¹

| | All Tax Units ² | | Single Tax Units | | Joint Tax Units | | Joint with Children ³ | | HOH with Children ⁴ | | Elderly ⁵ | | Business Income ⁶ | |
|---------------------|----------------------------|--------------|------------------|--------------|-----------------|--------------|----------------------------------|--------------|--------------------------------|--------------|----------------------|--------------|------------------------------|--------------|
| Income Tax Cut (\$) | Number | Average | Number | Average | Number | Average | Number | Average | Number | Average | Number | Average | Number | Average |
| | (thousands) | Tax Cut (\$) | (thousands) | Tax Cut (\$) | (thousands) | Tax Cut (\$) | (thousands) | Tax Cut (\$) | (thousands) | Tax Cut (\$) | (thousands) | Tax Cut (\$) | (thousands) | Tax Cut (\$) |
| 0 | 40,912 | 0 | 22,847 | 0 | 12,222 | 0 | 1,472 | 0 | 3,986 | 0 | 11,486 | 0 | 5,992 | 0 |
| 1-100 | 2,876 | 49 | 1,888 | 49 | 463 | 49 | 125 | 56 | 366 | 48 | 297 | 51 | 618 | 47 |
| 100-500 | 27,365 | 347 | 22,892 | 355 | 1,945 | 316 | 499 | 322 | 1,566 | 299 | 2,844 | 339 | 3,679 | 336 |
| 500-1,000 | 20,346 | 715 | 8,509 | 698 | 5,571 | 770 | 1,196 | 789 | 3,863 | 729 | 2,046 | 723 | 3,890 | 744 |
| 1,000-1,500 | 9,762 | 1,057 | 1,493 | 1,094 | 5,025 | 1,043 | 838 | 1,070 | 2,877 | 1,061 | 744 | 1,057 | 1,990 | 1,058 |
| 1,500-2,000 | 17,498 | 1,546 | 2,752 | 1,523 | 10,505 | 1,561 | 7,682 | 1,578 | 3,630 | 1,520 | 946 | 1,526 | 4,708 | 1,560 |
| 2,000-5,000 | 22,655 | 3,060 | 1,764 | 2,891 | 19,385 | 3,104 | 12,298 | 3,100 | 1,142 | 2,691 | 1,376 | 3,065 | 7,562 | 3,153 |
| 5,000-10,000 | 4,173 | 6,534 | 297 | 6,796 | 3,793 | 6,518 | 2,263 | 6,424 | 55 | 6,159 | 288 | 6,744 | 2,102 | 6,663 |
| 10,000-50,000 | 1,375 | 19,540 | 187 | 19,542 | 1,149 | 19,484 | 562 | 19,804 | 15 | 22,504 | 157 | 18,802 | 961 | 20,149 |
| Over 50,000 | 242 | 167,223 | 30 | 168,733 | 203 | 165,352 | 102 | 163,809 | 4 | 169,052 | 20 | 153,552 | 199 | 174,154 |
| All | 147,237 | 1,532 | 62,664 | 571 | 60,274 | 2,777 | 27,047 | 3,499 | 17,516 | 929 | 20,204 | 837 | 31,713 | 3,328 |
| Median Tax Cut | | 493 | | 390 | | 1,283 | | 1,762 | | 784 | | 0 | | 1,013 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

(1) Calendar year. Baseline is pre-EGTRRA law. Tax cuts include individual income and estate tax provisions in EGTRRA, JCWA, JGTRRA, WFTRA, AJCA, TIPRA, and PPA.

(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.