

TABLE T03-0009
Option 1: Accelerate Child Tax Credit from \$600 to \$1,000 in 2003
Distribution of Income Tax Change by AGI Class , 2003¹

AGI Class (thousands of 2001 dollars) ²	Returns		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				Current Law	Proposal
Less than 10	25,755	19.2	0.0	0.2	-1	-6.7	-6.8
10-20	23,602	17.6	0.2	3.8	-27	-3.0	-3.2
20-30	18,644	13.9	0.5	13.1	-118	3.8	3.3
30-40	13,534	10.1	0.5	14.6	-182	7.0	6.5
40-50	10,307	7.7	0.5	12.3	-201	9.0	8.6
50-75	17,875	13.4	0.4	26.5	-249	10.3	9.9
75-100	10,223	7.6	0.4	18.3	-302	12.3	11.9
100-200	9,907	7.4	0.2	10.9	-185	16.0	15.9
200-500	2,394	1.8	0.0	0.0	0	23.0	23.0
500-1,000	418	0.3	0.0	0.0	0	27.7	27.7
More than 1,000	226	0.2	0.0	0.0	0	28.8	28.8
All	133,835	100.0	0.3	100.0	-126	13.9	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

(1) Calendar year.

(2) Returns with negative AGI are excluded from the lowest income class but are included in the totals.

(3) After-tax income is AGI less individual income tax net of refundable credits.

(4) Average income tax, net of refundable credits, as a percentage of average AGI.