

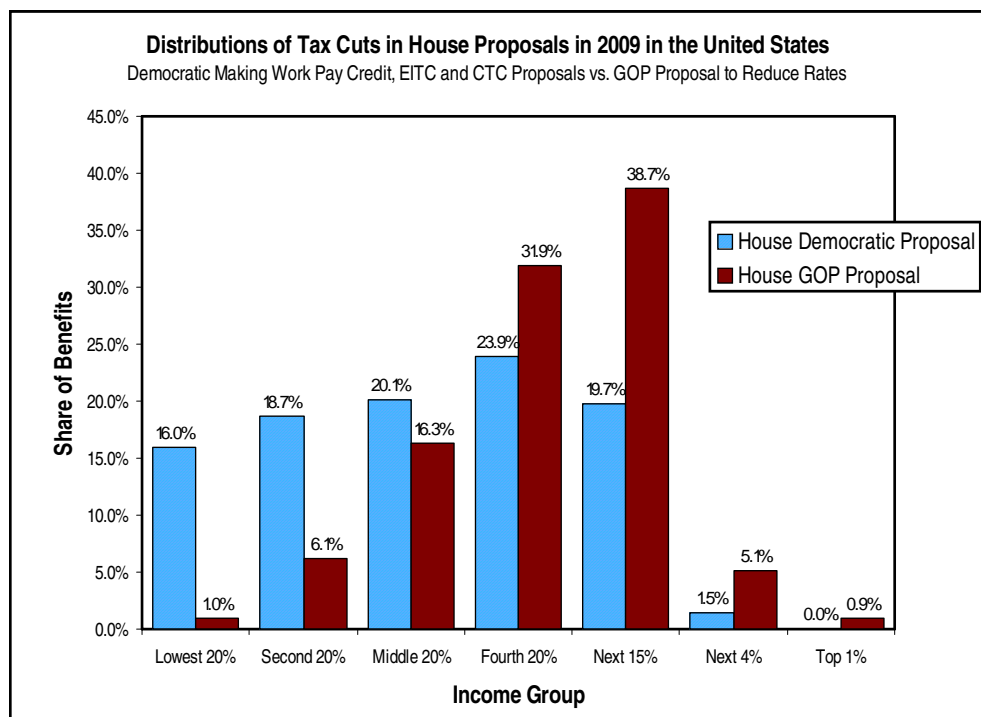
Less than a Quarter of the House GOP's Tax Rate Reduction Proposal Would Go to the Poorest 60 Percent of Taxpayers

GOP Proposal Also Includes Counterproductive Tax Cuts for Business and Well-Off UI Recipients

National and State-by-State Fact Sheets in Appendix

On Friday, January 23, House Republican Leader John Boehner (OH) and Republican Whip Eric Cantor (VA) presented their "Economic Recovery Plan" to President Obama. The Republican plan is based on income tax cuts for relatively well-off families, and business tax cuts. As a result, it is unlikely to provide the needed boost to consumption that economists believe can come from either direct government spending or putting money in the hands of working class people who are likely to spend it quickly.

The House GOP plan proposes to reduce the two lowest individual income tax rates from 15% to 10% and from 10% to 5%. To get the maximum tax cut of about \$3,400 from this rate reduction, taxpayers would have to have enough taxable income to reach the start of the third income tax bracket. For example, a married couple with two children would typically need to earn more than \$100,000.¹ That's considerably more than most people earn. In fact, only one in five of all taxpayers has enough income to reach the third income tax bracket and receive the full benefit of the proposed tax rate reduction.²



¹Even extremely high-income taxpayers will benefit somewhat from the reductions in rates in the lower tax brackets. This is because all of the progressive income tax rates apply to taxable income. For example, taxable income up to a specific amount is taxed at the lowest rate, then the remaining taxable income up to a specific amount is taxed at the second to lowest rate, and so on. The only exception occurs when a taxpayer has Alternative Minimum Tax (AMT) liability that is greater than her income tax liability, meaning rate reductions in the regular income tax rates will be of no benefit.

²The percentage of tax filers who have enough taxable income to fill up the bottom two income tax brackets varies by family status. In 2006, the IRS reports that 29% of married filers, 19% of childless single filers, and 6% of single-parent filers had taxable income in the third tax bracket.

The plan boasts that this tax break will result in “every taxpaying-family in America” enjoying an “immediate increase in their income.” Architects of this proposal exclude from their definition of a “taxpaying-family” those who pay federal payroll and excise taxes but who do not earn enough to owe federal income taxes. The income tax rate reduction provides *no* benefits to a family unless their earnings are high enough to place them in the 10 percent income tax rate bracket. For a family of four, this means pretax income must be over \$26,000.³ The same family’s pretax income would have to exceed \$42,700 to place them in the 15% bracket.

On the other hand, the plan proposed by Democrats in the House of Representatives (which is scheduled to come to a floor vote today), delivers tax cuts to working families who don’t pay federal income tax but pay a lot in payroll taxes. For example, the “Making Work Pay Credit” would give married couples with \$8,100 or more in wages the full \$1,000 credit provided in the bill. In order to have an equivalent benefit from the Republican rate reduction, a married couple (with two children) would have to have \$46,000 of gross income. The House Democrats’ plan would also expand the Child Tax Credit (CTC) and the Earned Income Tax Credit (EITC) which are smaller tax breaks in terms of revenue but are even more targeted to working families.⁴

The tax cuts in the House Democratic plan are more targeted to the families who need help the most—and who are most likely to immediately spend their tax savings, boosting the economy. Tax cuts that benefit higher-income taxpayers are more likely to be saved than spent on necessities like food, clothing, transportation, housing, and utilities.

Provisions in the House GOP Plan to Help “Small Business”

The Republican plan proposes to allow a “small business” to take a tax deduction of 20 percent of its pretax income, whether the small business is a corporation or a sole proprietor. The plan defines a “small business” as one with 500 or fewer employees. It makes no distinction based on income. A “small business” making \$100 million would get to deduct \$20 million of its income right off the top. (Apparently, a company with slightly more than 500 employees would have an incentive to lay off staff to qualify for the tax break!)

The Republican leadership notes that “small businesses can pay up to 35% of their income in taxes to the federal government.” But for a sole proprietor to be in the 35% income tax bracket, she would need *taxable* income (after deducting all expenses) in excess of \$372,950. And because of the graduated tax brackets, her effective rate would be much less. For a corporation to be in a 35% tax bracket, *taxable* income must exceed \$10 million. The architects of this proposal have an expansive definition of the word “small” to say the very least.

The plan description also states that the United States corporate tax rate ranks the 29th highest (out of 30) among the major economies of the world. 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.

³Couples with two children get four personal exemptions of \$3,650 each, for a total of \$14,600, plus a “standard deduction” of \$11,400. Thus the first \$26,000 in reported income is not taxed. Better-off taxpayers can substitute itemized deductions for the standard deduction if their itemized deductions are bigger.

⁴For more details on the tax cuts in the House Democrats’ plan, see Citizens for Tax Justice, “Tax Cuts in House Democratic Stimulus Plan Better Targeted Than Those of House GOP Plan,” January 26, 2008. <http://www.ctj.org/pdf/housestimulusplans.pdf>

Comparing corporate taxes as a share of gross domestic product (as a share of the overall economy), the United States actually ranks low compared to other developed nations.⁵

It's also worth pointing out that a 20% deduction unnecessarily complicates the tax code. Congress could simply amend code sections that are already in the law (like the corporate or individual tax rates). Anti-tax lawmakers may be afraid that a simple corporate income tax rate cut might not go over too well with a public that believes large corporations got us into the current economic downturn.

Last, but not least, a business tax cut is just about the least effective stimulus measure Congress could possibly enact. The tax cuts put more money in the hands of business. But there is very little correlation between a corporation's cash position and its plans for investment—whether expanding capacity or hiring new employees. Businesses invest in expansion when they believe there will be an increase in the demand for the goods and services they provide. If they don't anticipate a sales increase, they won't expand no matter how many tax breaks the federal government gives them.

House GOP Plan Would Allegedly Preclude Tax Increases Now *or in the Future* to Pay for Any Stimulus Spending

Anti-tax lawmakers are apparently worried that the House Democratic stimulus plan will be the undoing of the Bush tax cuts, even though it includes no tax increases. President Obama and House Speaker Nancy Pelosi have indicated that the Bush tax cuts should be eventually repealed for the wealthiest Americans (roughly the richest 2.5% of taxpayers).⁶ Citizens for Tax Justice pointed out even during Obama's election campaign that extending the Bush tax cuts for everyone else is an expensive and ill-advised proposition, and that was even before we knew Congress was going to spend over \$800 billion to stimulate the economy.⁷

The House GOP plan says that any stimulus law should "include a provision precluding any tax increases now or in the future to pay for" the huge spending that is included. Of course, this is mere political posturing. Lawmakers know full well that no law they pass can restrain this Congress or any future Congress from eventually raising revenue to pay down the massive debt that the federal government is accumulating in its efforts to kick-start the economy.

More importantly, the national debt that will accumulate as a result of this stimulus bill pales in comparison to the debt piled up during the Bush administration, of which the Bush tax cuts account for about half.⁸ Federal taxes will need to be raised eventually, but that has very little to do with the stimulus proposals being debated this week.

Eliminating Taxes on Unemployment Benefits: Sounds Like a Nice Idea Until You Read the Fine Print

The House GOP plan proposes to eliminate federal income taxes on unemployment insurance benefits. This seems like a reasonable idea to anyone who doesn't stop to think about it.

⁵Citizens for Tax Justice, "United States Remains One of the Least Taxed Industrial Countries," April 27, 2007. <http://www.ctj.org/pdf/occd07.pdf>

⁶Citizens for Tax Justice, "Only 2.5% of Taxpayers Would Lose Some of the Bush Income Tax Cuts Under Obama's Tax Plan in 2009: State-by-State Figures," October 23, 2008. <http://www.ctj.org/pdf/obamathreshold.pdf>

⁷Citizens for Tax Justice, "The Tax Proposals of Presidential Candidates John McCain and Barack Obama," October 16, 2008. <http://www.ctj.org/pdf/presidential2008.pdf>

⁸Citizens for Tax Justice, "President's Reckless Tax and Fiscal Policies Force Congress to Raise the Debt Limit — Again," September 13, 2007. <http://www.ctj.org/pdf/debt0907.pdf>

Surely the best way to target aid to those who could use some help is to target aid by income. But every aspect of the income tax already is targeted by income.

Very low-income people do not have to pay any income tax, and excluding any form of income from taxation obviously offers the greatest benefits to those in the highest income brackets. The people most likely to benefit from an income tax break for UI benefits are those who earned a great deal before being laid off, or those with a high-earning spouse.

Consider two married couples, each with income of \$100,000. One couple has \$95,000 in earnings for the year and \$5,000 in UI benefits, while the other couple has \$100,000 in earnings. There is no reason why one couple should need a tax break more than the other, but the House GOP plan would give a tax break to the couple that has some UI benefits, but not the other couple despite their identical incomes.

To think of this a different way, consider an executive who makes \$200,000 or so during the year, and is then laid off for a few months. She would receive a tax break equal to 28% of the unemployment benefits she receives because she is in the 28 percent income tax bracket. The same is true of someone who is laid off for the full year but is married to a spouse who earns \$200,000 that year.

Now consider the family of four in the example on page one. If their income (including UI benefits) is less than \$26,000, they would receive no benefit at all from this tax break. If their income is between \$26,000 and \$42,700 for the year, this tax break is only worth 10% of UI benefits to them because they are in the 10 percent income tax bracket.

First-Time Home-Buyers Credit Not Likely to Be Very Effective

The House GOP plan calls for “a home-buyers credit of \$7,500 for those buyers who can make a minimum down-payment of 5%.” Just as reducing income tax rates only helps families with enough income to fall within the income tax brackets, the same is true of tax credits (if they’re not refundable). It’s true that tax credits (even non-refundable ones) are more progressive than deductions or exclusions of certain kinds of income from taxation. But non-refundable credits are poorly targeted to people who actually need help. The higher a family’s income tax, the more likely it is that they can use the maximum credit.

The home foreclosure law enacted last summer included a temporary refundable \$7,500 credit for first-time home buyers that must be paid back in equal installments over the next 15 years, and the House Democrats’ stimulus bill would waive this payback requirement for most beneficiaries. It’s quite unclear how helpful any of this is, partly because it does not make any money available at the time a down payment is made but is claimed when the buyer files his tax return the following year.

Tax Cuts Are Not the Best Stimulus, But Some Tax Cuts Are Better than Others

As Moody’s economist Mark Zandi illustrated in a report released just last week, *not one* of the tax cuts that have been discussed recently would stimulate the economy as much as *any one* of the possible spending increases that are commonly discussed. For example, every dollar in federal revenue lost because of a corporate tax cut would increase the GDP by only 30 cents. But a dollar spent on increased unemployment compensation would increase GDP by \$1.63.⁹

⁹Mark Zandi, “The Economic Impact of the American Recovery and Reinvestment Act,” January 21, 2009. http://www.economy.com/mark-zandi/documents/Economic_Stimulus_House_Plan_012109.pdf

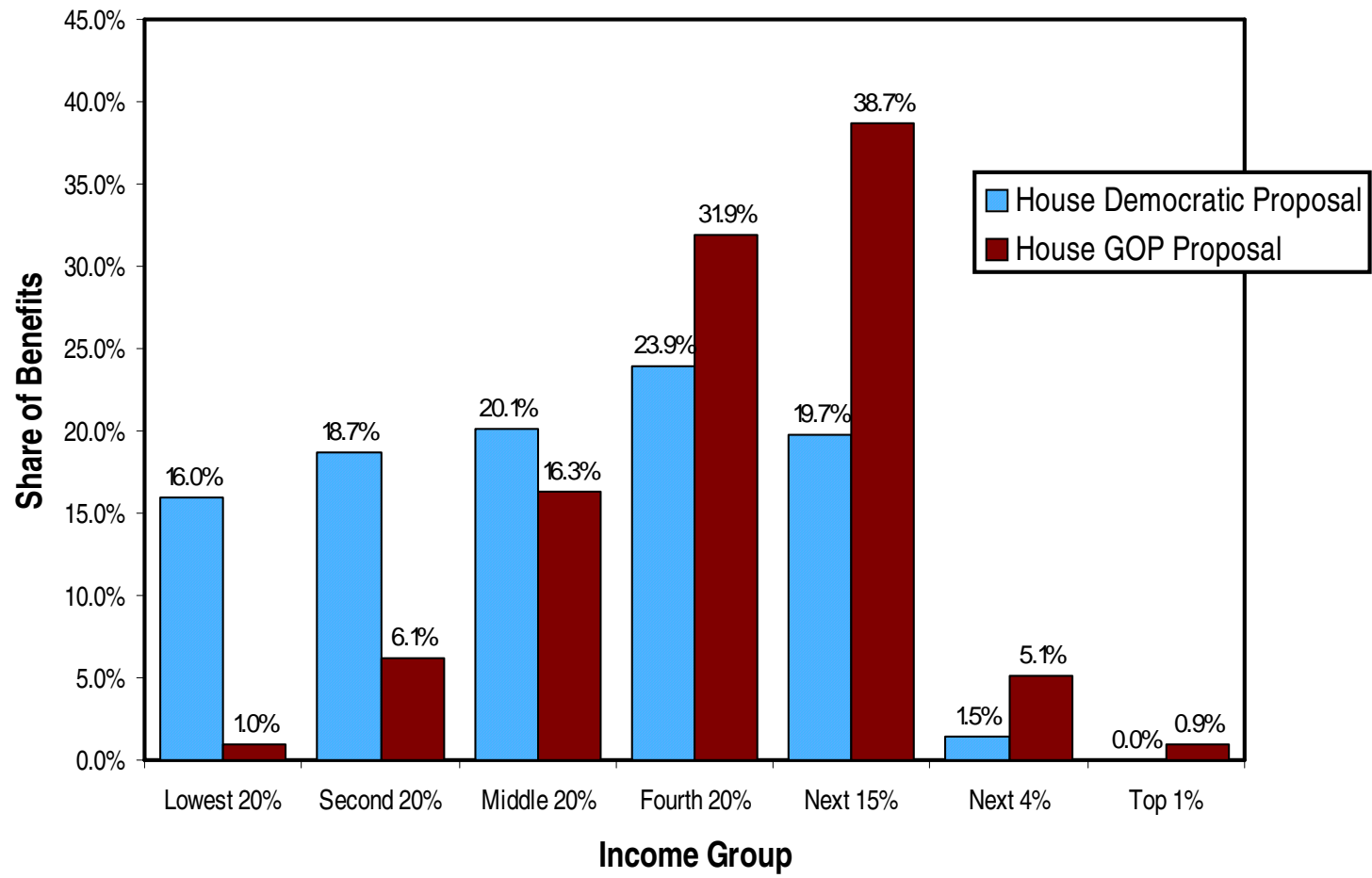
To the extent that Congress feels compelled to cut taxes, however, the sort of tax proposals included in the House Democrats' plan promise to be far more effective than those proposed by House GOP leaders. This is because the Democrats' plan would immediately put money in the hands of those who are most 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.

Distributions of Tax Cuts in House Proposals in 2009 in the United States

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in United States

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 67,200	\$ -567	100.0%	\$ -488	100.0%	\$ -16	100.0%	\$ -63	100.0%
Bottom 60%	\$25,500	\$ -525	54.8%	\$ -396	47.9%	\$ -26	95.6%	\$ -104	97.9%

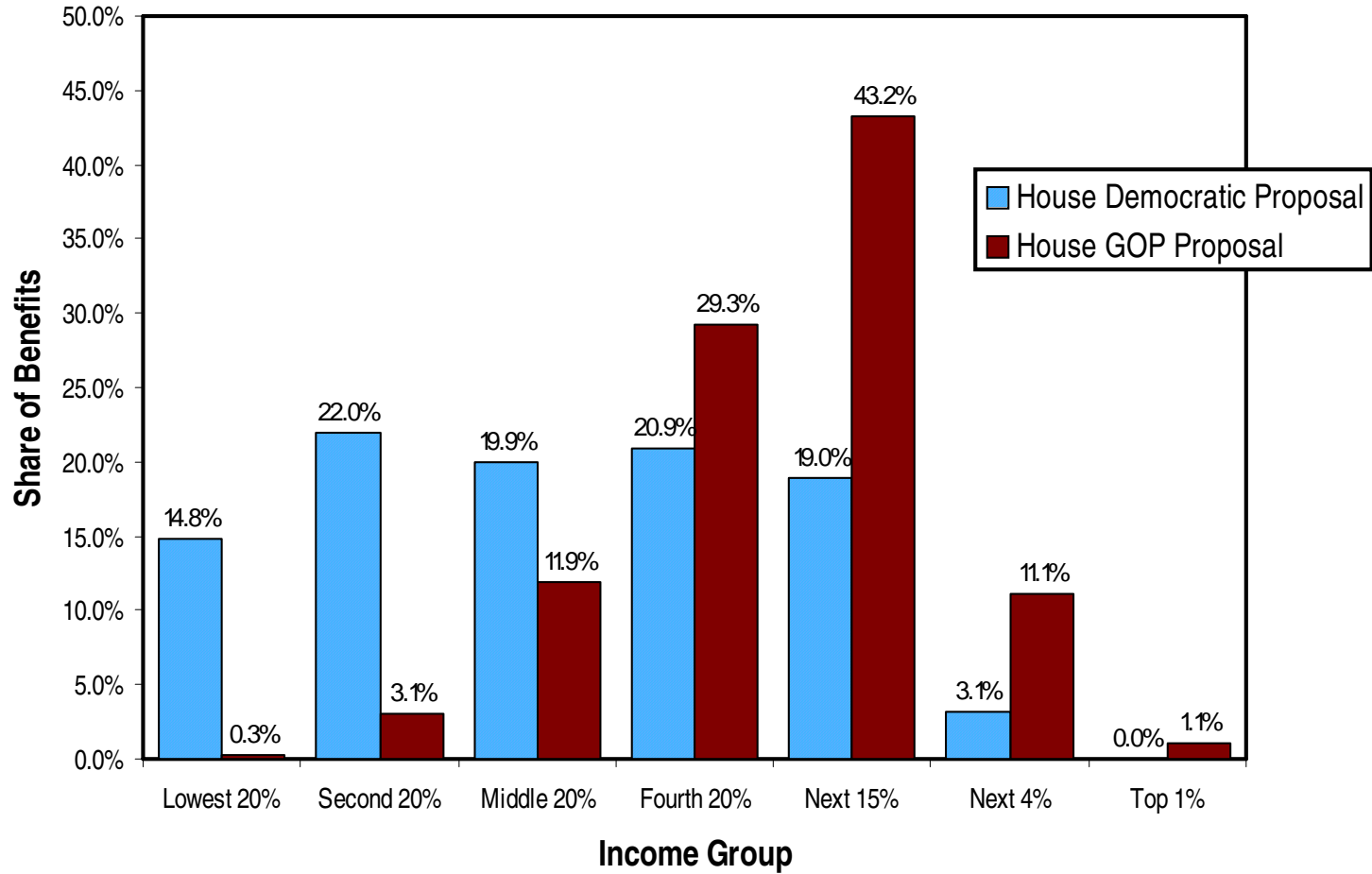
Benefits of GOP Rate Cut in 2009 in the United States

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$12,100	\$ -49	1.0%
Second 20%	24,500	-300	6.1%
Middle 20%	39,900	-795	16.3%
Fourth 20%	65,400	-1,562	31.9%
Next 15%	113,400	-2,520	38.7%
Next 4%	244,200	-1,238	5.1%
Top 1%	1,314,600	-919	0.9%
ALL	\$ 67,200	\$ -964	100.0%
Bottom 60%	\$25,500	\$ -381	23.4%

Distributions of Tax Cuts in House Proposals in 2009 in Alabama

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 54,900	\$ -623	100.0%	\$ -498	100.0%	\$ -25	100.0%	\$ -100	100.0%
Bottom 60%	\$20,800	\$ -598	56.7%	\$ -389	46.2%	\$ -40	94.5%	\$ -168	99.5%

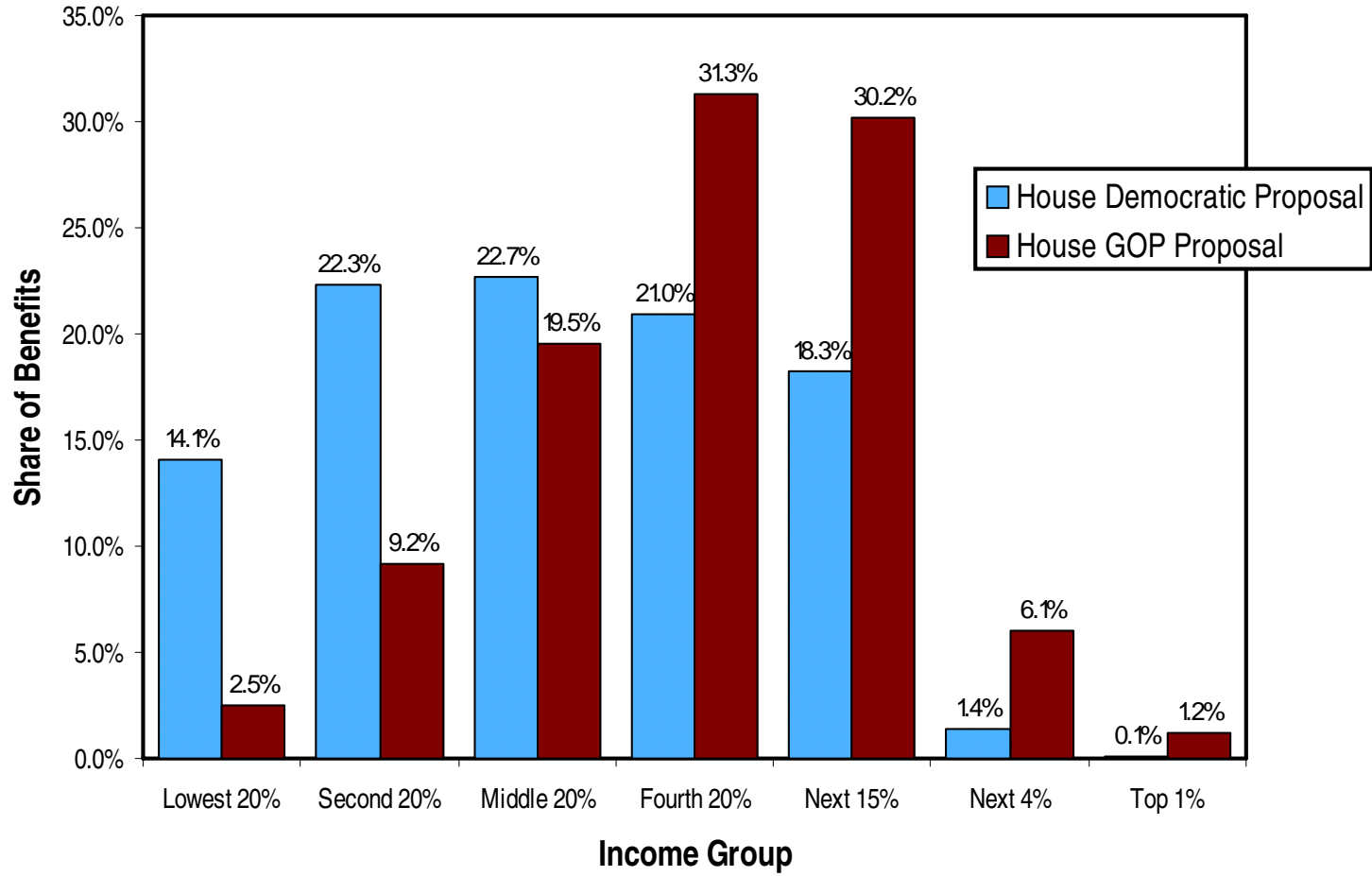
Benefits of GOP Rate Cut in 2009 in Alabama

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,900	\$ -13	0.3%
Second 20%	19,500	-139	3.1%
Middle 20%	32,900	-527	11.9%
Fourth 20%	56,700	-1,317	29.3%
Next 15%	96,400	-2,552	43.2%
Next 4%	197,400	-2,470	11.1%
Top 1%	942,600	-944	1.1%
ALL	\$ 54,900	\$ -880	100.0%
Bottom 60%	\$20,800	\$ -228	15.3%

Distributions of Tax Cuts in House Proposals in 2009 in Alaska

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 78,600	\$ -606	100.0%	\$ -537	100.0%	\$ -23	100.0%	\$ -46	100.0%
Bottom 60%	\$32,600	\$ -610	59.1%	\$ -493	53.9%	\$ -39	99.6%	\$ -78	99.9%

