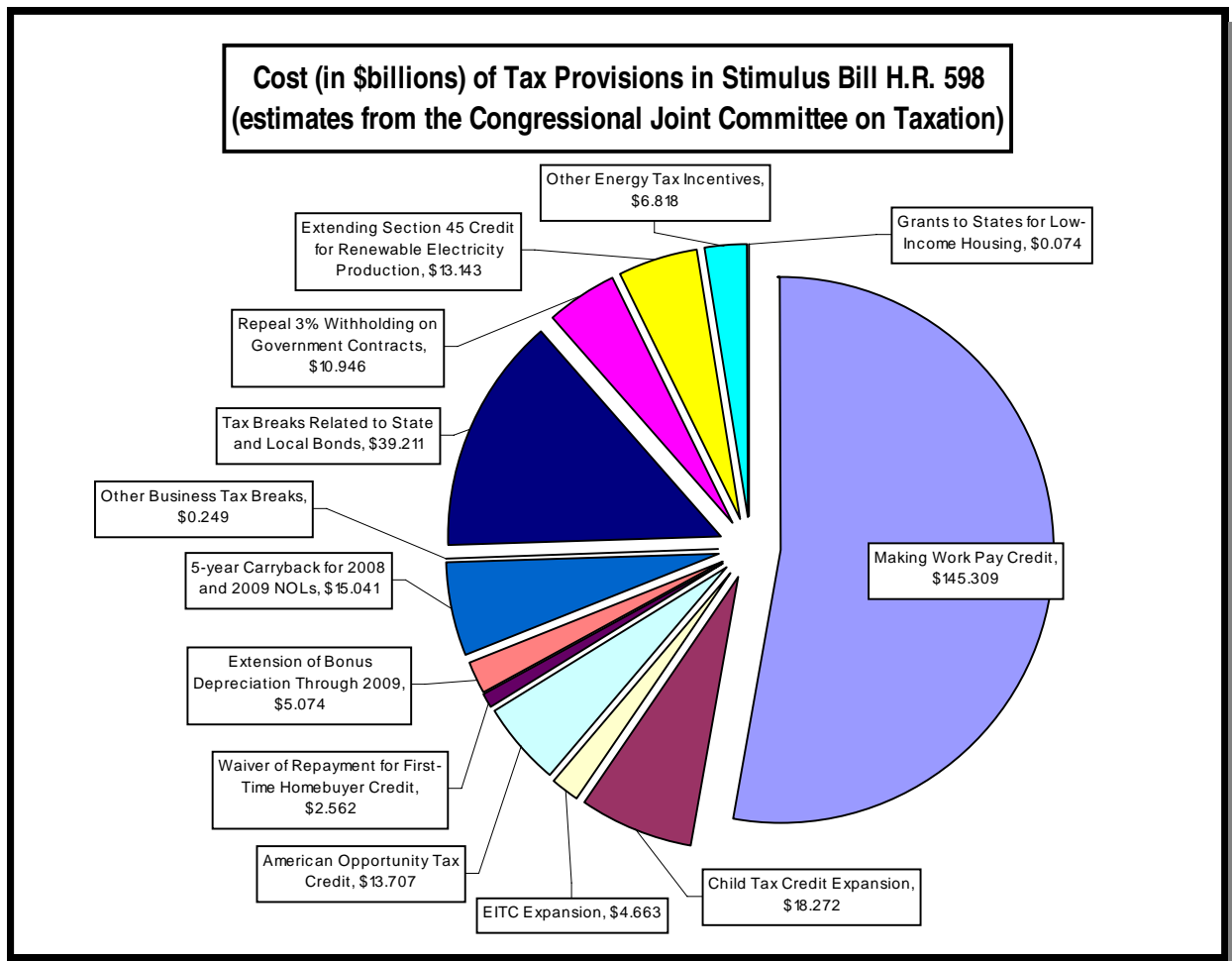


## Tax Cuts in House Democratic Stimulus Plan Better Targeted Than Those of House Republican Plan

### National and State-by-State Estimates of Effects of Tax Cut Proposals in Appendix

The tax cuts proposed as economic stimulus by Democrats in the U.S. House of Representatives are far more targeted towards working class people than the tax cuts proposed by their Republican counterparts. The Democratic proposal is therefore more likely to be effective stimulus, since it would put money in the hands of people likely to spend it quickly, providing an immediate boost to demand for goods and services.

The House Democrats have offered a plan (H.R. 598) that costs over \$800 billion, and about \$275 billion of that would go towards tax cuts that would (mostly) be in effect during 2009 and 2010. About half of the tax cut portion of the bill consists of a refundable “Making Work Pay Credit” worth up to \$500 for most working people (or \$1,000 for married couples). This is one of several provisions in H.R. 598 that include refundable credits, which would help those who work and pay federal payroll taxes but who do not earn enough to have federal income tax liability. Other provisions offer benefits to businesses and expand tax breaks for state and local tax-exempt bonds.



Republicans in the House of Representatives have offered their own stimulus proposal (H.R. 470) that consists entirely of tax cuts.<sup>1</sup> The tax cuts in the House Republican plan, most of which would be permanent, include making permanent parts of the Bush tax cuts, new tax cuts for business and new tax cuts for families. The tax cuts for families do not include any increase in refundable credits, meaning those families who work and pay federal payroll taxes but not federal income taxes would not see any benefit.

Several other proposals have been made by individual lawmakers, including Senate Minority Leader Mitch McConnell’s suggestion to reduce the 25 percent income tax rate to 15 percent.

## I. Tax Cuts for Individuals and Families

To compare the Democratic and Republican plans, it is useful to separate the tax cuts of each plan into categories of comparable provisions. Using the Institute on Taxation and Economic Policy Microsimulation Model, we calculate the costs and distribution of certain categories of tax cuts in one year for comparison. We include in our baseline an assumption that Congress will provide relief from the Alternative Minimum Tax (AMT) in the form of the “patch” they have provided every year or so to increase the AMT exemptions for the effects of inflation.

### 1. General Income Tax Reduction

H.R. 598, the House Democrats’ bill, includes a refundable Making Work Pay Credit that is equal to 6.2 percent of earnings, up to \$500 for singles and \$1,000 for married couples. It would be phased out for high-income taxpayers. The credit is the equivalent of a refund of Social Security taxes on the first \$8,100 in earnings for single persons and \$16,200 for married couples.

The Republican House alternative (H.R. 470) would offer an “across-the-board” 5 percent cut in income tax rates and a full repeal of the AMT. The rate changes are described in the nearby table.

All of the cost estimates assume that the AMT will be “patched” by Congress in 2009, meaning Congress will increase the exemptions to keep most people from being affected by the AMT, as Congress has lately done every

1. General Income Tax Reduction			
	House Democrats' Plan (H.R. 598)	House Republicans' Plan (H.R. 470)	McConnell Proposal
	(all provisions effective for 2 years)	(all provisions permanent)	(assumed effective for two years)
<b>Description</b>	The refundable Making Work Pay Credit (MWPC), equal to the lesser of 6.2% of earnings or \$500 (\$1,000 for married couples). Phase-out begins at \$75k/150k.	Repeal the AMT; Rate reductions: 10 to 9.5 15 to 14.25 25 to 23.75 28 to 26.6 33 to 31.35 35 to 33.25	Reduce the 25% rate to 15%.
<b>2009 Cost (\$billions) (excluding cost of assumed AMT patch)</b>	-\$70.7	-\$78.3	-\$43.5
<b>Share of Benefits to Bottom 60% in 2009</b>	47.9%	5.2%	1.2%
<b>Share of Benefits to Top 20% in 2009</b>	24.5%	85.7%	77.8%

Source: ITEP Microsimulation Model, January 2009

<sup>1</sup>H.R. 470 was introduced on January 13, 2009 and has 51 Republican cosponsors. House Republican leaders have very recently proposed a different package of tax cuts that they want to include in stimulus legislation.

year or so. The cost of the traditional AMT patch is not included in the cost estimates here.

Senate Minority Leader Mitch McConnell (R-KY) has offered his own proposal to reduce the 25 percent income tax rate to 15 percent. On paper, compared to current law, Senate McConnell’s proposal would increase the deficit by a mere \$13 billion in 2009. This comparison to current law is the sort of projection congressional budget forecasters would likely make about the cost of McConnell’s proposal, and it’s one that McConnell is likely to cite. But it’s fundamentally wrong, because the “current law baseline” does not include the AMT patch that Congress is sure to enact. Assuming a baseline that includes an AMT patch, McConnell’s plan would cost at least \$43.5 billion.

The figures in Table 1 illustrate that these income tax provisions in the House GOP plan and the McConnell proposal would provide almost no benefit to the poorest 60 percent of taxpayers while almost half of the benefits of the Making Work Pay Credit in the House Democrats’ plan would go to this group.

**2. Tax Cuts for Families and Children**

The House Democratic plan would expand the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC).

**2. Tax Cuts for Families and Children**

	<b>House Democrats' Plan (H.R. 598)</b>	<b>House Republicans' Plan (H.R. 470)</b>
<b>Description</b>	EITC: Increase in credit for families w/3+ kids (credit rate of 45%) and increase in marriage bonus (phaseout begins at \$5,000 above that of unmarried instead of current \$3,120)  Child Tax Credit (CTC): Refundable portion equal to 15% of all earnings (with max credit unchanged at \$1,000) instead of 15% of earnings above \$12,550.	Maximum Child Tax Credit (CTC) increased to \$5,000, but the increase does NOT affect the refundable portion.
<b>2009 Cost (\$billions) (excluding cost of assumed AMT patch)</b>	-\$11.4	-\$69.0
<b>Share of Benefits to Bottom 60% in 2009</b>	97.4%	4.6%
<b>Share of Benefits to Top 20% in 2009</b>	0.3%	68.3%

Currently, low-income workers with no children can sometimes receive a very small EITC equal to a maximum of 7.65 percent of eligible earnings, while the maximum EITC for families with children is 34 percent for those with one child and 40 percent for those with two or more children. Under the Democratic plan, families with three or more children could receive a benefit equal to a maximum of 45 percent of eligible earnings. The maximum benefit under current law is phased out at an income level that is higher for married couples than for singles. The plan would increase that difference, further reducing the “marriage penalty” in the EITC.

The Democratic plan would also make the Child Tax Credit (CTC) more readily available to very poor families. Currently a parent who earns less than \$12,550 in 2009 is *too poor* to benefit from the CTC. People who pay federal payroll taxes but earn too little to pay federal income taxes do not benefit from a tax credit unless it is refundable. Currently the refundable portion of the CTC is limited to 15 percent of earnings *above* \$12,550 in 2009 (this threshold is indexed for inflation). The Democratic bill would remove this earnings threshold so that the refundable portion of the CTC would be equal to 15 percent of any earnings (the

maximum credit would remain unchanged at \$1,000).

The House GOP plan would increase the maximum CTC from \$1,000 to \$5,000 *but would not* allow this increase to affect the amount of the credit that is refundable. This means that working parents who pay federal payroll taxes but who do not earn enough to pay federal income taxes would receive no benefit.

The result of this is that the poorest 60 percent of taxpayers would receive very little benefit from the House GOP proposal to change the CTC. In contrast, almost all the benefits of the Democratic proposal to expand the EITC and CTC would go to the poorest 60 percent.

**3. Expanding the Loopholes for Capital Gains and Dividends**

The House Republican plan would make permanent the Bush tax cuts for capital gains and dividends. The nearby table includes estimates of the effects of this provision in 2011, because it would have no effect until then. In 2003, a tax loophole already existed for capital gains since

**3. Expanding the Loopholes for Capital Gains and Dividends**

	House Democrats' Plan (H.R. 598)	House Republicans' Plan (H.R. 470)
<b>Description</b>	No capital gains/dividends tax cuts included.	Make permanent the 2003 capital gains tax cut (reducing the special top rate from 20% to 15%) and the 2003 dividends tax cuts (creating a special top rate of 15%). Other provisions would index basis for inflation and extend the 15% rate for capital gains to corporations. (These provisions are not included in the estimates below.)
2011 Cost (\$billions) (no cost until after Bush tax cuts expire)		-\$42.8
Share of Benefits to Bottom 60% in 2011		3.4%
Share of Benefits to Top 20% in 2011		89.0%

they were subject to a top income tax rate of 20 percent, whereas other income for very wealthy people (who have most of the capital gains income) is subject to a top rate of 35 percent. But in that year, President Bush and his allies in Congress expanded the loophole for capital gains by lowering that special, top rate from 20 percent to 15 percent, and also created a brand new loophole for dividends by subjecting them to the same top income tax rate of 15 percent.

These loopholes essentially allow a person who lives off of her wealth to pay income taxes at lower rates than working people who have lower incomes. Take the example of a woman who is the heiress of a hotel chain and is so wealthy that she does not have to work. She has a huge amount of stocks and other investments. She receives stock dividends, and when she sells assets (through her broker, of course) for more than their original purchase price, she enjoys the profit, which is called a capital gain. On these two types of income, she only pays an tax rate of 15 percent.

On the other hand, a receptionist who works in the brokerage that handles the heiress's dealings might make \$50,000 a year, and, unlike the heiress, his income comes in the form of wages. His wages are taxed at progressive rates, and a

portion of his income is actually taxed at 25 percent. He also pays the federal payroll tax of around 15 percent.

Like almost all of the Bush tax cuts, the 15 percent rates for capital gains and dividends are scheduled to expire at the end of 2010, meaning that in 2011 capital gains will be subject to a top rate of 20 percent and dividends will be again taxed just like any other income. *The House GOP proposal to make these tax cuts permanent will therefore have no effect in 2009 or 2010.* Most economists feel that the current recession calls for policies that will pump money into the economy immediately to boost demand quickly, but this proposal to make permanent the capital gains and dividends tax cut would simply extend a break for investors that they will not even notice until two years from now.

**4. Tax Incentives for Higher Education**

Both the House Democratic plan and the House GOP plan increase tax incentives for higher education, but they go about it in very different ways. The Democratic plan would create an “American Opportunity Tax Credit,” that is an expanded version of the current Hope Credit. The maximum credit would be increased from \$1,800 to \$2,500, the definition of eligible expenses would be expanded to include books and would include expenses in the first four years (up from the current two years). Forty percent of the credit would be refundable.

The House GOP plan is far less progressive because it expands deductions instead of credits. (Deductions offer more to taxpayers who pay income taxes at higher rates and offer nothing for working people who pay federal payroll taxes but who do not earn enough to pay federal income taxes).

The House GOP proposal would increase the maximum deduction for tuition and related expenses from \$4,000 to \$6,000. It would increase the maximum deduction for student loan interest from \$2,500 to \$3,750. It would raise the income limits for both, so that more high-income families can benefit from these deductions than currently.

None of the tax cuts in the House GOP plan would help people with no income tax liability, which results in benefits targeted towards wealthier families. This is even more problematic in the case of incentives for higher education. The entire point of these tax breaks is to encourage people to obtain education, but it is difficult to imagine that high-income people

**4. Tax Incentives for Higher Education**

	<b>House Democrats' Plan (H.R. 598)</b>	<b>House Republicans' Plan (H.R. 470)</b>
<b>Description</b>	<p><u>Hope Credit expanded</u> for two years into the American Opportunity Tax Credit: 100% of the first \$2,000 (up from \$1,200 for 2009) of expenses allowed in first 4 years (up from 2 years) and 25% of expenses between \$2,000 and \$4,000 (currently it's 50% of expenses between \$1,200 and \$2,400). The top benefit would therefore increase from \$1,800 to \$2,500. <u>Forty percent of the credit is refundable.</u> Phaseout begins at 80k/160k, up from current 50k/100k. More expenses eligible.</p>	<p><u>Deduction for tuition and related expenses:</u> Would be made permanent, maximum increased from \$4,000 to \$6,000 for taxpayers below 75k/150k (current limit is 65k/130k) and for taxpayers above those limits, the maximum remains \$2,000 but with the income limit at 90k/180k (current limit is 80k/160k). The rule barring use of this deduction simultaneously with use of the Hope Credit would be unchanged.</p> <p><u>Deduction for student loan interest:</u> Maximum would be increased from \$2,500 to \$3,750, AGI limit increased from 60k/120k to 90k/180k (after accounting for inflation)</p>
	(No projections due to data limitations.)	

would respond to such incentives as strongly as low-income people, for whom the cost of tuition and other expenses is more likely to be a barrier to education.

**5. Tax Incentives for Housing**

The home foreclosure law enacted last summer included a refundable \$7,500 credit for first-time home buyers that must be paid back in equal installments over the next 15 years. This is the equivalent of an interest-free loan. Eligibility is phased out beginning with taxpayers with incomes of \$75,000 (or married couples with incomes of \$150,000). It's not clear how helpful this is, partly because it does not make any money available at the time a down payment is made but is claimed afterwards.

**5. Tax Incentives for Housing**

	<b>House Democrats' Plan (H.R. 598)</b>	<b>House Republicans' Plan (H.R. 470)</b>
<b>Description</b>	Repayment requirement for first-time buyer credit waived for homes purchased after January 1, 2009. The repayment requirement still applies for homes sold within three years of purchase.	No tax breaks for housing included.
(No projections due to data limitations.)		

The House Democratic stimulus plan includes a provision that would waive the repayment requirement for homes purchased after January 1, 2009. (The credit was available for homes purchased between April 9, 2008 and July 1, 2009.)

**II. Expanded Tax Breaks for State and Local Government Bonds**

Unlike the House GOP plan, the House Democratic plan includes several tax cuts that would expand tax breaks for banks and other investors in tax-exempt bonds used by states and municipalities for various purposes.

In addition to the tax cuts related to bonds, the Democratic bill also would rescind a tax

**Tax Cuts Related to Bonds for State and Local Government in H.R. 598**

<b>Provision</b>	<b>10-Year Cost (in \$billions) Estimated by Congressional Joint Committee on Taxation (JCT)</b>
Reducing Restrictions on Deductions for Bank's Interest Expenses on Tax-Exempt Municipal Bonds	\$3.234
Eliminate Costs of AMT on State and Local Government Tax-Exempt Bonds	\$0.481
School Construction Bonds	\$9.877
Extension of Qualified Zone Academy Bonds (bonds for schools working with business in empowerment zones)	\$1.045
Tax Credit Bond Option (for state and local governments to choose bonds offering tax credit instead of deduction for tax-exempt interest)	\$18.270
Recovery Zone Bonds	\$5.989
Tribal Economic Development Bonds	\$0.315
<b>Total</b>	<b>\$39.211</b>

provision, which is scheduled to go into effect in 2011, requiring federal, state and local governments to withhold 3 percent of payments to certain contractors to ensure tax compliance. This is characterized as a break for state and local government since they will not be burdened with administering the withholding, but it looks more like a break for businesses that have government contracts.

The withholding provision was enacted as part of the Tax Increase Prevention and Reconciliation Act of 2005 (actually enacted in 2006) at the behest of the National Taxpayer Advocate, who argued that it would help ensure that federal contractors are not evading their tax responsibilities. A coalition of business interests have been lobbying for its repeal ever since, and the

House Ways and Means Committee seems to be responding to their entreaties by including its repeal in the stimulus bill.

Rescinding the withholding requirement, which is estimated to cost about \$11 billion over ten years, will have no effect on any company until 2011, when the withholding requirement is scheduled to go into effect under current law. That is more than enough reason to conclude that this will be ineffective as stimulus, since the entire point of this stimulus legislation is to pump money into the economy immediately and provide a quick boost to demand. Provisions that will have no effect until 2011 simply do not belong in this bill.

### III. Tax Cuts for Business

Both stimulus proposals include several tax breaks for business, some of them quite substantial.

#### 1. Corporate Tax Rate Reduction (GOP)

Unlike the Democratic proposal, the House GOP proposal includes a reduction in the corporate tax rate from 35 percent to 25 percent. Corporations currently pay federal income taxes at a statutory rate of 35 percent. But the *effective* rate paid by corporations (the percentage of income paid in taxes after taking into account the deductions and credits and other breaks that lower their tax liability) is far lower than 35 percent.

A 2004 study from Citizens for Tax Justice examined corporate tax liability in the 2001-2003 period, focusing on 275 of the largest corporations and including only those that were profitable in each of the three years.<sup>2</sup> The report found that the average effective tax rate for these corporations was less than half the statutory rate of 35 percent. Nearly a third of the corporations paid no taxes in at least one of the three years.

Many corporate lobbyists and spokespersons claim that the United States has one of the highest corporate tax rates in the world, but this is quite misleading because it is based on the statutory rate and not on the effective rate (the rate actually paid). Comparing corporate taxes as a share of gross domestic

Major Business Tax Cuts in Stimulus Proposals		
	House Democrats' Plan (H.R. 598)	House Republicans' Plan (H.R. 470)
Corporate Tax Rate	No provision.	Would reduce the corporate rate from 35% to 25%.
Capital Gains for Corporations	No provision	Would extend the loophole for capital gains (the special top rate of 15 percent) to corporations.
Deductions for Capital Investments	<ol style="list-style-type: none"> <li>1. Would extend the bonus depreciation provision in last year's stimulus bill (allowing immediate deduction/"expensing" of 50% of cost of depreciable property) through 2009.</li> <li>2. Would extend the small business expensing provision in last year's stimulus bill (doubling of the amount that can be expensed under Sec. 179 from \$125 to \$250k and the increasing phaseout threshold) through 2009.</li> </ol>	Would allow full expensing of all capital investments, including buildings, immediately.
Net Operating Losses (NOLs)	Would allow companies to use losses in 2008 and 2009 to reduce income tax liability in previous years, up to 5 years prior (up from current carryback limit of 2 years prior). Would exclude TARP recipients and Fannie Mae and Freddie Mac.	Would allow companies to use losses (in all years from 2008 on) to reduce income tax liability in previous years, up to 7 years prior (up from current carryback limit of 2 years prior).
Energy	<ol style="list-style-type: none"> <li>1. Would extend the "placed-in-service" date for several types of facilities that produce electricity from renewable sources for the Section 45 credit.</li> <li>2. Other energy tax provisions.</li> </ol>	No provision

<sup>2</sup>Robert S. McIntyre and T.D. Co Nguyen, "Corporate Income Taxes During the Bush Years," Citizens for Tax Justice, September 2004. <http://www.ctj.org/corpfed04an.pdf>

product (as a share of the overall economy), the United States actually ranks low compared to other developed nations.<sup>3</sup>

## **2. Net Operating Loss (NOL) Carryback**

The Democratic proposal and the Republican proposal both include versions of some ill-advised tax cuts for business, such as an extension of the carryback limit on net operating losses (NOLs).

