

**DISTRIBUTIONAL EFFECTS OF A PROPOSAL TO
PERMANENTLY EXTEND SELECT PROVISIONS OF THE "ECONOMIC GROWTH AND TAX RELIEF
RECONCILIATION ACT OF 2001" ("EGTRRA"), THE "JOB AND GROWTH TAX RELIEF RECONCILIATION
ACT OF 2003" ("JGTRRA"), AND "AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009" ("ARRA") (1)**

Calendar Year 2013

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law Percent	Proposal Percent
Less than \$10,000.....	-\$1,086	-16.7%	\$7	0.3%	\$5	0.2%	8.5%	7.0%
\$10,000 to \$20,000.....	-\$6,942	-65.5%	\$11	0.4%	\$4	0.2%	4.0%	1.4%
\$20,000 to \$30,000.....	-\$9,776	-25.2%	\$39	1.6%	\$29	1.3%	8.1%	6.0%
\$30,000 to \$40,000.....	-\$10,828	-16.7%	\$65	2.7%	\$54	2.4%	11.3%	9.3%
\$40,000 to \$50,000.....	-\$10,858	-12.9%	\$84	3.5%	\$73	3.3%	12.8%	11.1%
\$50,000 to \$75,000.....	-\$24,071	-9.5%	\$254	10.6%	\$230	10.3%	15.1%	13.6%
\$75,000 to \$100,000.....	-\$19,549	-7.4%	\$264	11.0%	\$244	10.9%	17.3%	15.9%
\$100,000 to \$200,000.....	-\$29,233	-4.0%	\$729	30.5%	\$700	31.3%	22.4%	21.4%
\$200,000 to \$500,000.....	-\$4,291	-1.0%	\$421	17.6%	\$416	18.6%	27.8%	27.1%
\$500,000 to \$1,000,000.....	-\$12,342	-7.7%	\$159	6.7%	\$147	6.6%	31.7%	27.9%
\$1,000,000 and over.....	-\$27,865	-7.7%	\$362	15.1%	\$334	14.9%	31.4%	26.0%
Total, All Taxpayers.....	-\$156,842	-6.6%	\$2,394	100.0%	\$2,237	100.0%	20.5%	18.8%

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

- (1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.
- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) Less than \$500 million.
- (6) Less than 0.05%.

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Calendar Year 2015

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
Less than \$10,000.....	-\$1,307	-22.3%	\$6	0.2%	\$5	0.2%	7.4%	5.7%
\$10,000 to \$20,000.....	-\$7,452	-99.4%	\$7	0.3%	(5)	(6)	2.6%	(6)
\$20,000 to \$30,000.....	-\$10,610	-32.6%	\$33	1.2%	\$22	0.9%	6.5%	4.4%
\$30,000 to \$40,000.....	-\$12,079	-18.1%	\$67	2.4%	\$55	2.1%	10.5%	8.6%
\$40,000 to \$50,000.....	-\$12,010	-13.0%	\$93	3.4%	\$81	3.2%	12.7%	11.0%
\$50,000 to \$75,000.....	-\$27,509	-9.5%	\$291	10.6%	\$263	10.3%	15.3%	13.8%
\$75,000 to \$100,000.....	-\$22,122	-7.2%	\$307	11.2%	\$285	11.2%	17.8%	16.4%
\$100,000 to \$200,000.....	-\$31,586	-3.8%	\$826	30.0%	\$794	31.2%	22.8%	21.9%
\$200,000 to \$500,000.....	-\$9,492	-2.0%	\$486	17.6%	\$476	18.7%	28.3%	27.6%
\$500,000 to \$1,000,000..	-\$17,830	-9.6%	\$185	6.7%	\$167	6.6%	31.8%	28.1%
\$1,000,000 and over.....	-\$54,443	-12.0%	\$454	16.5%	\$400	15.7%	31.2%	26.3%
Total, All Taxpayers.....	-\$206,444	-7.5%	\$2,754	100.0%	\$2,547	100.0%	20.8%	19.1%

