

**Table T03-0131**  
**Remove Sunsets in EGTRRA and Conference Agreement on Jobs and Growth Tax Relief Reconciliation Act of 2003:**  
**Distribution of Income Tax Change by AGI Class, 2013<sup>1</sup>**

| AGI Class (thousands of 2002 dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  |                      | Percent Change in After-Tax Income <sup>3</sup> | Percent of Total Income Tax Change | Average Tax Change (\$) | Average Income Tax Rate <sup>4</sup> |          |
|--|------------------------|------------------|----------------------|---|------------------------------------|-------------------------|--------------------------------------|----------|
|  | Number (thousands)     | Percent of Total | Percent with Tax Cut |   |                                    |                         | Current Law                          | Proposal |
| Less than 10                                       | 38,857                 | 23.9             | 6.5                  | 0.2   | 0.1                                | -9                      | -11.0                                | -11.2    |
| 10-20  | 25,780                 | 15.9             | 88.1                 | 2.3   | 3.8                                | -454                    | -2.7                                 | -5.0     |
| 20-30  | 19,790                 | 12.2             | 98.7                 | 2.7   | 5.3                                | -821                    | 5.8                                  | 3.3      |
| 30-40  | 15,076                 | 9.3              | 99.5                 | 2.4   | 4.8                                | -978                    | 9.2                                  | 7.1      |
| 40-50  | 10,809                 | 6.7              | 99.6                 | 2.4   | 4.4                                | -1,248                  | 11.0                                 | 8.9      |
| 50-75  | 18,806                 | 11.6             | 99.7                 | 3.0   | 12.9                               | -2,088                  | 12.7                                 | 10.1     |
| 75-100   | 12,195                 | 7.5              | 99.8                 | 3.7   | 14.1                               | -3,539                  | 14.8                                 | 11.6     |
| 100-200  | 15,291                 | 9.4              | 99.9                 | 2.8   | 20.3                               | -4,058                  | 18.1                                 | 15.8     |
| 200-500  | 3,820                  | 2.4              | 99.3                 | 2.6   | 9.1                                | -7,251                  | 24.5                                 | 22.6     |
| 500-1,000  | 589                    | 0.4              | 99.5                 | 5.9   | 7.1                                | -36,717                 | 29.0                                 | 24.9     |
| More than 1,000                                    | 301                    | 0.2              | 99.6                 | 6.9   | 17.9                               | -181,711                | 30.1                                 | 25.2     |
| All  | 162,256                | 100.0            | 74.9                 | 3.3   | 100.0                              | -1,881                  | 16.7                                 | 14.0     |

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 current law. Includes removing sunsets for the following individual income tax provisions in EGTRRA, the Job Creation and Worker Assistance Act of 2002 and the conference agreement: 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, 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.