As a general rule, a company operating at a loss in a given year will not have to pay taxes for that year, because its deductions will wipe out its taxable income. Under current law, if a company has excess deductions for net operating losses (NOLs) beyond its taxable income for the year, it can apply those excess deductions not only against earnings in later years, but also against income taxed in the previous two years. That allows it to get previously paid taxes refunded.

The House Democratic stimulus proposal would allow a company to apply those excess deductions against income that was taxed in the previous 5 years (instead of just the previous 2 years).

There is no reason to think this change would lead to the creation or retention of jobs. Allowing a company to use its current year losses to get a refund of taxes paid in the past does not lower the costs of doing business or make it easier to profit. It would simply hand cash to business-owners who are not profiting currently. Smart business people will expand their business only if they can profit by doing so, regardless of how much cash they have on hand. A business owner is likely to lay off workers if she cannot earn enough to cover expenses and enjoy a profit. Simply giving the business owner some cash with no strings attached will not change that.

Worse, this provision would funnel tax cuts to the financial and construction industries, which many analysts believe played a significant part in inflating the housing bubble that turned into the current recession.

The House GOP proposal takes this idea even farther. It would allow a company to apply excess deductions for net operating losses against income that was taxed in the previous 7 years (two more than the Democratic proposal). And, unlike the Democratic proposal, the House GOP bill would not exclude recipients of TARP funds or Fannie Mae and Freddie Mac from this tax cut.

## **3. Bonus Depreciation and Expensing**

The stimulus bill enacted by Congress and President Bush in February of last year included so-called bonus depreciation, allowing businesses to immediately write off 50 percent of the cost of their equipment purchases. The House Democratic proposal would extend this tax break through 2009. Several studies cited by the Congressional Budget Office show that this sort of provision does little, if anything, however, to increase economic output.<sup>4</sup> In fact, one of

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<sup>3</sup>Citizens for Tax Justice, "United States Remains One of the Least Taxed Industrial Countries," April 27, 2007. <http://www.ctj.org/pdf/oced07.pdf>

<sup>4</sup>Congressional Budget Office, "Options for Responding to Short-Term Economic Weakness," January 2008. [http://www.cbo.gov/ftpdocs/89xx/doc8916/01-15-Econ\\_Stimulus.pdf](http://www.cbo.gov/ftpdocs/89xx/doc8916/01-15-Econ_Stimulus.pdf)



Obama's top economic advisers, Jason Furman, co-authored a report year ago citing evidence that depreciation tax breaks are ineffective as economic stimulus.<sup>5</sup> The Democratic stimulus bill would also extend the increased small business "expensing" in last year's stimulus bill through 2009. The House GOP bill would go much farther, allowing full and immediate expensing of all capital investments made in 2008 on.

Businesses subtract their expenses from their receipts each year to determine their taxable income. But purchases of equipment and other types of capital are not considered expenses incurred solely in one year. Instead, the amount of the equipment that is used up each year is the annual expense. Since most types of equipment wear out only over a number of years, deductions for these purchases are spread out over a period of time.

Even without "bonus" depreciation, the current rules for writing off equipment purchases allow such costs to be written off much more quickly than the equipment actually depreciates. (Taking a tax deduction earlier rather than later is advantageous to businesses — and costly to the government — because money in hand now is worth more than money gotten later.) In recessions during the Bush administration, corporate lobbyists several times persuaded Congress and the President to augment the already generous write-off rules with so-called "bonus depreciation." The stimulus bill enacted last February is an example of this.

But there are two reasons why bonus depreciation is ineffective in stimulating the economy. First, even if it does lead to more investment and business expansion, it will not happen quickly enough. The whole point of stimulus legislation is to pump money into the economy very quickly to boost demand before the downturn sinks to a level that is more destructive and more difficult to reverse. Business investments generally take a long time to plan and any investments made in response to a new tax break might not be in place for a couple years.

Second, even putting aside the timing issue, bonus depreciation does not result in much new investment. The 2004 CTJ report on corporate taxes found that the expanded write-offs for accelerated depreciation included in the 2002 and 2003 tax cut bills failed to increase capital investments.

The report examined 275 of America's largest corporations in 2001, 2002 and 2003. The worldwide investment by these companies fell by 15 percent during these years. (The Commerce Department reported that total investment for all

### 25 Companies with the Largest Depreciation Tax Breaks vs. Investment Changes, 2001 to 2003

Company (\$-millions)	2001-03 Dep. tax breaks	Investment Change
SBC Communications	\$ 5,755	-53%
Verizon	4,473	-35%
Devon Energy	4,358	-51%
ExxonMobil	2,926	+29%
Wachovia	2,766	+120%
General Electric	2,612	-40%
ConocoPhillips	2,368	-3%
AT&T	1,539	-45%
Citigroup	1,490	+38%
Valero Energy	1,415	+148%
Burlington Resources	1,359	-48%
JPMorgan Chase	1,355	NR
Pepco Holdings	1,350	+144%
U.S. Bancorp	1,341	+124%
Apache	1,235	+4%
FPL Group	1,232	+9%
Burlington Northern Santa Fe	1,214	+18%
Weyerhaeuser	1,196	-8%
BellSouth	1,145	-47%
Exelon	946	-6%
Boeing	916	-65%
Public Service Enterprise Group	893	-33%
CenterPoint Energy	881	-46%
Union Pacific	876	+11%
Fifth Third	836	+104%
<b>Total these 25 companies</b>	<b>\$ 46,477</b>	<b>-27%</b>
Other 250 companies	24,442	-8%
<b>All companies</b>	<b>\$ 70,919</b>	<b>-15%</b>

<sup>5</sup>Douglas W. Elmendorf and Jason Furman, "If, When, How: A Primer on Fiscal Stimulus," January 2008. [http://www.brookings.edu/~media/Files/rc/papers/2008/0110\\_fiscal\\_stimulus\\_elmendorf\\_furman/0110\\_fiscal\\_stimulus\\_elmendorf\\_furman.pdf](http://www.brookings.edu/~media/Files/rc/papers/2008/0110_fiscal_stimulus_elmendorf_furman/0110_fiscal_stimulus_elmendorf_furman.pdf)

U.S. companies fell 7 percent in this period.) Remarkably, the 25 corporations that reported the largest tax savings from accelerated depreciation actually *reduced their investment more* than the other 250 corporations studied.

These 25 companies reduced their total property, plant and equipment investments by 27 percent, in the aggregate, from 2001 to 2003, while the other 250 companies only decreased their investment by 8 percent. Of the 25 companies, 11 did increase their investments while 13 reduced theirs (and one did not report its investments).

A 2006 Federal Reserve study reached a similar conclusion to CTJ's findings, finding that the tax break had "only a very limited impact... on investment spending, if any."<sup>6</sup>

The combination of increased depreciation write-offs and expanded carrybacks for tax losses is officially estimated to cost \$22.3 billion over 10 years. But this estimate masks the true cost of these provisions. Both of them mainly speed up tax write-offs that would otherwise be taken later. Thus they cost a large amount in their first two years, and then much of that cost is recouped later. As a result, counting interest costs on the amount the government will borrow to pay for these tax breaks, their total 10-year cost will exceed \$48 billion — more than double the official estimate.

## **Conclusion**

Lawmakers who are serious about reviving the economy should recognize that tax cuts will be less effective than government spending. There is no certainty that tax cuts will ever result in the sort of immediate spending that economists agree is needed to boost demand for goods and services. But to the extent that Congress feels compelled to cut taxes, the sort of tax proposals included in the House Democrats' bill (H.R. 598) promise to be far more effective than those included in the Republican bill (H.R. 470). This is because the Democrats' plan would immediately put money in the hands of those who are most likely spend it quickly — low- and middle-income working families.

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**The following appendix includes national and state-by-state tables showing the distribution and average benefits from the Democratic and Republican tax cut proposals.**

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<sup>6</sup>Darrel Cohen and Jason Cummins, "A Retrospective Evaluation of the Effects of Temporary Partial Expensing," April 2006. <http://www.federalreserve.gov/pubs/feds/2006/200619/index.html>

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in United States</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,100	\$ -460	16.0%	\$ -283	11.4%	\$ -8	10.2%	\$ -168	52.9%
Second 20%	24,500	-538	18.7%	-395	16.0%	-33	41.4%	-109	34.2%
Middle 20%	39,900	-579	20.1%	-510	20.6%	-35	44.0%	-34	10.8%
Fourth 20%	65,400	-687	23.9%	-679	27.4%	-3	3.9%	-5	1.6%
Next 15%	113,400	-756	19.7%	-754	22.8%	-0	0.4%	-1	0.3%
Next 4%	244,200	-209	1.5%	-208	1.7%	—	—	-0	0.0%
Top 1%	1,314,600	-7	0.0%	-7	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 67,200</b>	<b>\$ -567</b>	<b>100.0%</b>	<b>\$ -488</b>	<b>100.0%</b>	<b>\$ -16</b>	<b>100.0%</b>	<b>\$ -63</b>	<b>100.0%</b>
Bottom 60%	\$25,500	\$ -525	54.8%	\$ -396	47.9%	\$ -26	95.6%	\$ -104	97.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in United States</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,100	\$ -5	0.1%	\$ -5	0.4%	\$ -0	0.0%	\$ -0	0.0%
Second 20%	24,500	-40	0.8%	-35	2.8%	—	—	-5	0.2%
Middle 20%	39,900	-211	4.1%	-103	8.3%	-0	0.0%	-107	4.4%
Fourth 20%	65,400	-907	17.5%	-245	19.7%	-5	0.3%	-656	27.1%
Next 15%	113,400	-2,333	33.9%	-520	31.4%	-52	2.6%	-1,760	54.6%
Next 4%	244,200	-5,285	20.5%	-566	9.1%	-3,083	41.0%	-1,636	13.5%
Top 1%	1,314,600	-23,935	23.2%	-7,022	28.2%	-16,845	56.0%	-75	0.2%
<b>ALL</b>	<b>\$ 67,200</b>	<b>\$ -1,018</b>	<b>100.0%</b>	<b>\$ -245</b>	<b>100.0%</b>	<b>\$ -296</b>	<b>100.0%</b>	<b>\$ -477</b>	<b>100.0%</b>
Bottom 60%	\$25,500	\$ -85	4.9%	\$ -48	11.5%	\$ -0	0.0%	\$ -37	4.6%

<b>Capital Gains and Dividend Tax Cuts in the United States</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$13,500	\$ -2	0.2%
Second 20%	\$27,600	\$ -11	0.8%
Middle 20%	\$45,200	\$ -36	2.4%
Fourth 20%	\$74,400	\$ -115	7.6%
Next 15%	\$128,800	\$ -352	15.5%
Next 4%	\$282,500	\$ -1,555	18.0%
Top 1%	\$1,570,500	\$ -18,146	55.6%
<b>ALL</b>	<b>\$71,800</b>	<b>\$ -291</b>	<b>100.0%</b>
Bottom 60%	\$28,300	\$ -16	3.4%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Alabama

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,900	\$ -471	14.8%	\$ -242	9.6%	\$ -4	3.4%	\$ -224	44.0%
Second 20%	19,500	-699	22.0%	-420	16.5%	-30	23.6%	-249	48.8%
Middle 20%	32,900	-624	19.9%	-504	20.1%	-86	67.6%	-33	6.6%
Fourth 20%	56,700	-665	20.9%	-656	25.8%	-7	5.4%	-2	0.4%
Next 15%	96,400	-793	19.0%	-792	23.7%	-0	0.1%	-1	0.1%
Next 4%	197,400	-496	3.1%	-496	3.9%	—	—	—	—
Top 1%	942,600	-20	0.0%	-18	0.0%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 54,900</b>	<b>\$ -623</b>	<b>100.0%</b>	<b>\$ -498</b>	<b>100.0%</b>	<b>\$ -25</b>	<b>100.0%</b>	<b>\$ -100</b>	<b>100.0%</b>
Bottom 60%	\$20,800	\$ -598	56.7%	\$ -389	46.2%	\$ -40	94.5%	\$ -168	99.5%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Alabama

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,900	\$ -1	0.0%	\$ -1	0.1%	\$ —	—	\$ —	—
Second 20%	19,500	-15	0.4%	-15	1.5%	—	—	—	—
Middle 20%	32,900	-107	2.9%	-64	6.2%	—	—	-43	2.0%
Fourth 20%	56,700	-696	18.4%	-187	17.7%	-0	0.0%	-509	23.1%
Next 15%	96,400	-2,137	43.1%	-450	32.5%	-13	1.8%	-1,675	57.8%
Next 4%	197,400	-3,493	18.7%	-990	19.0%	-652	24.8%	-1,851	16.9%
Top 1%	942,600	-12,409	16.6%	-4,805	23.0%	-7,724	73.4%	-92	0.2%
<b>ALL</b>	<b>\$ 54,900</b>	<b>\$ -740</b>	<b>100.0%</b>	<b>\$ -206</b>	<b>100.0%</b>	<b>\$ -104</b>	<b>100.0%</b>	<b>\$ -432</b>	<b>100.0%</b>
Bottom 60%	\$20,800	\$ -42	3.3%	\$ -27	7.8%	\$ —	0.0%	\$ -15	2.0%

### Capital Gains and Dividend Tax Cuts in Alabama

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,500	\$ -0	0.0%
Second 20%	20,700	-2	0.2%
Middle 20%	35,000	-5	0.5%
Fourth 20%	60,100	-32	3.2%
Next 15%	102,800	-130	10.0%
Next 4%	213,500	-875	17.9%
Top 1%	1,054,200	-13,323	68.1%
<b>ALL</b>	<b>\$ 59,000</b>	<b>\$ -193</b>	<b>100.0%</b>
Bottom 60%	\$22,100	\$ -2	0.7%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Alaska</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$15,100	\$ -460	14.1%	\$ -345	11.9%	\$ -12	9.8%	\$ -103	41.5%
Second 20%	29,700	-658	22.3%	-480	18.4%	-66	59.7%	-112	50.0%
Middle 20%	52,300	-702	22.7%	-647	23.6%	-35	30.0%	-20	8.4%
Fourth 20%	88,400	-640	21.0%	-640	23.6%	—	—	—	—
Next 15%	145,200	-747	18.3%	-747	20.6%	-1	0.4%	—	—
Next 4%	252,000	-212	1.4%	-212	1.6%	—	—	—	—
Top 1%	1,077,600	-56	0.1%	-56	0.1%	—	—	—	—
<b>ALL</b>	<b>\$ 78,600</b>	<b>\$ -606</b>	<b>100.0%</b>	<b>\$ -537</b>	<b>100.0%</b>	<b>\$ -23</b>	<b>100.0%</b>	<b>\$ -46</b>	<b>100.0%</b>
Bottom 60%	\$32,600	\$ -610	59.1%	\$ -493	53.9%	\$ -39	99.6%	\$ -78	99.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Alaska</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$15,100	\$ -19	0.3%	\$ -19	1.0%	\$ —	—	\$ —	—
Second 20%	29,700	-90	1.6%	-73	4.1%	—	—	-17	0.5%
Middle 20%	52,300	-442	7.6%	-203	10.9%	-1	0.2%	-239	6.9%
Fourth 20%	88,400	-1,704	29.7%	-410	22.3%	-2	0.4%	-1,291	37.8%
Next 15%	145,200	-3,028	39.4%	-785	31.8%	-132	20.9%	-2,111	46.1%
Next 4%	252,000	-3,342	11.6%	-1,110	12.0%	-761	32.1%	-1,471	8.5%
Top 1%	1,077,600	-11,209	9.7%	-6,683	18.0%	-4,398	46.4%	-128	0.2%
<b>ALL</b>	<b>\$ 78,600</b>	<b>\$ -1,137</b>	<b>100.0%</b>	<b>\$ -365</b>	<b>100.0%</b>	<b>\$ -93</b>	<b>100.0%</b>	<b>\$ -678</b>	<b>100.0%</b>
Bottom 60%	\$32,600	\$ -185	9.5%	\$ -99	15.9%	\$ -0	0.2%	\$ -85	7.4%

<b>Capital Gains and Dividend Tax Cuts in Alaska</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$16,400	\$ -9	0.8%
Second 20%	31,600	-8	0.7%
Middle 20%	54,800	-50	4.2%
Fourth 20%	93,500	-150	12.5%
Next 15%	154,100	-149	9.3%
Next 4%	270,900	-906	15.1%
Top 1%	1,185,300	-13,652	57.4%
<b>ALL</b>	<b>\$ 83,600</b>	<b>\$ -236</b>	<b>100.0%</b>
Bottom 60%	\$34,300	\$ -22	5.6%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Arizona</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,400	\$-568	17.8%	\$-347	13.1%	\$-21	11.0%	\$-200	54.9%
Second 20%	26,800	-673	20.9%	-480	18.1%	-64	34.0%	-128	34.9%
Middle 20%	40,500	-652	20.6%	-527	20.1%	-97	52.4%	-28	7.6%
Fourth 20%	63,300	-670	21.1%	-657	25.0%	-5	2.5%	-8	2.3%
Next 15%	106,500	-742	17.5%	-742	21.1%	-0	0.0%	—	—
Next 4%	227,200	-292	1.8%	-289	2.2%	—	—	-2	0.1%
Top 1%	1,149,900	-17	0.0%	-15	0.0%	—	—	-2	0.0%
<b>ALL</b>	<b>\$ 64,700</b>	<b>\$-633</b>	<b>100.0%</b>	<b>\$-524</b>	<b>100.0%</b>	<b>\$-37</b>	<b>100.0%</b>	<b>\$-72</b>	<b>100.0%</b>
Bottom 60%	\$26,600	\$-631	59.2%	\$-452	51.3%	\$-61	97.5%	\$-119	97.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Arizona</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,400	\$-7	0.2%	\$-7	0.7%	\$ —	—	\$ —	—
Second 20%	26,800	-56	1.3%	-51	4.7%	—	—	-4	0.2%
Middle 20%	40,500	-165	3.8%	-86	7.9%	—	—	-79	3.3%
Fourth 20%	63,300	-899	20.7%	-215	19.9%	-2	0.2%	-682	28.6%
Next 15%	106,500	-2,270	39.1%	-470	32.5%	-43	3.7%	-1,757	54.9%
Next 4%	227,200	-4,258	19.6%	-754	13.9%	-2,030	46.6%	-1,474	12.3%
Top 1%	1,149,900	-13,382	15.4%	-4,420	20.4%	-8,619	49.5%	-342	0.7%
<b>ALL</b>	<b>\$ 64,700</b>	<b>\$-865</b>	<b>100.0%</b>	<b>\$-215</b>	<b>100.0%</b>	<b>\$-173</b>	<b>100.0%</b>	<b>\$-476</b>	<b>100.0%</b>
Bottom 60%	\$26,600	\$-76	5.2%	\$-48	13.3%	\$ —	0.0%	\$-28	3.5%

<b>Capital Gains and Dividend Tax Cuts in Arizona</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$13,000	\$-0	0.0%
Second 20%	28,000	-9	0.6%
Middle 20%	42,600	-30	2.1%
Fourth 20%	66,800	-69	4.8%
Next 15%	112,400	-267	14.0%
Next 4%	243,500	-1,068	14.9%
Top 1%	1,295,000	-18,252	63.5%
<b>ALL</b>	<b>\$ 69,100</b>	<b>\$-285</b>	<b>100.0%</b>
Bottom 60%	\$27,900	\$-13	2.8%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Arkansas</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$8,800	\$ -401	12.5%	\$ -246	9.5%	\$ -7	4.5%	\$ -148	32.7%
Second 20%	20,000	-636	20.3%	-418	16.5%	-21	13.2%	-197	44.6%
Middle 20%	33,500	-722	22.4%	-550	21.1%	-117	72.9%	-54	12.0%
Fourth 20%	54,300	-730	22.9%	-668	25.9%	-15	9.3%	-47	10.5%
Next 15%	90,200	-738	18.2%	-738	22.5%	—	—	—	—
Next 4%	196,000	-550	3.5%	-550	4.3%	—	—	-0	0.0%
Top 1%	779,300	-26	0.0%	-26	0.1%	—	—	—	—
<b>ALL</b>	<b>\$ 52,100</b>	<b>\$ -622</b>	<b>100.0%</b>	<b>\$ -503</b>	<b>100.0%</b>	<b>\$ -31</b>	<b>100.0%</b>	<b>\$ -88</b>	<b>100.0%</b>
Bottom 60%	\$20,800	\$ -586	55.3%	\$ -405	47.2%	\$ -48	90.6%	\$ -134	89.3%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Arkansas</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$8,800	\$ -1	0.0%	\$ -1	0.2%	\$ —	—	\$ —	—
Second 20%	20,000	-22	0.6%	-22	2.8%	—	—	—	—
Middle 20%	33,500	-113	3.0%	-64	8.1%	—	—	-49	2.2%
Fourth 20%	54,300	-693	18.5%	-158	20.1%	—	—	-535	24.3%
Next 15%	90,200	-1,876	39.5%	-401	40.3%	-2	0.2%	-1,472	52.6%
Next 4%	196,000	-3,650	19.7%	-752	19.3%	-683	18.4%	-2,216	20.3%
Top 1%	779,300	-13,715	18.6%	-1,426	9.2%	-11,993	81.4%	-296	0.7%
<b>ALL</b>	<b>\$ 52,100</b>	<b>\$ -729</b>	<b>100.0%</b>	<b>\$ -153</b>	<b>100.0%</b>	<b>\$ -146</b>	<b>100.0%</b>	<b>\$ -430</b>	<b>100.0%</b>
Bottom 60%	\$20,800	\$ -45	3.6%	\$ -29	11.0%	\$ —	0.0%	\$ -16	2.2%

