

Table T03-0163
Combined Effect of EGTRRA and JGTRRA:
Number of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2003¹

Income Tax Cut (\$)	All Tax Units ²		Single Tax Units		Joint Tax Units		Joint with Children ³		HOH with Children ⁴		Elderly ⁵		Business Income ⁶	
	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)	Number (thousands)	Average Tax Cut (\$)
0	35,628	0	20,247	0	8,843	0	1,528	0	4,636	0	12,783	0	5,618	0
1-100	3,580	-50	2,187	-48	590	-52	142	-50	607	-54	405	-55	675	-52
101-500	33,532	-342	25,615	-335	2,174	-324	571	-286	3,273	-356	3,833	-336	4,452	-338
501-1,000	23,100	-795	6,126	-715	11,175	-827	2,464	-823	4,932	-832	4,178	-791	5,410	-797
1,001-1,200	5,116	-1,110	1,140	-1,090	2,549	-1,126	1,638	-1,148	1,229	-1,095	703	-1,097	1,311	-1,113
1,201-2,000	15,184	-1,588	2,288	-1,522	10,216	-1,622	8,216	-1,624	2,046	-1,509	1,289	-1,546	4,395	-1,606
2,001-5,000	19,570	-3,073	1,216	-2,895	17,663	-3,096	10,864	-3,151	400	-2,790	2,304	-3,099	7,429	-3,159
5,001-10,000	2,363	-6,486	178	-6,705	2,128	-6,476	1,247	-6,393	33	-5,975	388	-6,631	1,259	-6,605
10,001-50,000	759	-19,787	96	-19,444	639	-19,809	331	-19,993	9	-19,681	136	-18,448	553	-20,214
Over 50,000	126	-149,937	16	-158,592	105	-146,772	53	-147,230	1	-183,514	18	-138,117	102	-152,618
All	138,959	-1,217	59,108	-454	56,083	-2,247	27,055	-2,739	17,166	-667	26,039	-847	31,206	-2,337

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

(1) Calendar year. Baseline is pre-EGTRRA law. Includes the provisions 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 education, pension and IRA provisions, and phaseout of the estate tax.

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

(3) Married couples with at least one dependent child living at home.

(4) Head of household units with at least one child living at home.

(5) Individuals age 65 or older; for married couples, at least one spouse is 65 or older.

(6) Tax units claiming income or loss on Schedules C, E, or F.