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Table T03-0073
Senate Democratic Jobs and Growth Plan:
Distribution of Individual Income Tax Change by Percentiles, 2003¹

AGI Class ²	Percent of Tax Units with Tax Cut	Percent Change in After-Tax Income ³	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate ⁴	
					Current Law	Proposal
Lowest Quintile	54.6	6.9	4.5	-131	-10.1	-17.7
Second Quintile	100.0	3.5	17.5	-497	-4.9	-8.5
Middle Quintile	100.0	2.3	21.6	-616	4.4	2.2
Fourth Quintile	100.0	1.6	25.9	-737	8.9	7.4
Next 10 Percent	100.0	1.3	15.6	-885	11.4	10.3
Next 5 Percent	100.0	0.9	7.7	-877	14.2	13.4
Next 4 Percent	100.0	0.6	5.8	-822	18.6	18.2
Top 1 Percent	100.0	0.1	1.5	-825	27.8	27.7
All	90.6	1.4	100.0	-569	13.3	12.1

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 the following provisions: Provide a refundable tax credit equal to 10 percent of AGI up to \$600 for married couples filing jointly and \$300 for others (plus \$300 per qualifying child up to a maximum of 2); increase child tax credit to \$700; increase the standard deduction for married couples filing jointly to twice that for singles; increase the EITC phasedown point by \$2,000 for married couples filing jointly.

(2) Tax units with negative AGI are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units. Tax units who are dependents of other taxpayers are excluded from the analysis.

(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.