<b>Capital Gains and Dividend Tax Cuts in Arkansas</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,200	\$ -0	0.0%
Second 20%	20,900	-2	0.1%
Middle 20%	35,300	-13	1.0%
Fourth 20%	57,600	-31	2.5%
Next 15%	96,000	-158	9.3%
Next 4%	210,200	-761	11.9%
Top 1%	858,200	-19,082	75.2%
<b>ALL</b>	<b>\$ 55,400</b>	<b>\$ -252</b>	<b>100.0%</b>
Bottom 60%	\$21,900	\$ -5	1.2%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in California</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$13,000	\$ -554	18.2%	\$ -353	13.9%	\$ -13	9.2%	\$ -188	53.3%
Second 20%	27,500	-677	22.3%	-491	19.3%	-70	49.9%	-116	32.9%
Middle 20%	44,400	-626	20.6%	-536	21.1%	-54	38.0%	-37	10.4%
Fourth 20%	71,900	-652	21.5%	-639	25.2%	-4	2.8%	-8	2.3%
Next 15%	131,600	-674	16.7%	-671	19.8%	-0	0.1%	-3	0.6%
Next 4%	302,800	-78	0.5%	-78	0.6%	-0	0.0%	-1	0.0%
Top 1%	1,791,700	-6	0.0%	-5	0.0%	-	-	-1	0.0%
<b>ALL</b>	<b>\$ 80,300</b>	<b>\$ -602</b>	<b>100.0%</b>	<b>\$ -504</b>	<b>100.0%</b>	<b>\$ -28</b>	<b>100.0%</b>	<b>\$ -70</b>	<b>100.0%</b>
Bottom 60%	\$28,300	\$ -619	61.2%	\$ -460	54.3%	\$ -46	97.1%	\$ -114	96.6%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in California</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$13,000	\$ -8	0.1%	\$ -8	0.6%	\$ -	-	\$ -	-
Second 20%	27,500	-62	1.0%	-48	3.9%	-	-	-14	0.6%
Middle 20%	44,400	-273	4.3%	-117	9.6%	-1	0.0%	-155	6.3%
Fourth 20%	71,900	-958	15.2%	-255	21.1%	-7	0.3%	-695	28.3%
Next 15%	131,600	-2,629	31.2%	-524	32.4%	-239	6.7%	-1,867	57.0%
Next 4%	302,800	-8,861	28.1%	-268	4.4%	-7,649	57.7%	-945	7.7%
Top 1%	1,791,700	-25,490	20.2%	-6,767	27.9%	-18,714	35.3%	-9	0.0%
<b>ALL</b>	<b>\$ 80,300</b>	<b>\$ -1,253</b>	<b>100.0%</b>	<b>\$ -240</b>	<b>100.0%</b>	<b>\$ -526</b>	<b>100.0%</b>	<b>\$ -487</b>	<b>100.0%</b>
Bottom 60%	\$28,300	\$ -114	5.4%	\$ -57	14.2%	\$ -0	0.0%	\$ -57	6.9%

<b>Capital Gains and Dividend Tax Cuts in California</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avg tax cuts in 2011	% of tax cut
Lowest 20%	\$13,600	\$ -2	0.1%
Second 20%	28,700	-7	0.3%
Middle 20%	46,500	-28	1.2%
Fourth 20%	75,200	-74	3.3%
Next 15%	138,400	-290	9.6%
Next 4%	327,700	-2,012	17.8%
Top 1%	2,043,200	-30,570	67.6%
<b>ALL</b>	<b>\$ 86,200</b>	<b>\$ -448</b>	<b>100.0%</b>
Bottom 60%	\$29,600	\$ -12	1.6%



<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Colorado</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,400	\$ -505	17.2%	\$ -294	11.2%	\$ -24	27.2%	\$ -187	77.3%
Second 20%	27,300	-545	18.4%	-455	17.3%	-42	47.1%	-48	19.8%
Middle 20%	46,800	-597	20.5%	-573	22.2%	-20	23.2%	-3	1.4%
Fourth 20%	74,400	-699	23.8%	-695	26.6%	-2	2.5%	-2	1.0%
Next 15%	128,700	-753	19.2%	-752	21.6%	—	—	-0	0.0%
Next 4%	279,000	-131	0.9%	-131	1.0%	—	—	—	—
Top 1%	1,411,100	-9	0.0%	-9	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 75,700</b>	<b>\$ -581</b>	<b>100.0%</b>	<b>\$ -516</b>	<b>100.0%</b>	<b>\$ -17</b>	<b>100.0%</b>	<b>\$ -48</b>	<b>100.0%</b>
Bottom 60%	\$28,600	\$ -549	56.0%	\$ -441	50.7%	\$ -29	97.5%	\$ -79	98.5%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Colorado</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,400	\$ -6	0.1%	\$ -6	0.4%	\$ —	—	\$ —	—
Second 20%	27,300	-71	1.2%	-56	3.9%	—	—	-15	0.5%
Middle 20%	46,800	-315	5.5%	-144	10.2%	—	—	-171	5.3%
Fourth 20%	74,400	-1,380	23.7%	-305	21.3%	-1	0.1%	-1,075	33.3%
Next 15%	128,700	-2,932	37.8%	-636	33.3%	-35	2.3%	-2,260	52.4%
Next 4%	279,000	-5,259	18.1%	-680	9.5%	-3,234	55.8%	-1,345	8.3%
Top 1%	1,411,100	-15,877	13.7%	-6,097	21.3%	-9,684	41.8%	-96	0.1%
<b>ALL</b>	<b>\$ 75,700</b>	<b>\$ -1,151</b>	<b>100.0%</b>	<b>\$ -283</b>	<b>100.0%</b>	<b>\$ -229</b>	<b>100.0%</b>	<b>\$ -639</b>	<b>100.0%</b>
Bottom 60%	\$28,600	\$ -131	6.8%	\$ -69	14.5%	\$ —	0.0%	\$ -62	5.8%

<b>Capital Gains and Dividend Tax Cuts in Colorado</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,100	\$ -1	0.1%
Second 20%	29,200	-16	0.8%
Middle 20%	49,900	-44	2.2%
Fourth 20%	79,200	-76	3.7%
Next 15%	137,600	-286	10.5%
Next 4%	304,600	-1,915	18.8%
Top 1%	1,621,900	-26,204	64.0%
<b>ALL</b>	<b>\$ 82,100</b>	<b>\$ -404</b>	<b>100.0%</b>
Bottom 60%	\$30,400	\$ -20	3.0%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Connecticut</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,300	\$-310	11.8%	\$-247	10.0%	\$-5	7.1%	\$-58	68.7%
Second 20%	31,000	-525	20.1%	-463	18.8%	-50	77.4%	-12	14.3%
Middle 20%	52,100	-575	21.8%	-550	22.1%	-10	15.4%	-14	16.9%
Fourth 20%	85,000	-709	27.0%	-709	28.6%	—	—	-0	0.0%
Next 15%	150,500	-659	19.0%	-659	20.1%	—	—	-0	0.0%
Next 4%	380,500	-32	0.2%	-32	0.2%	—	—	—	—
Top 1%	2,290,700	—	—	—	—	—	—	—	—
<b>ALL</b>	<b>\$ 99,500</b>	<b>\$-517</b>	<b>100.0%</b>	<b>\$-488</b>	<b>100.0%</b>	<b>\$-13</b>	<b>100.0%</b>	<b>\$-17</b>	<b>100.0%</b>
Bottom 60%	\$31,700	\$-470	53.7%	\$-420	50.9%	\$-22	100.0%	\$-28	99.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Connecticut</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,300	\$-8	0.1%	\$-8	0.3%	\$ —	—	\$ —	—
Second 20%	31,000	-82	1.1%	-67	2.8%	—	—	-15	0.5%
Middle 20%	52,100	-476	6.1%	-184	7.5%	-0	0.0%	-291	8.6%
Fourth 20%	85,000	-1,495	19.4%	-354	14.5%	-10	0.5%	-1,131	33.5%
Next 15%	150,500	-3,440	33.7%	-644	20.0%	-391	15.5%	-2,405	54.0%
Next 4%	380,500	-8,406	20.7%	-328	2.6%	-7,467	74.2%	-615	3.5%
Top 1%	2,290,700	-24,124	18.9%	-21,038	52.3%	-3,086	9.8%	—	—
<b>ALL</b>	<b>\$ 99,500</b>	<b>\$-1,521</b>	<b>100.0%</b>	<b>\$-480</b>	<b>100.0%</b>	<b>\$-377</b>	<b>100.0%</b>	<b>\$-664</b>	<b>100.0%</b>
Bottom 60%	\$31,700	\$-188	7.3%	\$-86	10.6%	\$-0	0.0%	\$-101	9.0%

<b>Capital Gains and Dividend Tax Cuts in Connecticut</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$13,000	\$-1	0.0%
Second 20%	32,400	-15	0.4%
Middle 20%	54,400	-32	1.0%
Fourth 20%	89,600	-113	3.3%
Next 15%	159,400	-494	10.9%
Next 4%	406,100	-2,698	15.3%
Top 1%	2,560,200	-38,214	69.0%
<b>ALL</b>	<b>\$ 107,100</b>	<b>\$-666</b>	<b>100.0%</b>
Bottom 60%	\$33,400	\$-16	1.4%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Delaware</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -426	14.4%	\$ -289	10.9%	\$ -3	7.0%	\$ -134	53.0%
Second 20%	24,500	-560	20.4%	-439	17.8%	-17	42.2%	-103	44.1%
Middle 20%	43,200	-514	18.1%	-489	19.1%	-21	49.0%	-5	2.0%
Fourth 20%	68,600	-696	24.3%	-695	27.0%	-1	1.8%	-0	0.1%
Next 15%	112,000	-783	20.8%	-783	23.1%	—	—	—	—
Next 4%	233,100	-266	1.9%	-266	2.1%	—	—	—	—
Top 1%	1,252,100	-4	0.0%	-4	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 67,600</b>	<b>\$ -566</b>	<b>100.0%</b>	<b>\$ -509</b>	<b>100.0%</b>	<b>\$ -8</b>	<b>100.0%</b>	<b>\$ -48</b>	<b>100.0%</b>
Bottom 60%	\$26,200	\$ -502	52.9%	\$ -407	47.7%	\$ -14	98.2%	\$ -80	99.2%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Delaware</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -6	0.1%	\$ -6	0.4%	\$ —	—	\$ —	—
Second 20%	24,500	-51	1.0%	-49	4.0%	—	—	-2	0.1%
Middle 20%	43,200	-387	7.5%	-120	9.4%	-5	0.6%	-262	9.0%
Fourth 20%	68,600	-1,002	19.5%	-264	20.6%	—	—	-739	25.4%
Next 15%	112,000	-2,572	37.9%	-543	32.1%	-22	1.7%	-2,007	52.4%
Next 4%	233,100	-4,533	17.8%	-715	11.3%	-1,953	41.1%	-1,864	13.0%
Top 1%	1,252,100	-16,830	16.2%	-5,754	22.2%	-10,982	56.6%	-94	0.2%
<b>ALL</b>	<b>\$ 67,600</b>	<b>\$ -1,019</b>	<b>100.0%</b>	<b>\$ -254</b>	<b>100.0%</b>	<b>\$ -190</b>	<b>100.0%</b>	<b>\$ -576</b>	<b>100.0%</b>
Bottom 60%	\$26,200	\$ -148	8.7%	\$ -58	13.8%	\$ -2	0.6%	\$ -88	9.1%

<b>Capital Gains and Dividend Tax Cuts in Delaware</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,100	\$ -1	0.0%
Second 20%	25,800	-5	0.3%
Middle 20%	45,100	-72	4.4%
Fourth 20%	71,800	-44	2.7%
Next 15%	117,100	-217	10.0%
Next 4%	246,800	-1,131	13.9%
Top 1%	1,373,400	-22,418	68.7%
<b>ALL</b>	<b>\$ 71,600</b>	<b>\$ -325</b>	<b>100.0%</b>
Bottom 60%	\$27,300	\$ -26	4.7%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Washington, DC</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,500	\$ -557	26.4%	\$ -344	18.5%	\$ -63	73.6%	\$ -151	86.7%
Second 20%	27,400	-496	22.7%	-454	23.7%	-19	22.0%	-23	12.6%
Middle 20%	48,100	-443	21.5%	-438	24.3%	-4	4.3%	-1	0.6%
Fourth 20%	76,800	-400	19.1%	-399	21.7%	-0	0.1%	-0	0.1%
Next 15%	148,800	-279	10.0%	-279	11.4%	—	—	—	—
Next 4%	416,400	-31	0.3%	-31	0.3%	—	—	—	—
Top 1%	2,491,700	—	—	—	—	—	—	—	—
<b>ALL</b>	<b>\$ 96,400</b>	<b>\$ -418</b>	<b>100.0%</b>	<b>\$ -367</b>	<b>100.0%</b>	<b>\$ -17</b>	<b>100.0%</b>	<b>\$ -34</b>	<b>100.0%</b>
Bottom 60%	\$29,500	\$ -498	70.6%	\$ -412	66.5%	\$ -28	99.9%	\$ -58	99.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Washington, DC</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,500	\$ -7	0.1%	\$ -7	0.4%	\$ —	—	\$ —	—
Second 20%	27,400	-104	1.5%	-66	3.5%	—	—	-38	2.4%
Middle 20%	48,100	-584	9.0%	-200	11.4%	—	—	-384	25.9%
Fourth 20%	76,800	-854	12.9%	-379	21.2%	-72	2.2%	-403	26.7%
Next 15%	148,800	-1,999	22.6%	-601	25.2%	-533	12.0%	-865	42.8%
Next 4%	416,400	-10,874	32.7%	-320	3.6%	-10,392	62.4%	-161	2.1%
Top 1%	2,491,700	-27,930	21.1%	-12,401	34.7%	-15,529	23.4%	—	—
<b>ALL</b>	<b>\$ 96,400</b>	<b>\$ -1,320</b>	<b>100.0%</b>	<b>\$ -357</b>	<b>100.0%</b>	<b>\$ -662</b>	<b>100.0%</b>	<b>\$ -301</b>	<b>100.0%</b>
Bottom 60%	\$29,500	\$ -236	10.6%	\$ -92	15.3%	\$ —	0.0%	\$ -144	28.3%

<b>Capital Gains and Dividend Tax Cuts in Washington, DC</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$13,100	\$ -1	0.0%
Second 20%	29,000	-1	0.0%
Middle 20%	51,000	-17	0.5%
Fourth 20%	81,200	-79	2.3%
Next 15%	158,100	-501	11.2%
Next 4%	455,900	-3,932	23.2%
Top 1%	2,830,400	-42,479	62.7%
<b>ALL</b>	<b>\$ 104,400</b>	<b>\$ -671</b>	<b>100.0%</b>
Bottom 60%	\$31,000	\$ -6	0.5%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Florida</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,500	\$ -580	20.1%	\$ -313	13.2%	\$ -14	12.2%	\$ -253	65.1%
Second 20%	22,500	-555	19.3%	-422	17.8%	-30	25.8%	-103	26.5%
Middle 20%	36,100	-586	20.4%	-495	20.8%	-61	53.3%	-30	7.9%
Fourth 20%	58,900	-615	21.3%	-604	25.4%	-9	7.9%	-1	0.4%
Next 15%	107,500	-678	17.7%	-676	21.3%	-1	0.8%	-1	0.2%
Next 4%	266,700	-168	1.2%	-168	1.4%	—	—	-0	0.0%
Top 1%	1,813,800	-12	0.0%	-11	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 69,800</b>	<b>\$ -570</b>	<b>100.0%</b>	<b>\$ -470</b>	<b>100.0%</b>	<b>\$ -23</b>	<b>100.0%</b>	<b>\$ -77</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -574	59.8%	\$ -410	51.8%	\$ -35	91.3%	\$ -128	99.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Florida</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,500	\$ -4	0.1%	\$ -4	0.3%	\$ —	—	\$ —	—
Second 20%	22,500	-31	0.8%	-30	2.3%	—	—	-1	0.0%
Middle 20%	36,100	-127	3.1%	-78	5.9%	—	—	-49	2.5%
Fourth 20%	58,900	-701	17.0%	-199	15.0%	-3	0.3%	-498	25.4%
Next 15%	107,500	-2,139	39.0%	-496	28.0%	-36	3.3%	-1,606	61.5%
Next 4%	266,700	-3,686	18.0%	-837	12.6%	-1,830	44.7%	-1,019	10.4%
Top 1%	1,813,800	-18,091	22.0%	-9,562	36.0%	-8,468	51.7%	-62	0.2%
<b>ALL</b>	<b>\$ 69,800</b>	<b>\$ -813</b>	<b>100.0%</b>	<b>\$ -263</b>	<b>100.0%</b>	<b>\$ -162</b>	<b>100.0%</b>	<b>\$ -388</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -54	4.0%	\$ -37	8.4%	\$ —	0.0%	\$ -17	2.6%

<b>Capital Gains and Dividend Tax Cuts in Florida</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,100	\$ -1	0.0%
Second 20%	23,600	-3	0.1%
Middle 20%	38,000	-23	0.8%
Fourth 20%	61,900	-73	2.7%
Next 15%	113,700	-335	9.4%
Next 4%	288,600	-2,155	16.1%
Top 1%	2,087,500	-38,046	70.9%
<b>ALL</b>	<b>\$ 75,600</b>	<b>\$ -531</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -9	1.0%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Georgia</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$9,400	\$ -555	16.7%	\$ -303	11.5%	\$ -24	14.6%	\$ -228	43.2%
Second 20%	20,200	-727	21.9%	-461	17.6%	-37	22.3%	-229	43.4%
Middle 20%	35,400	-670	20.1%	-522	19.9%	-87	52.8%	-60	11.4%
Fourth 20%	58,600	-708	21.4%	-681	26.0%	-17	10.2%	-10	1.9%
Next 15%	103,700	-791	17.9%	-791	22.6%	—	—	-0	0.0%
Next 4%	228,600	-318	1.9%	-317	2.4%	—	—	-0	0.0%
Top 1%	1,049,100	-7	0.0%	-7	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 59,100</b>	<b>\$ -655</b>	<b>100.0%</b>	<b>\$ -518</b>	<b>100.0%</b>	<b>\$ -32</b>	<b>100.0%</b>	<b>\$ -104</b>	<b>100.0%</b>
Bottom 60%	\$21,700	\$ -650	58.8%	\$ -429	48.9%	\$ -49	89.7%	\$ -173	97.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Georgia</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$9,400	\$ -2	0.0%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	20,200	-23	0.5%	-23	2.3%	—	—	-0	0.0%
Middle 20%	35,400	-120	2.7%	-78	7.8%	—	—	-42	1.7%
Fourth 20%	58,600	-796	18.1%	-202	20.4%	-0	0.0%	-593	24.5%
Next 15%	103,700	-2,431	41.3%	-481	36.3%	-30	2.2%	-1,921	59.5%
Next 4%	228,600	-4,578	20.8%	-723	14.6%	-2,171	43.3%	-1,685	13.9%
Top 1%	1,049,100	-14,715	16.7%	-3,641	18.3%	-10,912	54.4%	-161	0.3%
<b>ALL</b>	<b>\$ 59,100</b>	<b>\$ -872</b>	<b>100.0%</b>	<b>\$ -196</b>	<b>100.0%</b>	<b>\$ -198</b>	<b>100.0%</b>	<b>\$ -478</b>	<b>100.0%</b>
Bottom 60%	\$21,700	\$ -48	3.3%	\$ -34	10.4%	\$ —	0.0%	\$ -14	1.7%

<b>Capital Gains and Dividend Tax Cuts in Georgia</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,700	\$ -0	0.0%
Second 20%	21,000	-1	0.1%
Middle 20%	37,000	-22	1.7%
Fourth 20%	61,200	-35	2.8%
Next 15%	108,600	-172	10.4%
Next 4%	243,000	-1,135	18.4%
Top 1%	1,166,100	-16,401	66.5%
<b>ALL</b>	<b>\$ 62,700</b>	<b>\$ -244</b>	<b>100.0%</b>
Bottom 60%	\$22,700	\$ -7	1.8%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Hawaii

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -446	15.6%	\$ -275	11.0%	\$ -21	18.5%	\$ -150	58.6%
Second 20%	24,800	-569	19.1%	-447	17.2%	-38	31.8%	-85	31.9%
Middle 20%	39,900	-571	19.7%	-500	19.8%	-54	46.3%	-18	6.8%
Fourth 20%	63,000	-687	23.4%	-676	26.4%	-4	3.5%	-7	2.7%
Next 15%	111,200	-768	20.1%	-768	23.1%	—	—	—	—
Next 4%	230,800	-310	2.1%	-310	2.4%	—	—	—	—
Top 1%	951,400	-13	0.0%	-13	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 62,600</b>	<b>\$ -577</b>	<b>100.0%</b>	<b>\$ -503</b>	<b>100.0%</b>	<b>\$ -23</b>	<b>100.0%</b>	<b>\$ -52</b>	<b>100.0%</b>
Bottom 60%	\$24,900	\$ -528	54.4%	\$ -406	48.0%	\$ -37	96.5%	\$ -84	97.3%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Hawaii

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -5	0.1%	\$ -5	0.4%	\$ —	—	\$ —	—
Second 20%	24,800	-52	1.3%	-45	4.2%	—	—	-7	0.3%
Middle 20%	39,900	-150	3.8%	-110	10.6%	—	—	-40	2.0%
Fourth 20%	63,000	-771	19.3%	-234	22.1%	—	—	-537	26.2%
Next 15%	111,200	-2,075	39.8%	-491	35.6%	-20	1.7%	-1,565	58.6%
Next 4%	230,800	-3,800	19.2%	-677	12.9%	-1,842	41.8%	-1,281	12.6%
Top 1%	951,400	-13,057	16.5%	-2,959	14.1%	-9,971	56.5%	-127	0.3%
<b>ALL</b>	<b>\$ 62,600</b>	<b>\$ -786</b>	<b>100.0%</b>	<b>\$ -208</b>	<b>100.0%</b>	<b>\$ -175</b>	<b>100.0%</b>	<b>\$ -403</b>	<b>100.0%</b>
Bottom 60%	\$24,900	\$ -69	5.2%	\$ -53	15.2%	\$ —	0.0%	\$ -16	2.3%

