

3-Jun-03

<http://www.taxpolicycenter.org>

Preliminary Results

Based on Conference Report (H. Rept. 108-126)

Table T03-0146
Jobs and Growth Tax Relief Reconciliation Act of 2003:
Effect on Dependent Children, 2003

	Married Filing Joint	Head of Household	All
Tax Units¹			
Dependent Children (thousands) ²	51,121	26,142	80,714
Dependent Children in Units with no Tax Cut (thousands)	6,688	15,193	23,973
Percent of Dependent Children with no Tax Cut	13.1	58.1	29.7
Taxpayers³			
Dependent Children (thousands)	38,319	6,206	45,292
Dependent Children of Taxpayers with no Tax Cut (thousands)	62	1,118	1,186
Percent of Dependent Children with no Tax Cut	0.2	18.0	2.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

(1) Includes both filing and non-filing tax units. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Defined as exemptions taken for children living at home.

(3) Taxpayers are defined as returns with positive income tax liability net of refundable credits.