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

- (1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.
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Calendar Year 2017

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law Percent	Proposal Percent
Less than \$10,000.....	-\$1,544	-29.8%	\$5	0.2%	\$4	0.1%	6.1%	4.3%
\$10,000 to \$20,000.....	-\$8,219	-116.2%	\$7	0.2%	-\$1	(6)	2.3%	-0.4%
\$20,000 to \$30,000.....	-\$11,494	-35.5%	\$32	1.0%	\$21	0.7%	6.0%	3.8%
\$30,000 to \$40,000.....	-\$13,229	-17.4%	\$76	2.4%	\$63	2.1%	10.5%	8.7%
\$40,000 to \$50,000.....	-\$12,661	-11.8%	\$107	3.4%	\$95	3.2%	13.2%	11.6%
\$50,000 to \$75,000.....	-\$28,438	-8.5%	\$333	10.4%	\$305	10.3%	15.7%	14.4%
\$75,000 to \$100,000.....	-\$22,173	-6.2%	\$358	11.2%	\$336	11.3%	18.4%	17.2%
\$100,000 to \$200,000.....	-\$28,310	-3.0%	\$934	29.2%	\$905	30.5%	23.3%	22.5%
\$200,000 to \$500,000.....	-\$13,135	-2.3%	\$574	18.0%	\$561	18.9%	28.9%	28.0%
\$500,000 to \$1,000,000..	-\$22,885	-10.2%	\$224	7.0%	\$201	6.8%	32.0%	28.1%
\$1,000,000 and over.....	-\$67,798	-12.4%	\$548	17.1%	\$480	16.2%	31.8%	26.7%
Total, All Taxpayers.....	-\$229,886	-7.2%	\$3,198	100.0%	\$2,968	100.0%	21.4%	19.7%

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

- (1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.
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Calendar Year 2019

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal Percent
Less than \$10,000.....	-\$1,667	-33.9%	\$5	0.1%	\$3	0.1%	5.6%	3.7%
\$10,000 to \$20,000.....	-\$8,771	-125.7%	\$7	0.2%	-\$2	-0.1%	2.1%	-0.5%
\$20,000 to \$30,000.....	-\$12,384	-35.9%	\$34	0.9%	\$22	0.7%	5.9%	3.8%
\$30,000 to \$40,000.....	-\$14,444	-16.8%	\$86	2.4%	\$71	2.1%	10.6%	8.8%
\$40,000 to \$50,000.....	-\$13,431	-10.9%	\$124	3.4%	\$110	3.2%	13.5%	12.0%
\$50,000 to \$75,000.....	-\$30,053	-7.9%	\$382	10.5%	\$352	10.4%	16.1%	14.8%
\$75,000 to \$100,000.....	-\$22,510	-5.5%	\$410	11.3%	\$387	11.4%	18.9%	17.8%
\$100,000 to \$200,000.....	-\$23,656	-2.3%	\$1,042	28.6%	\$1,019	30.0%	23.9%	23.3%
\$200,000 to \$500,000.....	-\$15,310	-2.3%	\$661	18.2%	\$645	19.0%	29.6%	28.7%
\$500,000 to \$1,000,000..	-\$26,784	-10.4%	\$257	7.0%	\$230	6.8%	32.4%	28.4%
\$1,000,000 and over.....	-\$78,554	-12.4%	\$634	17.4%	\$555	16.4%	32.2%	27.1%
Total, All Taxpayers.....	-\$247,562	-6.8%	\$3,640	100.0%	\$3,393	100.0%	21.9%	20.3%

Source: Joint Committee on Taxation
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Calendar Year 2021