### Capital Gains and Dividend Tax Cuts in Hawaii

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,300	\$ -0	0.0%
Second 20%	25,300	-14	0.9%
Middle 20%	41,200	-30	1.9%
Fourth 20%	65,100	-32	2.0%
Next 15%	116,000	-245	11.5%
Next 4%	249,200	-1,548	19.4%
Top 1%	1,110,200	-20,464	64.2%
<b>ALL</b>	<b>\$ 66,500</b>	<b>\$ -317</b>	<b>100.0%</b>
Bottom 60%	\$25,800	\$ -15	2.9%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Idaho</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,600	\$ -450	13.8%	\$ -300	10.7%	\$ -4	2.9%	\$ -146	46.5%
Second 20%	23,500	-651	20.1%	-489	17.6%	-50	33.4%	-112	36.0%
Middle 20%	39,100	-583	17.8%	-516	18.3%	-55	36.5%	-13	4.0%
Fourth 20%	60,000	-850	26.6%	-773	28.2%	-39	26.8%	-37	12.2%
Next 15%	98,600	-802	18.6%	-800	21.7%	-0	0.1%	-2	0.4%
Next 4%	206,800	-477	3.0%	-467	3.4%	-0	0.0%	-9	0.6%
Top 1%	968,600	-11	0.0%	-11	0.0%	-	-	-	-
<b>ALL</b>	<b>\$ 59,000</b>	<b>\$ -643</b>	<b>100.0%</b>	<b>\$ -551</b>	<b>100.0%</b>	<b>\$ -29</b>	<b>100.0%</b>	<b>\$ -62</b>	<b>100.0%</b>
Bottom 60%	\$24,300	\$ -562	51.7%	\$ -435	46.7%	\$ -36	72.9%	\$ -90	86.5%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Idaho</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,600	\$ -3	0.1%	\$ -3	0.4%	\$ -	-	\$ -	-
Second 20%	23,500	-56	1.3%	-29	3.5%	-	-	-27	1.1%
Middle 20%	39,100	-165	3.7%	-84	9.9%	-	-	-81	3.2%
Fourth 20%	60,000	-791	18.1%	-169	20.4%	-0	0.0%	-622	25.5%
Next 15%	98,600	-2,168	36.9%	-392	35.2%	-86	5.8%	-1,690	51.5%
Next 4%	206,800	-4,358	19.8%	-618	14.8%	-1,627	29.3%	-2,113	17.2%
Top 1%	968,600	-17,823	20.2%	-2,638	15.8%	-14,486	64.9%	-699	1.4%
<b>ALL</b>	<b>\$ 59,000</b>	<b>\$ -877</b>	<b>100.0%</b>	<b>\$ -166</b>	<b>100.0%</b>	<b>\$ -222</b>	<b>100.0%</b>	<b>\$ -489</b>	<b>100.0%</b>
Bottom 60%	\$24,300	\$ -75	5.0%	\$ -39	13.8%	\$ -	0.0%	\$ -36	4.3%

<b>Capital Gains and Dividend Tax Cuts in Idaho</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,000	\$ -1	0.1%
Second 20%	24,400	-5	0.4%
Middle 20%	41,300	-11	0.9%
Fourth 20%	63,000	-52	4.3%
Next 15%	103,800	-211	13.0%
Next 4%	222,300	-1,235	20.3%
Top 1%	1,080,500	-14,916	61.1%
<b>ALL</b>	<b>\$ 62,800</b>	<b>\$ -242</b>	<b>100.0%</b>
Bottom 60%	\$25,700	\$ -6	1.4%



<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Illinois</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -432	15.0%	\$ -271	10.9%	\$ -8	7.5%	\$ -153	51.0%
Second 20%	26,000	-616	21.3%	-442	17.9%	-56	49.3%	-118	39.4%
Middle 20%	45,400	-586	20.3%	-517	20.9%	-44	38.6%	-26	8.6%
Fourth 20%	70,800	-656	22.7%	-650	26.3%	-5	4.3%	-1	0.4%
Next 15%	121,800	-760	19.8%	-760	23.0%	-0	0.1%	-0	0.1%
Next 4%	274,000	-116	0.8%	-116	0.9%	-0	0.0%	—	—
Top 1%	1,487,200	-10	0.0%	-10	0.0%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 73,900</b>	<b>\$ -572</b>	<b>100.0%</b>	<b>\$ -490</b>	<b>100.0%</b>	<b>\$ -22</b>	<b>100.0%</b>	<b>\$ -60</b>	<b>100.0%</b>
Bottom 60%	\$27,300	\$ -545	56.6%	\$ -410	49.7%	\$ -36	95.4%	\$ -99	99.0%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Illinois</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -4	0.1%	\$ -4	0.3%	\$ —	—	\$ —	—
Second 20%	26,000	-56	1.0%	-45	3.1%	—	—	-11	0.4%
Middle 20%	45,400	-317	5.5%	-129	8.9%	—	—	-187	6.2%
Fourth 20%	70,800	-1,117	19.3%	-283	19.5%	-0	0.0%	-834	27.4%
Next 15%	121,800	-2,978	38.6%	-600	30.9%	-64	3.7%	-2,314	57.1%
Next 4%	274,000	-5,648	19.6%	-577	7.9%	-3,722	58.0%	-1,348	8.9%
Top 1%	1,487,200	-18,424	15.9%	-8,544	29.4%	-9,805	38.2%	-75	0.1%
<b>ALL</b>	<b>\$ 73,900</b>	<b>\$ -1,145</b>	<b>100.0%</b>	<b>\$ -288</b>	<b>100.0%</b>	<b>\$ -254</b>	<b>100.0%</b>	<b>\$ -603</b>	<b>100.0%</b>
Bottom 60%	\$27,300	\$ -126	6.5%	\$ -60	12.3%	\$ —	0.0%	\$ -66	6.5%

<b>Capital Gains and Dividend Tax Cuts in Illinois</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,900	\$ -1	0.1%
Second 20%	27,400	-7	0.4%
Middle 20%	47,900	-31	1.6%
Fourth 20%	74,800	-77	4.0%
Next 15%	128,500	-244	9.6%
Next 4%	294,500	-1,542	16.2%
Top 1%	1,675,500	-25,961	68.2%
<b>ALL</b>	<b>\$ 79,300</b>	<b>\$ -378</b>	<b>100.0%</b>
Bottom 60%	\$28,700	\$ -13	2.0%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Indiana</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -483	15.2%	\$ -296	10.8%	\$ -11	8.9%	\$ -175	54.9%
Second 20%	24,200	-558	17.6%	-424	15.5%	-38	30.6%	-96	30.1%
Middle 20%	40,600	-682	21.4%	-574	21.0%	-68	54.9%	-39	12.2%
Fourth 20%	61,900	-711	22.4%	-702	25.7%	-7	5.5%	-3	0.9%
Next 15%	98,900	-857	20.2%	-850	23.3%	-0	0.0%	-7	1.6%
Next 4%	196,500	-487	3.1%	-487	3.6%	—	—	—	—
Top 1%	853,500	-10	0.0%	-10	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 58,200</b>	<b>\$ -630</b>	<b>100.0%</b>	<b>\$ -542</b>	<b>100.0%</b>	<b>\$ -25</b>	<b>100.0%</b>	<b>\$ -63</b>	<b>100.0%</b>
Bottom 60%	\$25,000	\$ -574	54.2%	\$ -432	47.3%	\$ -39	94.5%	\$ -103	97.2%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Indiana</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -5	0.1%	\$ -5	0.5%	\$ —	—	\$ —	—
Second 20%	24,200	-45	1.0%	-40	3.9%	—	—	-4	0.1%
Middle 20%	40,600	-248	5.5%	-102	9.8%	—	—	-146	5.2%
Fourth 20%	61,900	-1,011	22.3%	-226	21.9%	-0	0.0%	-785	27.8%
Next 15%	98,900	-2,441	40.3%	-445	32.4%	-21	2.3%	-1,975	52.4%
Next 4%	196,500	-3,785	16.7%	-827	16.1%	-961	28.2%	-1,997	14.1%
Top 1%	853,500	-12,961	14.2%	-3,205	15.5%	-9,516	69.5%	-241	0.4%
<b>ALL</b>	<b>\$ 58,200</b>	<b>\$ -902</b>	<b>100.0%</b>	<b>\$ -205</b>	<b>100.0%</b>	<b>\$ -135</b>	<b>100.0%</b>	<b>\$ -562</b>	<b>100.0%</b>
Bottom 60%	\$25,000	\$ -99	6.5%	\$ -49	14.2%	\$ —	0.0%	\$ -50	5.3%

<b>Capital Gains and Dividend Tax Cuts in Indiana</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,800	\$ -0	0.0%
Second 20%	25,300	-8	0.9%
Middle 20%	42,500	-17	1.9%
Fourth 20%	64,700	-45	4.9%
Next 15%	102,900	-156	12.7%
Next 4%	208,200	-679	14.7%
Top 1%	935,400	-12,018	65.0%
<b>ALL</b>	<b>\$ 61,300</b>	<b>\$ -184</b>	<b>100.0%</b>
Bottom 60%	\$26,200	\$ -8	2.7%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Iowa</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,900	\$ -319	10.6%	\$ -244	9.0%	\$ -6	5.2%	\$ -68	37.0%
Second 20%	28,000	-545	18.3%	-458	17.1%	-41	35.1%	-46	25.2%
Middle 20%	44,700	-686	22.9%	-573	21.3%	-63	53.9%	-50	26.9%
Fourth 20%	67,200	-720	24.1%	-694	25.8%	-7	5.9%	-20	10.9%
Next 15%	103,500	-838	21.0%	-838	23.4%	—	—	—	—
Next 4%	197,700	-447	3.0%	-447	3.3%	—	—	—	—
Top 1%	849,700	-51	0.1%	-51	0.1%	—	—	—	—
<b>ALL</b>	<b>\$ 61,500</b>	<b>\$ -592</b>	<b>100.0%</b>	<b>\$ -533</b>	<b>100.0%</b>	<b>\$ -23</b>	<b>100.0%</b>	<b>\$ -36</b>	<b>100.0%</b>
Bottom 60%	\$27,900	\$ -517	51.8%	\$ -425	47.4%	\$ -37	94.1%	\$ -55	89.1%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Iowa</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,900	\$ -4	0.1%	\$ -4	0.4%	\$ —	—	\$ —	—
Second 20%	28,000	-64	1.4%	-52	4.8%	—	—	-12	0.4%
Middle 20%	44,700	-216	4.6%	-120	10.9%	—	—	-96	3.3%
Fourth 20%	67,200	-1,099	23.4%	-246	22.6%	—	—	-852	29.3%
Next 15%	103,500	-2,502	40.0%	-479	32.9%	-17	1.8%	-2,006	51.8%
Next 4%	197,700	-4,099	17.5%	-797	14.6%	-1,110	32.2%	-2,192	15.1%
Top 1%	849,700	-12,192	13.0%	-3,000	13.7%	-9,117	66.0%	-76	0.1%
<b>ALL</b>	<b>\$ 61,500</b>	<b>\$ -928</b>	<b>100.0%</b>	<b>\$ -216</b>	<b>100.0%</b>	<b>\$ -137</b>	<b>100.0%</b>	<b>\$ -575</b>	<b>100.0%</b>
Bottom 60%	\$27,900	\$ -95	6.0%	\$ -59	16.1%	\$ —	0.0%	\$ -36	3.7%

<b>Capital Gains and Dividend Tax Cuts in Iowa</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,500	\$ -1	0.1%
Second 20%	29,600	-23	2.2%
Middle 20%	47,300	-26	2.5%
Fourth 20%	71,100	-119	11.6%
Next 15%	109,200	-163	12.0%
Next 4%	210,600	-818	16.0%
Top 1%	925,900	-11,334	55.6%
<b>ALL</b>	<b>\$ 65,400</b>	<b>\$ -203</b>	<b>100.0%</b>
Bottom 60%	\$29,500	\$ -17	4.9%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Kansas</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -377	12.2%	\$ -265	9.9%	\$ -9	6.7%	\$ -102	40.6%
Second 20%	25,800	-581	19.0%	-430	16.0%	-46	34.6%	-105	41.9%
Middle 20%	42,800	-698	22.6%	-594	22.0%	-72	53.8%	-32	12.8%
Fourth 20%	68,200	-729	23.9%	-712	26.6%	-6	4.8%	-11	4.5%
Next 15%	110,100	-808	19.8%	-808	22.6%	—	—	—	—
Next 4%	227,100	-368	2.4%	-368	2.7%	-0	0.0%	—	—
Top 1%	993,100	-57	0.1%	-57	0.1%	—	—	—	—
<b>ALL</b>	<b>\$ 64,600</b>	<b>\$ -610</b>	<b>100.0%</b>	<b>\$ -534</b>	<b>100.0%</b>	<b>\$ -26</b>	<b>100.0%</b>	<b>\$ -50</b>	<b>100.0%</b>
Bottom 60%	\$26,300	\$ -552	53.8%	\$ -430	47.9%	\$ -42	95.1%	\$ -80	95.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Kansas</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -4	0.1%	\$ -4	0.4%	\$ —	—	\$ —	—
Second 20%	25,800	-51	1.0%	-42	3.8%	—	—	-9	0.3%
Middle 20%	42,800	-302	5.6%	-114	10.2%	—	—	-188	6.1%
Fourth 20%	68,200	-1,053	19.9%	-252	22.8%	—	—	-800	26.2%
Next 15%	110,100	-2,763	39.0%	-511	34.5%	-32	2.1%	-2,220	54.2%
Next 4%	227,100	-4,778	18.0%	-682	12.3%	-2,152	38.0%	-1,954	12.7%
Top 1%	993,100	-17,419	16.4%	-3,569	16.1%	-13,581	59.9%	-268	0.4%
<b>ALL</b>	<b>\$ 64,600</b>	<b>\$ -1,057</b>	<b>100.0%</b>	<b>\$ -221</b>	<b>100.0%</b>	<b>\$ -226</b>	<b>100.0%</b>	<b>\$ -610</b>	<b>100.0%</b>
Bottom 60%	\$26,300	\$ -119	6.7%	\$ -53	14.3%	\$ —	0.0%	\$ -66	6.4%

<b>Capital Gains and Dividend Tax Cuts in Kansas</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,700	\$ -0	0.0%
Second 20%	27,100	-8	0.6%
Middle 20%	44,800	-46	3.3%
Fourth 20%	71,300	-51	3.6%
Next 15%	115,300	-256	13.7%
Next 4%	241,000	-1,124	16.1%
Top 1%	1,087,500	-17,533	62.7%
<b>ALL</b>	<b>\$ 68,200</b>	<b>\$ -278</b>	<b>100.0%</b>
Bottom 60%	\$27,500	\$ -18	3.8%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Kentucky

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$8,700	\$ -357	12.0%	\$ -231	9.1%	\$ -10	8.6%	\$ -116	35.9%
Second 20%	21,000	-573	19.4%	-395	15.7%	-30	27.1%	-148	46.1%
Middle 20%	35,300	-623	21.0%	-519	20.5%	-67	59.2%	-37	11.5%
Fourth 20%	56,200	-677	22.9%	-650	25.8%	-6	5.0%	-21	6.4%
Next 15%	91,900	-834	21.2%	-834	24.8%	—	—	—	—
Next 4%	186,300	-511	3.5%	-510	4.1%	—	—	-1	0.1%
Top 1%	793,300	-6	0.0%	-6	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 52,800</b>	<b>\$ -585</b>	<b>100.0%</b>	<b>\$ -499</b>	<b>100.0%</b>	<b>\$ -22</b>	<b>100.0%</b>	<b>\$ -64</b>	<b>100.0%</b>
Bottom 60%	\$21,700	\$ -518	52.4%	\$ -382	45.3%	\$ -36	95.0%	\$ -101	93.5%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Kentucky

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$8,700	\$ -2	0.1%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	21,000	-23	0.6%	-22	2.6%	—	—	-0	0.0%
Middle 20%	35,300	-137	3.5%	-75	8.6%	—	—	-63	2.6%
Fourth 20%	56,200	-755	19.2%	-172	19.8%	—	—	-583	24.4%
Next 15%	91,900	-2,105	40.2%	-401	34.7%	-6	0.7%	-1,699	53.2%
Next 4%	186,300	-3,811	19.4%	-797	18.4%	-777	23.4%	-2,238	18.7%
Top 1%	793,300	-13,336	17.0%	-2,720	15.7%	-10,100	75.9%	-516	1.1%
<b>ALL</b>	<b>\$ 52,800</b>	<b>\$ -777</b>	<b>100.0%</b>	<b>\$ -172</b>	<b>100.0%</b>	<b>\$ -132</b>	<b>100.0%</b>	<b>\$ -474</b>	<b>100.0%</b>
Bottom 60%	\$21,700	\$ -54	4.1%	\$ -33	11.4%	\$ —	0.0%	\$ -21	2.6%

### Capital Gains and Dividend Tax Cuts in Kentucky

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,200	\$ -0	0.0%
Second 20%	22,000	-5	0.6%
Middle 20%	37,000	-15	1.7%
Fourth 20%	58,800	-45	5.0%
Next 15%	95,800	-123	10.3%
Next 4%	197,300	-897	19.9%
Top 1%	866,100	-11,284	62.6%
<b>ALL</b>	<b>\$ 55,700</b>	<b>\$ -178</b>	<b>100.0%</b>
Bottom 60%	\$22,700	\$ -7	2.2%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Louisiana

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,000	\$ -577	18.8%	\$ -292	11.6%	\$ -6	4.5%	\$ -279	65.1%
Second 20%	22,000	-591	19.3%	-423	16.9%	-38	29.7%	-129	30.3%
Middle 20%	37,500	-602	19.4%	-509	20.1%	-76	58.1%	-17	4.0%
Fourth 20%	60,400	-621	20.3%	-609	24.3%	-10	7.5%	-2	0.4%
Next 15%	109,300	-802	19.9%	-802	24.3%	—	—	-0	0.0%
Next 4%	226,400	-333	2.2%	-333	2.7%	—	—	-0	0.0%
Top 1%	942,000	-17	0.0%	-17	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 60,100</b>	<b>\$ -604</b>	<b>100.0%</b>	<b>\$ -495</b>	<b>100.0%</b>	<b>\$ -25</b>	<b>100.0%</b>	<b>\$ -84</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -590	57.5%	\$ -408	48.6%	\$ -40	92.4%	\$ -142	99.4%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Louisiana

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,000	\$ -2	0.0%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	22,000	-24	0.5%	-24	2.2%	—	—	-0	0.0%
Middle 20%	37,500	-151	3.3%	-85	7.8%	-0	0.0%	-66	2.5%
Fourth 20%	60,400	-758	16.6%	-235	21.7%	-3	0.3%	-520	20.1%
Next 15%	109,300	-2,657	44.3%	-546	38.2%	-45	3.9%	-2,066	60.6%
Next 4%	226,400	-4,586	20.1%	-807	14.8%	-1,639	37.1%	-2,139	16.5%
Top 1%	942,000	-13,742	15.1%	-3,283	15.2%	-10,342	58.8%	-118	0.2%
<b>ALL</b>	<b>\$ 60,100</b>	<b>\$ -900</b>	<b>100.0%</b>	<b>\$ -214</b>	<b>100.0%</b>	<b>\$ -174</b>	<b>100.0%</b>	<b>\$ -511</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -59	3.8%	\$ -37	10.1%	\$ -0	0.0%	\$ -22	2.5%

### Capital Gains and Dividend Tax Cuts in Louisiana

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,400	\$ -0	0.0%
Second 20%	22,900	-0	0.0%
Middle 20%	39,400	-15	1.5%
Fourth 20%	63,500	-33	3.4%
Next 15%	114,600	-142	10.7%
Next 4%	241,200	-999	20.2%
Top 1%	1,039,300	-12,674	64.1%
<b>ALL</b>	<b>\$ 63,500</b>	<b>\$ -195</b>	<b>100.0%</b>
Bottom 60%	\$24,300	\$ -5	1.6%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Maine

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,300	\$ -368	12.9%	\$ -263	10.1%	\$ -4	4.1%	\$ -101	65.8%
Second 20%	23,500	-453	15.9%	-414	15.9%	-16	17.3%	-23	15.4%
Middle 20%	38,400	-606	21.3%	-526	20.2%	-52	57.1%	-28	18.6%
Fourth 20%	59,500	-720	25.3%	-700	26.9%	-20	21.6%	-0	0.2%
Next 15%	96,500	-798	21.0%	-798	23.0%	—	—	—	—
Next 4%	202,800	-497	3.5%	-496	3.8%	—	—	-0	0.1%
Top 1%	792,800	-11	0.0%	-11	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 56,500</b>	<b>\$ -563</b>	<b>100.0%</b>	<b>\$ -515</b>	<b>100.0%</b>	<b>\$ -18</b>	<b>100.0%</b>	<b>\$ -30</b>	<b>100.0%</b>
Bottom 60%	\$24,400	\$ -476	50.1%	\$ -401	46.2%	\$ -24	78.4%	\$ -51	99.7%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Maine

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,300	\$ -6	0.1%	\$ -6	0.7%	\$ —	—	\$ —	—
Second 20%	23,500	-50	1.2%	-38	4.6%	—	—	-12	0.5%
Middle 20%	38,400	-192	4.6%	-94	11.1%	—	—	-99	4.5%
Fourth 20%	59,500	-738	17.8%	-193	23.0%	-1	0.1%	-544	24.7%
Next 15%	96,500	-1,954	35.4%	-396	35.4%	-20	1.3%	-1,538	52.4%
Next 4%	202,800	-4,079	19.7%	-527	12.6%	-1,664	30.4%	-1,888	17.2%
Top 1%	792,800	-17,348	21.0%	-2,110	12.6%	-14,946	68.1%	-292	0.7%
<b>ALL</b>	<b>\$ 56,500</b>	<b>\$ -819</b>	<b>100.0%</b>	<b>\$ -166</b>	<b>100.0%</b>	<b>\$ -217</b>	<b>100.0%</b>	<b>\$ -436</b>	<b>100.0%</b>
Bottom 60%	\$24,400	\$ -83	6.0%	\$ -46	16.4%	\$ —	0.0%	\$ -37	5.0%