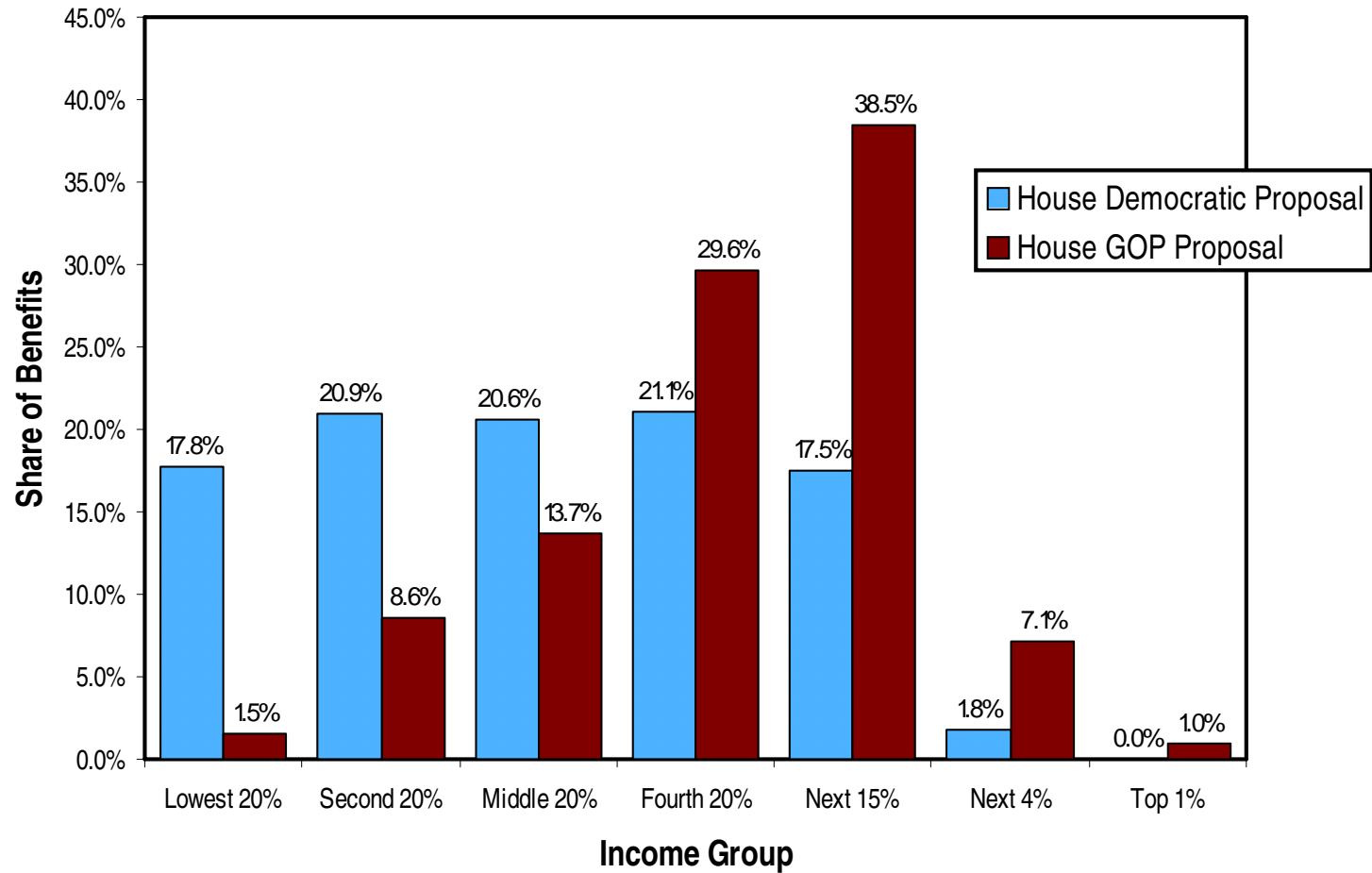
Benefits of GOP Rate Cut in 2009 in Alaska

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$15,100	\$ -179	2.5%
Second 20%	29,700	-593	9.2%
Middle 20%	52,300	-1,323	19.5%
Fourth 20%	88,400	-2,094	31.3%
Next 15%	145,200	-2,702	30.2%
Next 4%	252,000	-2,037	6.1%
Top 1%	1,077,600	-1,608	1.2%
ALL	\$ 78,600	\$ -1,326	100.0%
Bottom 60%	\$32,600	\$ -706	31.3%

Distributions of Tax Cuts in House Proposals in 2009 in Arizona

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 64,700	\$ -633	100.0%	\$ -524	100.0%	\$ -37	100.0%	\$ -72	100.0%
Bottom 60%	\$26,600	\$ -631	59.2%	\$ -452	51.3%	\$ -61	97.5%	\$ -119	97.4%

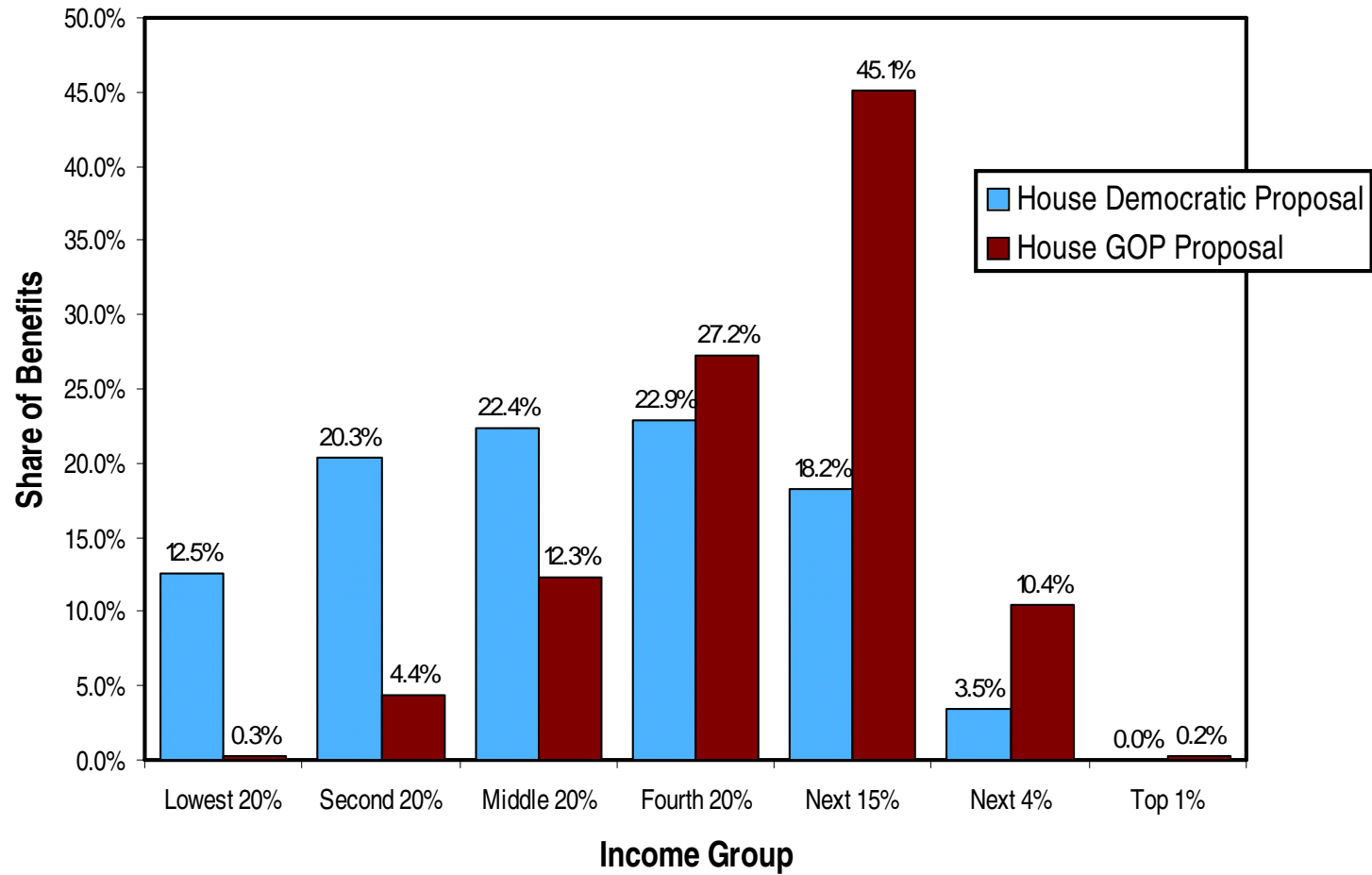
Benefits of GOP Rate Cut in 2009 in Arizona

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$12,400	\$ -74	1.5%
Second 20%	26,800	-424	8.6%
Middle 20%	40,500	-667	13.7%
Fourth 20%	63,300	-1,443	29.6%
Next 15%	106,500	-2,508	38.5%
Next 4%	227,200	-1,737	7.1%
Top 1%	1,149,900	-965	1.0%
ALL	\$ 64,700	\$ -971	100.0%
Bottom 60%	\$26,600	\$ -389	23.8%

Distributions of Tax Cuts in House Proposals in 2009 in Arkansas

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 52,100	\$ -622	100.0%	\$ -503	100.0%	\$ -31	100.0%	\$ -88	100.0%
Bottom 60%	\$20,800	\$ -586	55.3%	\$ -405	47.2%	\$ -48	90.6%	\$ -134	89.3%

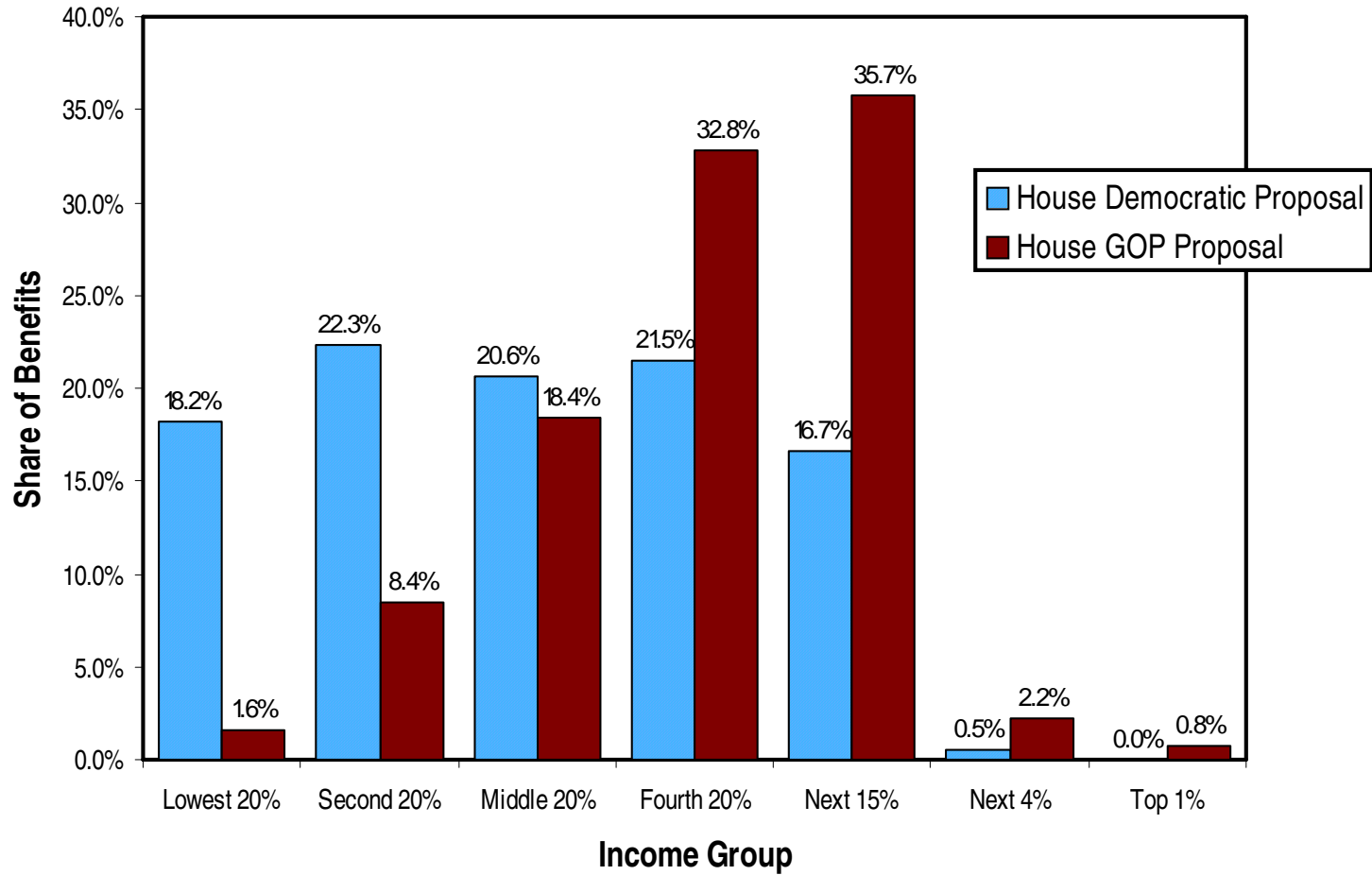
Benefits of GOP Rate Cut in 2009 in Arkansas

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$8,800	\$ -12	0.3%
Second 20%	20,000	-185	4.4%
Middle 20%	33,500	-530	12.3%
Fourth 20%	54,300	-1,158	27.2%
Next 15%	90,200	-2,435	45.1%
Next 4%	196,000	-2,194	10.4%
Top 1%	779,300	-171	0.2%
ALL	\$ 52,100	\$ -829	100.0%
Bottom 60%	\$20,800	\$ -241	17.1%

Distributions of Tax Cuts in House Proposals in 2009 in California

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 80,300	\$ -602	100.0%	\$ -504	100.0%	\$ -28	100.0%	\$ -70	100.0%
Bottom 60%	\$28,300	\$ -619	61.2%	\$ -460	54.3%	\$ -46	97.1%	\$ -114	96.6%

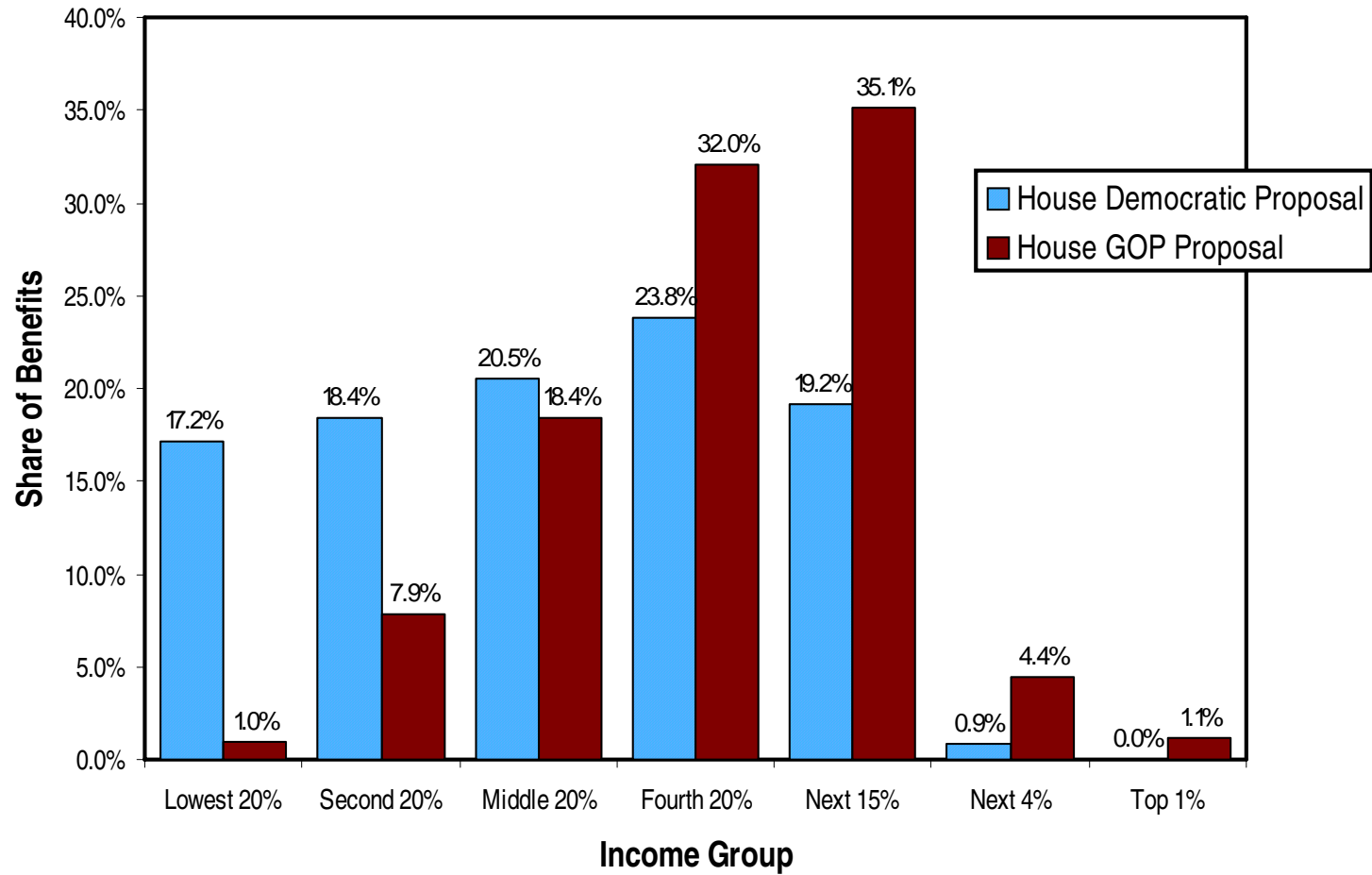
Benefits of GOP Rate Cut in 2009 in California

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$13,000	\$ -76	1.6%
Second 20%	27,500	-394	8.4%
Middle 20%	44,400	-858	18.4%
Fourth 20%	71,900	-1,533	32.8%
Next 15%	131,600	-2,227	35.7%
Next 4%	302,800	-521	2.2%
Top 1%	1,791,700	-708	0.8%
ALL	\$ 80,300	\$ -926	100.0%
Bottom 60%	\$28,300	\$ -443	28.4%

Distributions of Tax Cuts in House Proposals in 2009 in Colorado

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 75,700	\$ -581	100.0%	\$ -516	100.0%	\$ -17	100.0%	\$ -48	100.0%
Bottom 60%	\$28,600	\$ -549	56.0%	\$ -441	50.7%	\$ -29	97.5%	\$ -79	98.5%

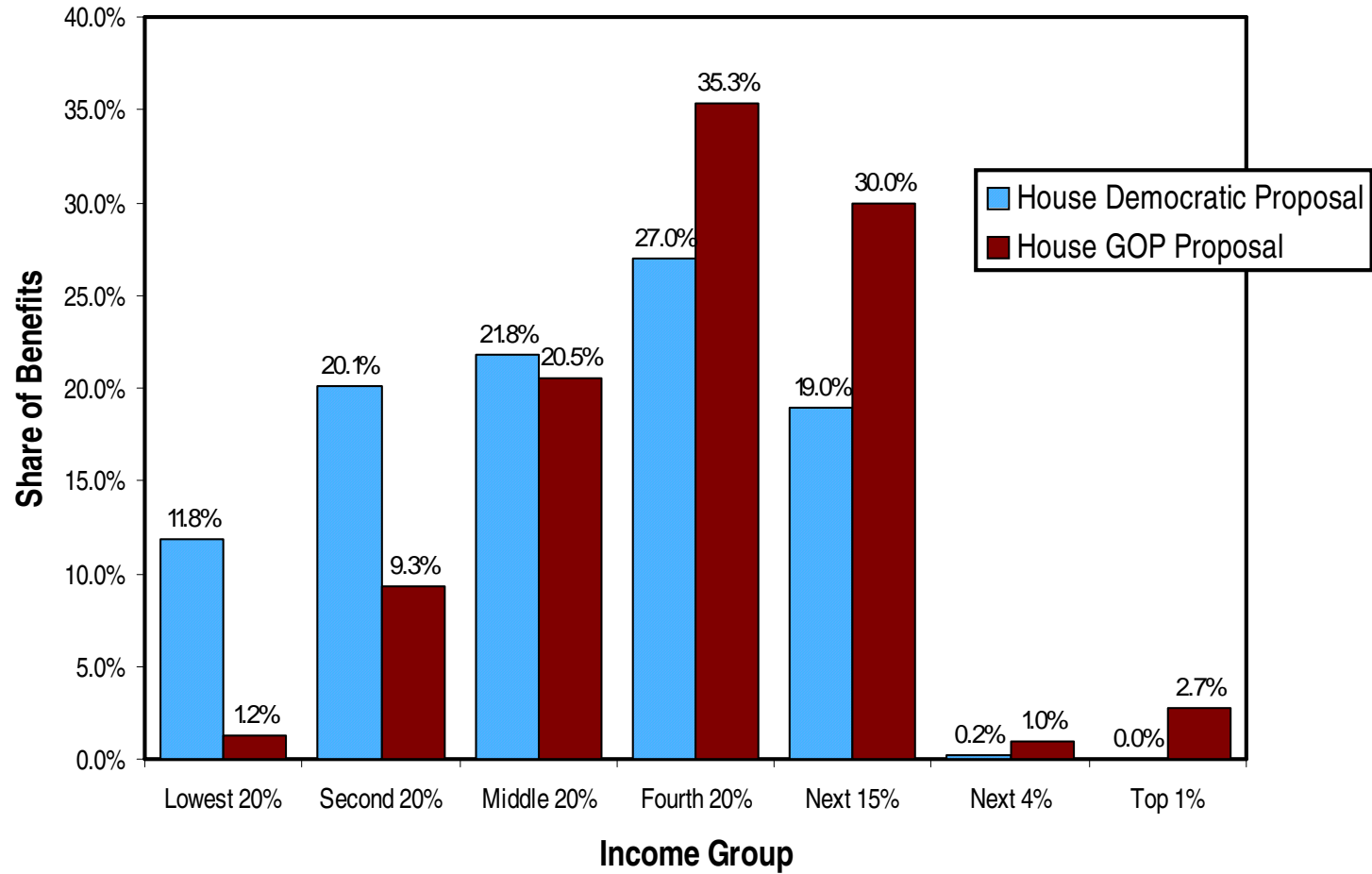
Benefits of GOP Rate Cut in 2009 in Colorado

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,400	\$ -58	1.0%
Second 20%	27,300	-457	7.9%
Middle 20%	46,800	-1,055	18.4%
Fourth 20%	74,400	-1,849	32.0%
Next 15%	128,700	-2,704	35.1%
Next 4%	279,000	-1,268	4.4%
Top 1%	1,411,100	-1,325	1.1%
ALL	\$ 75,700	\$ -1,141	100.0%
Bottom 60%	\$28,600	\$ -525	27.3%

Distributions of Tax Cuts in House Proposals in 2009 in Connecticut

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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	—	—	—	—	—	—	—	—
ALL	\$ 99,500	\$ -517	100.0%	\$ -488	100.0%	\$ -13	100.0%	\$ -17	100.0%
Bottom 60%	\$31,700	\$ -470	53.7%	\$ -420	50.9%	\$ -22	100.0%	\$ -28	99.9%

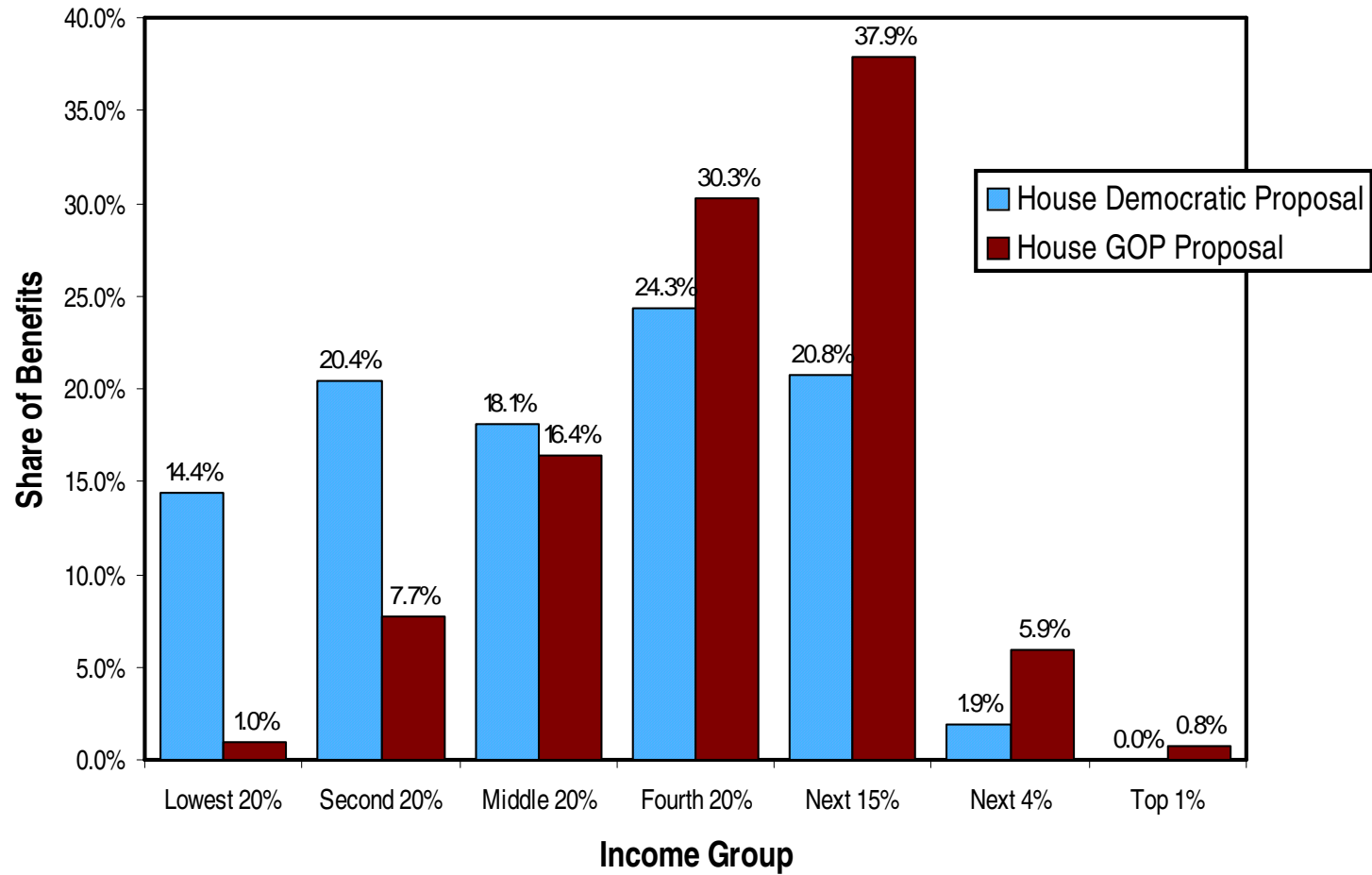
Benefits of GOP Rate Cut in 2009 in Connecticut

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$12,300	\$ -71	1.2%
Second 20%	31,000	-539	9.3%
Middle 20%	52,100	-1,199	20.5%
Fourth 20%	85,000	-2,057	35.3%
Next 15%	150,500	-2,304	30.0%
Next 4%	380,500	-291	1.0%
Top 1%	2,290,700	-2,616	2.7%
ALL	\$ 99,500	\$ -1,147	100.0%
Bottom 60%	\$31,700	\$ -602	31.1%

