

Table T06-0292
Combined Effect of the 2001-2006 Tax Cuts:
Percent of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2007¹

Income Tax Cut (\$)	All Tax Units ²		Single Tax Units		Joint Tax Units		Joint with Children ³		HOH with Children ⁴		Elderly ⁵		Business Income ⁶	
	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)	Percent of Total	Average Tax Cut (\$)
0	28.3	0	36.2	0	21.4	0	7.4	0	23.5	0	56.2	0	19.7	0
1-100	2.4	46	3.1	48	1.6	40	1.9	37	2.3	44	1.5	51	2.9	41
100-500	19.4	352	36.3	363	4.8	311	4.6	312	10.3	303	14.6	343	13.2	335
500-1,000	15.1	731	13.8	700	11.2	787	8.5	805	24.0	757	10.5	738	13.8	758
1,000-1,500	12.9	1,198	5.0	1,214	17.9	1,205	17.4	1,270	25.5	1,172	6.3	1,182	14.7	1,216
1,500-2,000	8.2	1,751	2.2	1,722	14.4	1,763	24.7	1,769	10.6	1,715	2.9	1,727	10.6	1,759
2,000-5,000	11.8	2,732	2.7	2,829	25.2	2,730	32.1	2,616	3.4	2,514	6.3	2,911	19.5	2,831
5,000-10,000	0.9	6,705	0.4	6,887	1.8	6,653	1.4	6,747	0.1	7,045	1.0	6,789	2.6	6,796
10,000-50,000	0.7	22,163	0.3	20,440	1.3	22,520	1.5	23,075	0.1	23,094	0.6	20,313	2.3	22,765
Over 50,000	0.2	166,755	0.0	167,978	0.4	164,939	0.4	163,575	0.0	171,183	0.1	153,084	0.7	173,655
All	100.0	1,297	100.0	567	100.0	2,259	100.0	2,657	100.0	844	100.0	788	100.0	2,887
Median Tax Cut		493		390		1,283		1,762		784		0		1,013

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

- (1) Calendar year. Baseline is pre-EGTRRA law. Tax cuts include individual income and estate tax provisions in EGTRRA, JCWA, JGTRRA, WFTRA, AJCA, TIPRA, and PPA.
- (2) Includes both filing and non-filing tax units. Tax filing units that are dependents of other taxpayers are excluded from the analysis.
- (3) Married couples with at least one dependent child living at home.
- (4) Head of household units with at least one child living at home.
- (5) Individuals age 65 or older; for married couples, at least one spouse is 65 or older.
- (6) Tax units claiming income or loss on Schedules C, E, or F.