### Capital Gains and Dividend Tax Cuts in Maine

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,800	\$ -0	0.0%
Second 20%	24,600	-3	0.2%
Middle 20%	40,200	-15	1.2%
Fourth 20%	62,100	-60	5.0%
Next 15%	101,000	-285	17.8%
Next 4%	218,600	-1,458	24.2%
Top 1%	892,000	-12,453	51.5%
<b>ALL</b>	<b>\$ 60,000</b>	<b>\$ -239</b>	<b>100.0%</b>
Bottom 60%	\$25,500	\$ -6	1.5%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Maryland</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -404	14.6%	\$ -273	11.0%	\$ -8	14.6%	\$ -122	50.8%
Second 20%	29,900	-587	21.2%	-445	17.9%	-28	50.3%	-115	47.6%
Middle 20%	50,100	-581	21.0%	-560	22.6%	-19	34.5%	-2	0.8%
Fourth 20%	80,200	-643	23.2%	-643	26.0%	-0	0.6%	-0	0.1%
Next 15%	138,900	-715	19.3%	-715	21.7%	—	—	-0	0.1%
Next 4%	287,300	-69	0.5%	-69	0.6%	—	—	—	—
Top 1%	1,426,600	-3	0.0%	-3	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 80,100</b>	<b>\$ -549</b>	<b>100.0%</b>	<b>\$ -490</b>	<b>100.0%</b>	<b>\$ -11</b>	<b>100.0%</b>	<b>\$ -48</b>	<b>100.0%</b>
Bottom 60%	\$30,500	\$ -524	56.7%	\$ -426	51.6%	\$ -18	99.4%	\$ -80	99.1%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Maryland</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -7	0.1%	\$ -7	0.5%	\$ —	—	\$ —	—
Second 20%	29,900	-108	1.6%	-63	4.4%	—	—	-45	1.4%
Middle 20%	50,100	-403	6.1%	-165	11.4%	-0	0.0%	-238	7.5%
Fourth 20%	80,200	-1,292	19.6%	-315	21.7%	-15	0.7%	-962	30.5%
Next 15%	138,900	-3,051	34.7%	-649	33.5%	-130	4.9%	-2,271	54.0%
Next 4%	287,300	-7,477	22.7%	-273	3.8%	-6,224	62.8%	-981	6.2%
Top 1%	1,426,600	-19,832	15.1%	-7,182	24.8%	-12,484	31.5%	-168	0.3%
<b>ALL</b>	<b>\$ 80,100</b>	<b>\$ -1,303</b>	<b>100.0%</b>	<b>\$ -287</b>	<b>100.0%</b>	<b>\$ -392</b>	<b>100.0%</b>	<b>\$ -624</b>	<b>100.0%</b>
Bottom 60%	\$30,500	\$ -173	7.9%	\$ -79	16.3%	\$ -0	0.0%	\$ -94	9.0%

<b>Capital Gains and Dividend Tax Cuts in Maryland</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,300	\$ -0	0.0%
Second 20%	31,500	-11	0.7%
Middle 20%	52,700	-13	0.8%
Fourth 20%	84,700	-53	3.1%
Next 15%	147,300	-278	12.2%
Next 4%	309,400	-1,361	15.9%
Top 1%	1,600,100	-22,766	67.3%
<b>ALL</b>	<b>\$ 85,900</b>	<b>\$ -338</b>	<b>100.0%</b>
Bottom 60%	\$32,200	\$ -8	1.5%



<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Massachusetts</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,800	\$ -292	11.2%	\$ -212	8.9%	\$ -5	8.0%	\$ -75	48.7%
Second 20%	27,700	-525	20.4%	-411	17.5%	-40	60.3%	-74	49.2%
Middle 20%	48,300	-525	20.3%	-503	21.2%	-19	28.3%	-3	2.0%
Fourth 20%	77,800	-685	26.6%	-682	29.0%	-2	3.3%	-0	0.1%
Next 15%	137,900	-726	21.1%	-726	23.0%	—	—	—	—
Next 4%	318,200	-43	0.3%	-43	0.4%	—	—	-0	0.0%
Top 1%	1,861,100	-4	0.0%	-4	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 84,100</b>	<b>\$ -511</b>	<b>100.0%</b>	<b>\$ -468</b>	<b>100.0%</b>	<b>\$ -13</b>	<b>100.0%</b>	<b>\$ -30</b>	<b>100.0%</b>
Bottom 60%	\$29,000	\$ -448	51.9%	\$ -376	47.6%	\$ -21	96.6%	\$ -51	99.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Massachusetts</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,800	\$ -4	0.1%	\$ -4	0.3%	\$ —	—	\$ —	—
Second 20%	27,700	-71	1.0%	-58	3.7%	—	—	-13	0.4%
Middle 20%	48,300	-398	5.7%	-167	10.7%	—	—	-231	7.2%
Fourth 20%	77,800	-1,270	18.4%	-336	21.6%	-5	0.2%	-929	29.3%
Next 15%	137,900	-3,176	34.3%	-631	30.3%	-184	6.3%	-2,362	55.7%
Next 4%	318,200	-8,553	24.6%	-208	2.7%	-7,181	65.3%	-1,164	7.3%
Top 1%	1,861,100	-22,077	15.9%	-9,625	30.8%	-12,442	28.3%	-11	0.0%
<b>ALL</b>	<b>\$ 84,100</b>	<b>\$ -1,375</b>	<b>100.0%</b>	<b>\$ -309</b>	<b>100.0%</b>	<b>\$ -436</b>	<b>100.0%</b>	<b>\$ -630</b>	<b>100.0%</b>
Bottom 60%	\$29,000	\$ -158	6.8%	\$ -77	14.7%	\$ —	0.0%	\$ -81	7.7%

<b>Capital Gains and Dividend Tax Cuts in Massachusetts</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,500	\$ -1	0.0%
Second 20%	29,100	-17	0.6%
Middle 20%	50,600	-49	1.7%
Fourth 20%	81,500	-91	3.1%
Next 15%	144,600	-330	8.5%
Next 4%	344,100	-2,499	17.1%
Top 1%	2,133,100	-40,403	69.0%
<b>ALL</b>	<b>\$ 90,400</b>	<b>\$ -579</b>	<b>100.0%</b>
Bottom 60%	\$30,400	\$ -23	2.3%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Michigan</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,300	\$ -465	15.5%	\$ -258	10.2%	\$ -13	10.5%	\$ -194	54.0%
Second 20%	22,700	-575	19.1%	-403	16.0%	-35	28.7%	-137	38.3%
Middle 20%	39,300	-597	19.9%	-506	20.1%	-67	55.3%	-23	6.5%
Fourth 20%	61,900	-674	22.4%	-665	26.3%	-7	5.5%	-3	0.7%
Next 15%	100,000	-790	19.8%	-789	23.5%	—	—	-1	0.2%
Next 4%	195,300	-473	3.2%	-473	3.8%	—	—	-0	0.0%
Top 1%	865,100	-16	0.0%	-16	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 57,300</b>	<b>\$ -592</b>	<b>100.0%</b>	<b>\$ -497</b>	<b>100.0%</b>	<b>\$ -24</b>	<b>100.0%</b>	<b>\$ -71</b>	<b>100.0%</b>
Bottom 60%	\$23,800	\$ -545	54.5%	\$ -389	46.3%	\$ -38	94.5%	\$ -118	98.8%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Michigan</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,300	\$ -3	0.1%	\$ -3	0.3%	\$ —	—	\$ —	—
Second 20%	22,700	-42	1.0%	-32	3.2%	—	—	-10	0.4%
Middle 20%	39,300	-186	4.4%	-91	9.0%	—	—	-95	3.8%
Fourth 20%	61,900	-851	19.9%	-216	21.3%	-2	0.3%	-633	25.4%
Next 15%	100,000	-2,135	37.7%	-432	32.1%	-8	0.8%	-1,694	51.3%
Next 4%	195,300	-4,147	19.5%	-753	14.9%	-1,131	29.6%	-2,263	18.2%
Top 1%	865,100	-14,867	17.5%	-3,881	19.2%	-10,582	69.3%	-403	0.8%
<b>ALL</b>	<b>\$ 57,300</b>	<b>\$ -840</b>	<b>100.0%</b>	<b>\$ -200</b>	<b>100.0%</b>	<b>\$ -151</b>	<b>100.0%</b>	<b>\$ -489</b>	<b>100.0%</b>
Bottom 60%	\$23,800	\$ -77	5.4%	\$ -42	12.5%	\$ —	0.0%	\$ -35	4.2%

<b>Capital Gains and Dividend Tax Cuts in Michigan</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,600	\$ -0	0.0%
Second 20%	23,600	-5	0.4%
Middle 20%	40,900	-16	1.3%
Fourth 20%	64,300	-62	5.2%
Next 15%	103,900	-211	13.5%
Next 4%	206,600	-789	13.5%
Top 1%	971,000	-15,516	66.1%
<b>ALL</b>	<b>\$ 60,400</b>	<b>\$ -231</b>	<b>100.0%</b>
Bottom 60%	\$24,800	\$ -7	1.7%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Minnesota

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$11,700	\$ -391	13.5%	\$ -291	10.9%	\$ -8	11.2%	\$ -92	53.4%
Second 20%	28,800	-543	18.7%	-450	16.9%	-38	51.9%	-55	32.0%
Middle 20%	47,500	-586	20.2%	-541	20.3%	-25	33.9%	-21	12.1%
Fourth 20%	71,500	-724	24.9%	-718	27.0%	-2	3.0%	-4	2.3%
Next 15%	115,300	-822	21.3%	-822	23.2%	—	—	-0	0.1%
Next 4%	252,900	-217	1.5%	-217	1.6%	—	—	-0	0.0%
Top 1%	1,231,800	-8	0.0%	-8	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 71,200</b>	<b>\$ -578</b>	<b>100.0%</b>	<b>\$ -529</b>	<b>100.0%</b>	<b>\$ -15</b>	<b>100.0%</b>	<b>\$ -34</b>	<b>100.0%</b>
Bottom 60%	\$29,300	\$ -507	52.3%	\$ -427	48.2%	\$ -24	97.0%	\$ -56	97.5%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Minnesota

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$11,700	\$ -7	0.1%	\$ -7	0.6%	\$ —	—	\$ —	—
Second 20%	28,800	-80	1.3%	-62	5.0%	—	—	-18	0.5%
Middle 20%	47,500	-311	5.1%	-140	11.2%	—	—	-171	5.1%
Fourth 20%	71,500	-1,252	20.4%	-272	21.9%	-2	0.1%	-978	28.9%
Next 15%	115,300	-3,079	37.8%	-527	31.8%	-29	1.4%	-2,523	56.1%
Next 4%	252,900	-6,046	19.8%	-567	9.1%	-3,978	53.2%	-1,502	8.9%
Top 1%	1,231,800	-18,867	15.5%	-5,034	20.3%	-13,539	45.3%	-294	0.4%
<b>ALL</b>	<b>\$ 71,200</b>	<b>\$ -1,216</b>	<b>100.0%</b>	<b>\$ -247</b>	<b>100.0%</b>	<b>\$ -298</b>	<b>100.0%</b>	<b>\$ -671</b>	<b>100.0%</b>
Bottom 60%	\$29,300	\$ -133	6.5%	\$ -70	16.8%	\$ —	0.0%	\$ -63	5.6%

### Capital Gains and Dividend Tax Cuts in Minnesota

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,300	\$ -2	0.1%
Second 20%	30,200	-25	1.7%
Middle 20%	49,800	-31	2.1%
Fourth 20%	75,200	-94	6.3%
Next 15%	121,100	-192	9.7%
Next 4%	269,600	-1,231	16.6%
Top 1%	1,350,300	-18,724	63.4%
<b>ALL</b>	<b>\$ 75,600</b>	<b>\$ -295</b>	<b>100.0%</b>
Bottom 60%	\$30,800	\$ -19	3.9%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Mississippi

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$8,700	\$ -488	14.8%	\$ -232	9.3%	\$ -6	4.3%	\$ -251	38.1%
Second 20%	17,500	-761	22.7%	-376	14.8%	-25	17.8%	-360	53.8%
Middle 20%	29,800	-571	17.8%	-496	20.4%	-37	27.1%	-38	5.9%
Fourth 20%	51,500	-725	22.3%	-647	26.3%	-64	45.8%	-14	2.2%
Next 15%	88,700	-800	18.4%	-791	24.0%	-9	5.0%	—	—
Next 4%	177,800	-626	3.8%	-625	5.0%	—	—	-0	0.0%
Top 1%	716,800	-47	0.1%	-47	0.1%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 48,400</b>	<b>\$ -643</b>	<b>100.0%</b>	<b>\$ -487</b>	<b>100.0%</b>	<b>\$ -27</b>	<b>100.0%</b>	<b>\$ -129</b>	<b>100.0%</b>
Bottom 60%	\$18,800	\$ -606	55.4%	\$ -369	44.5%	\$ -23	49.2%	\$ -214	97.7%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Mississippi

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$8,700	\$ -1	0.0%	\$ -1	0.1%	\$ —	—	\$ —	—
Second 20%	17,500	-9	0.3%	-9	1.2%	—	—	—	—
Middle 20%	29,800	-101	3.1%	-59	7.9%	—	—	-42	2.3%
Fourth 20%	51,500	-499	15.4%	-148	19.6%	-2	0.3%	-349	18.7%
Next 15%	88,700	-1,710	39.3%	-359	35.5%	-8	0.9%	-1,343	53.6%
Next 4%	177,800	-3,685	22.5%	-837	22.0%	-515	16.4%	-2,333	24.8%
Top 1%	716,800	-12,665	19.4%	-2,066	13.6%	-10,343	82.4%	-255	0.7%
<b>ALL</b>	<b>\$ 48,400</b>	<b>\$ -643</b>	<b>100.0%</b>	<b>\$ -149</b>	<b>100.0%</b>	<b>\$ -124</b>	<b>100.0%</b>	<b>\$ -370</b>	<b>100.0%</b>
Bottom 60%	\$18,800	\$ -38	3.4%	\$ -23	9.2%	\$ —	0.0%	\$ -14	2.3%

### Capital Gains and Dividend Tax Cuts in Mississippi

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,200	\$ -2	0.3%
Second 20%	18,500	-0	0.0%
Middle 20%	31,400	-2	0.3%
Fourth 20%	54,100	-30	4.3%
Next 15%	93,100	-137	15.1%
Next 4%	189,800	-680	19.8%
Top 1%	787,900	-8,309	60.2%
<b>ALL</b>	<b>\$ 51,200</b>	<b>\$ -136</b>	<b>100.0%</b>
Bottom 60%	\$19,700	\$ -1	0.6%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Missouri</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,700	\$ -382	12.6%	\$ -254	9.9%	\$ -4	2.9%	\$ -125	37.0%
Second 20%	22,300	-643	21.2%	-429	16.7%	-54	40.0%	-160	47.4%
Middle 20%	37,400	-651	21.4%	-532	20.7%	-70	51.6%	-49	14.6%
Fourth 20%	59,800	-673	22.1%	-663	25.8%	-7	5.4%	-3	0.8%
Next 15%	98,000	-800	19.8%	-800	23.4%	—	—	-0	0.0%
Next 4%	204,300	-442	2.9%	-442	3.4%	—	—	—	—
Top 1%	951,200	-10	0.0%	-10	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 57,600</b>	<b>\$ -601</b>	<b>100.0%</b>	<b>\$ -508</b>	<b>100.0%</b>	<b>\$ -27</b>	<b>100.0%</b>	<b>\$ -67</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -559	55.1%	\$ -405	47.3%	\$ -43	94.6%	\$ -111	99.0%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Missouri</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,700	\$ -4	0.1%	\$ -4	0.4%	\$ —	—	\$ —	—
Second 20%	22,300	-32	0.7%	-31	3.1%	—	—	-1	0.0%
Middle 20%	37,400	-173	3.9%	-92	9.2%	—	—	-81	3.2%
Fourth 20%	59,800	-830	18.9%	-199	20.0%	-4	0.4%	-627	24.6%
Next 15%	98,000	-2,392	41.0%	-438	33.1%	-7	0.6%	-1,947	57.4%
Next 4%	204,300	-3,949	18.0%	-711	14.3%	-1,466	34.6%	-1,773	13.9%
Top 1%	951,200	-15,230	17.4%	-3,934	19.9%	-10,876	64.4%	-421	0.8%
<b>ALL</b>	<b>\$ 57,600</b>	<b>\$ -868</b>	<b>100.0%</b>	<b>\$ -197</b>	<b>100.0%</b>	<b>\$ -168</b>	<b>100.0%</b>	<b>\$ -503</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -69	4.7%	\$ -42	12.7%	\$ —	0.0%	\$ -27	3.2%

<b>Capital Gains and Dividend Tax Cuts in Missouri</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,200	\$ -1	0.1%
Second 20%	23,300	-3	0.3%
Middle 20%	39,100	-35	2.8%
Fourth 20%	62,600	-92	7.4%
Next 15%	102,400	-212	12.8%
Next 4%	216,700	-1,090	17.5%
Top 1%	1,047,400	-14,689	59.1%
<b>ALL</b>	<b>\$ 60,800</b>	<b>\$ -246</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -13	3.2%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Montana</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,400	\$ -321	11.4%	\$ -233	9.4%	\$ -1	1.1%	\$ -86	35.1%
Second 20%	22,000	-488	17.4%	-362	14.6%	-31	34.8%	-95	38.6%
Middle 20%	36,500	-602	21.5%	-515	20.8%	-48	54.8%	-39	15.8%
Fourth 20%	58,200	-723	25.7%	-694	28.0%	-8	9.3%	-20	8.2%
Next 15%	96,800	-772	20.6%	-772	23.4%	-0	0.0%	-1	0.2%
Next 4%	209,600	-473	3.4%	-452	3.7%	-0	0.0%	-20	1.6%
Top 1%	849,300	-11	0.0%	-9	0.0%	-	-	-2	0.0%
<b>ALL</b>	<b>\$ 56,000</b>	<b>\$ -556</b>	<b>100.0%</b>	<b>\$ -490</b>	<b>100.0%</b>	<b>\$ -17</b>	<b>100.0%</b>	<b>\$ -49</b>	<b>100.0%</b>
Bottom 60%	\$22,600	\$ -470	50.2%	\$ -370	44.9%	\$ -27	90.7%	\$ -73	89.5%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Montana</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,400	\$ -2	0.1%	\$ -2	0.3%	\$ -	-	\$ -	-
Second 20%	22,000	-20	0.5%	-20	2.5%	-	-	-	-
Middle 20%	36,500	-164	3.7%	-85	10.6%	-	-	-79	3.5%
Fourth 20%	58,200	-773	17.5%	-186	22.9%	-1	0.1%	-586	25.8%
Next 15%	96,800	-2,100	35.7%	-400	37.1%	-7	0.4%	-1,693	56.2%
Next 4%	209,600	-3,674	16.6%	-612	15.1%	-1,530	22.8%	-1,531	13.5%
Top 1%	849,300	-22,575	25.9%	-1,828	11.5%	-20,314	76.7%	-433	1.0%
<b>ALL</b>	<b>\$ 56,000</b>	<b>\$ -873</b>	<b>100.0%</b>	<b>\$ -160</b>	<b>100.0%</b>	<b>\$ -266</b>	<b>100.0%</b>	<b>\$ -448</b>	<b>100.0%</b>
Bottom 60%	\$22,600	\$ -62	4.2%	\$ -36	13.4%	\$ -	0.0%	\$ -26	3.5%

<b>Capital Gains and Dividend Tax Cuts in Montana</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,900	\$ -2	0.1%
Second 20%	23,200	-27	2.0%
Middle 20%	38,400	-17	1.3%
Fourth 20%	61,300	-97	7.3%
Next 15%	102,500	-321	18.0%
Next 4%	226,400	-1,314	19.7%
Top 1%	953,900	-13,779	51.6%
<b>ALL</b>	<b>\$ 59,900</b>	<b>\$ -265</b>	<b>100.0%</b>
Bottom 60%	\$23,900	\$ -15	3.4%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Nebraska

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,900	\$ -449	14.5%	\$ -331	12.0%	\$ -2	2.7%	\$ -116	46.9%
Second 20%	26,700	-594	19.3%	-482	17.6%	-28	32.0%	-84	34.4%
Middle 20%	43,200	-620	20.2%	-537	19.6%	-48	55.7%	-35	14.4%
Fourth 20%	66,400	-736	23.8%	-721	26.2%	-5	5.6%	-10	4.1%
Next 15%	109,400	-789	19.3%	-789	21.6%	—	—	-1	0.2%
Next 4%	214,500	-420	2.7%	-404	3.0%	-16	3.6%	—	—
Top 1%	1,058,600	-42	0.1%	-34	0.1%	-7	0.4%	—	—
<b>ALL</b>	<b>\$ 65,100</b>	<b>\$ -614</b>	<b>100.0%</b>	<b>\$ -548</b>	<b>100.0%</b>	<b>\$ -17</b>	<b>100.0%</b>	<b>\$ -49</b>	<b>100.0%</b>
Bottom 60%	\$27,000	\$ -554	54.0%	\$ -450	49.1%	\$ -26	90.4%	\$ -78	95.7%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Nebraska

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,900	\$ -7	0.1%	\$ -7	0.6%	\$ —	—	\$ —	—
Second 20%	26,700	-68	1.2%	-57	5.1%	—	—	-11	0.3%
Middle 20%	43,200	-327	5.8%	-119	10.8%	—	—	-208	6.1%
Fourth 20%	66,400	-1,118	19.9%	-228	20.5%	-0	0.0%	-890	25.9%
Next 15%	109,400	-2,885	38.8%	-471	32.1%	-27	1.9%	-2,386	52.6%
Next 4%	214,500	-5,246	18.9%	-616	11.2%	-2,157	40.0%	-2,474	14.6%
Top 1%	1,058,600	-16,962	15.4%	-4,252	19.5%	-12,416	58.0%	-294	0.4%
<b>ALL</b>	<b>\$ 65,100</b>	<b>\$ -1,119</b>	<b>100.0%</b>	<b>\$ -220</b>	<b>100.0%</b>	<b>\$ -217</b>	<b>100.0%</b>	<b>\$ -682</b>	<b>100.0%</b>
Bottom 60%	\$27,000	\$ -134	7.2%	\$ -61	16.6%	\$ —	0.0%	\$ -73	6.4%