Distributions of Tax Cuts in House Proposals in 2009 in Delaware

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

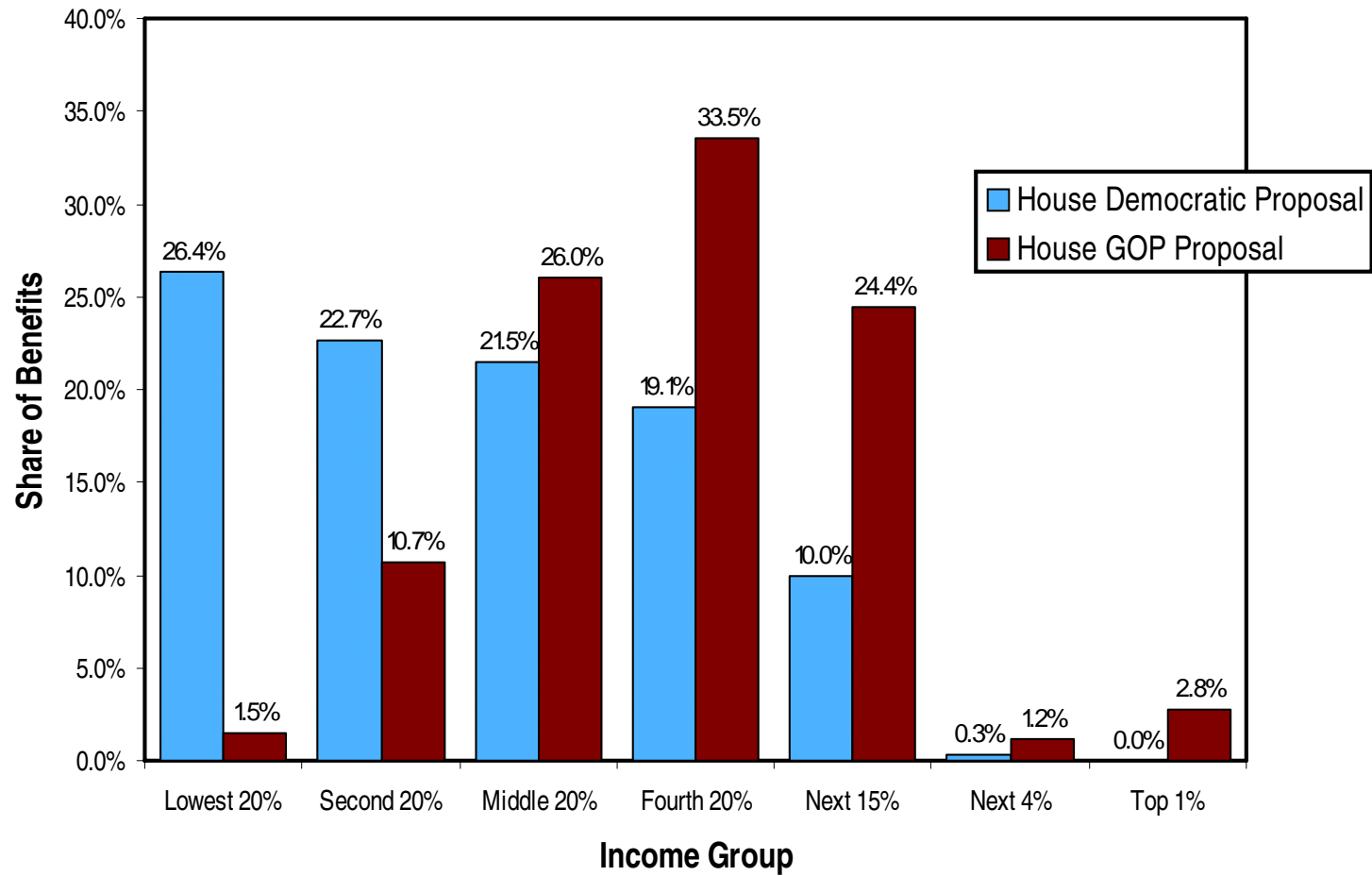
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut
Lowest 20%	\$10,300	\$ -426	14.4%	\$ -289	10.9%	\$ -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%	—	—	—	—
ALL	\$ 67,600	\$ -566	100.0%	\$ -509	100.0%	\$ -8	100.0%	\$ -48	100.0%
Bottom 60%	\$26,200	\$ -502	52.9%	\$ -407	47.7%	\$ -14	98.2%	\$ -80	99.2%

Benefits of GOP Rate Cut in 2009 in Delaware

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,300	\$ -55	1.0%
Second 20%	24,500	-406	7.7%
Middle 20%	43,200	-898	16.4%
Fourth 20%	68,600	-1,668	30.3%
Next 15%	112,000	-2,746	37.9%
Next 4%	233,100	-1,620	5.9%
Top 1%	1,252,100	-834	0.8%
ALL	\$ 67,600	\$ -1,089	100.0%
Bottom 60%	\$26,200	\$ -458	25.1%

Distributions of Tax Cuts in House Proposals in 2009 in Washington, DC
 Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Washington, DC

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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	—	—	—	—	—	—	—	—
ALL	\$ 96,400	\$ -418	100.0%	\$ -367	100.0%	\$ -17	100.0%	\$ -34	100.0%
Bottom 60%	\$29,500	\$ -498	70.6%	\$ -412	66.5%	\$ -28	99.9%	\$ -58	99.9%

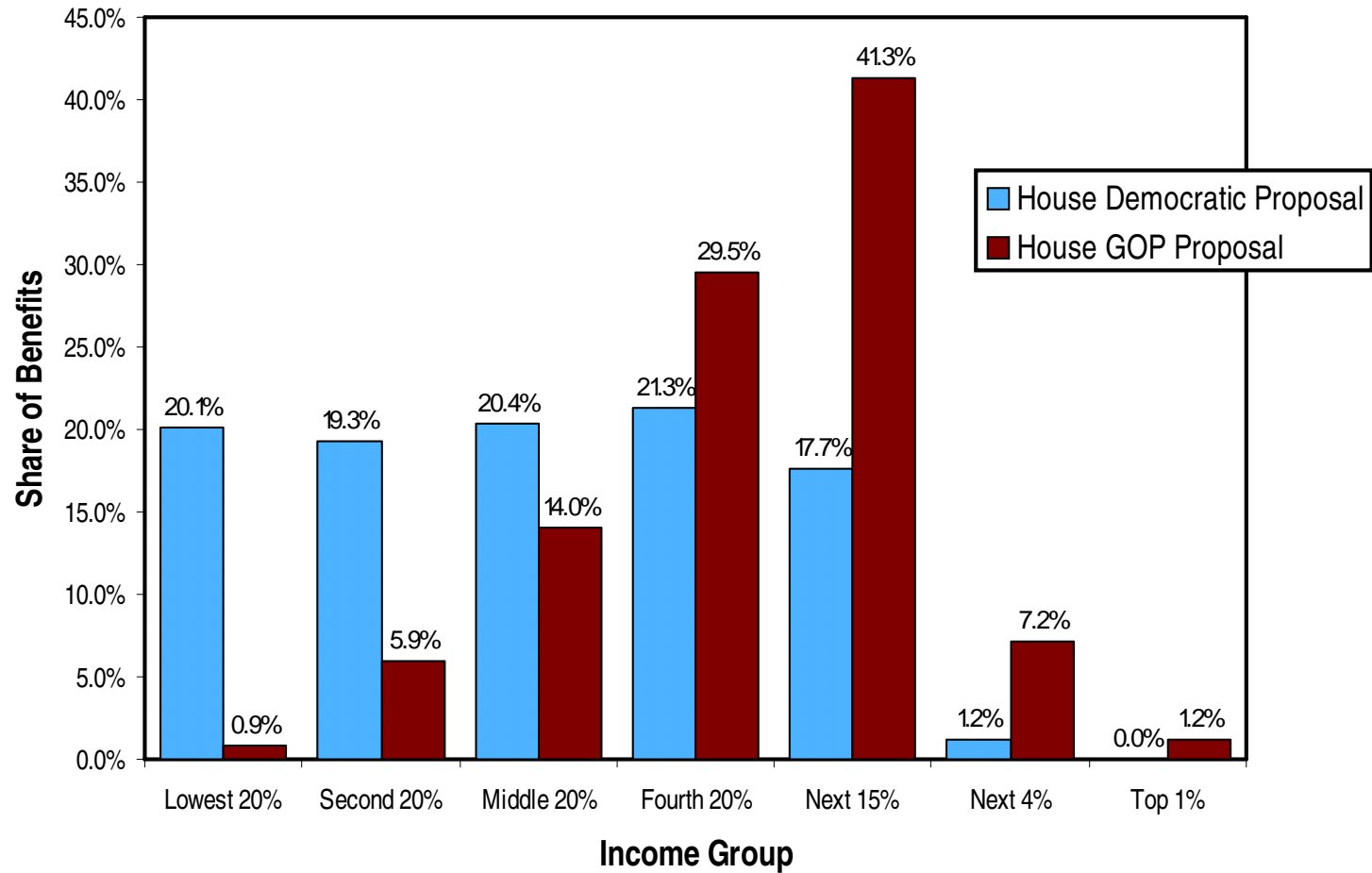
Benefits of GOP Rate Cut in 2009 in Washington, DC

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$12,500	\$ -72	1.5%
Second 20%	27,400	-544	10.7%
Middle 20%	48,100	-1,245	26.0%
Fourth 20%	76,800	-1,633	33.5%
Next 15%	148,800	-1,593	24.4%
Next 4%	416,400	-286	1.2%
Top 1%	2,491,700	-2,707	2.8%
ALL	\$ 96,400	\$ -973	100.0%
Bottom 60%	\$29,500	\$ -627	38.1%

Distributions of Tax Cuts in House Proposals in 2009 in Florida

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 69,800	\$ -570	100.0%	\$ -470	100.0%	\$ -23	100.0%	\$ -77	100.0%
Bottom 60%	\$23,100	\$ -574	59.8%	\$ -410	51.8%	\$ -35	91.3%	\$ -128	99.4%

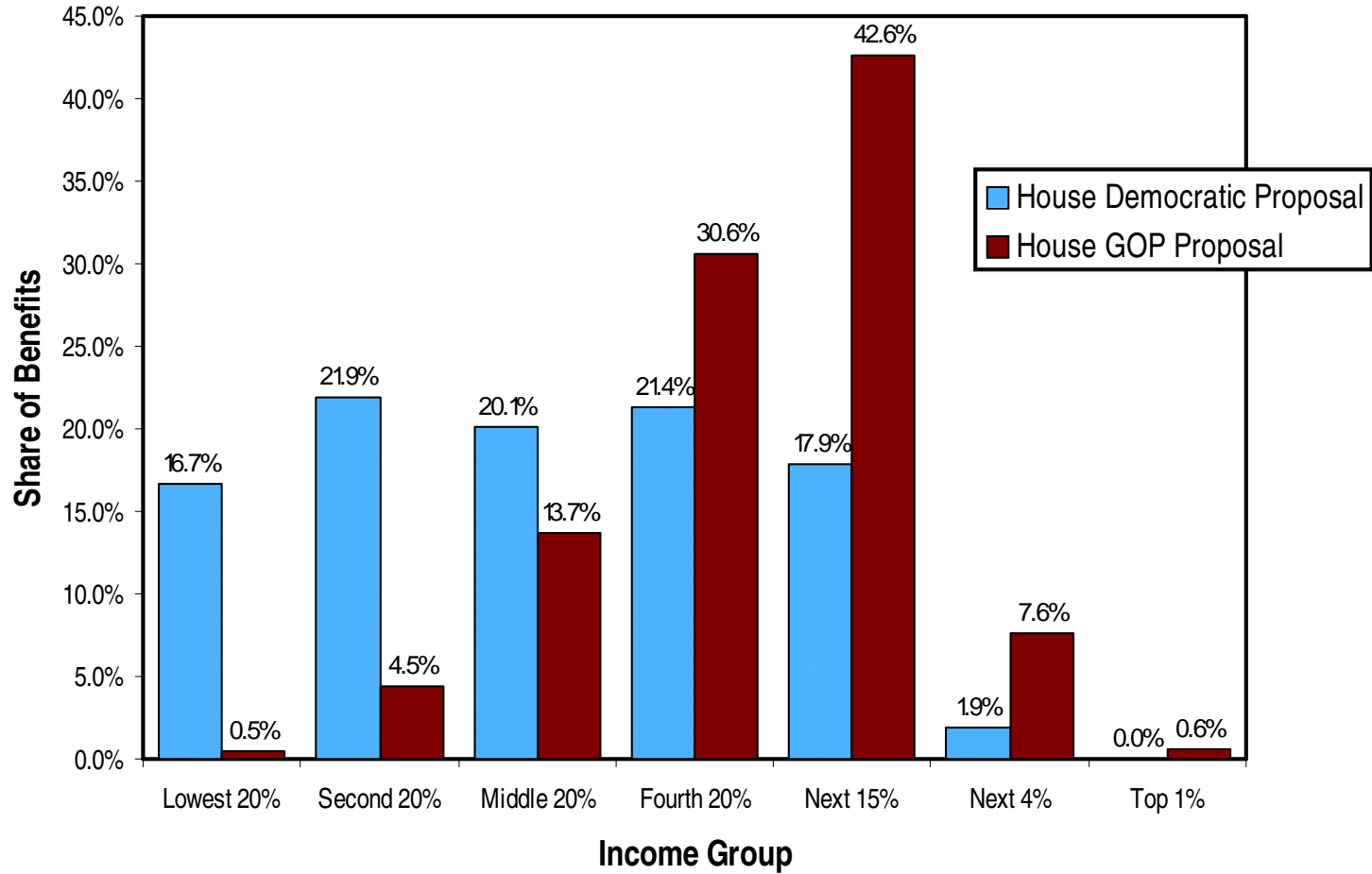
Benefits of GOP Rate Cut in 2009 in Florida

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,500	\$ -38	0.9%
Second 20%	22,500	-264	5.9%
Middle 20%	36,100	-623	14.0%
Fourth 20%	58,900	-1,318	29.5%
Next 15%	107,500	-2,455	41.3%
Next 4%	266,700	-1,604	7.2%
Top 1%	1,813,800	-1,088	1.2%
ALL	\$ 69,800	\$ -882	100.0%
Bottom 60%	\$23,100	\$ -309	20.8%

Distributions of Tax Cuts in House Proposals in 2009 in Georgia

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates

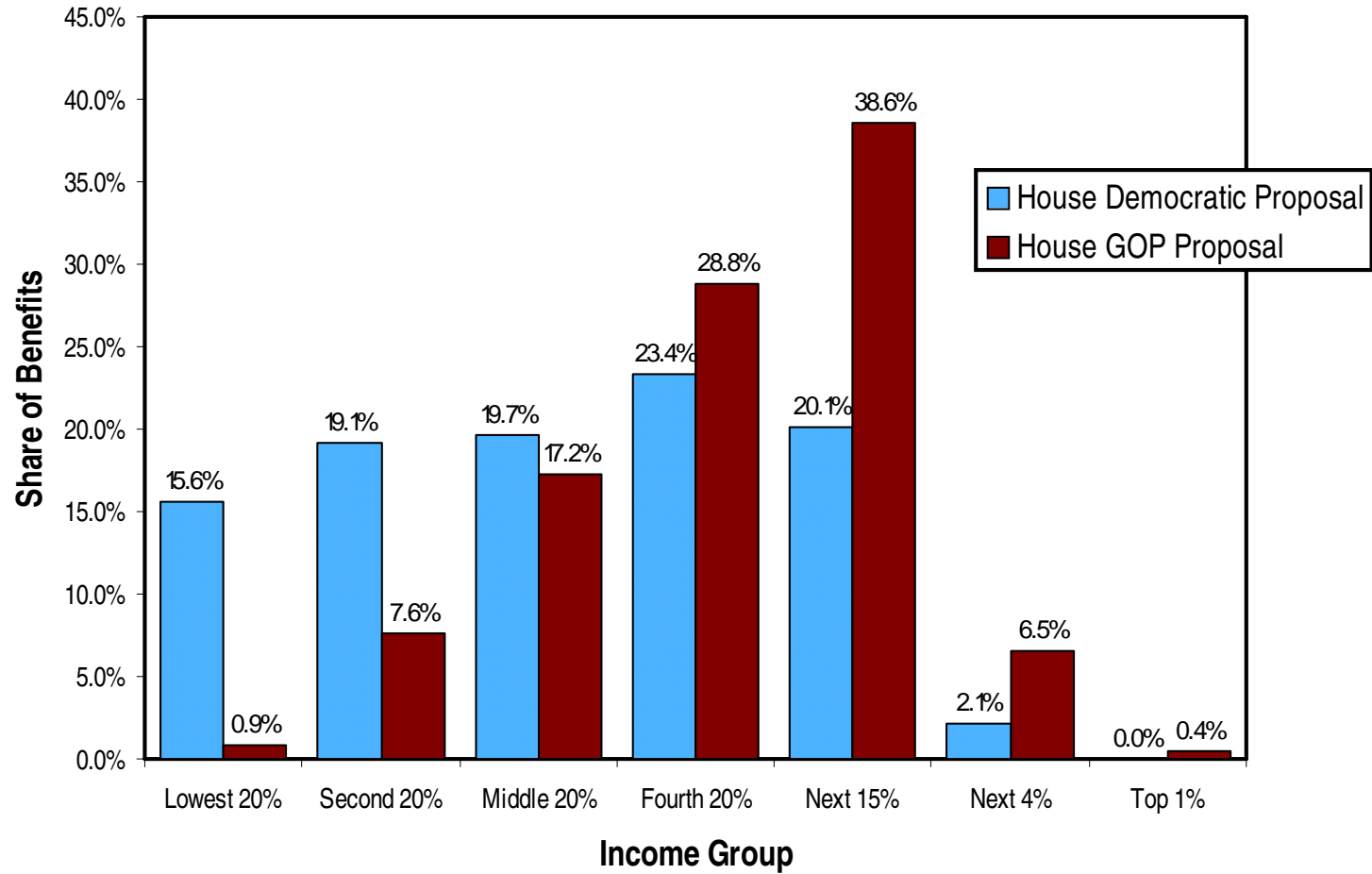


Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Georgia									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 59,100	\$ -655	100.0%	\$ -518	100.0%	\$ -32	100.0%	\$ -104	100.0%
Bottom 60%	\$21,700	\$ -650	58.8%	\$ -429	48.9%	\$ -49	89.7%	\$ -173	97.9%

Benefits of GOP Rate Cut in 2009 in Georgia			
House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)			
Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,400	\$ -21	0.5%
Second 20%	20,200	-204	4.5%
Middle 20%	35,400	-628	13.7%
Fourth 20%	58,600	-1,398	30.6%
Next 15%	103,700	-2,595	42.6%
Next 4%	228,600	-1,726	7.6%
Top 1%	1,049,100	-548	0.6%
ALL	\$ 59,100	\$ -902	100.0%
Bottom 60%	\$21,700	\$ -284	18.6%

Distributions of Tax Cuts in House Proposals in 2009 in Hawaii

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 62,600	\$ -577	100.0%	\$ -503	100.0%	\$ -23	100.0%	\$ -52	100.0%
Bottom 60%	\$24,900	\$ -528	54.4%	\$ -406	48.0%	\$ -37	96.5%	\$ -84	97.3%

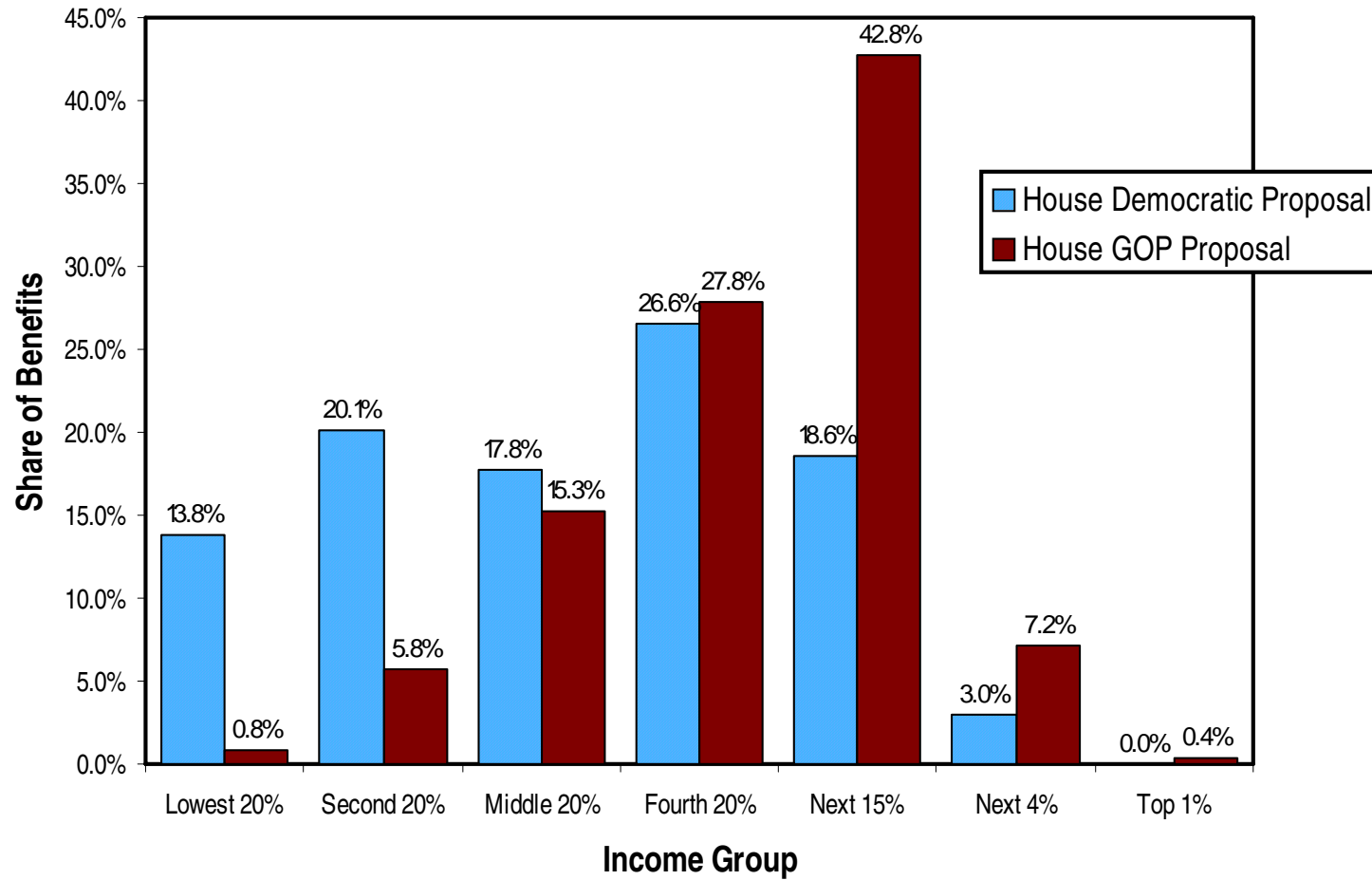
Benefits of GOP Rate Cut in 2009 in Hawaii

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,300	\$ -43	0.9%
Second 20%	24,800	-392	7.6%
Middle 20%	39,900	-860	17.2%
Fourth 20%	63,000	-1,456	28.8%
Next 15%	111,200	-2,545	38.6%
Next 4%	230,800	-1,639	6.5%
Top 1%	951,400	-426	0.4%
ALL	\$ 62,600	\$ -995	100.0%
Bottom 60%	\$24,900	\$ -430	25.7%

Distributions of Tax Cuts in House Proposals in 2009 in Idaho

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 59,000	\$ -643	100.0%	\$ -551	100.0%	\$ -29	100.0%	\$ -62	100.0%
Bottom 60%	\$24,300	\$ -562	51.7%	\$ -435	46.7%	\$ -36	72.9%	\$ -90	86.5%

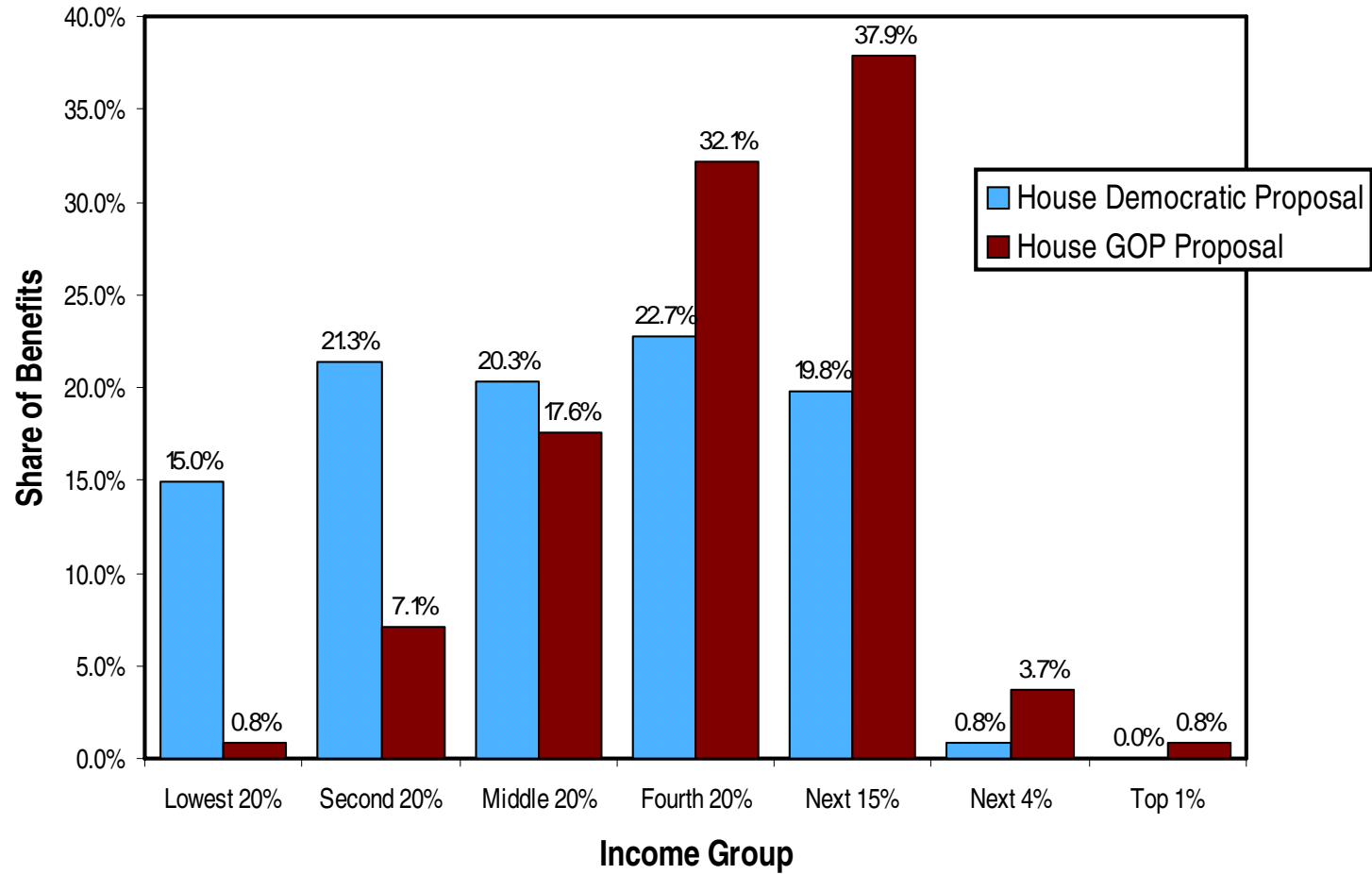
Benefits of GOP Rate Cut in 2009 in Idaho

