

**Table T02-0004**  
**Accelerate 10-Percent Bracket Expansion and Child Tax Credit Increase:**  
**Distribution of Income Tax Change by AGI Class, 2003<sup>1</sup>**

AGI Class (thousands of 2001 dollars) <sup>2</sup>	Returns		Income Tax Change		Average Tax Change (\$)	Percent Change in After-Tax Income <sup>3</sup>
	Number (thousands)	Percent of Total	Dollars (millions)	Percent of Total		
<b>Less than 10</b>	25,755	19.2	-46	0.2	-2	*
<b>10-20</b>	23,602	17.6	-2,092	8.6	-89	0.6
<b>20-30</b>	18,644	13.9	-3,418	14.1	-183	0.7
<b>30-40</b>	13,534	10.1	-3,303	13.6	-244	0.7
<b>40-50</b>	10,307	7.7	-2,735	11.3	-265	0.6
<b>50-75</b>	17,875	13.4	-5,817	24.0	-325	0.6
<b>75-100</b>	10,226	7.6	-3,981	16.4	-389	0.5
<b>100-200</b>	9,906	7.4	-2,634	10.9	-266	0.2
<b>200-500</b>	2,392	1.8	-138	0.6	-58	*
<b>500-1,000</b>	418	0.3	-31	0.1	-75	*
<b>More than 1,000</b>	226	0.2	-18	0.1	-78	*
<b>All</b>	133,835	100.0	-24,260	100.0	-181	0.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

\* Less than 0.05 percent.

(1) Calendar Year. The size of the 10-percent bracket would be increased to \$7,000 for singles and \$14,000 for married couples filing jointly. The child tax credit would be increased from \$600 to \$1,000 and the refundability rate would be increased from 10 percent to 15 percent.

(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.

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