

Table T06-0293
Combined Effect of the 2001-2006 Tax Cuts:
Percent of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2008¹

Income Tax Cut (\$)	All Tax Units ²		Single Tax Units		Joint Tax Units		Joint with Children ³		HOH with Children ⁴		Elderly ⁵		Business Income ⁶	
	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)
0	27.9	0	35.0	0	22.1	0	7.9	0	23.2	0	53.7	0	19.6	0
1-100	2.5	46	3.0	48	1.8	41	2.5	36	2.5	47	1.3	49	2.9	42
100-500	18.9	358	35.5	371	4.6	306	4.5	298	10.1	299	14.6	349	12.9	336
500-1,000	15.4	737	14.2	705	11.3	791	9.2	807	23.9	764	10.7	747	13.6	766
1,000-1,500	12.8	1,203	5.6	1,214	17.1	1,214	16.0	1,278	25.1	1,173	7.0	1,196	13.9	1,217
1,500-2,000	8.5	1,754	2.5	1,728	14.5	1,768	24.6	1,775	11.3	1,716	3.3	1,725	11.0	1,759
2,000-5,000	11.9	2,745	3.2	2,840	24.7	2,740	31.5	2,624	3.6	2,559	7.2	2,937	19.7	2,826
5,000-10,000	1.0	6,738	0.5	6,789	2.0	6,734	1.5	6,804	0.1	6,397	1.3	6,791	2.9	6,835
10,000-50,000	0.8	21,880	0.3	19,870	1.5	22,364	1.5	23,455	0.1	21,679	0.8	19,451	2.5	22,372
Over 50,000	0.2	167,169	0.1	166,852	0.4	165,750	0.5	163,649	0.0	164,248	0.1	150,757	0.8	174,482
All	100.0	1,387	100.0	631	100.0	2,394	100.0	2,795	100.0	870	100.0	919	100.0	3,179
Median Tax Cut		529		400		1,265		1,738		808		0		1,034

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.