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	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
Less than \$10,000.....	-\$1,758	-40.0%	\$4	0.1%	\$3	0.1%	4.9%	2.9%
\$10,000 to \$20,000.....	-\$9,066	-146.8%	\$6	0.2%	-\$3	-0.1%	1.8%	-0.8%
\$20,000 to \$30,000.....	-\$13,136	-37.6%	\$35	0.9%	\$22	0.6%	5.6%	3.5%
\$30,000 to \$40,000.....	-\$15,317	-16.2%	\$95	2.3%	\$79	2.1%	10.7%	8.9%
\$40,000 to \$50,000.....	-\$14,205	-10.4%	\$137	3.4%	\$123	3.2%	13.6%	12.1%
\$50,000 to \$75,000.....	-\$31,572	-7.4%	\$428	10.5%	\$397	10.4%	16.1%	14.9%
\$75,000 to \$100,000.....	-\$22,845	-4.9%	\$462	11.4%	\$439	11.5%	18.9%	18.0%
\$100,000 to \$200,000.....	-\$20,014	-1.7%	\$1,148	28.2%	\$1,128	29.7%	24.3%	23.8%
\$200,000 to \$500,000.....	-\$17,084	-2.3%	\$747	18.4%	\$730	19.2%	30.2%	29.3%
\$500,000 to \$1,000,000..	-\$29,911	-10.5%	\$286	7.0%	\$256	6.7%	32.7%	28.7%
\$1,000,000 and over.....	-\$88,928	-12.4%	\$720	17.7%	\$631	16.6%	32.5%	27.3%
Total, All Taxpayers.....	-\$263,834	-6.5%	\$4,068	100.0%	\$3,805	100.0%	22.2%	20.6%

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

- (1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.
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[Returns in Thousands; Dollars in Millions]

Calendar Year 2013

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)											
	All Returns			Single Filers			Joint Filers			Head of Household		
	Returns	Dollars		Returns	Dollars		Returns	Dollars		Returns	Dollars	
Less than \$10,000.....	2,286	-\$1,086		625	-\$217		295	-\$136		1,365	-\$733	
\$10,000 to \$20,000.....	10,049	-\$6,942		5,425	-\$1,694		1,085	-\$1,153		3,539	-\$4,095	
\$20,000 to \$30,000.....	11,813	-\$9,776		6,368	-\$2,822		1,791	-\$2,634		3,654	-\$4,320	
\$30,000 to \$40,000.....	12,433	-\$10,828		6,843	-\$2,975		2,372	-\$3,762		3,218	-\$4,093	
\$40,000 to \$50,000.....	12,256	-\$10,858		6,840	-\$2,966		2,819	-\$4,668		2,597	-\$3,224	
\$50,000 to \$75,000.....	23,356	-\$24,071		10,195	-\$6,671		9,790	-\$13,558		3,371	-\$3,842	
\$75,000 to \$100,000.....	15,948	-\$19,550		3,812	-\$4,632		10,949	-\$13,698		1,187	-\$1,220	
\$100,000 to \$200,000.....	21,032	-\$29,233		2,972	-\$5,240		17,531	-\$23,692		529	-\$302	
\$200,000 to \$500,000.....	3,998	-\$4,291		508	-\$1,122		3,422	-\$3,100		68	-\$70	
\$500,000 to \$1,000,000.....	721	-\$12,342		91	-\$1,541		615	-\$10,539		14	-\$263	
\$1,000,000 and over.....	374	-\$27,865		46	-\$3,153		319	-\$24,076		8	-\$636	
Total, All Taxpayers.....	114,265	-\$156,840		43,725	-\$33,031		50,989	-\$101,016		19,551	-\$22,796	

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

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[Returns in Thousands; Dollars in Millions]

