

16-Sep-05

<http://www.taxpolicycenter.org>

**Table T05-0158**  
**Federal Tax Change Relative to Pre-EGTRRA Law**  
**Distribution by AGI Class, Percentile of Tax Change, and Filing Status, 2005<sup>1</sup>**  
**Filing Status: Married Filing Separately**

AGI Class (thousands of 2005 dollars) <sup>2</sup>	10th Percentile	25th Percentile	50th Percentile	75th Percentile	90th Percentile
<b>Less than 5</b>	0	0	0	0	0
<b>5-10</b>	-155	-33	0	0	0
<b>10-15</b>	-567	-405	-297	-220	0
<b>15-20</b>	-968	-659	-493	-488	-327
<b>20-30</b>	-993	-546	-493	-482	-365
<b>30-40</b>	-1,447	-1,045	-682	-493	-365
<b>40-50</b>	-1,997	-1,564	-1,258	-1,054	-865
<b>50-60</b>	-2,586	-1,885	-1,680	-1,334	-1,192
<b>60-70</b>	-2,196	-1,847	-1,690	-1,560	-1,187
<b>70-80</b>	-2,849	-2,438	-2,018	-1,836	-1,666
<b>80-90</b>	-2,530	-2,404	-2,104	-1,822	-1,690
<b>90-100</b>	-2,926	-2,882	-2,406	-1,690	-1,690
<b>100-120</b>	-3,860	-2,965	-2,345	-2,113	-1,690
<b>120-140</b>	-3,272	-3,272	-2,909	-2,460	-1,690
<b>140-160</b>	-5,455	-4,181	-3,775	-3,566	-2,678
<b>160-180</b>	-5,868	-5,362	-4,177	-2,266	-2,109
<b>180-200</b>	-19,432	-8,764	-5,441	-4,480	-2,282
<b>200-250</b>	-8,049	-6,824	-4,893	-2,933	-1,820
<b>250-300</b>	-10,537	-9,753	-7,192	-3,720	-1,878
<b>300-400</b>	-15,195	-13,498	-9,993	-6,526	-2,165
<b>400-500</b>	-21,698	-18,758	-16,657	-13,669	-1,820
<b>500-600</b>	-22,398	-21,477	-20,934	-13,701	-3,711
<b>600-800</b>	-36,000	-28,681	-25,791	-24,773	-14,771
<b>800-1,000</b>	-41,746	-39,054	-35,628	-31,108	-23,537
<b>1,000-1,500</b>	-70,025	-58,784	-52,113	-42,812	-40,128
<b>1,500-2,000</b>	-90,487	-83,621	-75,200	-65,888	-28,543
<b>2,000-3,000</b>	-130,647	-116,069	-103,137	-90,920	-59,640
<b>3,000-5,000</b>	-215,721	-190,917	-160,188	-139,140	-118,929
<b>More than 5,000</b>	-1,641,814	-669,262	-372,042	-270,856	-226,299

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar year. Baseline is Pre-EGTRRA Law.

(2) Tax units with negative AGI are excluded from the lowest income class. Includes both filing and non-filing units. Tax units that are dependent of other taxpayers are excluded from the analysis.