

TABLE T03-0013
Option 3: Accelerate \$1,000 Child Tax Credit to 2003 and then Index Amount
Distribution of Income Tax Change by AGI Class , Current Law Baseline, 2010¹

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	28,558	19.4	0.0	0.2	-1	-8.0	-8.1
10-20	25,545	17.4	0.1	5.6	-18	-4.2	-4.3
20-30	19,338	13.1	0.2	15.5	-65	3.4	3.2
30-40	14,425	9.8	0.2	14.3	-80	7.1	6.9
40-50	10,975	7.5	0.2	11.9	-88	9.1	9.0
50-75	18,082	12.3	0.2	23.6	-105	10.8	10.7
75-100	11,364	7.7	0.1	18.2	-130	13.0	12.8
100-200	13,861	9.4	0.0	10.4	-61	16.9	16.9
200-500	3,157	2.1	0.0	0.0	0	23.4	23.4
500-1,000	531	0.4	0.0	0.0	0	25.5	25.5
More than 1,000	267	0.2	0.0	0.0	0	26.5	26.5
All	147,114	100.0	0.1	100.0	-55	14.5	14.4

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.