Table T02-0020
Accelerate Low- and Middle-Income Tax Cuts, Freeze High-Income Tax Cuts: Distribution of Income Tax Change, 2003 Calendar Year ${ }^{1}$

| AGI Class (thousands of 2001 dollars) ${ }^{2}$ | Returns |  | Income Tax Change |  | Average <br> Tax Change <br> (\$) | Percent Change <br> in After-Tax <br> Income |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number (thousands) | Percent of Total | Dollars (millions) | Percent of Total |  |  |
| Less than 10 | 25,755 | 19.2 | -65 | 0.2 | -3 | * |
| 10-20 | 23,602 | 17.6 | -2,620 | 8.2 | -111 | 0.7 |
| 20-30 | 18,644 | 13.9 | -4,727 | 14.9 | -254 | 1.0 |
| 30-40 | 13,534 | 10.1 | -4,391 | 13.8 | -324 | 1.0 |
| 40-50 | 10,307 | 7.7 | -3,511 | 11.0 | -341 | 0.8 |
| 50-75 | 17,875 | 13.4 | -7,863 | 24.7 | -440 | 0.8 |
| 75-100 | 10,226 | 7.6 | -5,090 | 16.0 | -498 | 0.6 |
| 100-200 | 9,906 | 7.4 | -3,184 | 10.0 | -321 | 0.3 |
| 200-500 | 2,392 | 1.8 | -201 | 0.6 | -84 | * |
| 500-1,000 | 418 | 0.3 | -43 | 0.1 | -102 | * |
| More than 1,000 | 226 | 0.2 | -26 | 0.1 | -114 | * |
| All | 133,835 | 100.0 | -31,777 | 100.0 | -237 | 0.5 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

* Less than 0.05 percent.
(1) This option is plan 4 in tables 14 and 15 .
(2) Returns with negative AGI are excluded from the lowest income class but are included in the totals.