### Capital Gains and Dividend Tax Cuts in Nebraska

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,500	\$ -0	0.0%
Second 20%	28,100	-5	0.4%
Middle 20%	45,700	-38	3.2%
Fourth 20%	70,400	-63	5.2%
Next 15%	115,600	-208	13.0%
Next 4%	229,600	-965	16.0%
Top 1%	1,168,900	-14,805	62.3%
<b>ALL</b>	<b>\$ 69,400</b>	<b>\$ -241</b>	<b>100.0%</b>
Bottom 60%	\$28,400	\$ -14	3.6%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Nevada</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$13,900	\$ -668	20.2%	\$ -431	15.3%	\$ -29	22.0%	\$ -208	57.6%
Second 20%	27,500	-667	20.1%	-499	17.7%	-47	36.2%	-120	33.3%
Middle 20%	43,800	-652	19.8%	-568	20.2%	-54	41.5%	-30	8.5%
Fourth 20%	66,800	-715	21.6%	-714	25.3%	-0	0.2%	-0	0.1%
Next 15%	109,600	-736	16.7%	-736	19.6%	—	—	—	—
Next 4%	253,700	-234	1.4%	-233	1.7%	—	—	-1	0.0%
Top 1%	2,122,800	-23	0.0%	-23	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 77,300</b>	<b>\$ -654</b>	<b>100.0%</b>	<b>\$ -557</b>	<b>100.0%</b>	<b>\$ -26</b>	<b>100.0%</b>	<b>\$ -71</b>	<b>100.0%</b>
Bottom 60%	\$28,400	\$ -662	60.1%	\$ -500	53.2%	\$ -44	99.7%	\$ -119	99.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Nevada</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$13,900	\$ -13	0.3%	\$ -13	0.8%	\$ —	—	\$ —	—
Second 20%	27,500	-71	1.5%	-60	3.8%	—	—	-12	0.5%
Middle 20%	43,800	-262	5.4%	-115	7.3%	—	—	-147	6.3%
Fourth 20%	66,800	-965	20.0%	-237	15.0%	-1	0.1%	-727	31.1%
Next 15%	109,600	-2,235	34.9%	-515	24.5%	-45	3.7%	-1,675	53.9%
Next 4%	253,700	-3,185	13.3%	-1,045	13.3%	-1,204	26.8%	-937	8.0%
Top 1%	2,122,800	-23,705	24.7%	-11,150	35.4%	-12,495	69.4%	-60	0.1%
<b>ALL</b>	<b>\$ 77,300</b>	<b>\$ -952</b>	<b>100.0%</b>	<b>\$ -312</b>	<b>100.0%</b>	<b>\$ -178</b>	<b>100.0%</b>	<b>\$ -461</b>	<b>100.0%</b>
Bottom 60%	\$28,400	\$ -116	7.2%	\$ -63	11.9%	\$ —	0.0%	\$ -53	6.8%

<b>Capital Gains and Dividend Tax Cuts in Nevada</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$14,600	\$ -2	0.1%
Second 20%	28,900	-1	0.0%
Middle 20%	46,200	-8	0.3%
Fourth 20%	70,600	-45	1.7%
Next 15%	116,000	-190	5.6%
Next 4%	273,400	-1,651	12.8%
Top 1%	2,378,100	-40,939	79.5%
<b>ALL</b>	<b>\$ 83,300</b>	<b>\$ -511</b>	<b>100.0%</b>
Bottom 60%	\$29,900	\$ -4	0.4%



<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in New Hampshire</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$14,800	\$ -431	14.6%	\$ -352	12.5%	\$ -7	16.0%	\$ -72	71.0%
Second 20%	32,900	-547	18.5%	-496	17.7%	-22	47.4%	-29	28.6%
Middle 20%	51,700	-591	20.0%	-575	20.5%	-16	35.8%	-0	0.4%
Fourth 20%	80,400	-764	26.0%	-764	27.3%	-0	0.4%	-	-
Next 15%	130,300	-762	19.4%	-762	20.4%	-0	0.4%	-	-
Next 4%	267,700	-143	1.0%	-143	1.0%	-	-	-	-
Top 1%	1,193,800	-20	0.0%	-20	0.0%	-	-	-	-
<b>ALL</b>	<b>\$ 76,900</b>	<b>\$ -580</b>	<b>100.0%</b>	<b>\$ -552</b>	<b>100.0%</b>	<b>\$ -9</b>	<b>100.0%</b>	<b>\$ -20</b>	<b>100.0%</b>
Bottom 60%	\$33,100	\$ -523	53.1%	\$ -474	50.7%	\$ -15	99.2%	\$ -34	100.0%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in New Hampshire</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut	Avg tax cuts	% of tax cut
Lowest 20%	\$14,800	\$ -19	0.3%	\$ -19	1.3%	\$ -	-	\$ -	-
Second 20%	32,900	-100	1.6%	-85	5.8%	-	-	-16	0.4%
Middle 20%	51,700	-432	7.0%	-158	10.8%	-	-	-274	7.2%
Fourth 20%	80,400	-1,738	28.1%	-314	21.5%	-13	1.4%	-1,412	37.2%
Next 15%	130,300	-3,103	37.5%	-636	32.6%	-38	3.1%	-2,428	47.8%
Next 4%	267,700	-4,407	14.2%	-711	9.8%	-2,300	49.5%	-1,396	7.3%
Top 1%	1,193,800	-14,003	11.3%	-5,324	18.2%	-8,572	46.0%	-107	0.1%
<b>ALL</b>	<b>\$ 76,900</b>	<b>\$ -1,220</b>	<b>100.0%</b>	<b>\$ -287</b>	<b>100.0%</b>	<b>\$ -183</b>	<b>100.0%</b>	<b>\$ -750</b>	<b>100.0%</b>
Bottom 60%	\$33,100	\$ -184	8.9%	\$ -87	17.9%	\$ -	0.0%	\$ -97	7.6%

<b>Capital Gains and Dividend Tax Cuts in New Hampshire</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avg tax cuts in 2011	% of tax cut
Lowest 20%	\$15,700	\$ -9	0.4%
Second 20%	34,800	-24	1.2%
Middle 20%	54,800	-41	2.0%
Fourth 20%	85,000	-84	4.2%
Next 15%	138,600	-314	11.8%
Next 4%	291,500	-1,722	17.2%
Top 1%	1,374,200	-25,225	63.1%
<b>ALL</b>	<b>\$ 82,900</b>	<b>\$ -393</b>	<b>100.0%</b>
Bottom 60%	\$35,100	\$ -24	3.7%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in New Jersey

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,100	\$ -466	17.1%	\$ -282	11.7%	\$ -22	29.3%	\$ -161	71.7%
Second 20%	29,000	-535	19.7%	-449	18.6%	-37	50.0%	-48	21.6%
Middle 20%	50,100	-537	19.8%	-509	21.1%	-15	20.3%	-13	5.9%
Fourth 20%	81,900	-666	24.5%	-665	27.5%	-0	0.5%	-1	0.4%
Next 15%	144,900	-674	18.6%	-673	20.9%	—	—	-1	0.3%
Next 4%	327,800	-34	0.2%	-33	0.3%	—	—	-0	0.0%
Top 1%	1,658,800	-1	0.0%	-1	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 85,200</b>	<b>\$ -538</b>	<b>100.0%</b>	<b>\$ -479</b>	<b>100.0%</b>	<b>\$ -15</b>	<b>100.0%</b>	<b>\$ -44</b>	<b>100.0%</b>
Bottom 60%	\$30,400	\$ -513	56.6%	\$ -414	51.3%	\$ -25	99.5%	\$ -74	99.2%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in New Jersey

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,100	\$ -6	0.1%	\$ -6	0.4%	\$ —	—	\$ —	—
Second 20%	29,000	-80	1.0%	-60	3.9%	—	—	-20	0.6%
Middle 20%	50,100	-400	5.1%	-162	10.5%	-0	0.0%	-238	7.2%
Fourth 20%	81,900	-1,383	17.5%	-344	22.1%	-8	0.3%	-1,031	31.1%
Next 15%	144,900	-3,431	32.7%	-637	30.7%	-352	8.8%	-2,442	55.3%
Next 4%	327,800	-10,554	26.8%	-115	1.5%	-9,477	62.9%	-964	5.8%
Top 1%	1,658,800	-26,606	16.8%	-9,668	31.0%	-16,932	28.0%	-6	0.0%
<b>ALL</b>	<b>\$ 85,200</b>	<b>\$ -1,562</b>	<b>100.0%</b>	<b>\$ -308</b>	<b>100.0%</b>	<b>\$ -597</b>	<b>100.0%</b>	<b>\$ -657</b>	<b>100.0%</b>
Bottom 60%	\$30,400	\$ -162	6.2%	\$ -76	14.7%	\$ -0	0.0%	\$ -86	7.8%

### Capital Gains and Dividend Tax Cuts in New Jersey

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,700	\$ -1	0.0%
Second 20%	30,500	-8	0.4%
Middle 20%	52,700	-42	2.3%
Fourth 20%	85,900	-91	4.9%
Next 15%	152,400	-310	12.5%
Next 4%	349,900	-1,671	18.0%
Top 1%	1,840,400	-22,882	61.9%
<b>ALL</b>	<b>\$ 90,800</b>	<b>\$ -368</b>	<b>100.0%</b>
Bottom 60%	\$32,000	\$ -17	2.7%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in New Mexico

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -618	19.4%	\$ -359	13.9%	\$ -7	4.7%	\$ -252	53.6%
Second 20%	22,600	-708	22.3%	-493	19.2%	-55	38.5%	-160	34.1%
Middle 20%	36,400	-597	18.8%	-488	19.0%	-73	51.1%	-36	7.8%
Fourth 20%	59,100	-615	19.2%	-595	23.0%	-7	5.2%	-12	2.6%
Next 15%	101,500	-738	17.6%	-731	21.5%	-0	0.1%	-7	1.1%
Next 4%	208,000	-391	2.5%	-389	3.0%	—	—	-2	0.1%
Top 1%	815,900	-13	0.0%	-13	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 56,900</b>	<b>\$ -629</b>	<b>100.0%</b>	<b>\$ -508</b>	<b>100.0%</b>	<b>\$ -28</b>	<b>100.0%</b>	<b>\$ -93</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -641	60.5%	\$ -447	52.2%	\$ -45	94.4%	\$ -149	95.5%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in New Mexico

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -3	0.1%	\$ -3	0.3%	\$ —	—	\$ —	—
Second 20%	22,600	-28	0.7%	-28	2.9%	—	—	-0	0.0%
Middle 20%	36,400	-171	4.4%	-91	9.4%	—	—	-80	3.6%
Fourth 20%	59,100	-803	20.3%	-211	21.7%	—	—	-592	26.8%
Next 15%	101,500	-2,053	39.5%	-472	36.8%	-11	1.1%	-1,570	54.1%
Next 4%	208,000	-3,717	18.9%	-835	17.2%	-1,223	32.0%	-1,659	15.1%
Top 1%	815,900	-12,402	16.1%	-2,214	11.6%	-10,043	67.0%	-145	0.3%
<b>ALL</b>	<b>\$ 56,900</b>	<b>\$ -776</b>	<b>100.0%</b>	<b>\$ -192</b>	<b>100.0%</b>	<b>\$ -151</b>	<b>100.0%</b>	<b>\$ -434</b>	<b>100.0%</b>
Bottom 60%	\$23,100	\$ -68	5.2%	\$ -41	12.7%	\$ —	0.0%	\$ -27	3.6%

### Capital Gains and Dividend Tax Cuts in New Mexico

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,600	\$ -0	0.0%
Second 20%	23,700	-3	0.2%
Middle 20%	38,400	-25	2.3%
Fourth 20%	62,500	-53	4.8%
Next 15%	107,400	-187	12.6%
Next 4%	224,100	-1,203	21.6%
Top 1%	913,200	-13,081	58.5%
<b>ALL</b>	<b>\$ 60,500</b>	<b>\$ -220</b>	<b>100.0%</b>
Bottom 60%	\$24,300	\$ -9	2.5%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in New York</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,400	\$ -383	14.4%	\$ -216	9.6%	\$ -14	13.9%	\$ -153	50.1%
Second 20%	22,000	-550	20.7%	-388	17.3%	-34	34.0%	-128	41.8%
Middle 20%	39,300	-570	21.5%	-499	22.2%	-48	47.7%	-23	7.5%
Fourth 20%	65,400	-612	23.1%	-608	27.0%	-4	3.7%	-1	0.3%
Next 15%	117,100	-686	19.4%	-685	22.9%	-1	0.7%	-0	0.1%
Next 4%	282,700	-113	0.8%	-112	1.0%	—	—	-0	0.0%
Top 1%	1,990,300	-2	0.0%	-2	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 74,800</b>	<b>\$ -523</b>	<b>100.0%</b>	<b>\$ -442</b>	<b>100.0%</b>	<b>\$ -20</b>	<b>100.0%</b>	<b>\$ -60</b>	<b>100.0%</b>
Bottom 60%	\$23,600	\$ -501	56.6%	\$ -367	49.0%	\$ -32	95.6%	\$ -101	99.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in New York</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,400	\$ -2	0.0%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	22,000	-30	0.5%	-28	2.6%	—	—	-1	0.1%
Middle 20%	39,300	-205	3.3%	-104	9.7%	—	—	-100	4.5%
Fourth 20%	65,400	-845	13.4%	-253	23.5%	-13	0.4%	-579	25.7%
Next 15%	117,100	-2,535	30.2%	-506	35.3%	-216	5.4%	-1,813	60.3%
Next 4%	282,700	-8,861	28.2%	-257	4.8%	-7,543	50.9%	-1,062	9.4%
Top 1%	1,990,300	-30,826	24.5%	-5,123	23.8%	-25,675	43.3%	-34	0.1%
<b>ALL</b>	<b>\$ 74,800</b>	<b>\$ -1,239</b>	<b>100.0%</b>	<b>\$ -212</b>	<b>100.0%</b>	<b>\$ -584</b>	<b>100.0%</b>	<b>\$ -444</b>	<b>100.0%</b>
Bottom 60%	\$23,600	\$ -79	3.7%	\$ -45	12.5%	\$ —	0.0%	\$ -34	4.5%

<b>Capital Gains and Dividend Tax Cuts in New York</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,700	\$ -0	0.0%
Second 20%	22,700	-7	0.3%
Middle 20%	40,400	-25	1.0%
Fourth 20%	67,400	-54	2.3%
Next 15%	120,700	-234	7.3%
Next 4%	296,700	-1,564	13.1%
Top 1%	2,218,500	-36,273	75.9%
<b>ALL</b>	<b>\$ 79,000</b>	<b>\$ -471</b>	<b>100.0%</b>
Bottom 60%	\$24,300	\$ -11	1.4%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in North Carolina</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -495	15.3%	\$ -281	10.7%	\$ -15	8.6%	\$ -199	47.5%
Second 20%	22,100	-728	22.6%	-455	17.3%	-77	45.2%	-195	46.6%
Middle 20%	36,700	-624	19.3%	-536	20.3%	-73	42.7%	-16	3.7%
Fourth 20%	60,100	-702	21.9%	-687	26.2%	-6	3.5%	-9	2.2%
Next 15%	103,200	-803	18.7%	-803	22.9%	-0	0.0%	-0	0.0%
Next 4%	220,300	-344	2.1%	-344	2.6%	—	—	-0	0.0%
Top 1%	922,000	-5	0.0%	-5	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 58,600</b>	<b>\$ -637</b>	<b>100.0%</b>	<b>\$ -520</b>	<b>100.0%</b>	<b>\$ -34</b>	<b>100.0%</b>	<b>\$ -83</b>	<b>100.0%</b>
Bottom 60%	\$23,000	\$ -616	57.3%	\$ -424	48.3%	\$ -55	96.4%	\$ -137	97.8%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in North Carolina</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -3	0.1%	\$ -3	0.3%	\$ —	—	\$ —	—
Second 20%	22,100	-29	0.6%	-29	3.0%	—	—	-0	0.0%
Middle 20%	36,700	-206	4.5%	-86	8.9%	—	—	-120	4.7%
Fourth 20%	60,100	-779	16.9%	-201	21.0%	-0	0.0%	-578	22.9%
Next 15%	103,200	-2,515	40.9%	-466	36.5%	-35	2.3%	-2,014	59.6%
Next 4%	220,300	-4,384	19.0%	-689	14.4%	-2,125	38.2%	-1,570	12.4%
Top 1%	922,000	-16,564	17.9%	-3,067	16.0%	-13,283	59.5%	-215	0.4%
<b>ALL</b>	<b>\$ 58,600</b>	<b>\$ -911</b>	<b>100.0%</b>	<b>\$ -190</b>	<b>100.0%</b>	<b>\$ -220</b>	<b>100.0%</b>	<b>\$ -501</b>	<b>100.0%</b>
Bottom 60%	\$23,000	\$ -79	5.2%	\$ -39	12.2%	\$ —	0.0%	\$ -40	4.7%

<b>Capital Gains and Dividend Tax Cuts in North Carolina</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,800	\$ -2	0.1%
Second 20%	23,100	-3	0.2%
Middle 20%	38,600	-10	0.9%
Fourth 20%	63,200	-58	5.1%
Next 15%	108,500	-221	14.7%
Next 4%	234,800	-1,121	19.8%
Top 1%	1,018,000	-13,467	59.1%
<b>ALL</b>	<b>\$ 62,300</b>	<b>\$ -224</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -5	1.3%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in North Dakota</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$13,400	\$ -303	10.3%	\$ -240	8.9%	\$ -12	11.4%	\$ -51	36.4%
Second 20%	27,900	-567	19.3%	-473	17.6%	-31	29.9%	-63	44.6%
Middle 20%	46,500	-641	21.1%	-574	20.6%	-63	58.6%	-5	3.2%
Fourth 20%	74,400	-716	25.5%	-705	27.4%	-0	0.0%	-11	8.0%
Next 15%	114,600	-837	21.4%	-823	23.0%	—	—	-14	7.7%
Next 4%	230,200	-328	2.2%	-328	2.4%	—	—	-0	0.0%
Top 1%	920,500	-40	0.1%	-38	0.1%	-1	0.0%	-1	0.0%
<b>ALL</b>	<b>\$ 67,900</b>	<b>\$ -582</b>	<b>100.0%</b>	<b>\$ -534</b>	<b>100.0%</b>	<b>\$ -20</b>	<b>100.0%</b>	<b>\$ -28</b>	<b>100.0%</b>
Bottom 60%	\$29,100	\$ -502	50.7%	\$ -427	47.1%	\$ -35	99.9%	\$ -40	84.2%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in North Dakota</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$13,400	\$ -8	0.2%	\$ -8	0.6%	\$ —	—	\$ —	—
Second 20%	27,900	-66	1.3%	-63	5.1%	—	—	-3	0.1%
Middle 20%	46,500	-212	4.0%	-158	12.2%	—	—	-54	1.7%
Fourth 20%	74,400	-1,194	24.3%	-283	23.7%	-1	0.1%	-910	31.3%
Next 15%	114,600	-2,836	41.6%	-557	33.6%	-7	0.6%	-2,272	56.2%
Next 4%	230,200	-3,496	13.7%	-709	11.4%	-1,344	32.0%	-1,442	9.5%
Top 1%	920,500	-15,396	15.0%	-3,364	13.4%	-11,359	67.2%	-673	1.1%
<b>ALL</b>	<b>\$ 67,900</b>	<b>\$ -1,018</b>	<b>100.0%</b>	<b>\$ -248</b>	<b>100.0%</b>	<b>\$ -167</b>	<b>100.0%</b>	<b>\$ -603</b>	<b>100.0%</b>
Bottom 60%	\$29,100	\$ -94	5.4%	\$ -75	17.9%	\$ —	0.0%	\$ -18	1.8%

<b>Capital Gains and Dividend Tax Cuts in North Dakota</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$14,300	\$ -0	0.0%
Second 20%	29,500	-10	0.9%
Middle 20%	49,300	-28	2.6%
Fourth 20%	79,400	-105	10.3%
Next 15%	122,300	-168	11.9%
Next 4%	250,500	-1,131	21.5%
Top 1%	1,019,400	-11,313	52.7%
<b>ALL</b>	<b>\$ 72,800</b>	<b>\$ -210</b>	<b>100.0%</b>
Bottom 60%	\$30,800	\$ -13	3.5%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Ohio

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,000	\$ -440	15.2%	\$ -264	10.7%	\$ -10	8.6%	\$ -166	52.6%
Second 20%	23,500	-578	19.9%	-417	16.8%	-36	32.4%	-125	39.5%
Middle 20%	39,200	-553	19.2%	-491	19.9%	-52	46.8%	-10	3.3%
Fourth 20%	59,200	-652	22.5%	-626	25.4%	-13	12.1%	-12	3.9%
Next 15%	94,300	-763	19.8%	-763	23.2%	-0	0.1%	-0	0.0%
Next 4%	192,700	-477	3.3%	-477	3.9%	—	—	-0	0.0%
Top 1%	854,800	-9	0.0%	-8	0.0%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 56,000</b>	<b>\$ -571</b>	<b>100.0%</b>	<b>\$ -487</b>	<b>100.0%</b>	<b>\$ -22</b>	<b>100.0%</b>	<b>\$ -62</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -524	54.2%	\$ -391	47.5%	\$ -32	87.8%	\$ -101	95.4%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Ohio