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,600	\$ -35	0.8%
Second 20%	23,500	-253	5.8%
Middle 20%	39,100	-682	15.3%
Fourth 20%	60,000	-1,209	27.8%
Next 15%	98,600	-2,503	42.8%
Next 4%	206,800	-1,570	7.2%
Top 1%	968,600	-322	0.4%
ALL	\$ 59,000	\$ -873	100.0%
Bottom 60%	\$24,300	\$ -322	21.8%

Distributions of Tax Cuts in House Proposals in 2009 in Illinois

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates

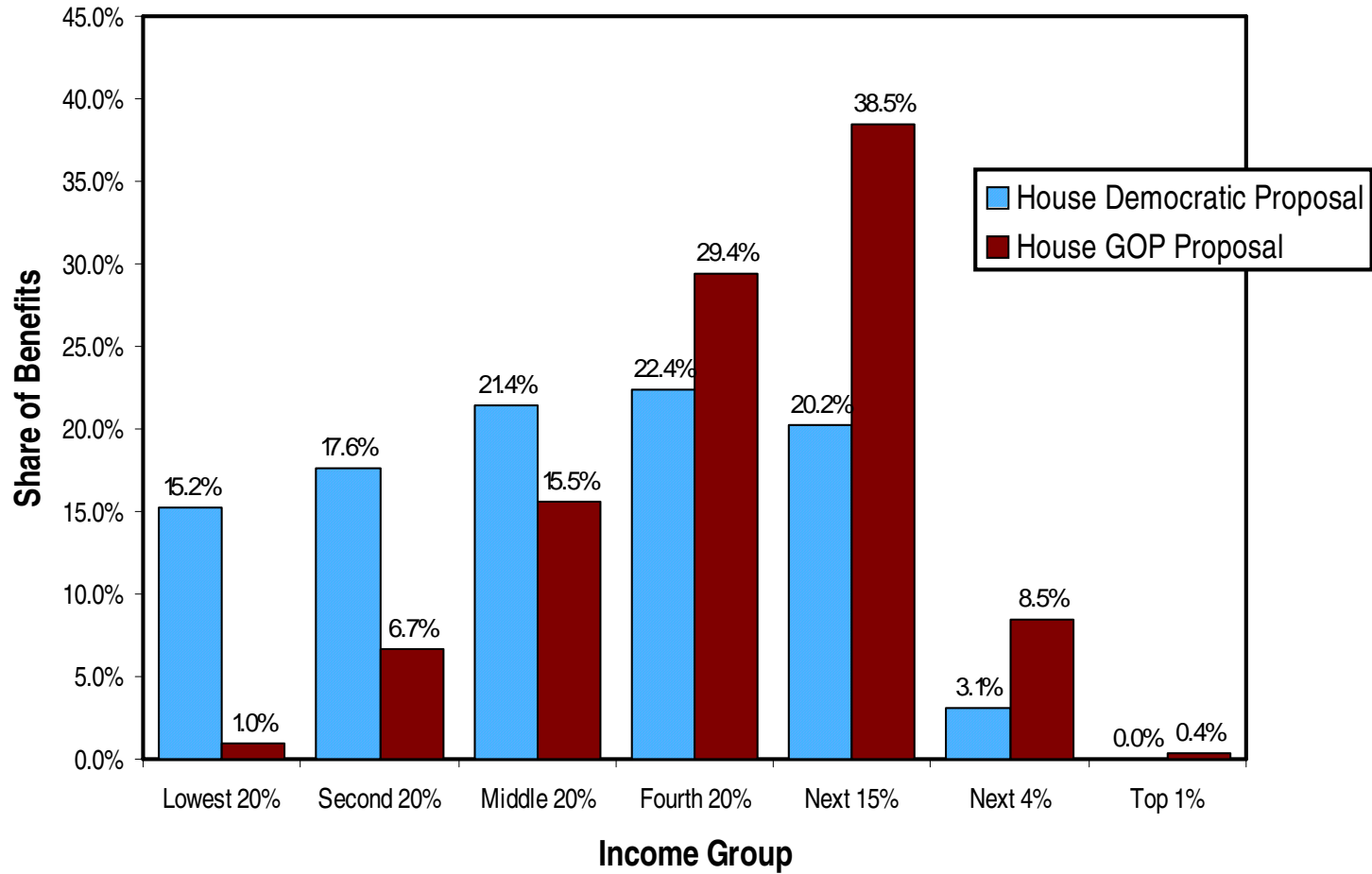


Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Illinois									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 73,900	\$ -572	100.0%	\$ -490	100.0%	\$ -22	100.0%	\$ -60	100.0%
Bottom 60%	\$27,300	\$ -545	56.6%	\$ -410	49.7%	\$ -36	95.4%	\$ -99	99.0%

Benefits of GOP Rate Cut in 2009 in Illinois			
House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)			
Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,300	\$ -45	0.8%
Second 20%	26,000	-375	7.1%
Middle 20%	45,400	-931	17.6%
Fourth 20%	70,800	-1,698	32.1%
Next 15%	121,800	-2,670	37.9%
Next 4%	274,000	-972	3.7%
Top 1%	1,487,200	-845	0.8%
ALL	\$ 73,900	\$ -1,048	100.0%
Bottom 60%	\$27,300	\$ -450	25.5%

Distributions of Tax Cuts in House Proposals in 2009 in Indiana

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 58,200	\$ -630	100.0%	\$ -542	100.0%	\$ -25	100.0%	\$ -63	100.0%
Bottom 60%	\$25,000	\$ -574	54.2%	\$ -432	47.3%	\$ -39	94.5%	\$ -103	97.2%

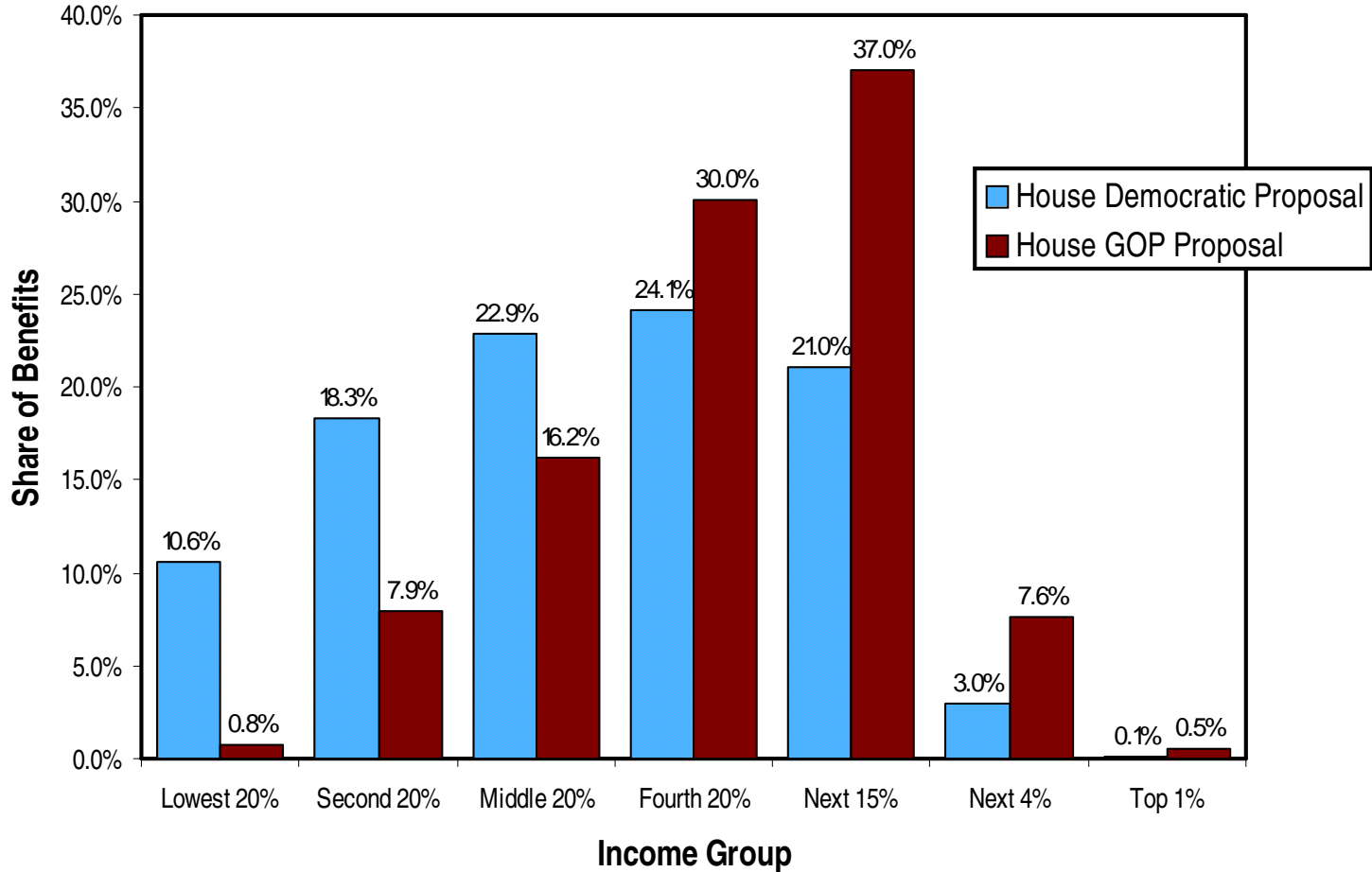
Benefits of GOP Rate Cut in 2009 in Indiana

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,300	\$ -49	1.0%
Second 20%	24,200	-346	6.7%
Middle 20%	40,600	-801	15.5%
Fourth 20%	61,900	-1,513	29.4%
Next 15%	98,900	-2,638	38.5%
Next 4%	196,500	-2,187	8.5%
Top 1%	853,500	-399	0.4%
ALL	\$ 58,200	\$ -1,021	100.0%
Bottom 60%	\$25,000	\$ -399	23.2%

Distributions of Tax Cuts in House Proposals in 2009 in Iowa

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 61,500	\$ -592	100.0%	\$ -533	100.0%	\$ -23	100.0%	\$ -36	100.0%
Bottom 60%	\$27,900	\$ -517	51.8%	\$ -425	47.4%	\$ -37	94.1%	\$ -55	89.1%

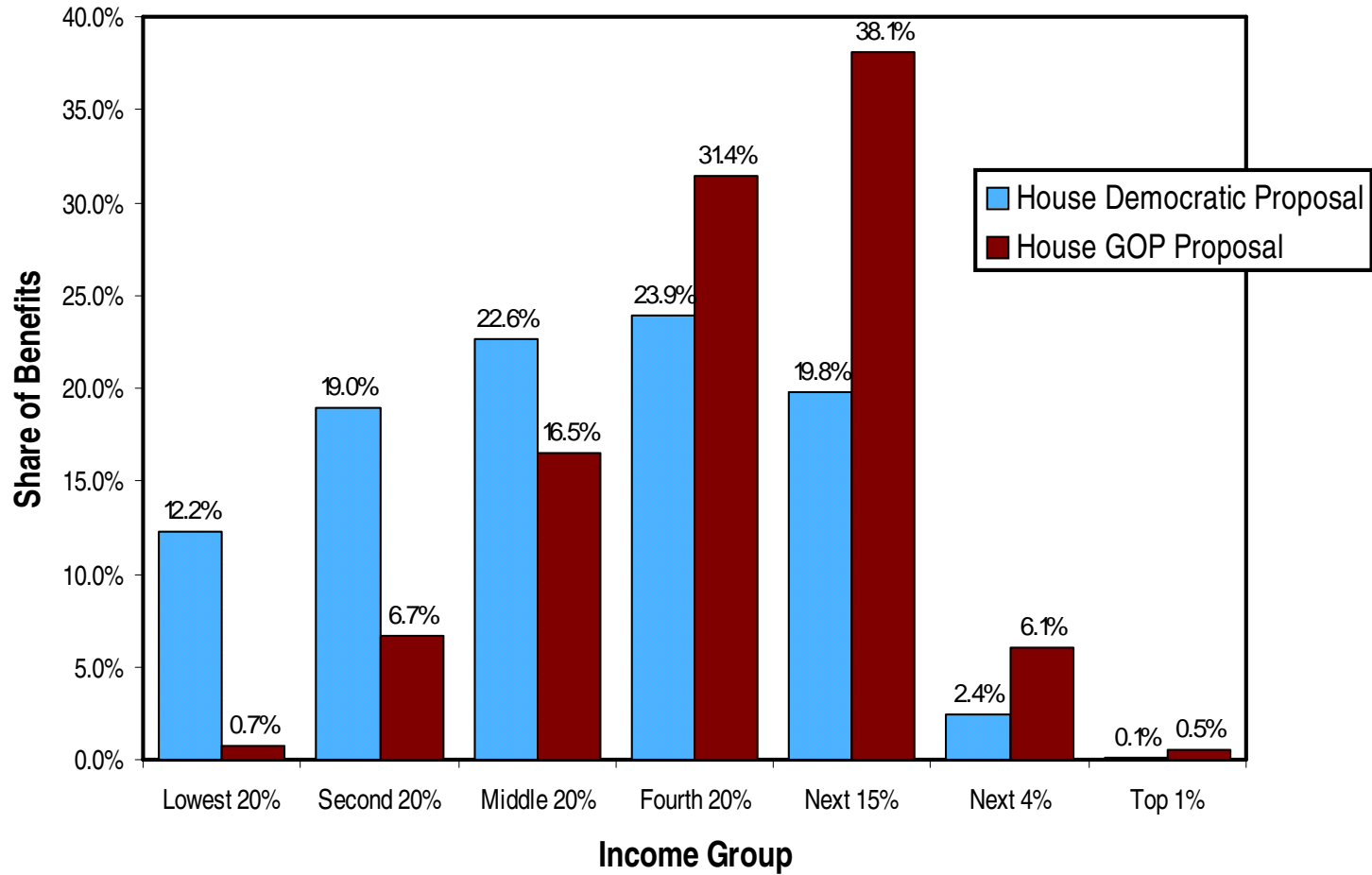
Benefits of GOP Rate Cut in 2009 in Iowa

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,900	\$ -43	0.8%
Second 20%	28,000	-433	7.9%
Middle 20%	44,700	-891	16.2%
Fourth 20%	67,200	-1,652	30.0%
Next 15%	103,500	-2,713	37.0%
Next 4%	197,700	-2,088	7.6%
Top 1%	849,700	-567	0.5%
ALL	\$ 61,500	\$ -1,089	100.0%
Bottom 60%	\$27,900	\$ -456	24.9%

Distributions of Tax Cuts in House Proposals in 2009 in Kansas

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 64,600	\$ -610	100.0%	\$ -534	100.0%	\$ -26	100.0%	\$ -50	100.0%
Bottom 60%	\$26,300	\$ -552	53.8%	\$ -430	47.9%	\$ -42	95.1%	\$ -80	95.4%

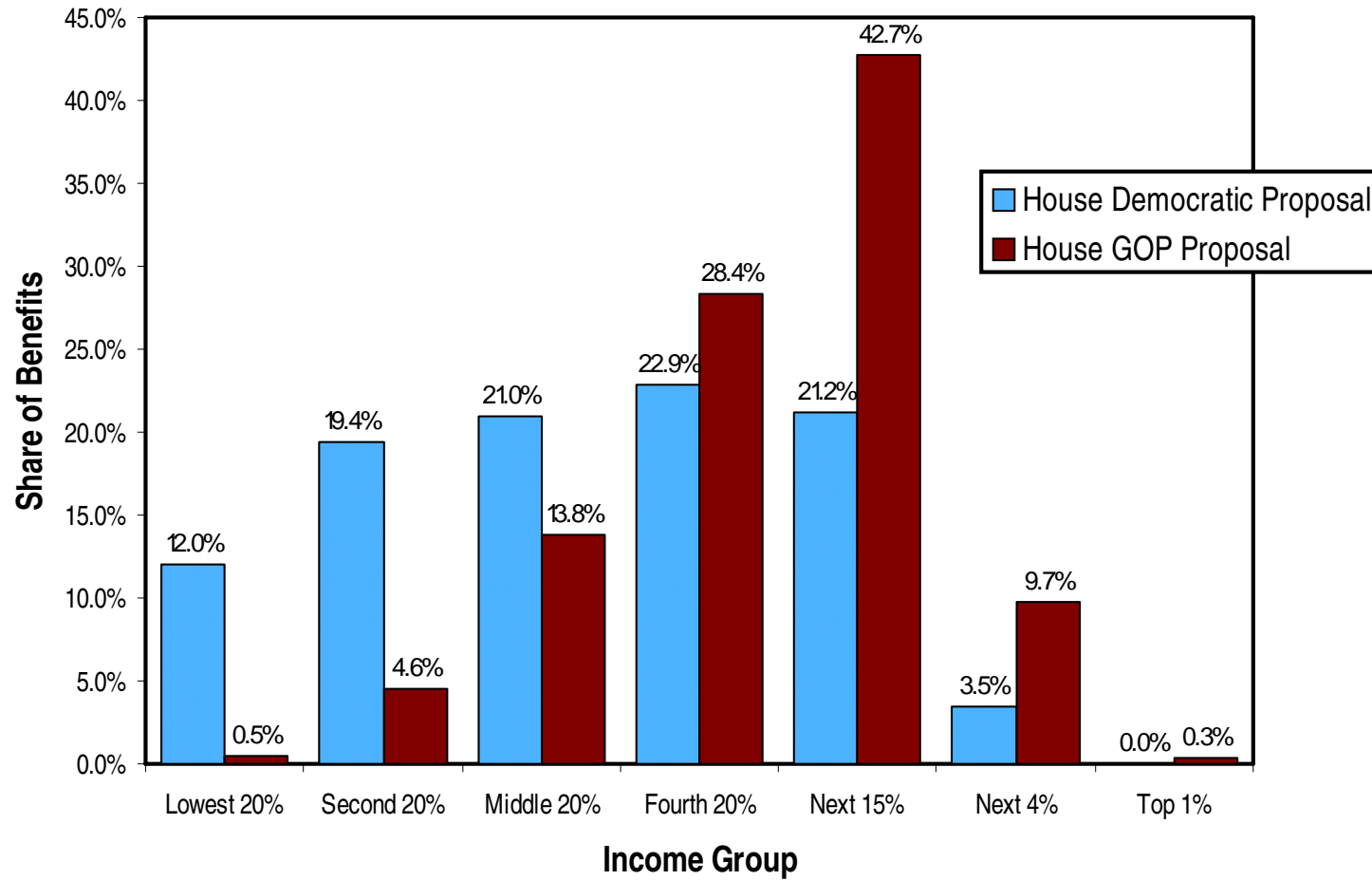
Benefits of GOP Rate Cut in 2009 in Kansas

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,200	\$ -40	0.7%
Second 20%	25,800	-355	6.7%
Middle 20%	42,800	-882	16.5%
Fourth 20%	68,200	-1,659	31.4%
Next 15%	110,100	-2,696	38.1%
Next 4%	227,100	-1,613	6.1%
Top 1%	993,100	-579	0.5%
ALL	\$ 64,600	\$ -1,056	100.0%
Bottom 60%	\$26,300	\$ -425	23.9%

Distributions of Tax Cuts in House Proposals in 2009 in Kentucky

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 52,800	\$ -585	100.0%	\$ -499	100.0%	\$ -22	100.0%	\$ -64	100.0%
Bottom 60%	\$21,700	\$ -518	52.4%	\$ -382	45.3%	\$ -36	95.0%	\$ -101	93.5%

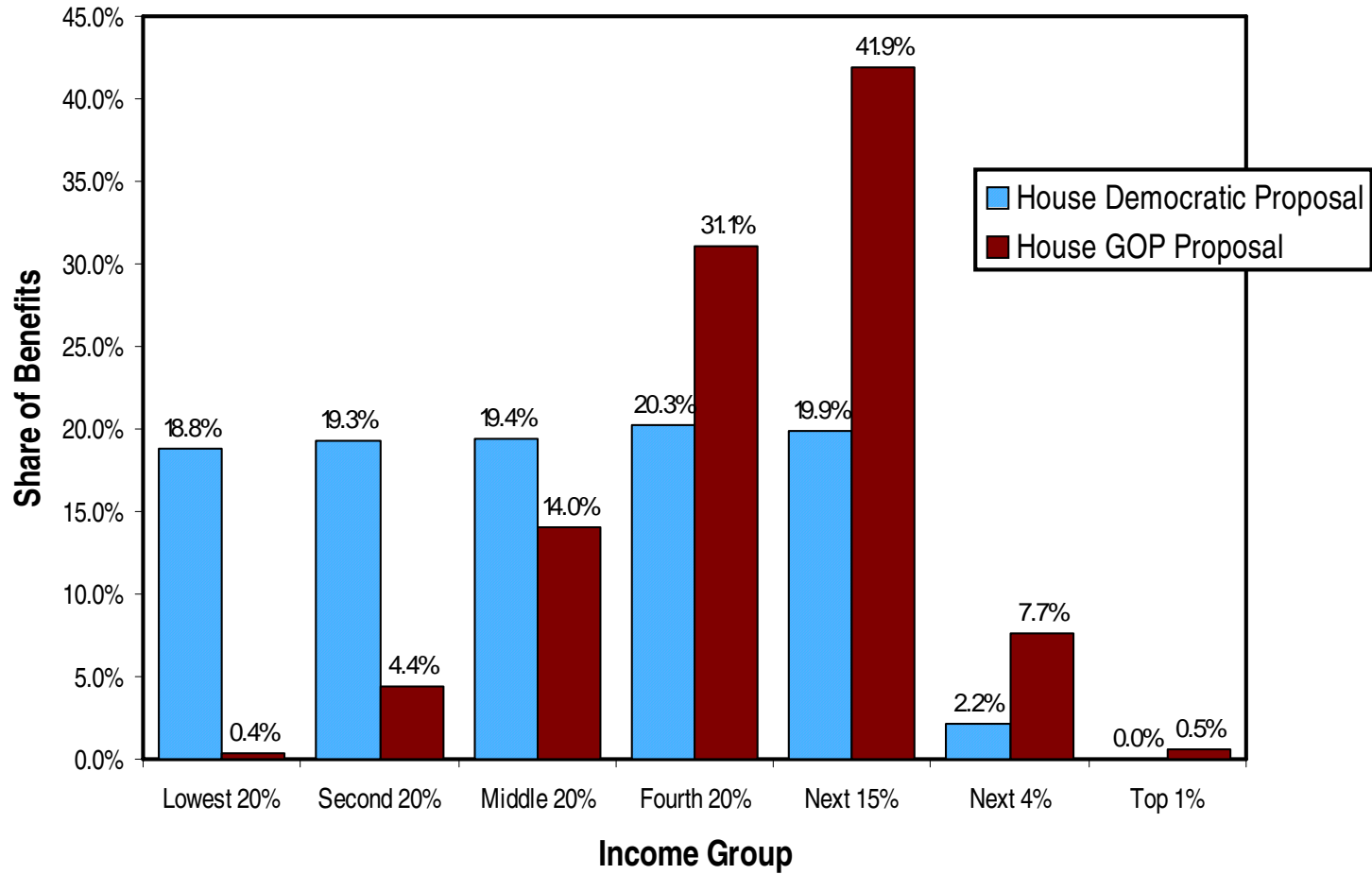
Benefits of GOP Rate Cut in 2009 in Kentucky

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$8,700	\$ -21	0.5%
Second 20%	21,000	-201	4.6%
Middle 20%	35,300	-610	13.8%
Fourth 20%	56,200	-1,249	28.4%
Next 15%	91,900	-2,505	42.7%
Next 4%	186,300	-2,141	9.7%
Top 1%	793,300	-301	0.3%
ALL	\$ 52,800	\$ -872	100.0%
Bottom 60%	\$21,700	\$ -278	18.8%

Distributions of Tax Cuts in House Proposals in 2009 in Louisiana

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 60,100	\$ -604	100.0%	\$ -495	100.0%	\$ -25	100.0%	\$ -84	100.0%
Bottom 60%	\$23,100	\$ -590	57.5%	\$ -408	48.6%	\$ -40	92.4%	\$ -142	99.4%

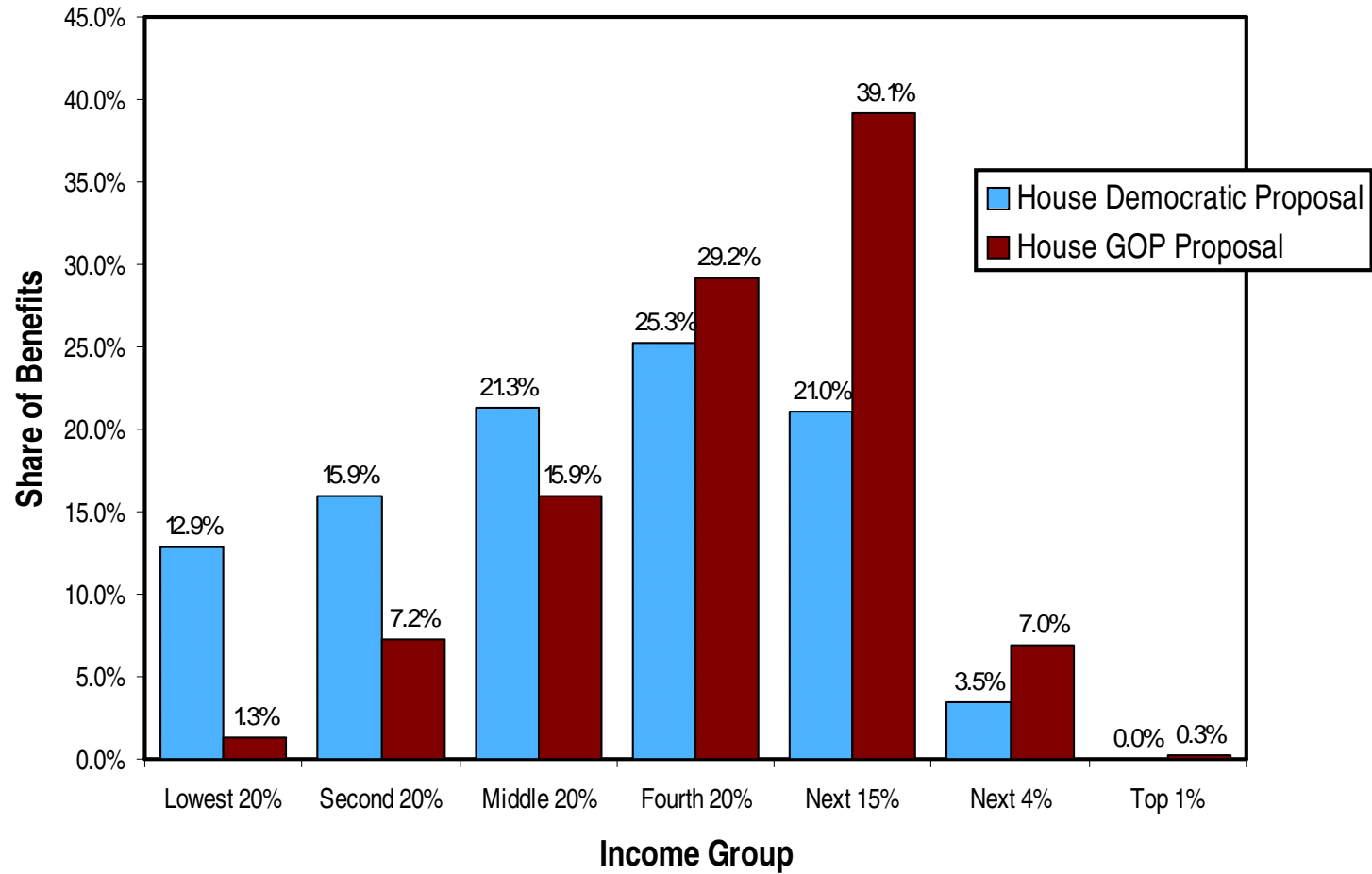
Benefits of GOP Rate Cut in 2009 in Louisiana

