

Table T03-0165
Accelerate EITC Marriage-Penalty Relief:
Tax Units That Benefit, 2003¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³		Tax Units with Tax Cut			Taxpayers ⁴		Taxpayers with Tax Cut	
	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total	Average Tax Change (\$)	Number (thousands)	Percent of Total	Number (thousands)	Percent of Total
Less than 10	32,978	23.7	80	2.2	-194	1,742	2.0	0	0.0
10-20	23,022	16.6	931	25.5	-322	11,899	13.6	0	0.0
20-30	18,524	13.3	1,778	48.7	-382	13,262	15.2	75	32.5
30-40	13,431	9.7	841	23.0	-306	11,557	13.2	156	67.5
40-50	10,627	7.6	0	0.0	0	9,858	11.3	0	0.0
More than 50	39,470	28.4	0	0.0	0	38,955	44.6	0	0.0
All	138,959	100.0	3,653	100.0	-345	87,277	100.0	231	100.0

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

(1) Calendar year. Baseline is current law, including the Jobs and Growth Tax Relief Reconciliation Act of 2003. Under current law, the EITC plateau for married couples was increased by \$1,000 in 2002 and will be increased by an additional \$1,000 in each of 2005 and 2008; the full \$3,000 increase will be indexed for inflation after 2008. The proposal would accelerate the remaining \$2,000 increase to 2003 and index the full \$3,000 increase for inflation after 2003.

(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) Taxpayers are defined as returns with positive income tax liability net of refundable credits under current law (which includes the Jobs and Growth Tax Relief Reconciliation Act of 2003).