

Table T03-0158
Relief for Working Families Tax Act of 2003 as Passed by the Senate:
Distribution of Income Tax Change by Percentiles, 2010¹

AGI Class ²	Percent of Tax Units with Tax Cut	Percent Change in After-Tax Income ³	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate ⁴	
					Current Law	Proposal
Lowest Quintile	0.0	0.0	0.0	0	-11.4	-11.4
Second Quintile	0.0	0.0	0.0	0	-5.4	-5.4
Middle Quintile	0.0	0.0	0.0	0	4.9	4.9
Fourth Quintile	0.3	*	1.1	-1	9.8	9.8
Next 10 Percent	11.6	0.1	20.7	-55	12.8	12.8
Next 5 Percent	33.1	0.3	74.0	-396	15.9	15.6
Next 4 Percent	4.3	*	4.2	-28	20.9	20.9
Top 1 Percent	0.0	0.0	0.0	0	25.7	25.7
All	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 quintile but are included in the totals. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

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

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