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,000	\$ -18	0.4%
Second 20%	22,000	-214	4.4%
Middle 20%	37,500	-685	14.0%
Fourth 20%	60,400	-1,502	31.1%
Next 15%	109,300	-2,666	41.9%
Next 4%	226,400	-1,857	7.7%
Top 1%	942,000	-525	0.5%
ALL	\$ 60,100	\$ -954	100.0%
Bottom 60%	\$23,100	\$ -304	18.8%

Distributions of Tax Cuts in House Proposals in 2009 in Maine

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 56,500	\$ -563	100.0%	\$ -515	100.0%	\$ -18	100.0%	\$ -30	100.0%
Bottom 60%	\$24,400	\$ -476	50.1%	\$ -401	46.2%	\$ -24	78.4%	\$ -51	99.7%

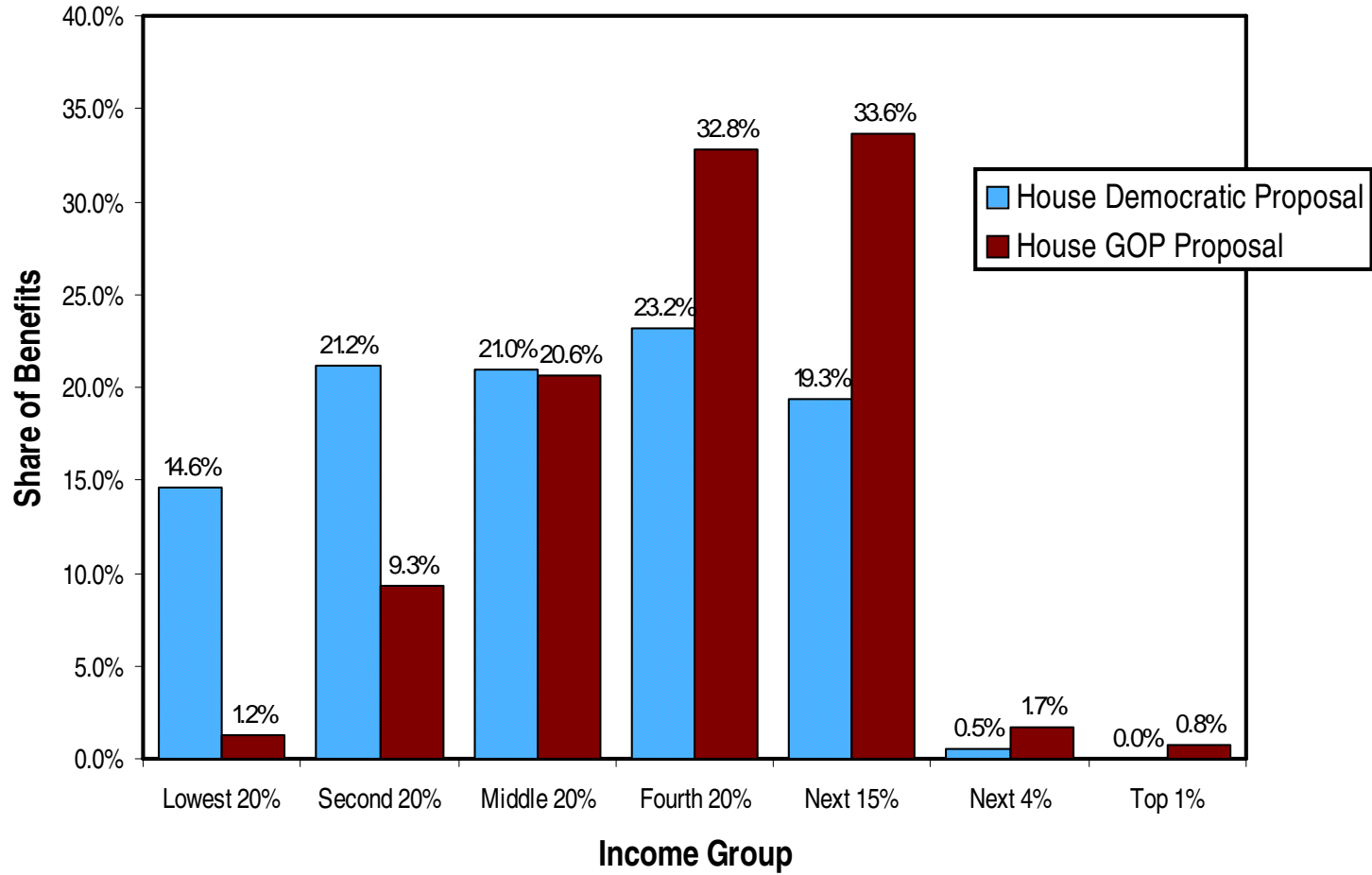
Benefits of GOP Rate Cut in 2009 in Maine

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,300	\$ -61	1.3%
Second 20%	23,500	-334	7.2%
Middle 20%	38,400	-736	15.9%
Fourth 20%	59,500	-1,349	29.2%
Next 15%	96,500	-2,410	39.1%
Next 4%	202,800	-1,607	7.0%
Top 1%	792,800	-236	0.3%
ALL	\$ 56,500	\$ -915	100.0%
Bottom 60%	\$24,400	\$ -377	24.5%

Distributions of Tax Cuts in House Proposals in 2009 in Maryland

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 80,100	\$ -549	100.0%	\$ -490	100.0%	\$ -11	100.0%	\$ -48	100.0%
Bottom 60%	\$30,500	\$ -524	56.7%	\$ -426	51.6%	\$ -18	99.4%	\$ -80	99.1%

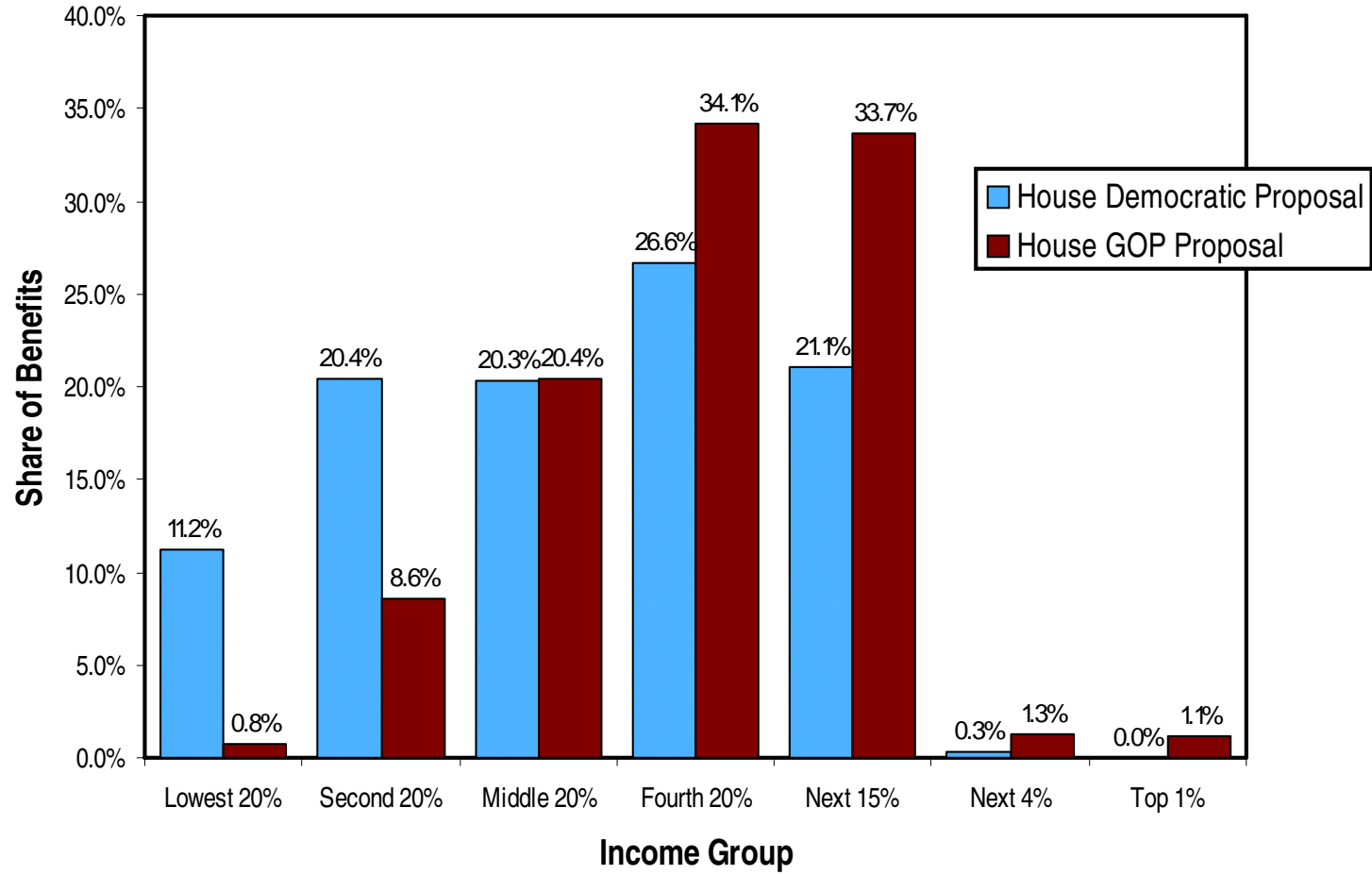
Benefits of GOP Rate Cut in 2009 in Maryland

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,600	\$ -69	1.2%
Second 20%	29,900	-520	9.3%
Middle 20%	50,100	-1,153	20.6%
Fourth 20%	80,200	-1,835	32.8%
Next 15%	138,900	-2,507	33.6%
Next 4%	287,300	-469	1.7%
Top 1%	1,426,600	-839	0.8%
ALL	\$ 80,100	\$ -1,107	100.0%
Bottom 60%	\$30,500	\$ -581	31.1%

Distributions of Tax Cuts in House Proposals in 2009 in Massachusetts

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 84,100	\$ -511	100.0%	\$ -468	100.0%	\$ -13	100.0%	\$ -30	100.0%
Bottom 60%	\$29,000	\$ -448	51.9%	\$ -376	47.6%	\$ -21	96.6%	\$ -51	99.9%

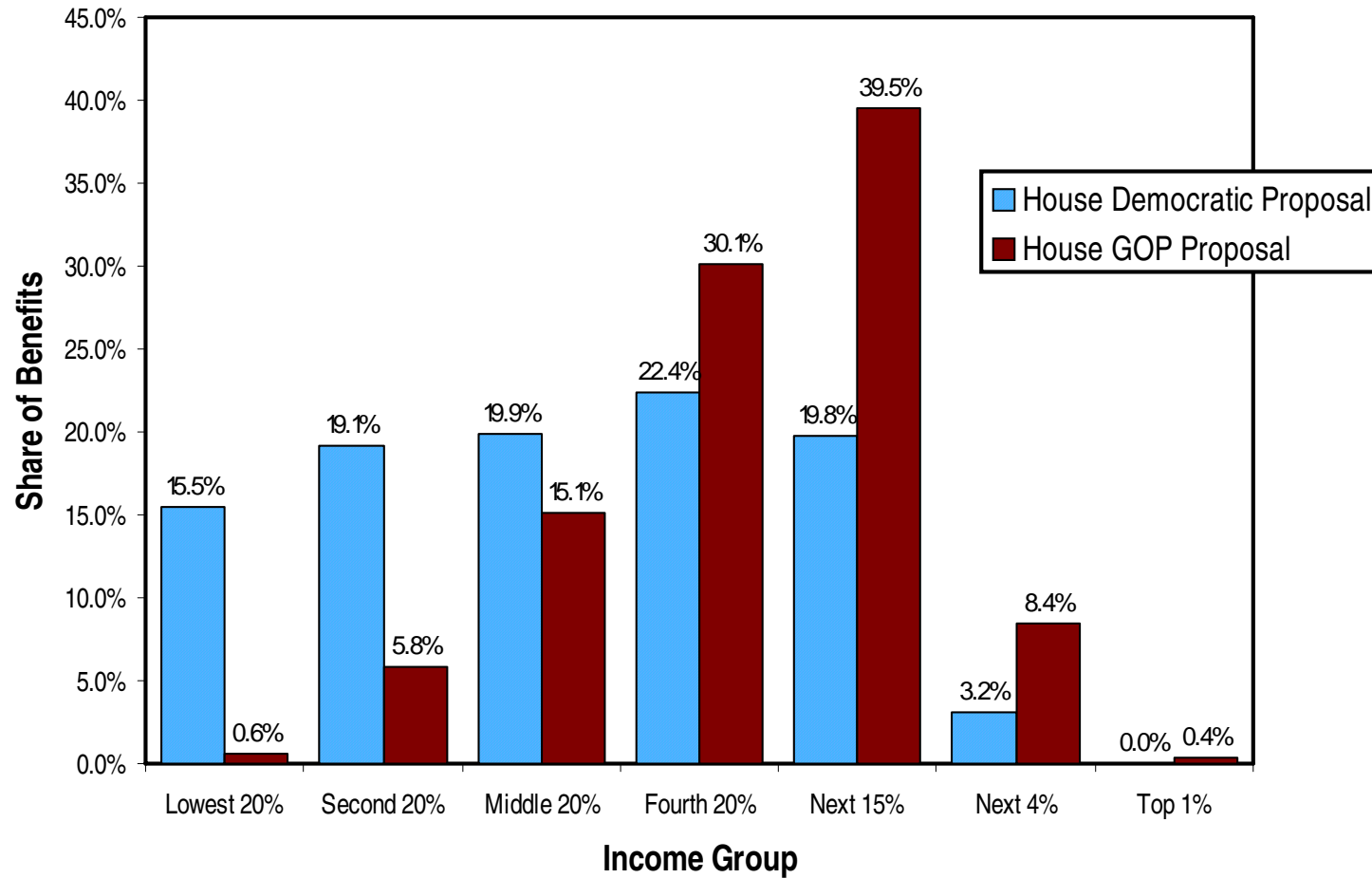
Benefits of GOP Rate Cut in 2009 in Massachusetts

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,800	\$ -42	0.8%
Second 20%	27,700	-472	8.6%
Middle 20%	48,300	-1,132	20.4%
Fourth 20%	77,800	-1,883	34.1%
Next 15%	137,900	-2,488	33.7%
Next 4%	318,200	-364	1.3%
Top 1%	1,861,100	-1,254	1.1%
ALL	\$ 84,100	\$ -1,097	100.0%
Bottom 60%	\$29,000	\$ -550	29.7%

Distributions of Tax Cuts in House Proposals in 2009 in Michigan

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 57,300	\$ -592	100.0%	\$ -497	100.0%	\$ -24	100.0%	\$ -71	100.0%
Bottom 60%	\$23,800	\$ -545	54.5%	\$ -389	46.3%	\$ -38	94.5%	\$ -118	98.8%

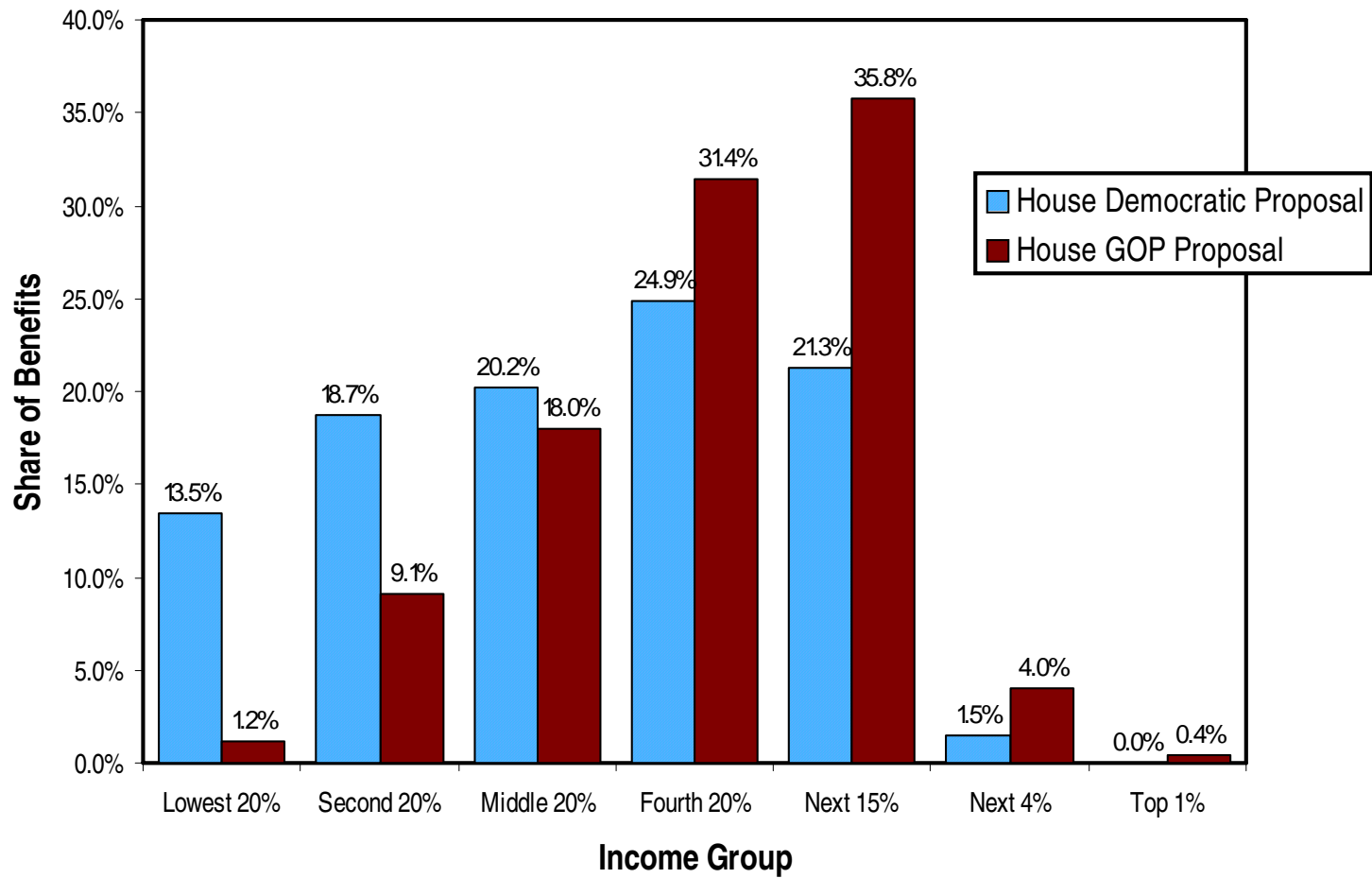
Benefits of GOP Rate Cut in 2009 in Michigan

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,300	\$ -29	0.6%
Second 20%	22,700	-280	5.8%
Middle 20%	39,300	-726	15.1%
Fourth 20%	61,900	-1,447	30.1%
Next 15%	100,000	-2,515	39.5%
Next 4%	195,300	-2,013	8.4%
Top 1%	865,100	-391	0.4%
ALL	\$ 57,300	\$ -944	100.0%
Bottom 60%	\$23,800	\$ -345	21.6%

Distributions of Tax Cuts in House Proposals in 2009 in Minnesota

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 71,200	\$ -578	100.0%	\$ -529	100.0%	\$ -15	100.0%	\$ -34	100.0%
Bottom 60%	\$29,300	\$ -507	52.3%	\$ -427	48.2%	\$ -24	97.0%	\$ -56	97.5%

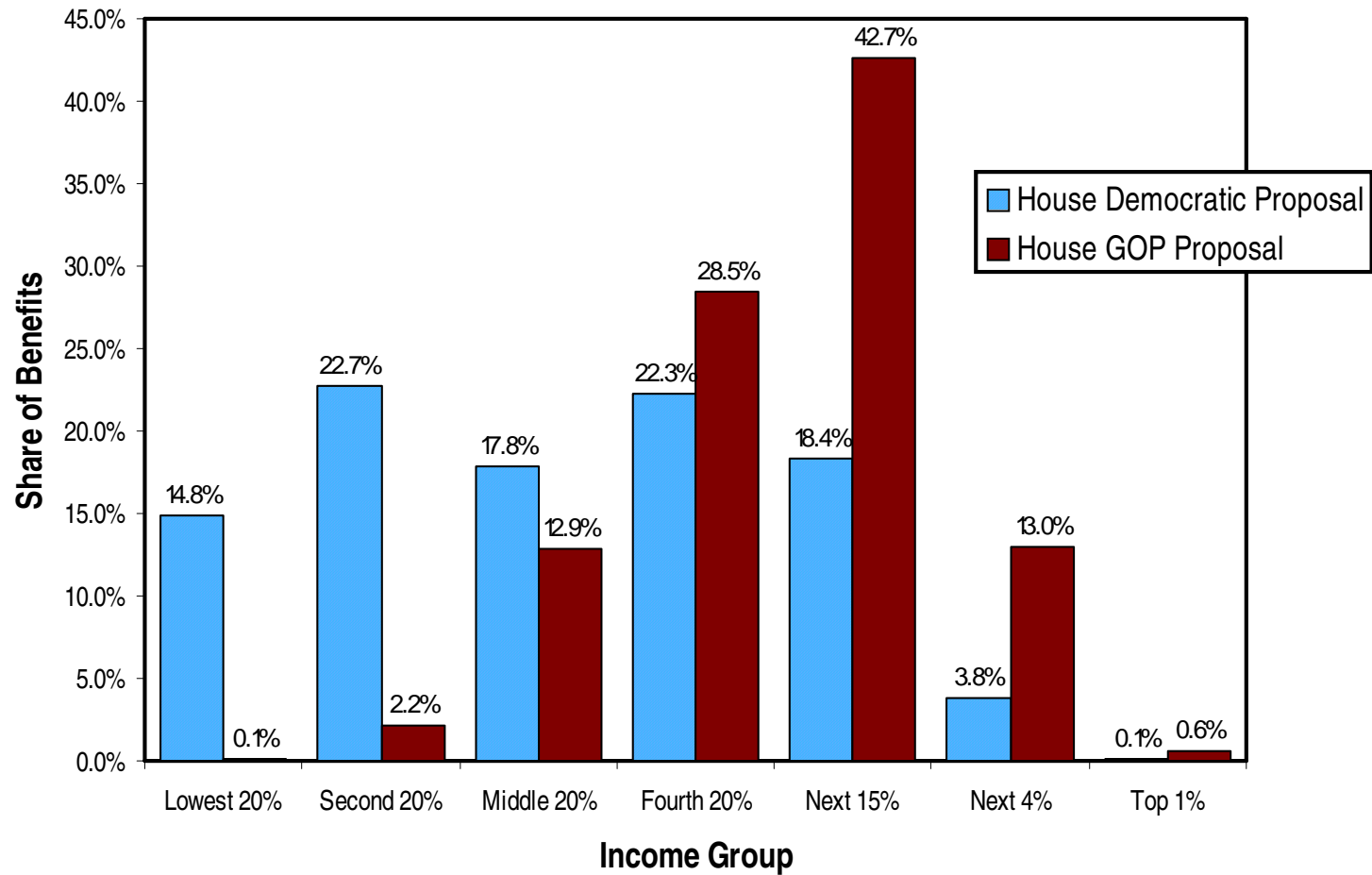
Benefits of GOP Rate Cut in 2009 in Minnesota

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,700	\$ -68	1.2%
Second 20%	28,800	-514	9.1%
Middle 20%	47,500	-1,019	18.0%
Fourth 20%	71,500	-1,780	31.4%
Next 15%	115,300	-2,695	35.8%
Next 4%	252,900	-1,131	4.0%
Top 1%	1,231,800	-443	0.4%
ALL	\$ 71,200	\$ -1,123	100.0%
Bottom 60%	\$29,300	\$ -534	28.3%

Distributions of Tax Cuts in House Proposals in 2009 in Mississippi

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 48,400	\$ -643	100.0%	\$ -487	100.0%	\$ -27	100.0%	\$ -129	100.0%
Bottom 60%	\$18,800	\$ -606	55.4%	\$ -369	44.5%	\$ -23	49.2%	\$ -214	97.7%

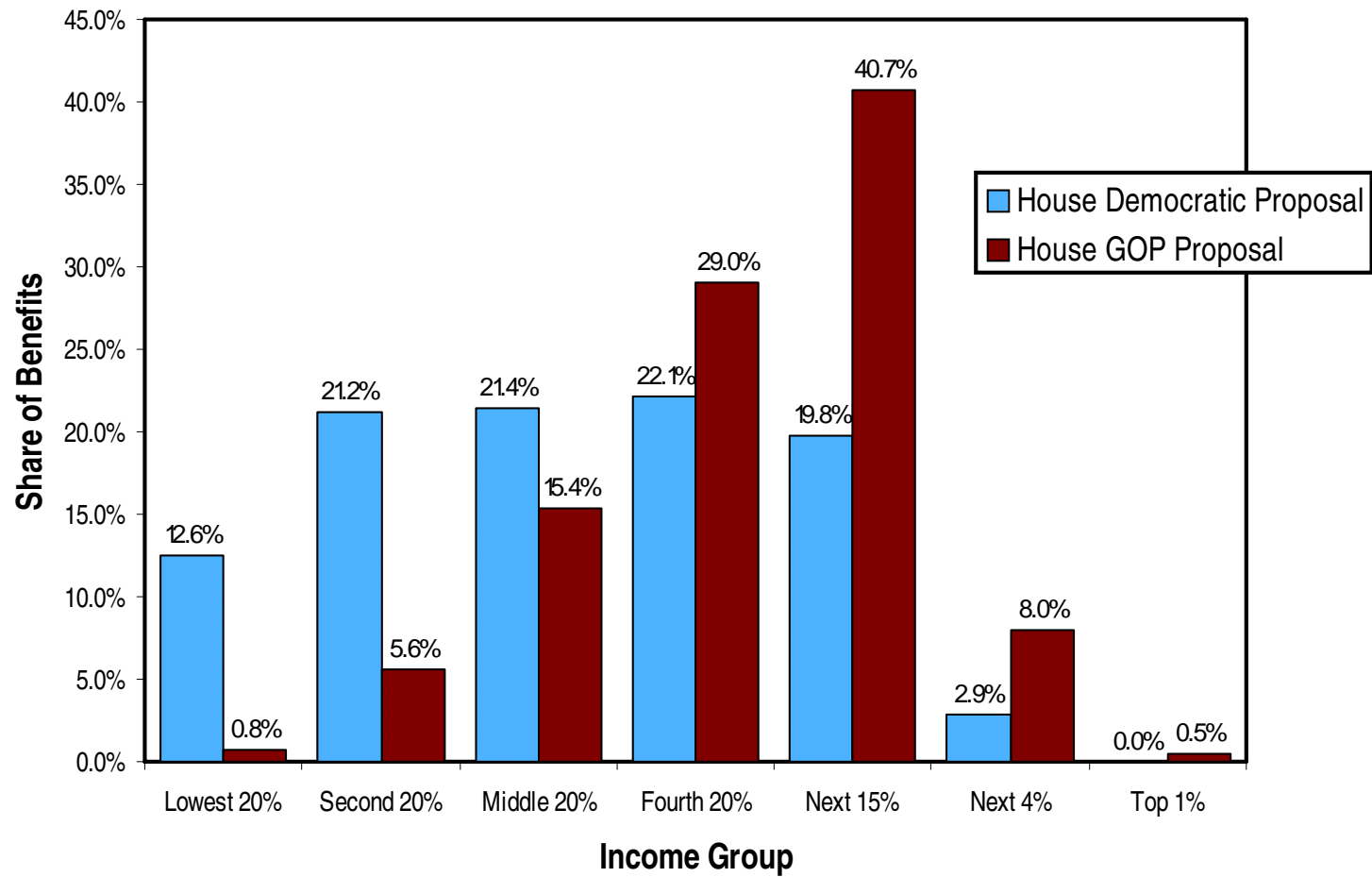
Benefits of GOP Rate Cut in 2009 in Mississippi