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,000	\$ -5	0.1%	\$ -5	0.5%	\$ —	—	\$ —	—
Second 20%	23,500	-51	1.1%	-40	4.1%	—	—	-11	0.4%
Middle 20%	39,200	-260	5.7%	-110	11.5%	—	—	-150	5.8%
Fourth 20%	59,200	-746	16.2%	-206	21.6%	-1	0.1%	-538	20.9%
Next 15%	94,300	-2,285	37.3%	-412	32.4%	-35	2.5%	-1,837	53.6%
Next 4%	192,700	-4,678	20.4%	-620	13.0%	-1,696	31.7%	-2,363	18.4%
Top 1%	854,800	-17,701	19.2%	-3,206	16.8%	-14,080	65.7%	-420	0.8%
<b>ALL</b>	<b>\$ 56,000</b>	<b>\$ -906</b>	<b>100.0%</b>	<b>\$ -188</b>	<b>100.0%</b>	<b>\$ -211</b>	<b>100.0%</b>	<b>\$ -507</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -105	6.9%	\$ -51	16.2%	\$ —	0.0%	\$ -54	6.3%

### Capital Gains and Dividend Tax Cuts in Ohio

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,500	\$ -1	0.1%
Second 20%	24,500	-5	0.5%
Middle 20%	40,900	-30	2.9%
Fourth 20%	62,000	-55	5.3%
Next 15%	98,600	-180	13.0%
Next 4%	205,400	-911	17.5%
Top 1%	945,300	-12,636	60.7%
<b>ALL</b>	<b>\$ 59,200</b>	<b>\$ -205</b>	<b>100.0%</b>
Bottom 60%	\$25,300	\$ -12	3.5%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Oklahoma

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,300	\$ -467	14.7%	\$ -247	9.7%	\$ -9	5.3%	\$ -211	47.0%
Second 20%	21,100	-696	21.8%	-444	17.2%	-64	39.3%	-188	41.5%
Middle 20%	36,900	-627	20.0%	-530	20.9%	-74	46.1%	-23	5.2%
Fourth 20%	60,600	-722	22.8%	-682	26.7%	-15	9.1%	-25	5.6%
Next 15%	104,300	-753	17.9%	-751	22.1%	—	—	-2	0.3%
Next 4%	220,700	-421	2.7%	-420	3.3%	—	—	-1	0.1%
Top 1%	1,061,300	-3	0.0%	-3	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 59,900</b>	<b>\$ -625</b>	<b>100.0%</b>	<b>\$ -505</b>	<b>100.0%</b>	<b>\$ -32</b>	<b>100.0%</b>	<b>\$ -89</b>	<b>100.0%</b>
Bottom 60%	\$22,500	\$ -596	56.5%	\$ -407	47.8%	\$ -49	90.8%	\$ -140	93.6%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Oklahoma

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,300	\$ -2	0.0%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	21,100	-23	0.5%	-23	2.1%	—	—	—	—
Middle 20%	36,900	-177	4.0%	-76	6.9%	—	—	-101	3.9%
Fourth 20%	60,600	-880	19.7%	-212	19.0%	-2	0.2%	-667	25.4%
Next 15%	104,300	-2,582	43.5%	-483	32.4%	-15	1.6%	-2,084	59.6%
Next 4%	220,700	-3,589	16.1%	-781	14.0%	-1,369	38.3%	-1,439	11.0%
Top 1%	1,061,300	-14,340	16.1%	-5,672	25.4%	-8,583	59.9%	-85	0.2%
<b>ALL</b>	<b>\$ 59,900</b>	<b>\$ -881</b>	<b>100.0%</b>	<b>\$ -221</b>	<b>100.0%</b>	<b>\$ -142</b>	<b>100.0%</b>	<b>\$ -519</b>	<b>100.0%</b>
Bottom 60%	\$22,500	\$ -68	4.6%	\$ -34	9.1%	\$ —	0.0%	\$ -34	3.9%

### Capital Gains and Dividend Tax Cuts in Oklahoma

#### House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,700	\$ -1	0.1%
Second 20%	22,100	-1	0.1%
Middle 20%	38,700	-33	3.5%
Fourth 20%	63,200	-31	3.3%
Next 15%	109,000	-129	10.2%
Next 4%	234,900	-827	17.4%
Top 1%	1,163,700	-12,417	65.3%
<b>ALL</b>	<b>\$ 63,400</b>	<b>\$ -188</b>	<b>100.0%</b>
Bottom 60%	\$23,500	\$ -12	3.8%



<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Oregon</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,400	\$ -316	11.1%	\$ -248	9.9%	\$ -1	0.9%	\$ -67	29.2%
Second 20%	23,700	-599	21.0%	-458	18.2%	-26	24.7%	-115	49.9%
Middle 20%	40,200	-670	23.7%	-554	22.2%	-74	70.6%	-42	18.5%
Fourth 20%	64,100	-630	22.4%	-624	25.1%	-4	3.9%	-2	0.9%
Next 15%	109,800	-738	19.5%	-738	22.1%	—	—	-0	0.0%
Next 4%	230,500	-291	2.1%	-290	2.3%	—	—	-2	0.1%
Top 1%	955,500	-11	0.0%	-11	0.0%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 62,200</b>	<b>\$ -560</b>	<b>100.0%</b>	<b>\$ -494</b>	<b>100.0%</b>	<b>\$ -21</b>	<b>100.0%</b>	<b>\$ -45</b>	<b>100.0%</b>
Bottom 60%	\$24,800	\$ -528	55.8%	\$ -420	50.3%	\$ -34	96.1%	\$ -75	97.6%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Oregon</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,400	\$ -5	0.1%	\$ -5	0.5%	\$ —	—	\$ —	—
Second 20%	23,700	-37	0.8%	-34	3.5%	—	—	-3	0.1%
Middle 20%	40,200	-248	5.5%	-106	11.2%	—	—	-141	6.2%
Fourth 20%	64,100	-811	18.0%	-211	22.4%	-0	0.0%	-600	26.5%
Next 15%	109,800	-2,145	35.4%	-464	36.6%	-10	0.6%	-1,671	55.0%
Next 4%	230,500	-4,573	20.1%	-558	11.7%	-2,671	40.7%	-1,345	11.8%
Top 1%	955,500	-18,222	20.1%	-2,668	14.0%	-15,415	58.7%	-139	0.3%
<b>ALL</b>	<b>\$ 62,200</b>	<b>\$ -897</b>	<b>100.0%</b>	<b>\$ -188</b>	<b>100.0%</b>	<b>\$ -259</b>	<b>100.0%</b>	<b>\$ -450</b>	<b>100.0%</b>
Bottom 60%	\$24,800	\$ -97	6.4%	\$ -48	15.2%	\$ —	0.0%	\$ -48	6.4%

<b>Capital Gains and Dividend Tax Cuts in Oregon</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,900	\$ -0	0.0%
Second 20%	25,000	-4	0.3%
Middle 20%	42,600	-14	0.9%
Fourth 20%	67,900	-97	6.6%
Next 15%	116,000	-296	15.4%
Next 4%	248,500	-1,383	18.9%
Top 1%	1,071,400	-16,953	57.9%
<b>ALL</b>	<b>\$ 66,600</b>	<b>\$ -289</b>	<b>100.0%</b>
Bottom 60%	\$26,200	\$ -6	1.2%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Pennsylvania</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,500	\$ -367	13.2%	\$ -233	9.5%	\$ -8	8.2%	\$ -126	55.7%
Second 20%	25,000	-477	17.2%	-384	15.7%	-25	26.4%	-68	30.2%
Middle 20%	42,600	-604	21.8%	-527	21.5%	-49	51.4%	-28	12.4%
Fourth 20%	65,800	-654	23.6%	-637	26.0%	-13	14.0%	-3	1.4%
Next 15%	110,000	-818	22.2%	-818	25.1%	—	—	-0	0.1%
Next 4%	233,900	-263	1.9%	-263	2.1%	—	—	—	—
Top 1%	1,068,600	-13	0.0%	-13	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 64,400</b>	<b>\$ -546</b>	<b>100.0%</b>	<b>\$ -483</b>	<b>100.0%</b>	<b>\$ -19</b>	<b>100.0%</b>	<b>\$ -45</b>	<b>100.0%</b>
Bottom 60%	\$26,000	\$ -483	52.3%	\$ -381	46.7%	\$ -27	86.0%	\$ -74	98.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Pennsylvania</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,500	\$ -4	0.1%	\$ -4	0.4%	\$ —	—	\$ —	—
Second 20%	25,000	-48	0.9%	-44	3.7%	—	—	-4	0.1%
Middle 20%	42,600	-261	5.0%	-117	9.9%	—	—	-145	5.0%
Fourth 20%	65,800	-1,013	19.5%	-251	21.3%	-0	0.0%	-761	26.2%
Next 15%	110,000	-2,707	39.0%	-527	33.5%	-38	2.6%	-2,142	55.4%
Next 4%	233,900	-5,068	19.5%	-634	10.7%	-2,560	45.4%	-1,875	12.9%
Top 1%	1,068,600	-16,761	16.1%	-4,852	20.6%	-11,718	52.0%	-191	0.3%
<b>ALL</b>	<b>\$ 64,400</b>	<b>\$ -1,027</b>	<b>100.0%</b>	<b>\$ -233</b>	<b>100.0%</b>	<b>\$ -222</b>	<b>100.0%</b>	<b>\$ -572</b>	<b>100.0%</b>
Bottom 60%	\$26,000	\$ -104	6.0%	\$ -55	13.9%	\$ —	0.0%	\$ -49	5.1%

<b>Capital Gains and Dividend Tax Cuts in Pennsylvania</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,100	\$ -1	0.0%
Second 20%	26,300	-9	0.6%
Middle 20%	44,600	-26	1.9%
Fourth 20%	69,100	-74	5.4%
Next 15%	115,000	-219	12.0%
Next 4%	249,600	-1,157	16.8%
Top 1%	1,194,200	-17,398	63.3%
<b>ALL</b>	<b>\$ 68,500</b>	<b>\$ -272</b>	<b>100.0%</b>
Bottom 60%	\$27,300	\$ -12	2.5%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Rhode Island</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,700	\$ -272	9.8%	\$ -189	7.7%	\$ -5	6.1%	\$ -78	30.1%
Second 20%	22,300	-607	22.1%	-410	17.0%	-39	46.2%	-158	62.1%
Middle 20%	40,400	-562	20.4%	-505	20.9%	-37	44.6%	-19	7.6%
Fourth 20%	64,000	-662	23.8%	-662	27.2%	—	—	—	—
Next 15%	109,000	-786	21.5%	-782	24.5%	-3	3.1%	—	—
Next 4%	226,700	-333	2.4%	-333	2.7%	—	—	—	—
Top 1%	970,100	-13	0.0%	-11	0.0%	—	—	-2	0.0%
<b>ALL</b>	<b>\$ 61,500</b>	<b>\$ -544</b>	<b>100.0%</b>	<b>\$ -477</b>	<b>100.0%</b>	<b>\$ -16</b>	<b>100.0%</b>	<b>\$ -50</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -481	52.2%	\$ -369	45.6%	\$ -27	96.9%	\$ -85	99.8%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Rhode Island</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,700	\$ -2	0.0%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	22,300	-42	0.9%	-38	3.9%	—	—	-4	0.1%
Middle 20%	40,400	-196	4.1%	-111	11.2%	—	—	-85	3.4%
Fourth 20%	64,000	-896	18.5%	-229	23.0%	—	—	-667	26.4%
Next 15%	109,000	-2,347	36.8%	-463	35.4%	-7	0.4%	-1,877	56.7%
Next 4%	226,700	-4,949	20.5%	-592	11.9%	-2,812	42.2%	-1,545	12.3%
Top 1%	970,100	-18,502	19.3%	-2,819	14.3%	-15,199	57.4%	-484	1.0%
<b>ALL</b>	<b>\$ 61,500</b>	<b>\$ -950</b>	<b>100.0%</b>	<b>\$ -195</b>	<b>100.0%</b>	<b>\$ -262</b>	<b>100.0%</b>	<b>\$ -494</b>	<b>100.0%</b>
Bottom 60%	\$24,200	\$ -80	5.0%	\$ -51	15.3%	\$ —	0.0%	\$ -30	3.5%

<b>Capital Gains and Dividend Tax Cuts in Rhode Island</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,100	\$ -0	0.0%
Second 20%	23,300	-4	0.3%
Middle 20%	42,200	-33	2.5%
Fourth 20%	67,100	-43	3.3%
Next 15%	114,800	-183	10.5%
Next 4%	243,000	-1,286	19.9%
Top 1%	1,093,700	-16,495	63.5%
<b>ALL</b>	<b>\$ 65,600</b>	<b>\$ -257</b>	<b>100.0%</b>
Bottom 60%	\$25,200	\$ -12	2.8%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in South Carolina</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,800	\$ -581	17.9%	\$ -300	11.6%	\$ -12	8.9%	\$ -269	52.8%
Second 20%	21,300	-693	21.3%	-436	16.7%	-52	38.2%	-205	40.1%
Middle 20%	33,700	-594	18.2%	-497	19.0%	-62	45.4%	-35	6.7%
Fourth 20%	55,600	-686	21.6%	-676	26.6%	-10	7.5%	-1	0.2%
Next 15%	96,100	-776	18.0%	-776	22.5%	—	—	-0	0.0%
Next 4%	202,000	-469	2.9%	-468	3.6%	—	—	-0	0.0%
Top 1%	843,800	-16	0.0%	-11	0.0%	—	—	-4	0.0%
<b>ALL</b>	<b>\$ 54,300</b>	<b>\$ -638</b>	<b>100.0%</b>	<b>\$ -511</b>	<b>100.0%</b>	<b>\$ -27</b>	<b>100.0%</b>	<b>\$ -100</b>	<b>100.0%</b>
Bottom 60%	\$21,500	\$ -623	57.4%	\$ -411	47.3%	\$ -42	92.5%	\$ -170	99.7%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in South Carolina</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$9,800	\$ -3	0.1%	\$ -3	0.3%	\$ —	—	\$ —	—
Second 20%	21,300	-27	0.7%	-27	3.0%	—	—	-0	0.0%
Middle 20%	33,700	-126	3.2%	-74	8.1%	—	—	-52	2.4%
Fourth 20%	55,600	-693	18.0%	-175	19.9%	-2	0.2%	-516	24.3%
Next 15%	96,100	-2,126	40.7%	-435	36.4%	-8	0.7%	-1,682	58.2%
Next 4%	202,000	-3,631	18.6%	-708	15.8%	-1,305	30.7%	-1,618	14.9%
Top 1%	843,800	-14,721	18.8%	-2,972	16.5%	-11,681	68.4%	-116	0.3%
<b>ALL</b>	<b>\$ 54,300</b>	<b>\$ -773</b>	<b>100.0%</b>	<b>\$ -177</b>	<b>100.0%</b>	<b>\$ -168</b>	<b>100.0%</b>	<b>\$ -428</b>	<b>100.0%</b>
Bottom 60%	\$21,500	\$ -51	3.9%	\$ -34	11.3%	\$ —	0.0%	\$ -17	2.4%

<b>Capital Gains and Dividend Tax Cuts in South Carolina</b>			
<b>House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)</b>			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,200	\$ -0	0.0%
Second 20%	22,200	-1	0.1%
Middle 20%	35,600	-10	1.0%
Fourth 20%	58,600	-49	4.8%
Next 15%	100,900	-163	12.0%
Next 4%	216,000	-1,118	22.0%
Top 1%	934,000	-12,298	60.2%
<b>ALL</b>	<b>\$ 57,700</b>	<b>\$ -201</b>	<b>100.0%</b>
Bottom 60%	\$22,700	\$ -4	1.0%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in South Dakota</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -379	11.8%	\$ -266	9.5%	\$ -5	4.3%	\$ -108	37.3%
Second 20%	24,500	-528	17.5%	-454	17.3%	-11	9.8%	-62	22.8%
Middle 20%	43,100	-760	23.8%	-594	21.4%	-102	82.2%	-64	22.1%
Fourth 20%	65,900	-749	24.8%	-702	26.6%	-4	3.5%	-43	15.8%
Next 15%	104,800	-806	19.6%	-806	22.5%	—	—	—	—
Next 4%	226,800	-368	2.4%	-344	2.5%	—	—	-24	1.7%
Top 1%	1,088,300	-4	0.0%	-4	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 63,700</b>	<b>\$ -612</b>	<b>100.0%</b>	<b>\$ -533</b>	<b>100.0%</b>	<b>\$ -24</b>	<b>100.0%</b>	<b>\$ -55</b>	<b>100.0%</b>
Bottom 60%	\$25,900	\$ -555	53.1%	\$ -439	48.2%	\$ -39	96.3%	\$ -78	82.3%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in South Dakota</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -4	0.1%	\$ -4	0.3%	\$ —	—	\$ —	—
Second 20%	24,500	-48	1.1%	-47	3.9%	—	—	-1	0.0%
Middle 20%	43,100	-255	5.4%	-115	9.0%	—	—	-141	4.7%
Fourth 20%	65,900	-1,039	23.0%	-235	19.4%	-5	1.1%	-798	28.2%
Next 15%	104,800	-2,590	42.2%	-500	30.3%	-25	4.0%	-2,065	53.6%
Next 4%	226,800	-3,610	15.6%	-821	13.2%	-895	37.3%	-1,895	13.0%
Top 1%	1,088,300	-11,715	12.7%	-5,921	23.8%	-5,535	57.6%	-259	0.4%
<b>ALL</b>	<b>\$ 63,700</b>	<b>\$ -913</b>	<b>100.0%</b>	<b>\$ -245</b>	<b>100.0%</b>	<b>\$ -95</b>	<b>100.0%</b>	<b>\$ -573</b>	<b>100.0%</b>
Bottom 60%	\$25,900	\$ -101	6.5%	\$ -55	13.2%	\$ —	0.0%	\$ -46	4.7%

<b>Capital Gains and Dividend Tax Cuts in South Dakota</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,900	\$ -6	0.4%
Second 20%	25,800	-9	0.7%
Middle 20%	45,500	-37	2.7%
Fourth 20%	69,600	-57	4.5%
Next 15%	111,200	-252	14.3%
Next 4%	244,300	-1,276	19.3%
Top 1%	1,208,000	-15,182	58.0%
<b>ALL</b>	<b>\$ 68,200</b>	<b>\$ -260</b>	<b>100.0%</b>
Bottom 60%	\$27,400	\$ -17	3.9%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Tennessee

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -493	15.3%	\$ -296	11.1%	\$ -9	6.1%	\$ -188	46.9%
Second 20%	22,200	-652	20.3%	-444	16.6%	-42	28.6%	-167	41.6%
Middle 20%	37,200	-700	21.8%	-569	21.3%	-88	60.2%	-44	11.0%
Fourth 20%	57,200	-699	21.7%	-691	25.8%	-7	4.8%	-1	0.2%
Next 15%	96,800	-773	18.0%	-772	21.7%	-0	0.1%	—	—
Next 4%	211,600	-454	2.8%	-453	3.4%	—	—	-1	0.0%
Top 1%	988,400	-5	0.0%	-5	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 57,500</b>	<b>\$ -635</b>	<b>100.0%</b>	<b>\$ -527</b>	<b>100.0%</b>	<b>\$ -29</b>	<b>100.0%</b>	<b>\$ -79</b>	<b>100.0%</b>
Bottom 60%	\$23,200	\$ -615	57.3%	\$ -436	49.0%	\$ -46	95.0%	\$ -133	99.5%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Tennessee

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$10,200	\$ -3	0.1%	\$ -3	0.2%	\$ —	—	\$ —	—
Second 20%	22,200	-28	0.7%	-27	2.3%	—	—	-2	0.1%
Middle 20%	37,200	-184	4.7%	-88	7.6%	—	—	-97	4.1%
Fourth 20%	57,200	-791	20.3%	-198	17.0%	—	—	-594	24.9%
Next 15%	96,800	-2,236	43.2%	-465	30.1%	-26	5.4%	-1,746	55.1%
Next 4%	211,600	-3,399	17.5%	-1,084	18.8%	-508	28.8%	-1,807	15.2%
Top 1%	988,400	-10,487	13.5%	-5,544	23.9%	-4,661	65.8%	-282	0.6%
<b>ALL</b>	<b>\$ 57,500</b>	<b>\$ -769</b>	<b>100.0%</b>	<b>\$ -229</b>	<b>100.0%</b>	<b>\$ -70</b>	<b>100.0%</b>	<b>\$ -470</b>	<b>100.0%</b>
Bottom 60%	\$23,200	\$ -72	5.5%	\$ -39	10.1%	\$ —	0.0%	\$ -33	4.1%

### Capital Gains and Dividend Tax Cuts in Tennessee

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$10,700	\$ -0	0.0%
Second 20%	23,300	-1	0.1%
Middle 20%	39,100	-17	1.6%
Fourth 20%	60,300	-37	3.4%
Next 15%	101,900	-128	8.8%
Next 4%	226,100	-784	14.4%
Top 1%	1,109,500	-15,624	71.7%
<b>ALL</b>	<b>\$ 61,300</b>	<b>\$ -215</b>	<b>100.0%</b>
Bottom 60%	\$24,400	\$ -6	1.7%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Texas</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -649	19.3%	\$ -356	13.2%	\$ -16	8.6%	\$ -276	58.7%
Second 20%	25,400	-763	22.7%	-517	19.1%	-84	45.9%	-161	34.3%
Middle 20%	41,400	-663	19.7%	-563	20.8%	-76	41.3%	-24	5.2%
Fourth 20%	68,400	-686	20.4%	-672	24.8%	-7	4.0%	-7	1.5%
Next 15%	123,100	-755	16.9%	-755	20.9%	-0	0.0%	-0	0.1%
Next 4%	273,100	-134	0.8%	-134	1.0%	—	—	-0	0.0%
Top 1%	1,391,500	-10	0.0%	-9	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 71,900</b>	<b>\$ -665</b>	<b>100.0%</b>	<b>\$ -536</b>	<b>100.0%</b>	<b>\$ -36</b>	<b>100.0%</b>	<b>\$ -93</b>	<b>100.0%</b>
Bottom 60%	\$26,100	\$ -692	61.7%	\$ -479	53.1%	\$ -59	95.8%	\$ -154	98.2%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Texas</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -5	0.1%	\$ -5	0.3%	\$ —	—	\$ —	—
Second 20%	25,400	-47	0.8%	-40	2.4%	-0	0.0%	-7	0.2%
Middle 20%	41,400	-268	4.8%	-115	6.9%	-0	0.1%	-153	4.7%
Fourth 20%	68,400	-1,259	22.4%	-284	17.1%	-11	1.5%	-965	29.4%
Next 15%	123,100	-3,242	43.2%	-687	31.1%	-44	4.7%	-2,512	57.4%
Next 4%	273,100	-4,436	15.8%	-915	11.0%	-2,181	62.9%	-1,340	8.2%
Top 1%	1,391,500	-14,625	13.0%	-10,281	31.1%	-4,254	30.7%	-90	0.1%
<b>ALL</b>	<b>\$ 71,900</b>	<b>\$ -1,115</b>	<b>100.0%</b>	<b>\$ -328</b>	<b>100.0%</b>	<b>\$ -137</b>	<b>100.0%</b>	<b>\$ -650</b>	<b>100.0%</b>
Bottom 60%	\$26,100	\$ -107	5.7%	\$ -53	9.6%	\$ -0	0.1%	\$ -53	4.9%