Calendar Year 2015

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)									
	All Returns		Single Filers		Joint Filers		Head of Household			
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,412	-\$1,307	693	-\$258	310	-\$204	1,409	-\$845		
\$10,000 to \$20,000.....	10,315	-\$7,452	5,655	-\$1,944	1,092	-\$1,225	3,567	-\$4,283		
\$20,000 to \$30,000.....	12,144	-\$10,610	6,444	-\$3,128	1,813	-\$2,783	3,887	-\$4,699		
\$30,000 to \$40,000.....	13,350	-\$12,079	7,393	-\$3,498	2,500	-\$4,113	3,457	-\$4,472		
\$40,000 to \$50,000.....	12,923	-\$12,010	7,246	-\$3,707	2,910	-\$4,809	2,768	-\$3,494		
\$50,000 to \$75,000.....	24,896	-\$27,509	10,860	-\$8,812	10,557	-\$14,566	3,478	-\$4,132		
\$75,000 to \$100,000.....	16,684	-\$22,123	4,144	-\$5,987	11,346	-\$14,905	1,193	-\$1,231		
\$100,000 to \$200,000.....	21,050	-\$31,586	3,144	-\$6,826	17,402	-\$24,436	504	-\$325		
\$200,000 to \$500,000.....	4,147	-\$9,493	542	-\$2,362	3,536	-\$6,909	70	-\$222		
\$500,000 to \$1,000,000.....	781	-\$17,831	100	-\$2,429	665	-\$15,034	16	-\$367		
\$1,000,000 and over.....	421	-\$54,443	54	-\$6,663	358	-\$46,610	9	-\$1,170		
Total, All Taxpayers.....	119,123	-\$206,442	46,274	-\$45,613	52,490	-\$135,593	20,359	-\$25,239		

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

(1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.

(2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

(3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.

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PERMANENTLY EXTEND SELECT PROVISIONS OF THE "ECONOMIC GROWTH AND TAX RELIEF
RECONCILIATION ACT OF 2001" ("EGTRRA"), THE "JOB AND GROWTH TAX RELIEF RECONCILIATION
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[Returns in Thousands; Dollars in Millions]

Calendar Year 2017

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)									
	All Returns		Single Filers		Joint Filers		Head of Household			
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,747	-\$1,544	957	-\$307	329	-\$248	1,461	-\$989	1,461	-\$989
\$10,000 to \$20,000.....	10,766	-\$8,219	5,979	-\$2,285	1,115	-\$1,373	3,673	-\$4,561	3,673	-\$4,561
\$20,000 to \$30,000.....	12,788	-\$11,494	6,707	-\$3,377	1,878	-\$2,983	4,204	-\$5,134	4,204	-\$5,134
\$30,000 to \$40,000.....	14,351	-\$13,229	8,009	-\$3,841	2,611	-\$4,433	3,731	-\$4,964	3,731	-\$4,964
\$40,000 to \$50,000.....	13,493	-\$12,660	7,513	-\$3,942	3,087	-\$5,038	2,892	-\$3,681	2,892	-\$3,681
\$50,000 to \$75,000.....	25,561	-\$28,438	10,767	-\$9,053	11,342	-\$15,195	3,451	-\$4,191	3,451	-\$4,191
\$75,000 to \$100,000.....	16,860	-\$22,174	4,219	-\$6,446	11,529	-\$14,688	1,112	-\$1,040	1,112	-\$1,040
\$100,000 to \$200,000.....	20,325	-\$28,310	3,103	-\$6,658	16,810	-\$21,398	412	-\$255	412	-\$255
\$200,000 to \$500,000.....	4,361	-\$13,135	592	-\$3,320	3,695	-\$9,509	74	-\$307	74	-\$307
\$500,000 to \$1,000,000.....	865	-\$22,885	114	-\$3,233	734	-\$19,189	17	-\$463	17	-\$463
\$1,000,000 and over.....	434	-\$67,798	56	-\$8,326	368	-\$57,984	10	-\$1,488	10	-\$1,488
Total, All Taxpayers.....	122,552	-\$229,887	48,017	-\$50,786	53,498	-\$152,038	21,036	-\$27,071	21,036	-\$27,071

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

(1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.