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$8,700	\$ -6	0.1%
Second 20%	17,500	-86	2.2%
Middle 20%	29,800	-486	12.9%
Fourth 20%	51,500	-1,088	28.5%
Next 15%	88,700	-2,182	42.7%
Next 4%	177,800	-2,498	13.0%
Top 1%	716,800	-451	0.6%
ALL	\$ 48,400	\$ -756	100.0%
Bottom 60%	\$18,800	\$ -196	15.2%

Distributions of Tax Cuts in House Proposals in 2009 in Missouri

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 57,600	\$ -601	100.0%	\$ -508	100.0%	\$ -27	100.0%	\$ -67	100.0%
Bottom 60%	\$23,100	\$ -559	55.1%	\$ -405	47.3%	\$ -43	94.6%	\$ -111	99.0%

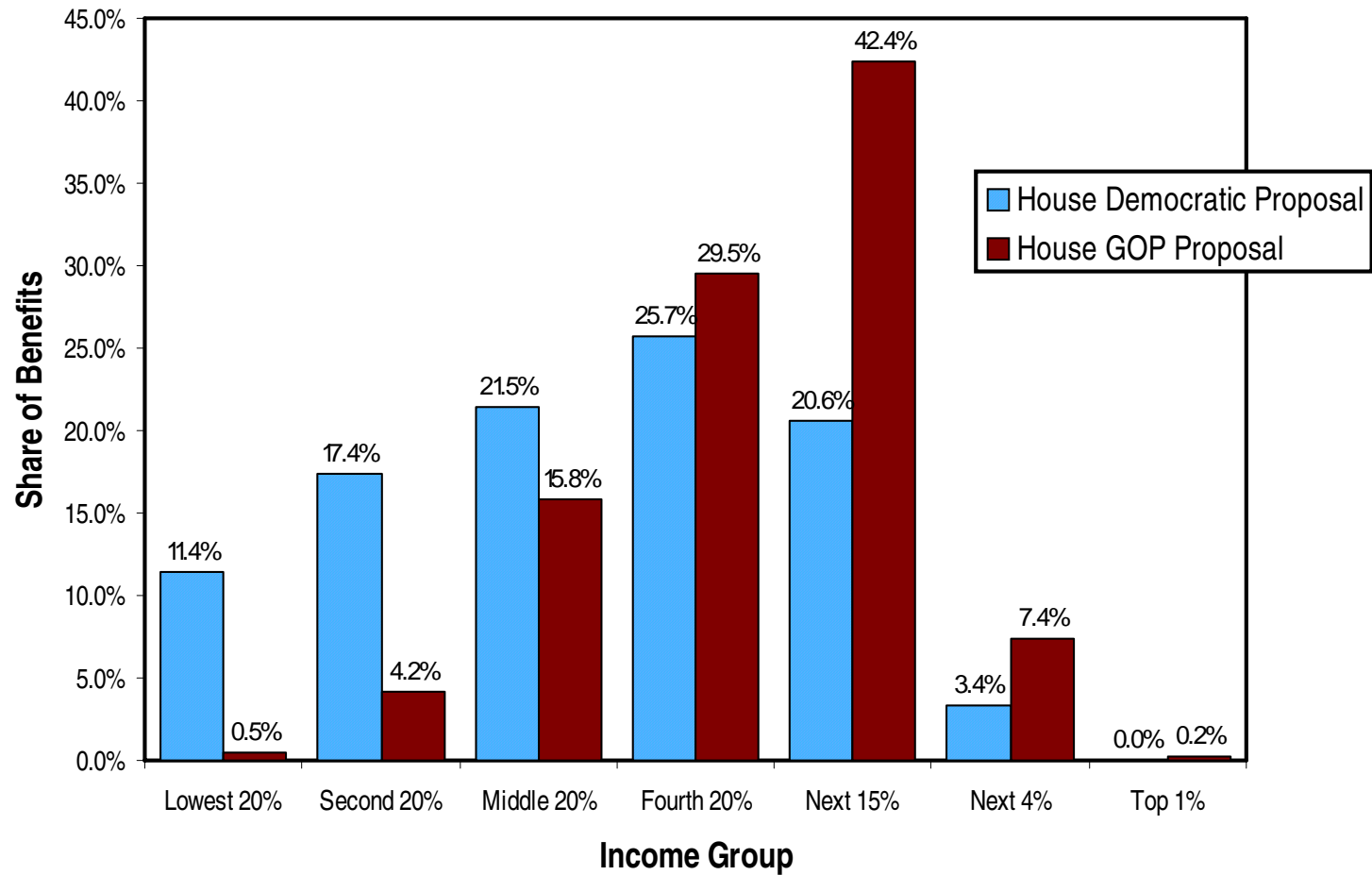
Benefits of GOP Rate Cut in 2009 in Missouri

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,700	\$ -36	0.8%
Second 20%	22,300	-263	5.6%
Middle 20%	37,400	-725	15.4%
Fourth 20%	59,800	-1,368	29.0%
Next 15%	98,000	-2,547	40.7%
Next 4%	204,300	-1,887	8.0%
Top 1%	951,200	-470	0.5%
ALL	\$ 57,600	\$ -930	100.0%
Bottom 60%	\$23,100	\$ -341	21.8%

Distributions of Tax Cuts in House Proposals in 2009 in Montana

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates

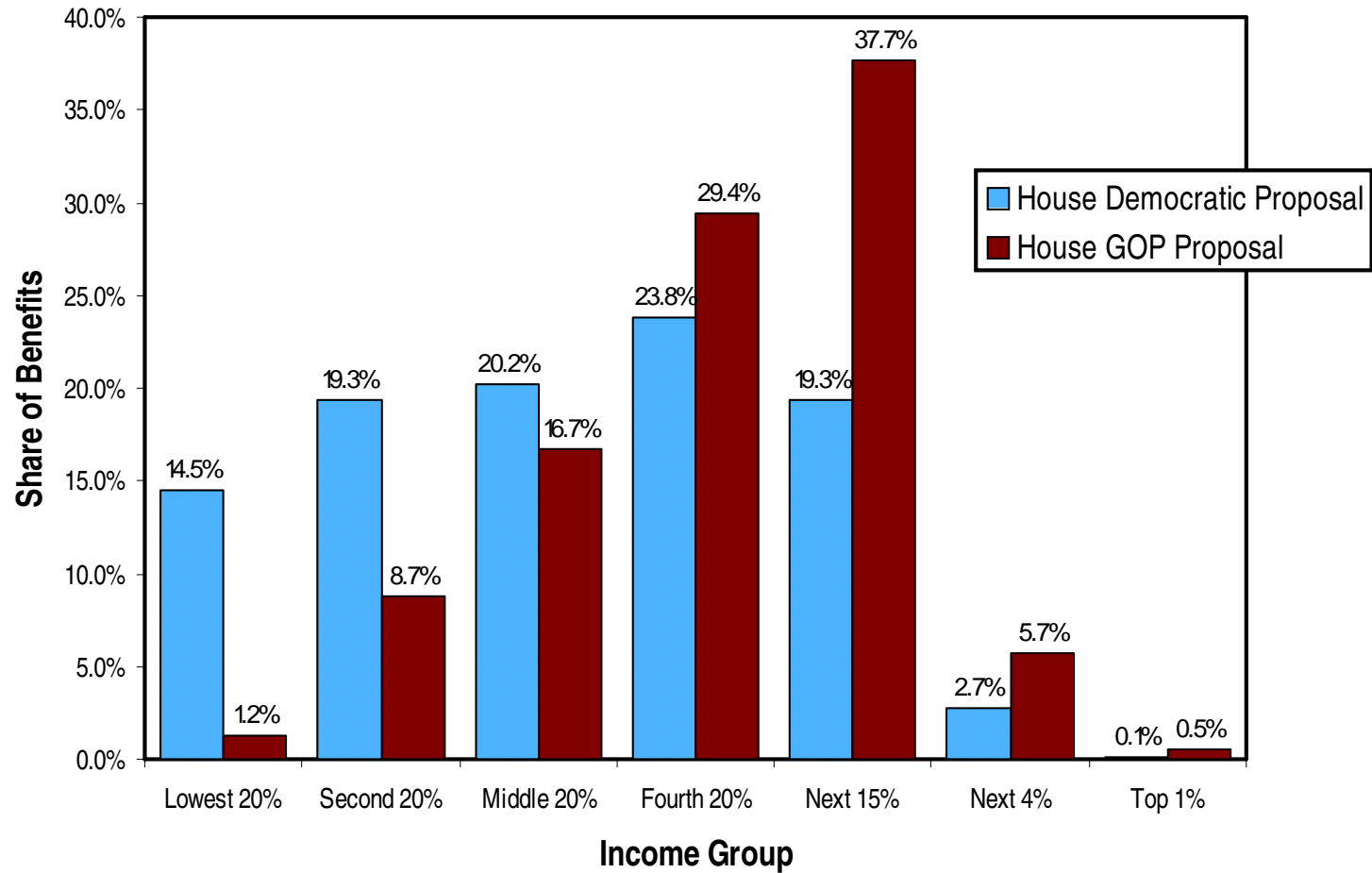


Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Montana									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 56,000	\$ -556	100.0%	\$ -490	100.0%	\$ -17	100.0%	\$ -49	100.0%
Bottom 60%	\$22,600	\$ -470	50.2%	\$ -370	44.9%	\$ -27	90.7%	\$ -73	89.5%

Benefits of GOP Rate Cut in 2009 in Montana			
House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)			
Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,400	\$ -23	0.5%
Second 20%	22,000	-181	4.2%
Middle 20%	36,500	-684	15.8%
Fourth 20%	58,200	-1,280	29.5%
Next 15%	96,800	-2,446	42.4%
Next 4%	209,600	-1,612	7.4%
Top 1%	849,300	-196	0.2%
ALL	\$ 56,000	\$ -857	100.0%
Bottom 60%	\$22,600	\$ -296	20.5%

Distributions of Tax Cuts in House Proposals in 2009 in Nebraska

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—
ALL	\$ 65,100	\$ -614	100.0%	\$ -548	100.0%	\$ -17	100.0%	\$ -49	100.0%
Bottom 60%	\$27,000	\$ -554	54.0%	\$ -450	49.1%	\$ -26	90.4%	\$ -78	95.7%

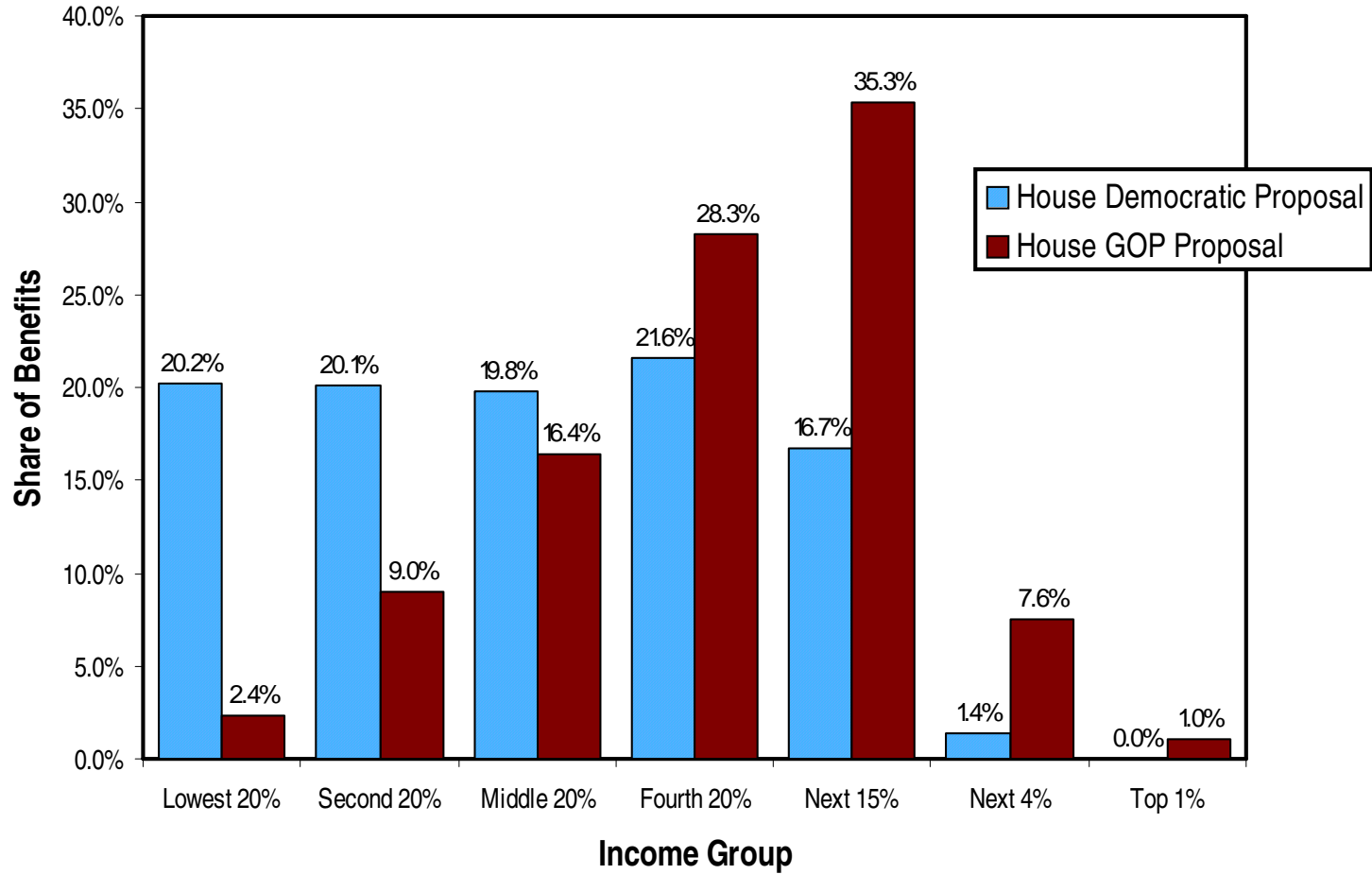
Benefits of GOP Rate Cut in 2009 in Nebraska

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,900	\$ -66	1.2%
Second 20%	26,700	-462	8.7%
Middle 20%	43,200	-883	16.7%
Fourth 20%	66,400	-1,563	29.4%
Next 15%	109,400	-2,642	37.7%
Next 4%	214,500	-1,490	5.7%
Top 1%	1,058,600	-537	0.5%
ALL	\$ 65,100	\$ -1,055	100.0%
Bottom 60%	\$27,000	\$ -471	26.7%

Distributions of Tax Cuts in House Proposals in 2009 in Nevada

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates

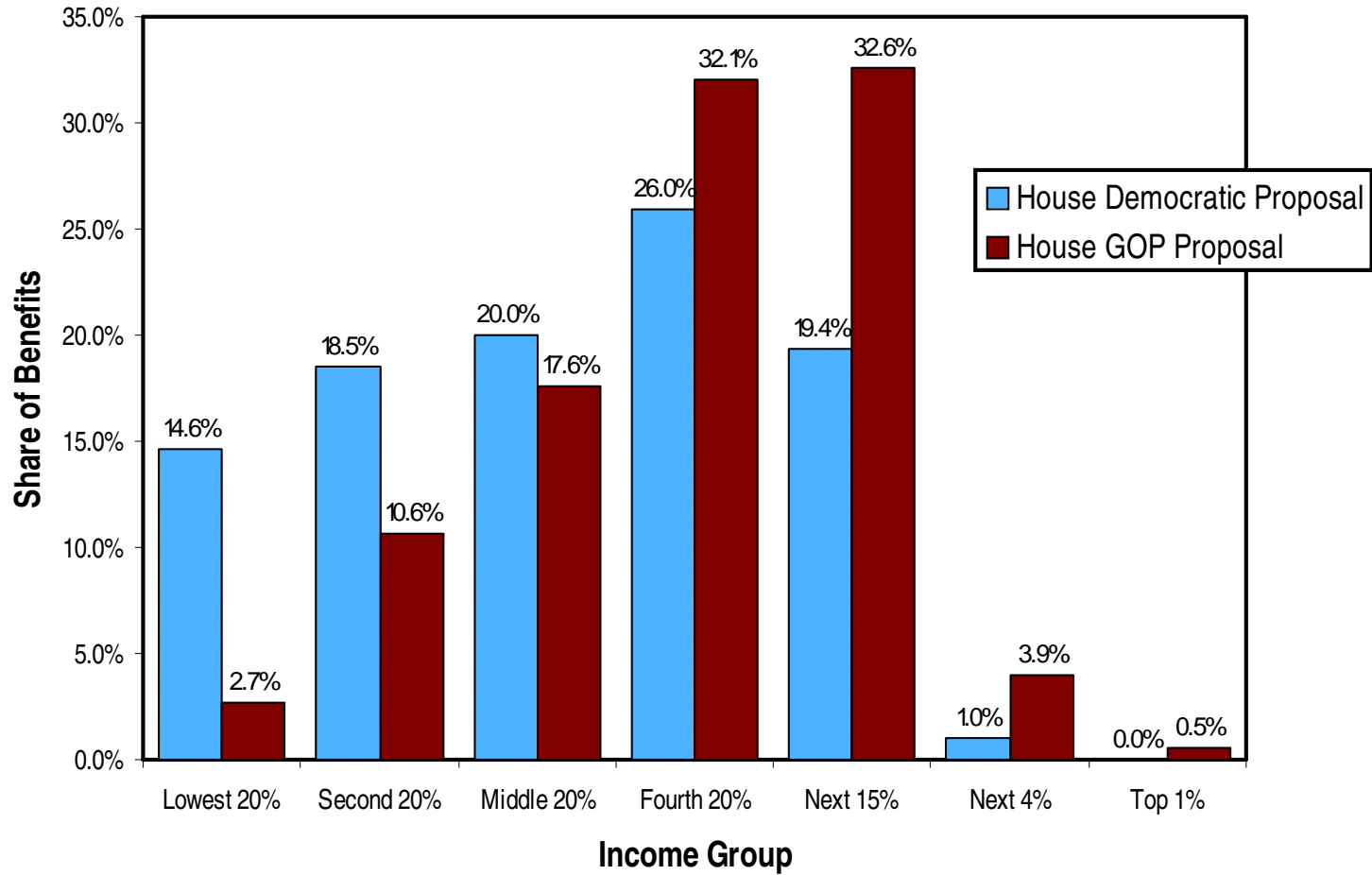


Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Nevada									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 77,300	\$ -654	100.0%	\$ -557	100.0%	\$ -26	100.0%	\$ -71	100.0%
Bottom 60%	\$28,400	\$ -662	60.1%	\$ -500	53.2%	\$ -44	99.7%	\$ -119	99.4%

Benefits of GOP Rate Cut in 2009 in Nevada			
House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)			
Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$13,900	\$ -127	2.4%
Second 20%	27,500	-487	9.0%
Middle 20%	43,800	-877	16.4%
Fourth 20%	66,800	-1,520	28.3%
Next 15%	109,600	-2,527	35.3%
Next 4%	253,700	-2,028	7.6%
Top 1%	2,122,800	-1,122	1.0%
ALL	\$ 77,300	\$ -1,061	100.0%
Bottom 60%	\$28,400	\$ -497	27.8%

Distributions of Tax Cuts in House Proposals in 2009 in New Hampshire

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 76,900	\$ -580	100.0%	\$ -552	100.0%	\$ -9	100.0%	\$ -20	100.0%
Bottom 60%	\$33,100	\$ -523	53.1%	\$ -474	50.7%	\$ -15	99.2%	\$ -34	100.0%

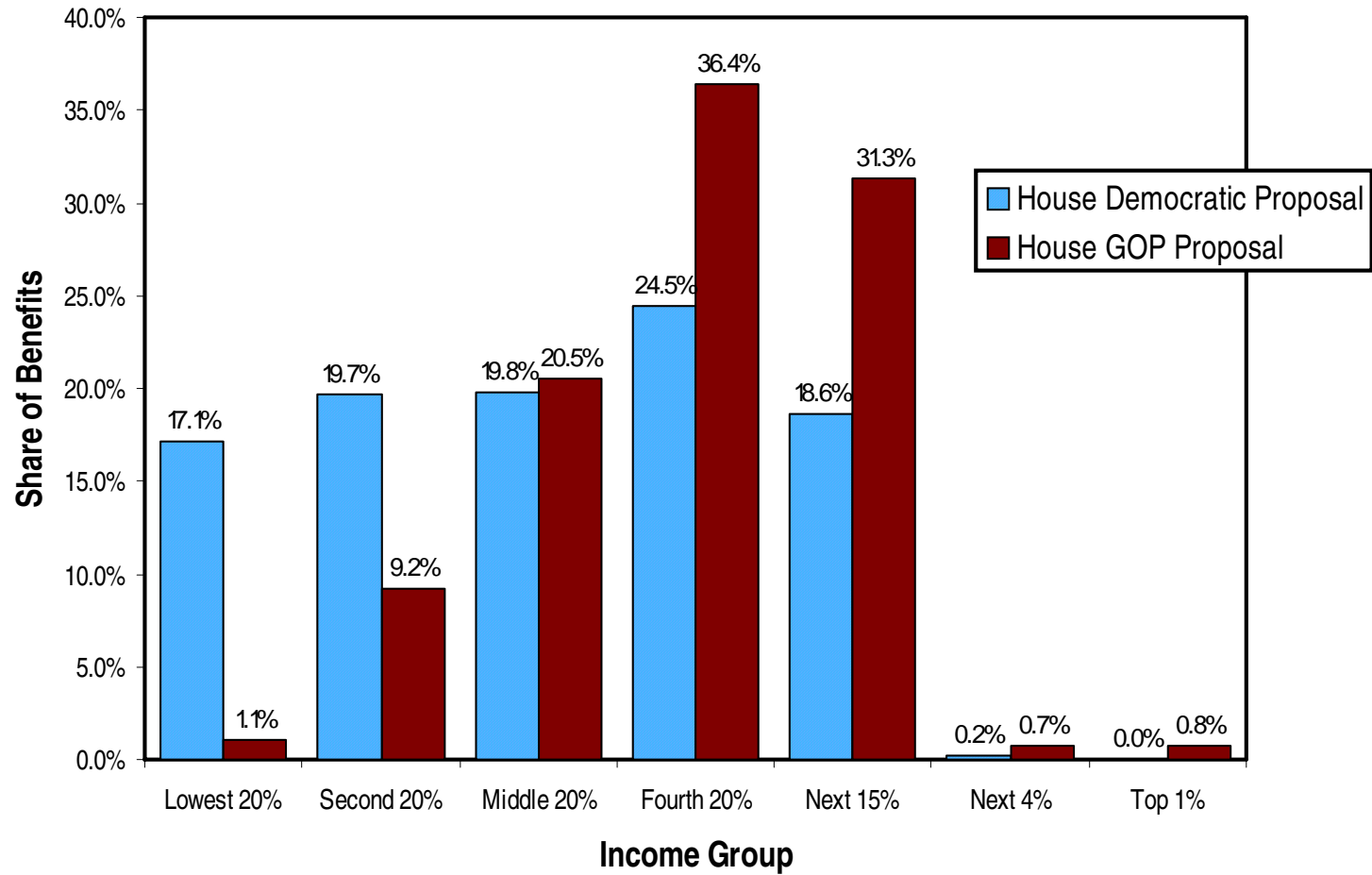
Benefits of GOP Rate Cut in 2009 in New Hampshire

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$14,800	\$ -170	2.7%
Second 20%	32,900	-669	10.6%
Middle 20%	51,700	-1,106	17.6%
Fourth 20%	80,400	-2,011	32.1%
Next 15%	130,300	-2,735	32.6%
Next 4%	267,700	-1,238	3.9%
Top 1%	1,193,800	-643	0.5%
ALL	\$ 76,900	\$ -1,237	100.0%
Bottom 60%	\$33,100	\$ -648	30.9%

Distributions of Tax Cuts in House Proposals in 2009 in New Jersey

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 85,200	\$ -538	100.0%	\$ -479	100.0%	\$ -15	100.0%	\$ -44	100.0%
Bottom 60%	\$30,400	\$ -513	56.6%	\$ -414	51.3%	\$ -25	99.5%	\$ -74	99.2%

