

**Table T03-0203**  
**Remove Individual Income Tax Sunsets in EGTRRA, JCWA, and JGTRRA:**  
**Distribution of Individual Income Tax Change by Income Class, 2011<sup>1</sup>**

Income Class (thousands of 2002\$) <sup>2</sup>	Tax Units <sup>3</sup>		Percent Change in After-Tax Income due to Income Tax Changes <sup>3</sup>	Percent of Total Income Tax Change	Average Income Tax Change (2002\$)	Effective Income Tax Rate <sup>4</sup>		Share of Income Tax <sup>4</sup>		Average Income Tax (2002\$) <sup>4</sup>	
	Number (thousands)	Percent of Total				Pre- EGTRRA	Proposal	Pre- EGTRRA	Proposal	Pre- EGTRRA	Proposal
<b>Less than 10</b>	26,273	16.8	0.1	0.1	-7	-7.5	-7.6	-0.8	-0.9	-384	-391
<b>10-20</b>	28,731	18.3	1.7	3.0	-233	-3.0	-4.6	-1.0	-1.8	-443	-676
<b>20-30</b>	20,554	13.1	2.7	5.0	-555	3.8	1.6	1.5	0.7	942	387
<b>30-40</b>	15,141	9.7	2.4	4.5	-669	7.4	5.5	3.0	2.7	2,590	1,921
<b>40-50</b>	11,257	7.2	2.4	4.2	-850	9.1	7.2	3.5	3.3	4,078	3,229
<b>50-75</b>	19,056	12.2	2.8	11.1	-1,310	10.7	8.6	9.6	9.3	6,628	5,317
<b>75-100</b>	12,727	8.1	3.7	13.7	-2,430	12.6	9.7	10.5	9.8	10,854	8,425
<b>100-200</b>	16,566	10.6	3.2	23.1	-3,144	15.4	13.1	26.0	26.6	20,679	17,535
<b>200-500</b>	4,412	2.8	2.5	9.9	-5,058	20.0	18.2	19.3	21.2	57,438	52,380
<b>500-1,000</b>	776	0.5	4.2	7.0	-20,322	21.7	18.7	8.7	9.0	147,018	126,696
<b>More than 1,000</b>	388	0.2	5.7	18.4	-107,443	24.1	20.3	19.7	20.0	669,603	562,160
<b>All</b>	156,689	100.0	3.2	100.0	-1,441	14.0	11.6	100.0	100.0	8,397	6,956

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1) and TPC calculations based on CBO and JCT data.

(1) Calendar year. Baseline is current law. Includes removing sunsets for the tax provisions in EGTRRA, the Job Creation and Worker Assistance Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003 affecting: marginal tax rate reductions; the 10-percent bracket; the child tax credit; the child and dependent care credit; the AMT exemption; the allowance of personal nonrefundable credits regardless of AMT liability; the personal exemption phaseout (PEP); the limitation on itemized deductions (Pease); the standard deduction, 15-percent bracket, and EITC expansion for married couples; tax rates on long-term capital gains and dividends (15 percent; 0 percent for those in the 10- and 15-percent tax brackets). Excludes pension and IRA provisions; corporate tax provisions, and estate tax provisions.

(2) Income concept is AGI plus the nontaxable portion of social security and pension income; tax-exempt interest; corporate tax liability; and employer share of payroll tax (social security and medicare). Tax units with negative income are excluded from the lowest income class 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 income as defined in note (2) less individual income tax net of refundable credits, corporate income tax, and payroll tax.

(4) Individual income tax is net of refundable credits.