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[Returns in Thousands; Dollars in Millions]
Calendar Year 2019

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,848	-\$1,667	1,094	-\$345	336	-\$273	1,418	-\$1,050
\$10,000 to \$20,000.....	10,939	-\$8,771	6,064	-\$2,522	1,153	-\$1,526	3,722	-\$4,724
\$20,000 to \$30,000.....	13,212	-\$12,384	6,843	-\$3,602	1,932	-\$3,230	4,437	-\$5,552
\$30,000 to \$40,000.....	15,120	-\$14,444	8,432	-\$4,238	2,733	-\$4,830	3,956	-\$5,383
\$40,000 to \$50,000.....	14,014	-\$13,431	7,856	-\$4,420	3,186	-\$5,188	2,972	-\$3,823
\$50,000 to \$75,000.....	26,441	-\$30,053	11,053	-\$10,158	11,982	-\$15,693	3,406	-\$4,201
\$75,000 to \$100,000.....	16,973	-\$22,510	4,383	-\$7,096	11,600	-\$14,549	990	-\$864
\$100,000 to \$200,000.....	19,022	-\$23,657	3,049	-\$6,031	15,607	-\$17,417	366	-\$208
\$200,000 to \$500,000.....	4,456	-\$15,310	609	-\$3,799	3,770	-\$11,153	77	-\$357
\$500,000 to \$1,000,000.....	914	-\$26,784	121	-\$3,742	776	-\$22,502	18	-\$540
\$1,000,000 and over.....	449	-\$78,554	58	-\$9,592	381	-\$67,235	10	-\$1,727
Total, All Taxpayers.....	124,388	-\$247,564	49,560	-\$55,547	53,456	-\$163,595	21,373	-\$28,430

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

- (1) The extended provisions of EGTRRA and JGTRRA included here are: (a) the reduced marginal income tax rates; (b) the elimination of Pease and PEP; (c) the marriage-penalty relief; (d) the reduced tax rates on capital gains and dividend income; (e) the changes to dependent care credit; (f) the changes to the child credit; (g) the changes to student loan interest deduction; (h) the changes to the adoption credit; (i) the changes to the earned income tax credit. The extended provisions of ARRA are the increase in the phase-out threshold for the earned income tax credit and the reduction in the earnings threshold for the refundable child credit.
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[Returns in Thousands; Dollars in Millions]

Calendar Year 2021

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than \$10,000.....	2,904	-\$1,757	1,198	-\$383	341	-\$302	1,364	-\$1,072
\$10,000 to \$20,000.....	10,871	-\$9,066	5,964	-\$2,665	1,135	-\$1,567	3,772	-\$4,834
\$20,000 to \$30,000.....	13,410	-\$13,136	6,757	-\$3,742	1,997	-\$3,427	4,655	-\$5,966
\$30,000 to \$40,000.....	15,527	-\$15,317	8,653	-\$4,587	2,803	-\$5,188	4,071	-\$5,547
\$40,000 to \$50,000.....	14,407	-\$14,204	8,144	-\$4,949	3,240	-\$5,292	3,023	-\$3,963
\$50,000 to \$75,000.....	27,158	-\$31,572	11,503	-\$11,441	12,298	-\$15,897	3,358	-\$4,235
\$75,000 to \$100,000.....	17,117	-\$22,845	4,601	-\$7,632	11,633	-\$14,448	883	-\$764
\$100,000 to \$200,000.....	17,680	-\$20,014	2,988	-\$5,089	14,375	-\$14,746	317	-\$178
\$200,000 to \$500,000.....	4,560	-\$17,085	631	-\$4,252	3,849	-\$12,423	80	-\$409
\$500,000 to \$1,000,000.....	941	-\$29,911	122	-\$4,063	801	-\$25,247	18	-\$600
\$1,000,000 and over.....	472	-\$88,927	60	-\$10,973	401	-\$75,943	11	-\$2,012
Total, All Taxpayers.....	125,048	-\$263,833	50,622	-\$59,776	52,873	-\$174,481	21,553	-\$29,582

Source: Joint Committee on Taxation

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