

Table T03-0157
Relief for Working Families Tax Act of 2003 as Passed by the Senate:
Distribution of Income Tax Change by AGI Class, 2010¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³			Percent Change in After-Tax Income ³	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate ⁴	
	Number (thousands)	Percent of Total	Percent with Tax Cut				Current Law	Proposal
Less than 10	36,344	23.5	0.0	0.0	0.0	0	-10.8	-10.8
10-20	24,729	16.0	0.0	0.0	0.0	0	-4.7	-4.7
20-30	19,205	12.4	0.0	0.0	0.0	0	3.3	3.3
30-40	14,447	9.4	0.0	0.0	0.0	0	7.2	7.2
40-50	10,769	7.0	0.2	*	0.1	**	9.0	9.0
50-75	18,765	12.2	0.3	*	1.1	-2	10.5	10.5
75-100	11,782	7.6	9.6	*	8.0	-28	12.7	12.6
100-200	13,387	8.7	26.0	0.2	90.9	-280	16.8	16.6
200-500	3,239	2.1	0.0	0.0	0.0	0	23.3	23.3
500-1,000	520	0.3	0.0	0.0	0.0	0	25.5	25.5
More than 1,000	270	0.2	0.0	0.0	0.0	0	26.4	26.4
All	154,400	100.0	3.0	0.1	100.0	-27	14.4	14.3

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

* Less than 0.05 percent. ** Less than \$1 in absolute value.

(1) Calendar year. Baseline is current law. Includes the following provisions: increase the threshold for the phaseout of the child tax credit to \$150,000 for married couples filing jointly and to \$75,000 for married individuals filing separate returns.

(2) Tax units with negative AGI are excluded from the lowest income class but are included in the totals.

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

(4) After-tax income is AGI less individual income tax net of refundable credits.

(5) Average income tax, net of refundable credits, as a percentage of average AGI.