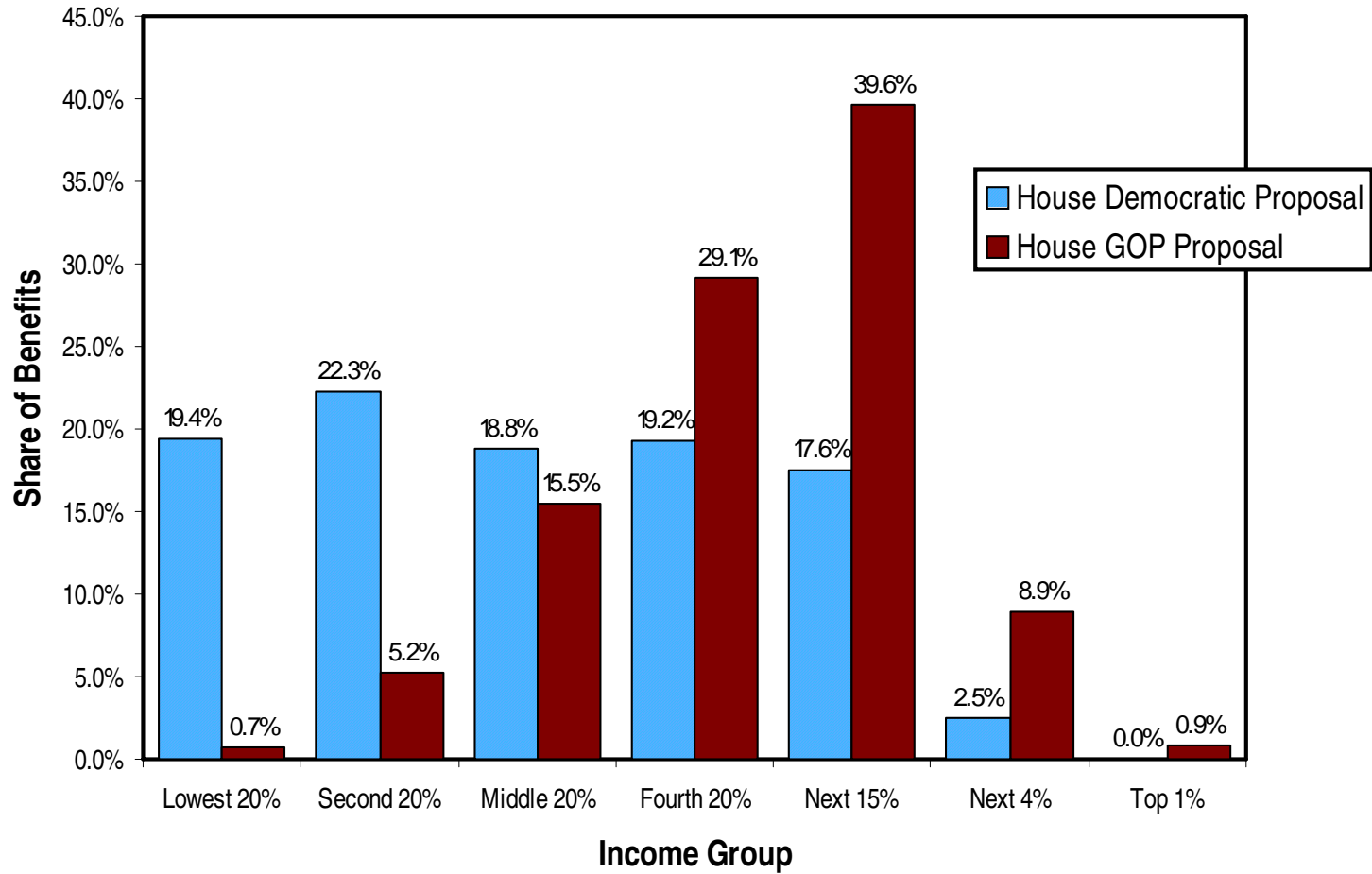
Benefits of GOP Rate Cut in 2009 in New Jersey

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$12,100	\$ -59	1.1%
Second 20%	29,000	-491	9.2%
Middle 20%	50,100	-1,096	20.5%
Fourth 20%	81,900	-1,953	36.4%
Next 15%	144,900	-2,232	31.3%
Next 4%	327,800	-189	0.7%
Top 1%	1,658,800	-827	0.8%
ALL	\$ 85,200	\$ -1,060	100.0%
Bottom 60%	\$30,400	\$ -549	30.8%

Distributions of Tax Cuts in House Proposals in 2009 in New Mexico

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 56,900	\$ -629	100.0%	\$ -508	100.0%	\$ -28	100.0%	\$ -93	100.0%
Bottom 60%	\$23,100	\$ -641	60.5%	\$ -447	52.2%	\$ -45	94.4%	\$ -149	95.5%

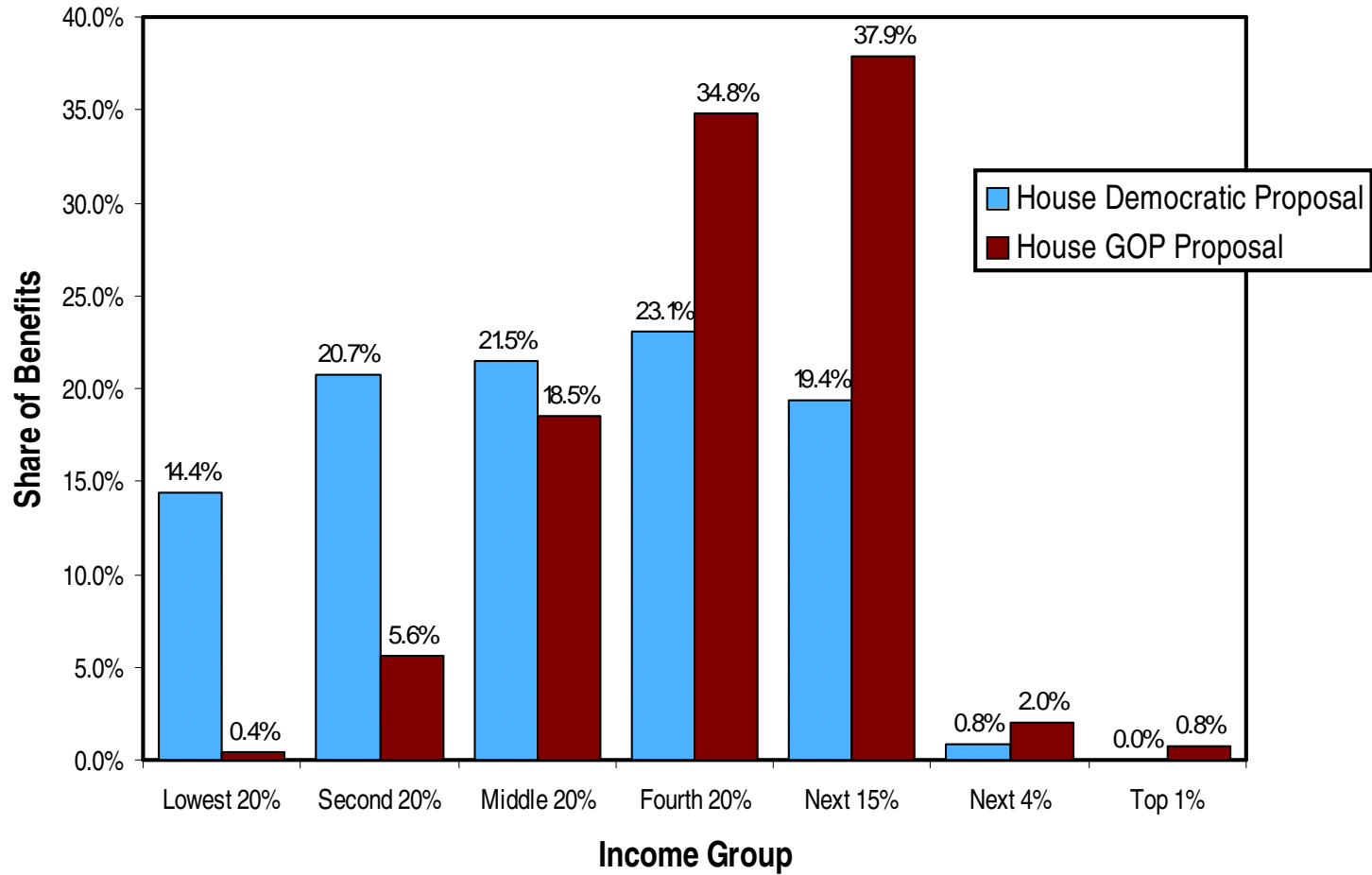
Benefits of GOP Rate Cut in 2009 in New Mexico

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,200	\$ -33	0.7%
Second 20%	22,600	-245	5.2%
Middle 20%	36,400	-727	15.5%
Fourth 20%	59,100	-1,379	29.1%
Next 15%	101,500	-2,466	39.6%
Next 4%	208,000	-2,102	8.9%
Top 1%	815,900	-787	0.9%
ALL	\$ 56,900	\$ -930	100.0%
Bottom 60%	\$23,100	\$ -336	21.4%

Distributions of Tax Cuts in House Proposals in 2009 in New York

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 74,800	\$ -523	100.0%	\$ -442	100.0%	\$ -20	100.0%	\$ -60	100.0%
Bottom 60%	\$23,600	\$ -501	56.6%	\$ -367	49.0%	\$ -32	95.6%	\$ -101	99.4%

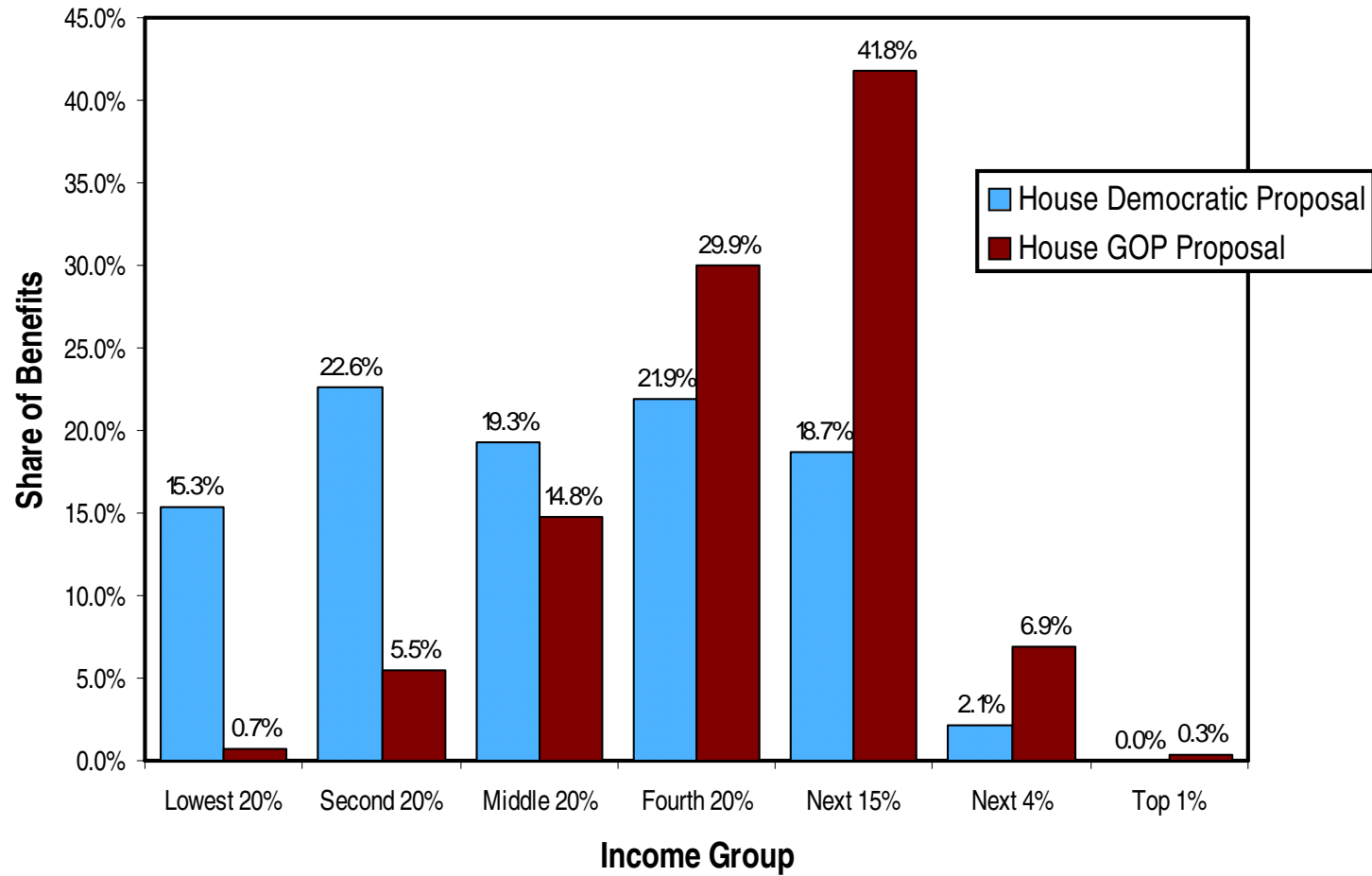
Benefits of GOP Rate Cut in 2009 in New York

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,400	\$ -18	0.4%
Second 20%	22,000	-246	5.6%
Middle 20%	39,300	-807	18.5%
Fourth 20%	65,400	-1,520	34.8%
Next 15%	117,100	-2,202	37.9%
Next 4%	282,700	-435	2.0%
Top 1%	1,990,300	-661	0.8%
ALL	\$ 74,800	\$ -859	100.0%
Bottom 60%	\$23,600	\$ -357	24.6%

Distributions of Tax Cuts in House Proposals in 2009 in North Carolina

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in North Carolina

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 58,600	\$ -637	100.0%	\$ -520	100.0%	\$ -34	100.0%	\$ -83	100.0%
Bottom 60%	\$23,000	\$ -616	57.3%	\$ -424	48.3%	\$ -55	96.4%	\$ -137	97.8%

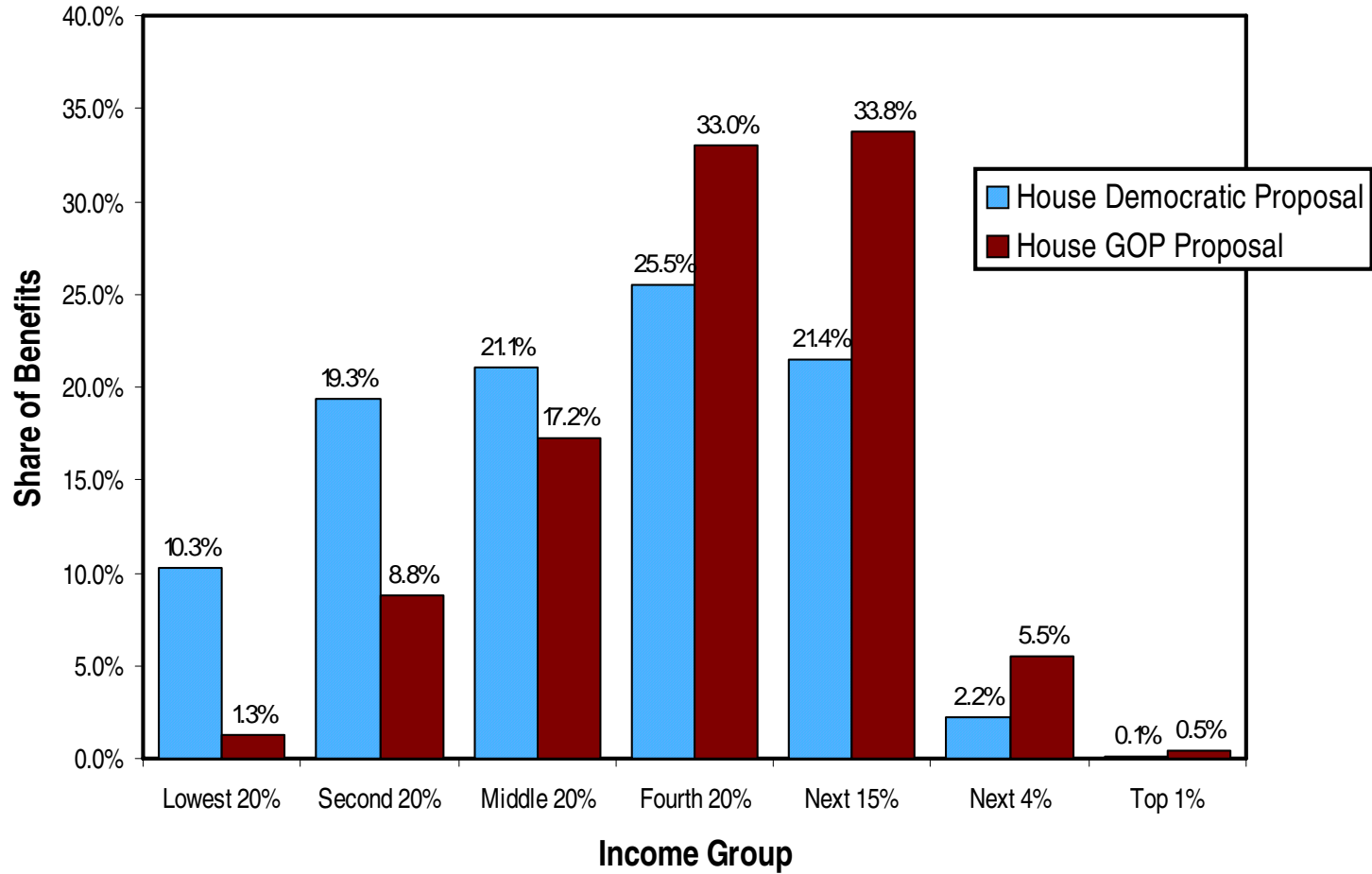
Benefits of GOP Rate Cut in 2009 in North Carolina

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,200	\$ -31	0.7%
Second 20%	22,100	-256	5.5%
Middle 20%	36,700	-695	14.8%
Fourth 20%	60,100	-1,396	29.9%
Next 15%	103,200	-2,606	41.8%
Next 4%	220,300	-1,619	6.9%
Top 1%	922,000	-318	0.3%
ALL	\$ 58,600	\$ -924	100.0%
Bottom 60%	\$23,000	\$ -327	21.0%

Distributions of Tax Cuts in House Proposals in 2009 in North Dakota

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in North Dakota

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 67,900	\$ -582	100.0%	\$ -534	100.0%	\$ -20	100.0%	\$ -28	100.0%
Bottom 60%	\$29,100	\$ -502	50.7%	\$ -427	47.1%	\$ -35	99.9%	\$ -40	84.2%

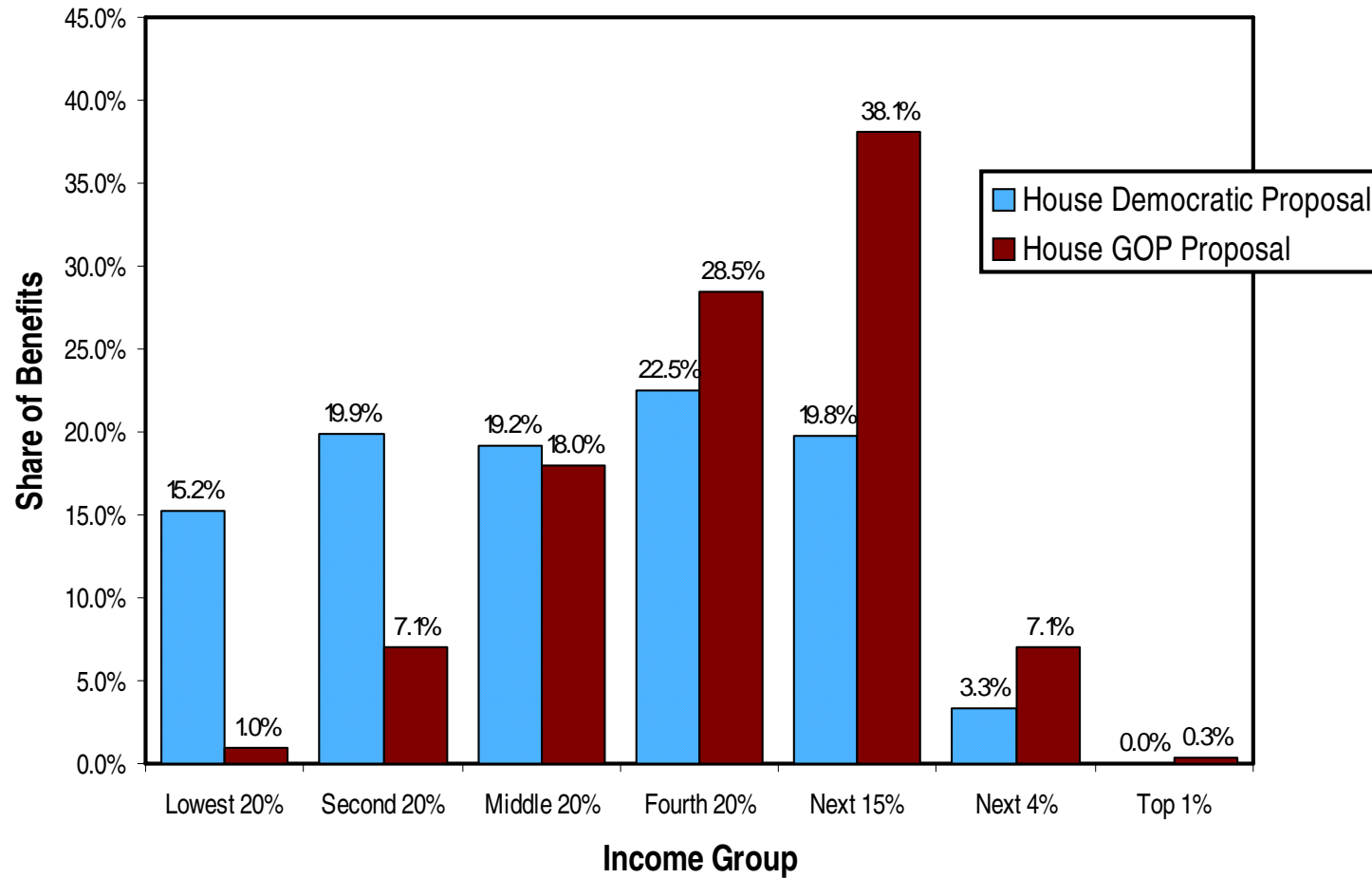
Benefits of GOP Rate Cut in 2009 in North Dakota

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$13,400	\$ -76	1.3%
Second 20%	27,900	-524	8.8%
Middle 20%	46,500	-1,064	17.2%
Fourth 20%	74,400	-1,882	33.0%
Next 15%	114,600	-2,680	33.8%
Next 4%	230,200	-1,625	5.5%
Top 1%	920,500	-542	0.5%
ALL	\$ 67,900	\$ -1,183	100.0%
Bottom 60%	\$29,100	\$ -548	27.3%

Distributions of Tax Cuts in House Proposals in 2009 in Ohio

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 56,000	\$ -571	100.0%	\$ -487	100.0%	\$ -22	100.0%	\$ -62	100.0%
Bottom 60%	\$24,200	\$ -524	54.2%	\$ -391	47.5%	\$ -32	87.8%	\$ -101	95.4%

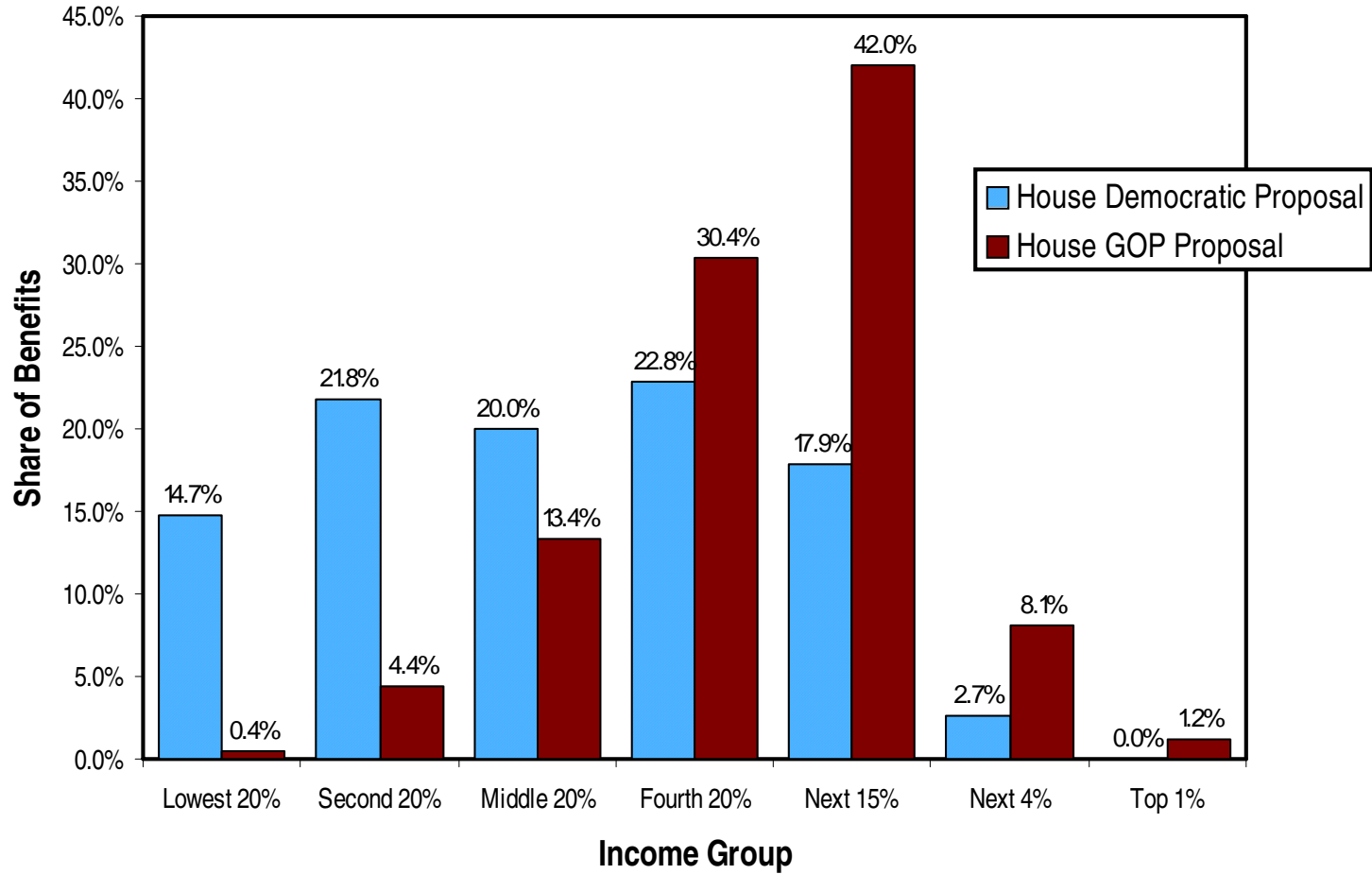
Benefits of GOP Rate Cut in 2009 in Ohio

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,000	\$ -47	1.0%
Second 20%	23,500	-336	7.1%
Middle 20%	39,200	-849	18.0%
Fourth 20%	59,200	-1,349	28.5%
Next 15%	94,300	-2,405	38.1%
Next 4%	192,700	-1,674	7.1%
Top 1%	854,800	-317	0.3%
ALL	\$ 56,000	\$ -934	100.0%
Bottom 60%	\$24,200	\$ -411	26.0%

Distributions of Tax Cuts in House Proposals in 2009 in Oklahoma

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 59,900	\$ -625	100.0%	\$ -505	100.0%	\$ -32	100.0%	\$ -89	100.0%
Bottom 60%	\$22,500	\$ -596	56.5%	\$ -407	47.8%	\$ -49	90.8%	\$ -140	93.6%