<b>Capital Gains and Dividend Tax Cuts in Texas</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,200	\$ -0	0.0%
Second 20%	26,800	-7	0.4%
Middle 20%	43,900	-19	1.3%
Fourth 20%	72,500	-46	3.0%
Next 15%	130,600	-196	9.8%
Next 4%	293,000	-1,169	15.6%
Top 1%	1,566,400	-21,039	69.9%
<b>ALL</b>	<b>\$ 77,200</b>	<b>\$ -298</b>	<b>100.0%</b>
Bottom 60%	\$27,700	\$ -9	1.7%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Utah</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -535	15.1%	\$ -331	11.1%	\$ -24	12.1%	\$ -180	50.3%
Second 20%	27,300	-729	20.5%	-540	18.0%	-77	39.4%	-112	31.2%
Middle 20%	43,900	-763	21.7%	-632	21.3%	-76	39.3%	-55	15.4%
Fourth 20%	69,100	-834	23.6%	-805	27.0%	-18	9.1%	-11	3.1%
Next 15%	114,300	-812	17.2%	-812	20.4%	-0	0.1%	—	—
Next 4%	229,400	-316	1.8%	-315	2.1%	—	—	-0	0.0%
Top 1%	1,084,000	-10	0.0%	-9	0.0%	—	—	-2	0.0%
<b>ALL</b>	<b>\$ 66,800</b>	<b>\$ -699</b>	<b>100.0%</b>	<b>\$ -590</b>	<b>100.0%</b>	<b>\$ -38</b>	<b>100.0%</b>	<b>\$ -71</b>	<b>100.0%</b>
Bottom 60%	\$27,700	\$ -675	57.3%	\$ -501	50.4%	\$ -59	90.7%	\$ -116	96.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Utah</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -6	0.1%	\$ -6	0.6%	\$ —	—	\$ —	—
Second 20%	27,300	-86	1.5%	-56	4.9%	—	—	-30	0.9%
Middle 20%	43,900	-298	5.4%	-106	9.4%	—	—	-192	5.7%
Fourth 20%	69,100	-1,124	20.3%	-232	20.5%	-0	0.0%	-892	26.2%
Next 15%	114,300	-2,711	36.6%	-492	32.6%	-21	1.6%	-2,198	48.2%
Next 4%	229,400	-5,851	21.1%	-652	11.5%	-2,131	42.2%	-3,069	18.0%
Top 1%	1,084,000	-16,629	15.0%	-4,615	20.5%	-11,282	56.1%	-731	1.1%
<b>ALL</b>	<b>\$ 66,800</b>	<b>\$ -1,098</b>	<b>100.0%</b>	<b>\$ -224</b>	<b>100.0%</b>	<b>\$ -200</b>	<b>100.0%</b>	<b>\$ -675</b>	<b>100.0%</b>
Bottom 60%	\$27,700	\$ -131	7.0%	\$ -56	14.9%	\$ —	0.0%	\$ -75	6.5%

<b>Capital Gains and Dividend Tax Cuts in Utah</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,100	\$ -0	0.0%
Second 20%	28,500	-5	0.4%
Middle 20%	46,000	-13	1.1%
Fourth 20%	72,100	-30	2.5%
Next 15%	119,900	-208	13.2%
Next 4%	244,000	-863	14.6%
Top 1%	1,211,100	-16,025	68.0%
<b>ALL</b>	<b>\$ 70,800</b>	<b>\$ -233</b>	<b>100.0%</b>
Bottom 60%	\$28,900	\$ -6	1.6%



<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Vermont</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,300	\$ -428	14.2%	\$ -325	11.9%	\$ -2	2.5%	\$ -102	53.3%
Second 20%	25,400	-524	17.2%	-440	15.9%	-22	24.5%	-63	32.6%
Middle 20%	40,800	-617	20.6%	-528	19.4%	-63	72.6%	-26	13.9%
Fourth 20%	61,800	-754	25.1%	-754	27.6%	-0	0.3%	—	—
Next 15%	103,400	-800	19.9%	-800	21.9%	-0	0.1%	—	—
Next 4%	216,500	-431	2.9%	-431	3.1%	—	—	—	—
Top 1%	870,200	-19	0.0%	-19	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 60,300</b>	<b>\$ -598</b>	<b>100.0%</b>	<b>\$ -543</b>	<b>100.0%</b>	<b>\$ -17</b>	<b>100.0%</b>	<b>\$ -38</b>	<b>100.0%</b>
Bottom 60%	\$25,900	\$ -523	52.0%	\$ -431	47.1%	\$ -29	99.7%	\$ -63	99.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Vermont</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,300	\$ -7	0.1%	\$ -7	0.7%	\$ —	—	\$ —	—
Second 20%	25,400	-44	0.9%	-40	4.3%	—	—	-3	0.1%
Middle 20%	40,800	-166	3.4%	-98	10.5%	—	—	-68	2.6%
Fourth 20%	61,800	-885	18.1%	-222	23.9%	—	—	-663	24.9%
Next 15%	103,400	-2,495	38.1%	-467	37.5%	-15	0.9%	-2,013	56.3%
Next 4%	216,500	-5,139	21.0%	-508	10.9%	-2,495	38.6%	-2,136	16.0%
Top 1%	870,200	-17,754	18.4%	-2,241	12.2%	-15,443	60.5%	-70	0.1%
<b>ALL</b>	<b>\$ 60,300</b>	<b>\$ -972</b>	<b>100.0%</b>	<b>\$ -185</b>	<b>100.0%</b>	<b>\$ -256</b>	<b>100.0%</b>	<b>\$ -530</b>	<b>100.0%</b>
Bottom 60%	\$25,900	\$ -72	4.4%	\$ -49	15.6%	\$ —	0.0%	\$ -24	2.7%

<b>Capital Gains and Dividend Tax Cuts in Vermont</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,500	\$ -1	0.0%
Second 20%	26,300	-3	0.2%
Middle 20%	42,900	-45	2.6%
Fourth 20%	63,900	-87	5.2%
Next 15%	107,900	-313	13.7%
Next 4%	231,800	-1,686	20.0%
Top 1%	991,200	-19,511	58.3%
<b>ALL</b>	<b>\$ 64,200</b>	<b>\$ -339</b>	<b>100.0%</b>
Bottom 60%	\$27,000	\$ -16	2.9%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Virginia</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,000	\$ -425	14.6%	\$ -276	10.7%	\$ -6	7.2%	\$ -143	57.2%
Second 20%	25,900	-571	19.5%	-449	17.3%	-40	49.6%	-82	32.8%
Middle 20%	45,000	-639	22.0%	-583	22.7%	-32	40.2%	-23	9.4%
Fourth 20%	74,100	-732	25.1%	-729	28.2%	-2	3.0%	-1	0.3%
Next 15%	130,300	-706	18.2%	-705	20.5%	—	—	-1	0.2%
Next 4%	272,000	-87	0.6%	-87	0.7%	—	—	-0	0.0%
Top 1%	1,287,500	-4	0.0%	-4	0.0%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 73,900</b>	<b>\$ -578</b>	<b>100.0%</b>	<b>\$ -513</b>	<b>100.0%</b>	<b>\$ -16</b>	<b>100.0%</b>	<b>\$ -49</b>	<b>100.0%</b>
Bottom 60%	\$27,400	\$ -545	56.1%	\$ -436	50.7%	\$ -26	97.0%	\$ -83	99.4%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Virginia</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,000	\$ -5	0.1%	\$ -5	0.4%	\$ —	—	\$ —	—
Second 20%	25,900	-62	1.1%	-52	3.8%	—	—	-10	0.3%
Middle 20%	45,000	-329	5.7%	-140	10.3%	-0	0.0%	-189	6.2%
Fourth 20%	74,100	-1,273	22.0%	-294	21.6%	-2	0.2%	-977	32.2%
Next 15%	130,300	-2,855	37.0%	-650	35.7%	-50	2.7%	-2,156	53.3%
Next 4%	272,000	-5,916	20.4%	-396	5.8%	-4,339	62.3%	-1,184	7.8%
Top 1%	1,287,500	-15,884	13.7%	-6,112	22.4%	-9,718	34.9%	-61	0.1%
<b>ALL</b>	<b>\$ 73,900</b>	<b>\$ -1,148</b>	<b>100.0%</b>	<b>\$ -270</b>	<b>100.0%</b>	<b>\$ -276</b>	<b>100.0%</b>	<b>\$ -601</b>	<b>100.0%</b>
Bottom 60%	\$27,400	\$ -132	6.9%	\$ -66	14.5%	\$ -0	0.0%	\$ -67	6.6%

<b>Capital Gains and Dividend Tax Cuts in Virginia</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$11,500	\$ -0	0.0%
Second 20%	27,100	-6	0.4%
Middle 20%	47,000	-19	1.2%
Fourth 20%	77,300	-56	3.6%
Next 15%	136,200	-294	14.3%
Next 4%	288,100	-1,564	20.3%
Top 1%	1,426,700	-18,566	60.2%
<b>ALL</b>	<b>\$ 78,200</b>	<b>\$ -306</b>	<b>100.0%</b>
Bottom 60%	\$28,600	\$ -8	1.6%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Washington</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -424	14.5%	\$ -279	10.8%	\$ -16	15.5%	\$ -129	56.8%
Second 20%	28,300	-576	19.6%	-448	17.2%	-44	41.5%	-85	37.3%
Middle 20%	48,800	-614	21.2%	-564	21.9%	-43	40.9%	-8	3.5%
Fourth 20%	76,900	-701	24.0%	-700	27.0%	-2	1.8%	—	—
Next 15%	127,600	-756	19.4%	-751	21.7%	—	—	-5	1.7%
Next 4%	274,000	-175	1.2%	-172	1.3%	—	—	-3	0.3%
Top 1%	1,372,500	-7	0.0%	-6	0.0%	—	—	-1	0.0%
<b>ALL</b>	<b>\$ 75,600</b>	<b>\$ -574</b>	<b>100.0%</b>	<b>\$ -509</b>	<b>100.0%</b>	<b>\$ -21</b>	<b>100.0%</b>	<b>\$ -44</b>	<b>100.0%</b>
Bottom 60%	\$29,600	\$ -538	55.3%	\$ -431	49.8%	\$ -34	97.9%	\$ -74	97.5%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Washington</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$11,600	\$ -8	0.1%	\$ -8	0.4%	\$ —	—	\$ —	—
Second 20%	28,300	-68	1.2%	-57	3.4%	—	—	-11	0.3%
Middle 20%	48,800	-458	8.0%	-153	9.2%	—	—	-305	8.9%
Fourth 20%	76,900	-1,456	25.3%	-329	19.6%	-1	0.2%	-1,126	32.8%
Next 15%	127,600	-2,990	38.9%	-692	30.9%	-27	3.2%	-2,271	49.5%
Next 4%	274,000	-4,018	14.0%	-984	11.8%	-1,638	51.1%	-1,396	8.2%
Top 1%	1,372,500	-14,319	12.4%	-8,270	24.6%	-5,874	45.6%	-175	0.3%
<b>ALL</b>	<b>\$ 75,600</b>	<b>\$ -1,130</b>	<b>100.0%</b>	<b>\$ -329</b>	<b>100.0%</b>	<b>\$ -127</b>	<b>100.0%</b>	<b>\$ -674</b>	<b>100.0%</b>
Bottom 60%	\$29,600	\$ -179	9.3%	\$ -73	13.0%	\$ —	0.0%	\$ -106	9.3%

<b>Capital Gains and Dividend Tax Cuts in Washington</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,400	\$ -1	0.0%
Second 20%	30,100	-13	0.6%
Middle 20%	51,900	-35	1.6%
Fourth 20%	81,600	-93	4.3%
Next 15%	135,900	-295	10.2%
Next 4%	297,500	-1,695	15.6%
Top 1%	1,558,900	-29,392	67.6%
<b>ALL</b>	<b>\$ 81,600</b>	<b>\$ -427</b>	<b>100.0%</b>
Bottom 60%	\$31,500	\$ -16	2.3%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in West Virginia</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$8,700	\$ -372	12.8%	\$ -208	8.6%	\$ -3	2.6%	\$ -161	43.0%
Second 20%	19,000	-489	16.6%	-337	13.7%	-13	12.5%	-138	36.3%
Middle 20%	31,000	-607	21.1%	-475	19.8%	-60	57.9%	-72	19.3%
Fourth 20%	53,500	-732	25.2%	-699	28.8%	-28	26.9%	-5	1.4%
Next 15%	87,000	-762	19.7%	-762	23.5%	—	—	—	—
Next 4%	163,700	-670	4.6%	-670	5.5%	—	—	—	—
Top 1%	596,000	-13	0.0%	-13	0.0%	—	—	-0	0.0%
<b>ALL</b>	<b>\$ 47,400</b>	<b>\$ -574</b>	<b>100.0%</b>	<b>\$ -479</b>	<b>100.0%</b>	<b>\$ -21</b>	<b>100.0%</b>	<b>\$ -74</b>	<b>100.0%</b>
Bottom 60%	\$19,600	\$ -490	50.5%	\$ -340	42.1%	\$ -26	73.0%	\$ -123	98.6%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in West Virginia</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$8,700	\$ -2	0.1%	\$ -2	0.2%	\$ —	—	\$ —	—
Second 20%	19,000	-13	0.4%	-13	1.6%	—	—	-0	0.0%
Middle 20%	31,000	-92	2.8%	-55	7.3%	—	—	-37	1.8%
Fourth 20%	53,500	-721	21.5%	-174	22.7%	-0	0.0%	-546	26.6%
Next 15%	87,000	-1,723	38.5%	-378	37.0%	-1	0.1%	-1,344	49.1%
Next 4%	163,700	-3,283	19.6%	-822	21.5%	-311	11.5%	-2,152	21.0%
Top 1%	596,000	-11,537	17.2%	-1,500	9.7%	-9,559	88.3%	-570	1.4%
<b>ALL</b>	<b>\$ 47,400</b>	<b>\$ -662</b>	<b>100.0%</b>	<b>\$ -151</b>	<b>100.0%</b>	<b>\$ -106</b>	<b>100.0%</b>	<b>\$ -405</b>	<b>100.0%</b>
Bottom 60%	\$19,600	\$ -36	3.2%	\$ -23	9.1%	\$ —	0.0%	\$ -13	1.8%

<b>Capital Gains and Dividend Tax Cuts in West Virginia</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$9,000	\$ -0	0.0%
Second 20%	19,900	-2	0.3%
Middle 20%	32,400	-16	2.8%
Fourth 20%	55,000	-20	3.6%
Next 15%	89,500	-88	12.0%
Next 4%	170,400	-696	25.0%
Top 1%	638,700	-6,278	56.3%
<b>ALL</b>	<b>\$ 49,300</b>	<b>\$ -110</b>	<b>100.0%</b>
Bottom 60%	\$20,400	\$ -6	3.1%

### Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Wisconsin

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,300	\$ -450	14.9%	\$ -284	10.5%	\$ -13	18.6%	\$ -152	61.8%
Second 20%	25,600	-532	17.6%	-428	15.8%	-29	40.5%	-75	30.4%
Middle 20%	42,700	-579	19.3%	-538	20.0%	-27	37.7%	-14	5.5%
Fourth 20%	66,700	-732	24.3%	-724	26.9%	-2	2.9%	-5	2.0%
Next 15%	103,100	-850	21.1%	-849	23.6%	-0	0.2%	-1	0.2%
Next 4%	205,200	-415	2.8%	-415	3.1%	—	—	—	—
Top 1%	989,000	-8	0.0%	-7	0.0%	-1	0.1%	—	—
<b>ALL</b>	<b>\$ 62,700</b>	<b>\$ -600</b>	<b>100.0%</b>	<b>\$ -536</b>	<b>100.0%</b>	<b>\$ -14</b>	<b>100.0%</b>	<b>\$ -49</b>	<b>100.0%</b>
Bottom 60%	\$26,900	\$ -521	51.8%	\$ -417	46.4%	\$ -23	96.8%	\$ -80	97.8%

### Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Wisconsin

Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$12,300	\$ -7	0.1%	\$ -7	0.6%	\$ —	—	\$ —	—
Second 20%	25,600	-53	1.1%	-50	4.5%	—	—	-3	0.1%
Middle 20%	42,700	-258	5.2%	-122	10.9%	—	—	-137	4.7%
Fourth 20%	66,700	-1,000	20.0%	-245	21.9%	—	—	-755	25.7%
Next 15%	103,100	-2,596	38.9%	-449	30.2%	-7	0.5%	-2,140	54.5%
Next 4%	205,200	-4,506	18.0%	-624	11.2%	-1,730	36.9%	-2,153	14.6%
Top 1%	989,000	-16,616	16.6%	-4,597	20.6%	-11,722	62.5%	-299	0.5%
<b>ALL</b>	<b>\$ 62,700</b>	<b>\$ -994</b>	<b>100.0%</b>	<b>\$ -222</b>	<b>100.0%</b>	<b>\$ -186</b>	<b>100.0%</b>	<b>\$ -586</b>	<b>100.0%</b>
Bottom 60%	\$26,900	\$ -106	6.4%	\$ -60	16.0%	\$ —	0.0%	\$ -47	4.7%

### Capital Gains and Dividend Tax Cuts in Wisconsin

House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)

Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$12,900	\$ -1	0.1%
Second 20%	26,900	-8	0.6%
Middle 20%	44,900	-31	2.4%
Fourth 20%	70,000	-85	6.6%
Next 15%	107,900	-230	13.4%
Next 4%	220,500	-1,079	16.8%
Top 1%	1,101,900	-15,525	60.0%
<b>ALL</b>	<b>\$ 66,500</b>	<b>\$ -256</b>	<b>100.0%</b>
Bottom 60%	\$28,200	\$ -13	3.1%

<b>Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Wyoming</b>									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$13,700	\$ -484	16.4%	\$ -332	12.2%	\$ -32	41.7%	\$ -120	77.3%
Second 20%	32,900	-549	18.6%	-483	17.8%	-35	46.5%	-31	20.0%
Middle 20%	53,200	-583	19.7%	-573	21.0%	-8	10.9%	-2	1.5%
Fourth 20%	82,200	-702	23.7%	-701	25.7%	-1	0.9%	—	—
Next 15%	129,200	-796	20.4%	-796	22.1%	—	—	—	—
Next 4%	284,900	-170	1.2%	-162	1.2%	—	—	-7	1.0%
Top 1%	2,252,200	-13	0.0%	-13	0.0%	—	—	—	—
<b>ALL</b>	<b>\$ 89,500</b>	<b>\$ -588</b>	<b>100.0%</b>	<b>\$ -542</b>	<b>100.0%</b>	<b>\$ -15</b>	<b>100.0%</b>	<b>\$ -31</b>	<b>100.0%</b>
Bottom 60%	\$33,200	\$ -539	54.7%	\$ -462	50.9%	\$ -25	99.1%	\$ -51	98.9%

<b>Benefits of Selected Tax Cuts in the House Republican Stimulus Proposal in 2009 in Wyoming</b>									
Income group	Ave. 2009 Income	Combined Rates Reduc, AMT, CTC		Income Tax Rate Reductions		AMT Repeal		Child Tax Credit (CTC)	
		Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut	Avrg tax cuts	% of tax cut
Lowest 20%	\$13,700	\$ -7	0.1%	\$ -7	0.4%	\$ —	—	\$ —	—
Second 20%	32,900	-100	1.5%	-82	4.5%	—	—	-18	0.5%
Middle 20%	53,200	-457	7.0%	-177	9.6%	—	—	-280	7.4%
Fourth 20%	82,200	-1,604	24.8%	-351	19.0%	-32	3.9%	-1,221	32.1%
Next 15%	129,200	-3,471	40.5%	-704	28.9%	-24	2.2%	-2,743	54.6%
Next 4%	284,900	-3,358	10.5%	-1,164	12.8%	-1,159	28.2%	-1,035	5.5%
Top 1%	2,252,200	-19,986	15.5%	-9,112	24.8%	-10,867	65.7%	-7	0.0%
<b>ALL</b>	<b>\$ 89,500</b>	<b>\$ -1,287</b>	<b>100.0%</b>	<b>\$ -366</b>	<b>100.0%</b>	<b>\$ -165</b>	<b>100.0%</b>	<b>\$ -756</b>	<b>100.0%</b>
Bottom 60%	\$33,200	\$ -188	8.7%	\$ -89	14.5%	\$ —	0.0%	\$ -99	7.8%

<b>Capital Gains and Dividend Tax Cuts in Wyoming</b>			
House GOP Stimulus Proposal to Repeal the Expiration Date (12/31/2010)			
Income group	Ave. 2011 Income	Avrg tax cuts in 2011	% of tax cut
Lowest 20%	\$14,000	\$ -0	0.0%
Second 20%	33,800	-20	0.5%
Middle 20%	55,900	-78	1.7%
Fourth 20%	85,700	-145	3.2%
Next 15%	134,400	-311	5.2%
Next 4%	308,000	-2,706	11.9%
Top 1%	2,623,800	-69,690	77.5%
<b>ALL</b>	<b>\$ 96,700</b>	<b>\$ -905</b>	<b>100.0%</b>
Bottom 60%	\$34,800	\$ -33	2.2%