## Table T06-0294 Combined Effect of the 2001-2006 Tax Cuts: Percent of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2009<sup>1</sup>

Income Tax Cut (\$)	All Tax Units <sup>2</sup>		Single Tax Units		Joint Tax Units		Joint with Children <sup>3</sup>		HOH with Children <sup>4</sup>		<b>Elderly</b> <sup>5</sup>		Business Income <sup>6</sup>	
	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average	Percent of	Average
	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)	Total	Tax Cut (\$)
0	27.9	0	34.1	0	22.9	0	8.8	0	23.2	0	53.2	0	20.0	0
1-100	2.5	44	3.0	47	2.0	36	2.9	35	2.6	51	1.2	47	3.0	40
100-500	18.9	362	35.4	376	4.7	305	4.8	301	9.6	302	14.7	351	12.9	338
500-1,000	15.6	741	14.7	708	11.5	798	9.6	816	23.5	767	10.8	743	13.9	768
1,000-1,500	13.0	1,208	5.8	1,213	17.2	1,221	16.2	1,274	25.4	1,177	7.4	1,195	14.1	1,221
1,500-2,000	8.7	1,757	2.8	1,723	14.7	1,771	24.5	1,787	11.7	1,729	3.5	1,733	11.4	1,763
2,000-5,000	11.5	2,746	3.4	2,816	23.5	2,742	29.7	2,632	3.6	2,595	7.2	2,911	18.9	2,817
5,000-10,000	0.9	6,752	0.4	6,851	1.8	6,728	1.4	6,810	0.1	6,691	1.1	6,815	2.6	6,842
10,000-50,000	0.7	22,285	0.3	20,185	1.4	22,753	1.5	23,662	0.1	22,415	0.7	19,684	2.3	22,936
Over 50,000	0.2	155,500	0.1	158,780	0.4	153,830	0.5	150,522	0.0	159,619	0.1	149,784	0.7	161,774
All	100.0	1,331	100.0	625	100.0	2,267	100.0	2,680	100.0	873	100.0	865	100.0	2,957
Median Tax Cut		526		408		1,191		1,676		827		0		1,001

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.