

Table T03-0164
Combined Effect of EGTRRA and JGTRRA:
Percent of Tax Units by Size of Income Tax Cut and Individual Characteristics, 2003¹

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	25.6	0	34.3	0	15.8	0	5.6	0	27.0	0	49.1	0	18.0	0
1-100	2.6	-50	3.7	-48	1.1	-52	0.5	-50	3.5	-54	1.6	-55	2.2	-52
101-500	24.1	-342	43.3	-335	3.9	-324	2.1	-286	19.1	-356	14.7	-336	14.3	-338
501-1,000	16.6	-795	10.4	-715	19.9	-827	9.1	-823	28.7	-832	16.0	-791	17.3	-797
1,001-1,200	3.7	-1,110	1.9	-1,090	4.5	-1,126	6.1	-1,148	7.2	-1,095	2.7	-1,097	4.2	-1,113
1,201-2,000	10.9	-1,588	3.9	-1,522	18.2	-1,622	30.4	-1,624	11.9	-1,509	5.0	-1,546	14.1	-1,606
2,001-5,000	14.1	-3,073	2.1	-2,895	31.5	-3,096	40.2	-3,151	2.3	-2,790	8.8	-3,099	23.8	-3,159
5,001-10,000	1.7	-6,486	0.3	-6,705	3.8	-6,476	4.6	-6,393	0.2	-5,975	1.5	-6,631	4.0	-6,605
10,001-50,000	0.5	-19,787	0.2	-19,444	1.1	-19,809	1.2	-19,993	0.1	-19,681	0.5	-18,448	1.8	-20,214
Over 50,000	0.1	-149,937	*	-158,592	0.2	-146,772	0.2	-147,230	*	-183,514	0.1	-138,117	0.3	-152,618
All	100.0	-1,217	100.0	-454	100.0	-2,247	100.0	-2,739	100.0	-667	100.0	-847	100.0	-2,337

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

(1) Calendar year. Baseline is pre-EGTRRA law. Includes the provisions affecting the following: marginal tax rates; the 10-percent bracket; the child tax credit; the child and dependent care credit; the AMT; the standard deduction, 15-percent bracket, and EITC for married couples; tax rates on long-term capital gains and dividends. Excludes education, pension and IRA provisions, and phaseout of the estate tax.

(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.