

**Table T02-0022**

**EGTRRA: Distribution of Income Tax Change by Percentiles, 2002<sup>1</sup>**

AGI Class <sup>2</sup>	Income Tax Change		Average Tax Change (\$)	Percent Change in After-Tax Income
	Dollars (millions)	Percent of Total		
<b>Lowest Quintile</b>	-668	0.9	-26	0.5
<b>Second Quintile</b>	-7,489	10.6	-283	1.8
<b>Middle Quintile</b>	-12,385	17.6	-469	1.7
<b>Fourth Quintile</b>	-15,870	22.5	-601	1.3
<b>Next 10 Percent</b>	-11,508	16.3	-871	1.2
<b>Next 5 Percent</b>	-7,143	10.1	-1,081	1.1
<b>Next 4 Percent</b>	-7,491	10.6	-1,418	0.9
<b>Top 1 Percent</b>	-7,860	11.2	-5,950	0.9
<b>All</b>	-70,489	100.0	-534	1.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

\* Less than 0.05 percent.

(1) Calendar Year. Includes provisions affecting marginal tax rates, the 10-percent bracket, the child tax credit, the child and dependent care credit, the limitation on itemized deductions, the personal exemption phaseout, the AMT, as well as the standard deduction, 15-percent bracket, and EITC provisions for married couples. Excludes retirement and education provisions.

(2) Returns with negative AGI are excluded from the lowest quintile but are included in the totals.

November 19, 2002