

Table T02-0025
EGTRRA: Distribution of Income Tax Changes and Estate Tax
Repeal by Percentiles, 2010^{1,2}

AGI Class ³	Tax Change		Average Tax Change (\$)	Percent Change in After-Tax Income
	Dollars (millions)	Percent of Total		
Lowest Quintile	-982	0.4	-35	0.5
Second Quintile	-13,884	6.2	-472	2.4
Middle Quintile	-23,018	10.3	-782	2.3
Fourth Quintile	-33,436	14.9	-1,136	1.9
Next 10 Percent	-24,721	11.0	-1,668	1.7
Next 5 Percent	-11,979	5.3	-1,632	1.2
Next 4 Percent	-22,020	9.8	-3,669	1.9
Top 1 Percent	-94,367	42.0	-63,460	7.7
All	-224,546	100.0	-1,515	2.7

Sources: Urban-Brookings Tax Policy Center Microsimulation Model and authors' calculations based on Cronin (1999) and JCT(2001).

(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) Assumes that estate taxes are distributed as reported by the Treasury Department, Office of Tax Analysis, in table 12 of Cronin (1999). Treasury reports the distribution in terms of family economic income, a broader measure than AGI, but as shown in

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

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