

**Table T03-0187**  
**Rollback Top 3 Personal Income Tax Rates to 31, 36, and 39.6 Percent:**  
**Distribution of Income Tax Change by AGI Class, 2004<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 Change				Current Law	Proposal
<b>Less than 10</b>	33,461	23.7	0.0	0.0	0.0	0	-9.9	-9.9
<b>10-20</b>	23,246	16.5	0.0	0.0	0.0	0	-4.4	-4.4
<b>20-30</b>	18,563	13.2	0.0	0.0	0.0	0	2.8	2.8
<b>30-40</b>	13,624	9.7	0.0	0.0	0.0	0	6.1	6.1
<b>40-50</b>	10,550	7.5	0.0	0.0	0.0	0	7.8	7.8
<b>50-75</b>	18,217	12.9	0.1	*	*	**	8.9	8.9
<b>75-100</b>	9,955	7.1	7.5	*	0.6	20	10.6	10.6
<b>100-200</b>	9,614	6.8	26.7	-0.2	6.7	212	14.3	14.5
<b>200-500</b>	2,299	1.6	68.4	-1.1	19.3	2,543	21.5	22.3
<b>500-1,000</b>	384	0.3	83.4	-2.9	19.6	15,495	25.5	27.7
<b>More than 1,000</b>	200	0.1	84.0	-3.6	53.7	81,256	25.8	28.5
<b>All</b>	141,030	100.0	3.8	-0.5	100.0	215	12.0	12.5

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. Under current law, the top 3 rates are 28,33, and 35 percent.
- (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.