

**Table T05-0066: EGTRRA, JGTRRA, and WFTRA
Distribution of Federal Tax Change by Cash Income Class, 2005¹**

Cash Income Class (thousands of 2005 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.3	0.0	0.1	0.0	-4	-2.1	0.0	0.2	-0.1	3.5
10-20	48.5	0.0	1.3	2.3	-181	-20.4	-0.1	1.0	-1.2	4.7
20-30	79.7	0.0	2.6	5.5	-566	-18.6	-0.3	2.7	-2.3	10.1
30-40	88.1	0.0	2.6	5.6	-755	-13.1	-0.1	4.2	-2.2	14.4
40-50	94.7	0.0	2.4	5.0	-874	-10.4	0.0	4.9	-2.0	16.8
50-75	98.2	0.0	2.4	11.9	-1,187	-9.5	0.1	13.0	-1.9	18.5
75-100	99.2	0.0	2.9	11.2	-1,923	-10.0	0.0	11.4	-2.2	20.1
100-200	99.5	0.0	3.5	24.3	-3,464	-10.4	-0.1	23.7	-2.6	22.3
200-500	99.4	0.0	3.1	11.8	-6,388	-8.1	0.4	15.3	-2.2	25.4
500-1,000	98.7	0.0	3.8	5.6	-17,982	-8.9	0.1	6.5	-2.7	27.2
More than 1,000	99.0	0.0	5.4	16.8	-103,086	-10.1	0.0	17.0	-3.5	31.2
All	72.7	0.0	3.1	100.0	-1,423	-10.2	0.0	100.0	-2.4	20.7

**Baseline Distribution of Income and Federal Taxes
by Cash Income Class, 2005¹**

Cash Income Class (thousands of 2005 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Post- Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	19,560	13.5	5,618	203	5,415	3.6	1.3	1.6	0.2
10-20	25,611	17.7	14,885	886	13,999	6.0	4.4	5.3	1.1
20-30	19,953	13.8	24,715	3,054	21,661	12.4	5.6	6.4	3.0
30-40	15,289	10.6	34,863	5,782	29,081	16.6	6.1	6.6	4.4
40-50	11,738	8.1	44,824	8,387	36,436	18.7	6.0	6.4	4.9
50-75	20,700	14.3	61,482	12,545	48,937	20.4	14.5	15.0	12.9
75-100	11,936	8.3	86,246	19,214	67,032	22.3	11.8	11.9	11.4
100-200	14,432	10.0	133,489	33,260	100,228	24.9	22.0	21.5	23.8
200-500	3,797	2.6	287,471	79,313	208,158	27.6	12.5	11.7	14.9
500-1,000	642	0.4	678,426	202,575	475,851	29.9	5.0	4.5	6.4
More than 1,000	335	0.2	2,943,745	1,022,717	1,921,028	34.7	11.3	9.6	17.0
All	144,573	100.0	60,566	13,981	46,585	23.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-1).

(1) Baseline is pre-EGTRRA law. Includes provisions in EGTRRA, JGTRRA, and WFTRA 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; pension and IRA provisions; expansion of student loan interest deduction (excludes other education provisions); and estate tax exemption, rates, and state death tax credit.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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 cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.