

Table T03-0193
Combined Effect of EGTRRA and JGTRRA:
Distribution of Income Tax Change by AGI Class, Pre-EGTRRA Baseline, 2004¹

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 Change				Pre-EGTRRA	Proposal
Less than 10	33,461	23.7	7.2	0.2	0.1	-8	-9.7	-9.9
10-20	23,239	16.5	84.4	1.9	4.0	-312	-2.4	-4.4
20-30	18,557	13.2	98.6	2.7	6.6	-650	5.3	2.8
30-40	13,625	9.7	99.4	2.5	6.2	-827	8.4	6.1
40-50	10,550	7.5	99.6	2.4	5.9	-1,018	10.0	7.8
50-75	18,227	12.9	99.8	2.5	14.4	-1,445	11.2	8.9
75-100	9,954	7.1	99.9	3.4	14.4	-2,640	13.5	10.6
100-200	9,615	6.8	99.9	3.3	20.1	-3,825	17.1	14.3
200-500	2,300	1.6	99.5	3.3	9.3	-7,430	23.9	21.5
500-1,000	384	0.3	99.1	4.8	5.1	-24,146	28.9	25.5
More than 1,000	200	0.1	98.9	6.0	14.0	-127,661	30.0	25.8
All	141,030	100.0	74.5	3.1	100.0	-1,298	14.7	12.0

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 pre-EGTRRA law. Includes provisions in EGTRRA and JGTRRA affecting the following: marginal tax rates; the 10-percent bracket; the child tax credit; the child and dependent care credit; the AMT; the standard deduction, 15-percent bracket, and EITC for married couples; tax rates on long-term capital gains and dividends. Excludes pension and IRA provisions, and phaseout of the estate tax.

(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.