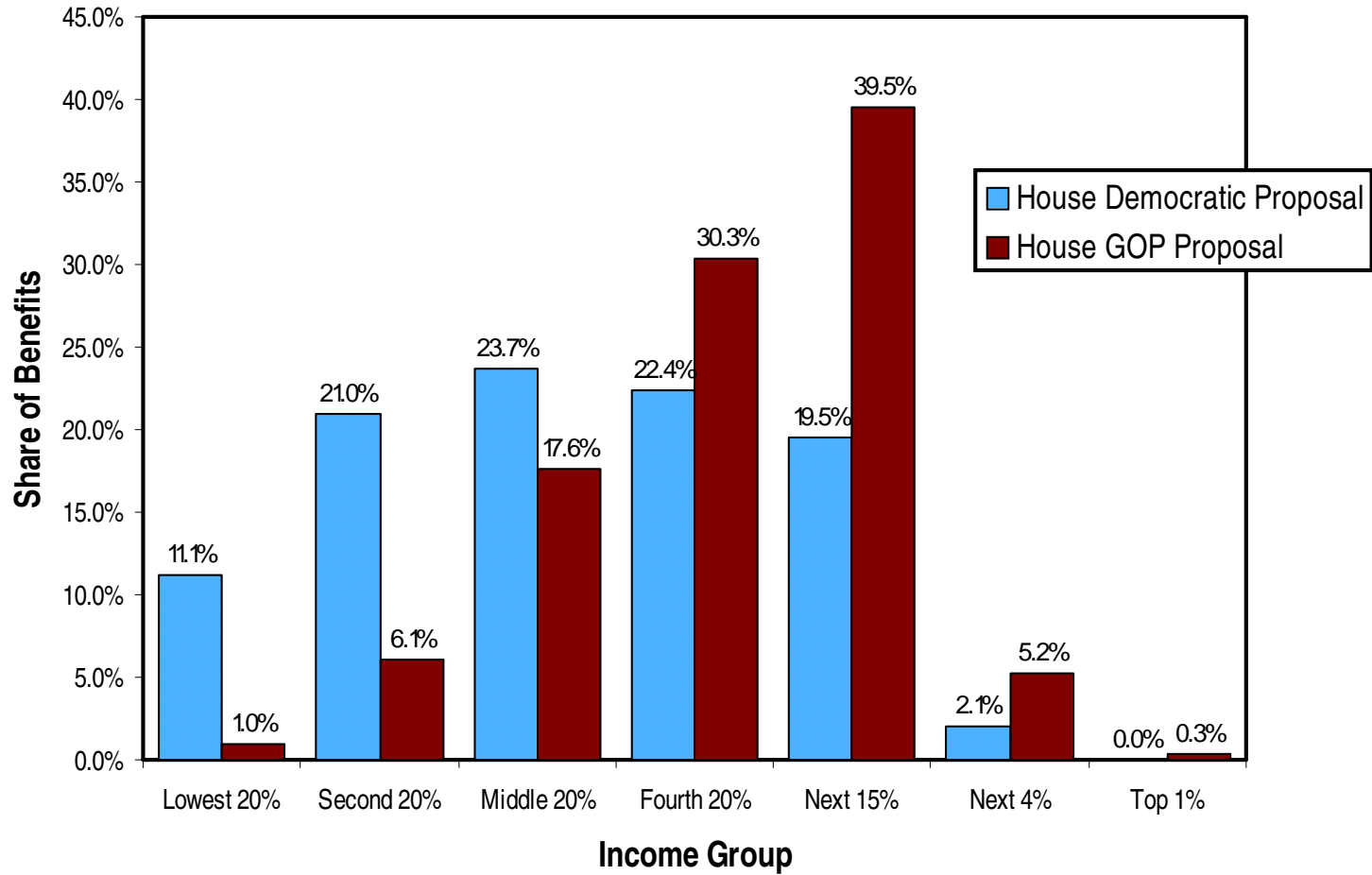
Benefits of GOP Rate Cut in 2009 in Oklahoma

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,300	\$ -21	0.4%
Second 20%	21,100	-213	4.4%
Middle 20%	36,900	-629	13.4%
Fourth 20%	60,600	-1,442	30.4%
Next 15%	104,300	-2,658	42.0%
Next 4%	220,700	-1,928	8.1%
Top 1%	1,061,300	-1,137	1.2%
ALL	\$ 59,900	\$ -938	100.0%
Bottom 60%	\$22,500	\$ -288	18.2%

Distributions of Tax Cuts in House Proposals in 2009 in Oregon

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 62,200	\$ -560	100.0%	\$ -494	100.0%	\$ -21	100.0%	\$ -45	100.0%
Bottom 60%	\$24,800	\$ -528	55.8%	\$ -420	50.3%	\$ -34	96.1%	\$ -75	97.6%

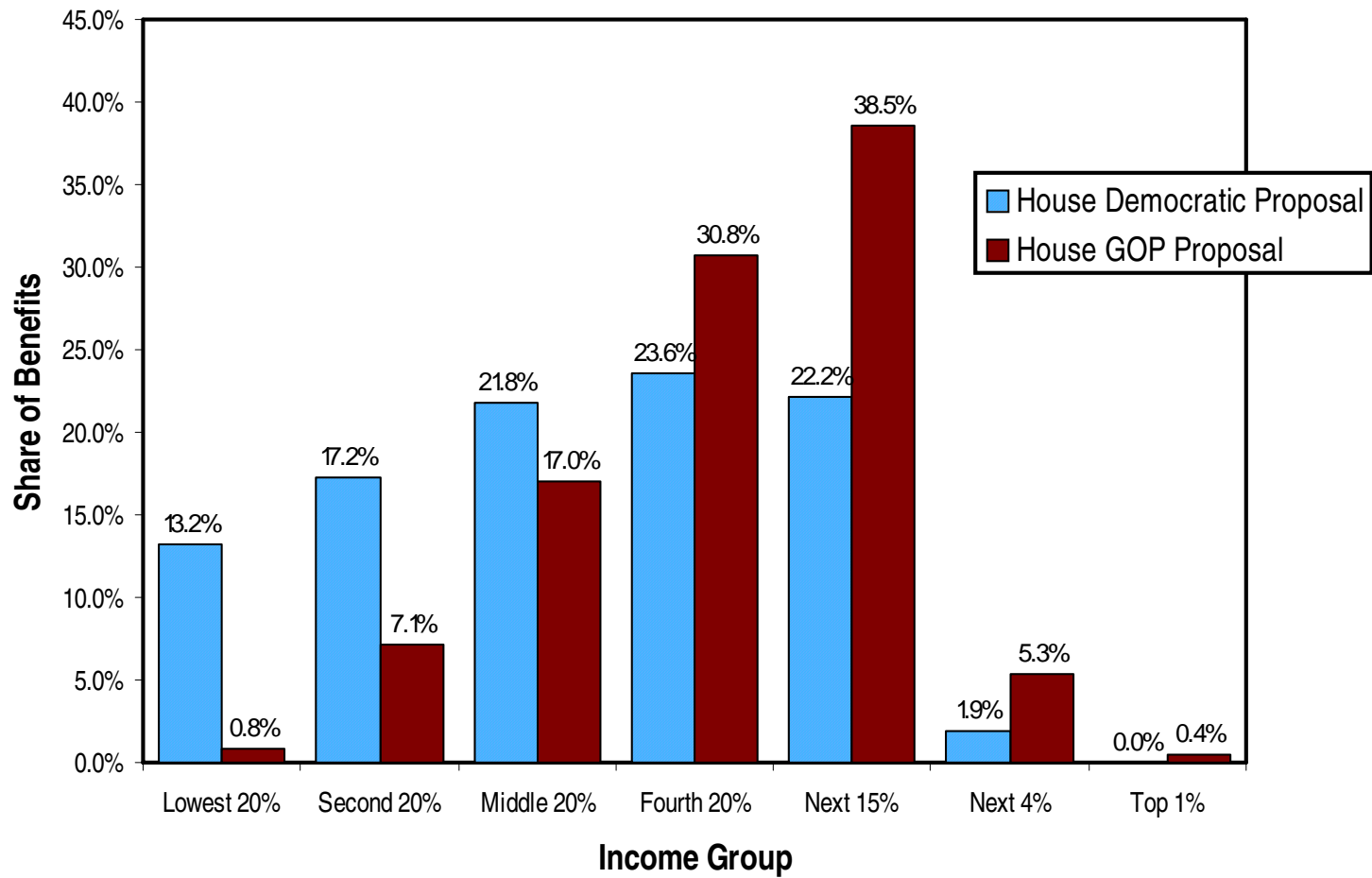
Benefits of GOP Rate Cut in 2009 in Oregon

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,400	\$ -47	1.0%
Second 20%	23,700	-289	6.1%
Middle 20%	40,200	-824	17.6%
Fourth 20%	64,100	-1,418	30.3%
Next 15%	109,800	-2,479	39.5%
Next 4%	230,500	-1,228	5.2%
Top 1%	955,500	-295	0.3%
ALL	\$ 62,200	\$ -930	100.0%
Bottom 60%	\$24,800	\$ -388	24.6%

Distributions of Tax Cuts in House Proposals in 2009 in Pennsylvania

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 64,400	\$ -546	100.0%	\$ -483	100.0%	\$ -19	100.0%	\$ -45	100.0%
Bottom 60%	\$26,000	\$ -483	52.3%	\$ -381	46.7%	\$ -27	86.0%	\$ -74	98.4%

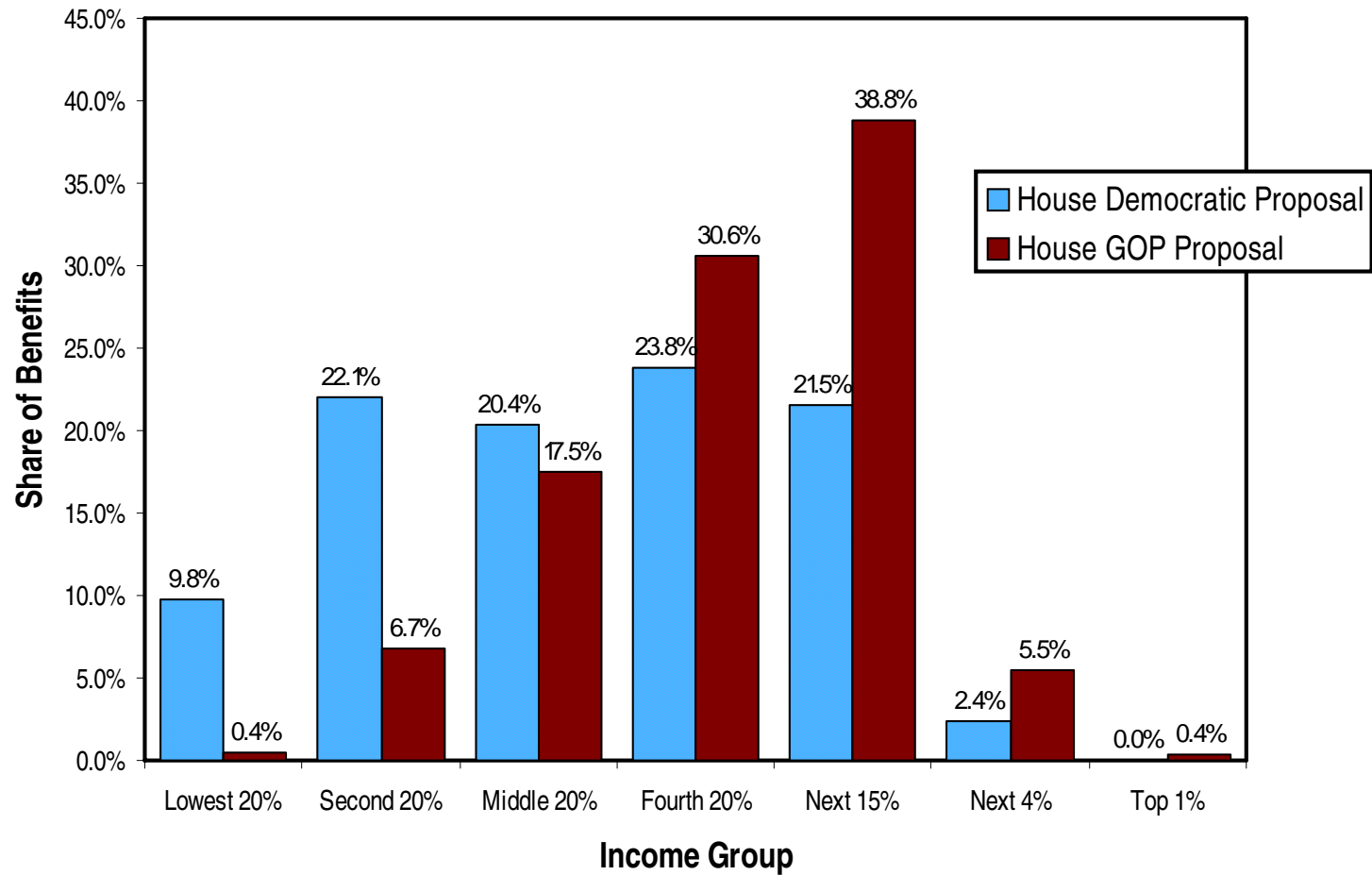
Benefits of GOP Rate Cut in 2009 in Pennsylvania

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,500	\$ -42	0.8%
Second 20%	25,000	-367	7.1%
Middle 20%	42,600	-879	17.0%
Fourth 20%	65,800	-1,588	30.8%
Next 15%	110,000	-2,654	38.5%
Next 4%	233,900	-1,377	5.3%
Top 1%	1,068,600	-436	0.4%
ALL	\$ 64,400	\$ -1,018	100.0%
Bottom 60%	\$26,000	\$ -429	24.9%

Distributions of Tax Cuts in House Proposals in 2009 in Rhode Island

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in Rhode Island

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 61,500	\$ -544	100.0%	\$ -477	100.0%	\$ -16	100.0%	\$ -50	100.0%
Bottom 60%	\$24,200	\$ -481	52.2%	\$ -369	45.6%	\$ -27	96.9%	\$ -85	99.8%

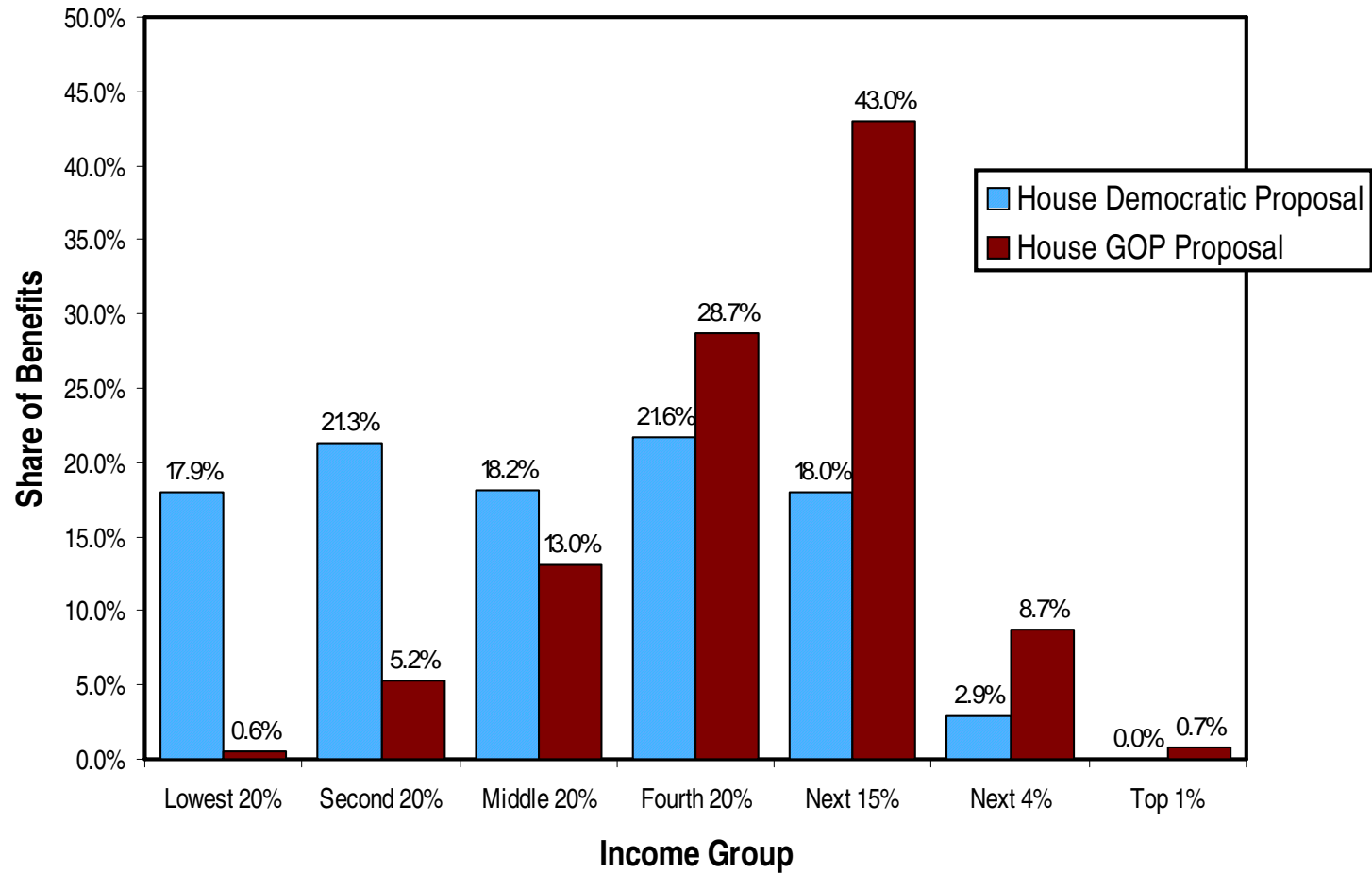
Benefits of GOP Rate Cut in 2009 in Rhode Island

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,700	\$ -21	0.4%
Second 20%	22,300	-328	6.7%
Middle 20%	40,400	-851	17.5%
Fourth 20%	64,000	-1,503	30.6%
Next 15%	109,000	-2,501	38.8%
Next 4%	226,700	-1,345	5.5%
Top 1%	970,100	-376	0.4%
ALL	\$ 61,500	\$ -961	100.0%
Bottom 60%	\$24,200	\$ -401	24.7%

Distributions of Tax Cuts in House Proposals in 2009 in South Carolina

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in South Carolina

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 54,300	\$ -638	100.0%	\$ -511	100.0%	\$ -27	100.0%	\$ -100	100.0%
Bottom 60%	\$21,500	\$ -623	57.4%	\$ -411	47.3%	\$ -42	92.5%	\$ -170	99.7%

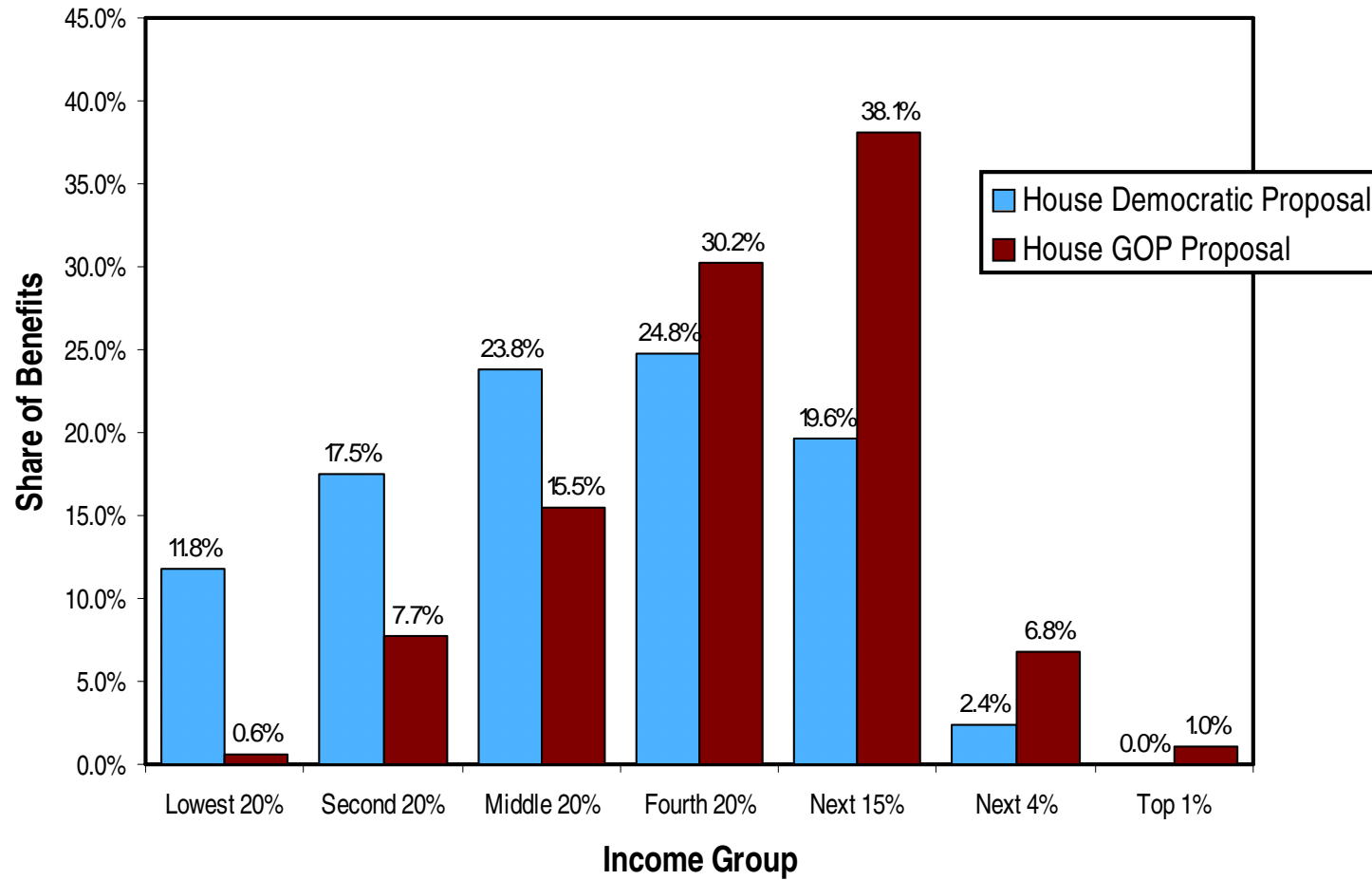
Benefits of GOP Rate Cut in 2009 in South Carolina

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$9,800	\$ -25	0.6%
Second 20%	21,300	-238	5.2%
Middle 20%	33,700	-596	13.0%
Fourth 20%	55,600	-1,272	28.7%
Next 15%	96,100	-2,587	43.0%
Next 4%	202,000	-1,961	8.7%
Top 1%	843,800	-673	0.7%
ALL	\$ 54,300	\$ -891	100.0%
Bottom 60%	\$21,500	\$ -285	18.8%

Distributions of Tax Cuts in House Proposals in 2009 in South Dakota

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates

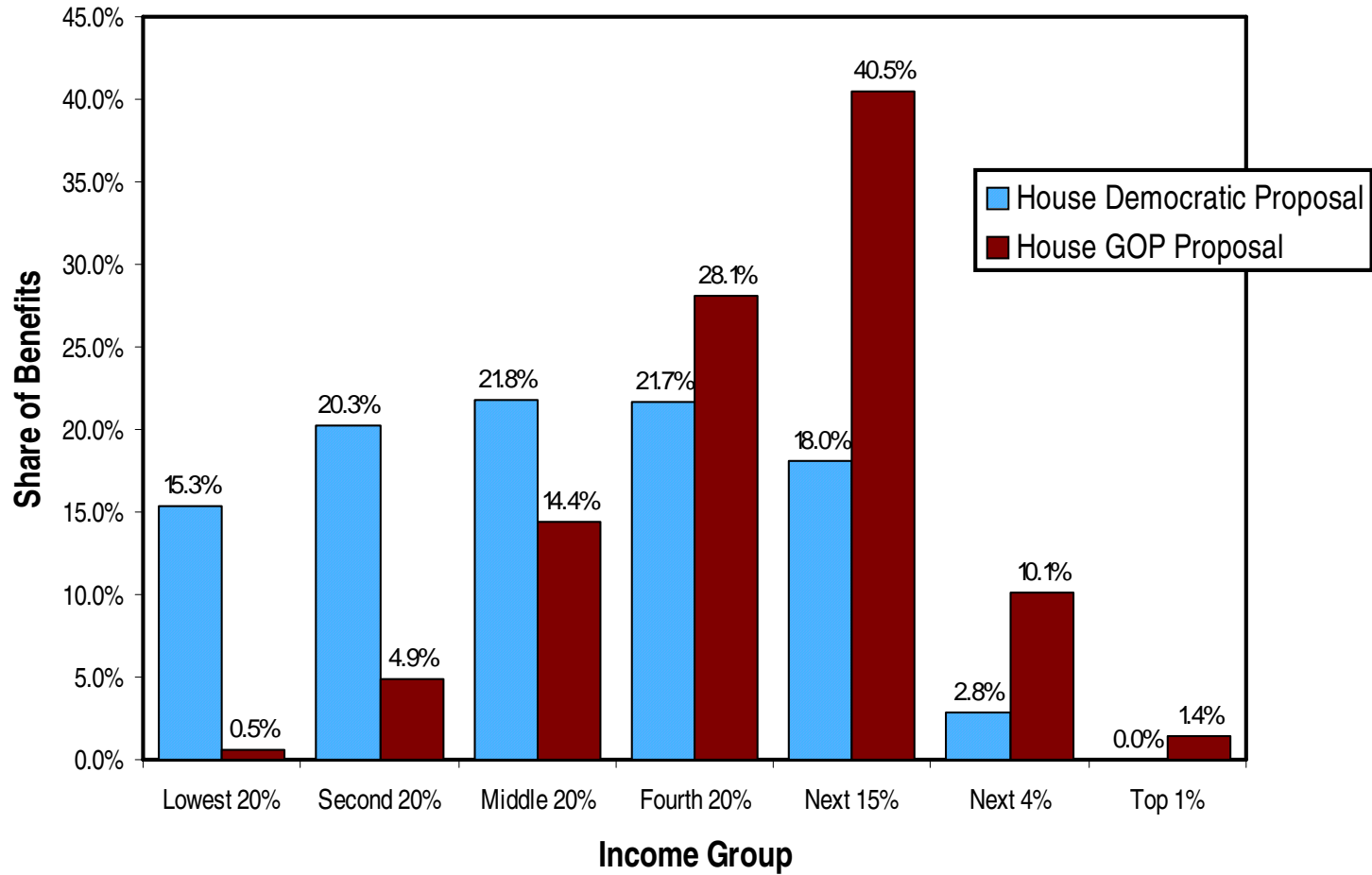


Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in South Dakota									
Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 63,700	\$ -612	100.0%	\$ -533	100.0%	\$ -24	100.0%	\$ -55	100.0%
Bottom 60%	\$25,900	\$ -555	53.1%	\$ -439	48.2%	\$ -39	96.3%	\$ -78	82.3%

Benefits of GOP Rate Cut in 2009 in South Dakota			
House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)			
Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,300	\$ -35	0.6%
Second 20%	24,500	-400	7.7%
Middle 20%	43,100	-846	15.5%
Fourth 20%	65,900	-1,569	30.2%
Next 15%	104,800	-2,688	38.1%
Next 4%	226,800	-1,804	6.8%
Top 1%	1,088,300	-1,088	1.0%
ALL	\$ 63,700	\$ -1,049	100.0%
Bottom 60%	\$25,900	\$ -427	23.9%

Distributions of Tax Cuts in House Proposals in 2009 in Tennessee

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 57,500	\$ -635	100.0%	\$ -527	100.0%	\$ -29	100.0%	\$ -79	100.0%
Bottom 60%	\$23,200	\$ -615	57.3%	\$ -436	49.0%	\$ -46	95.0%	\$ -133	99.5%

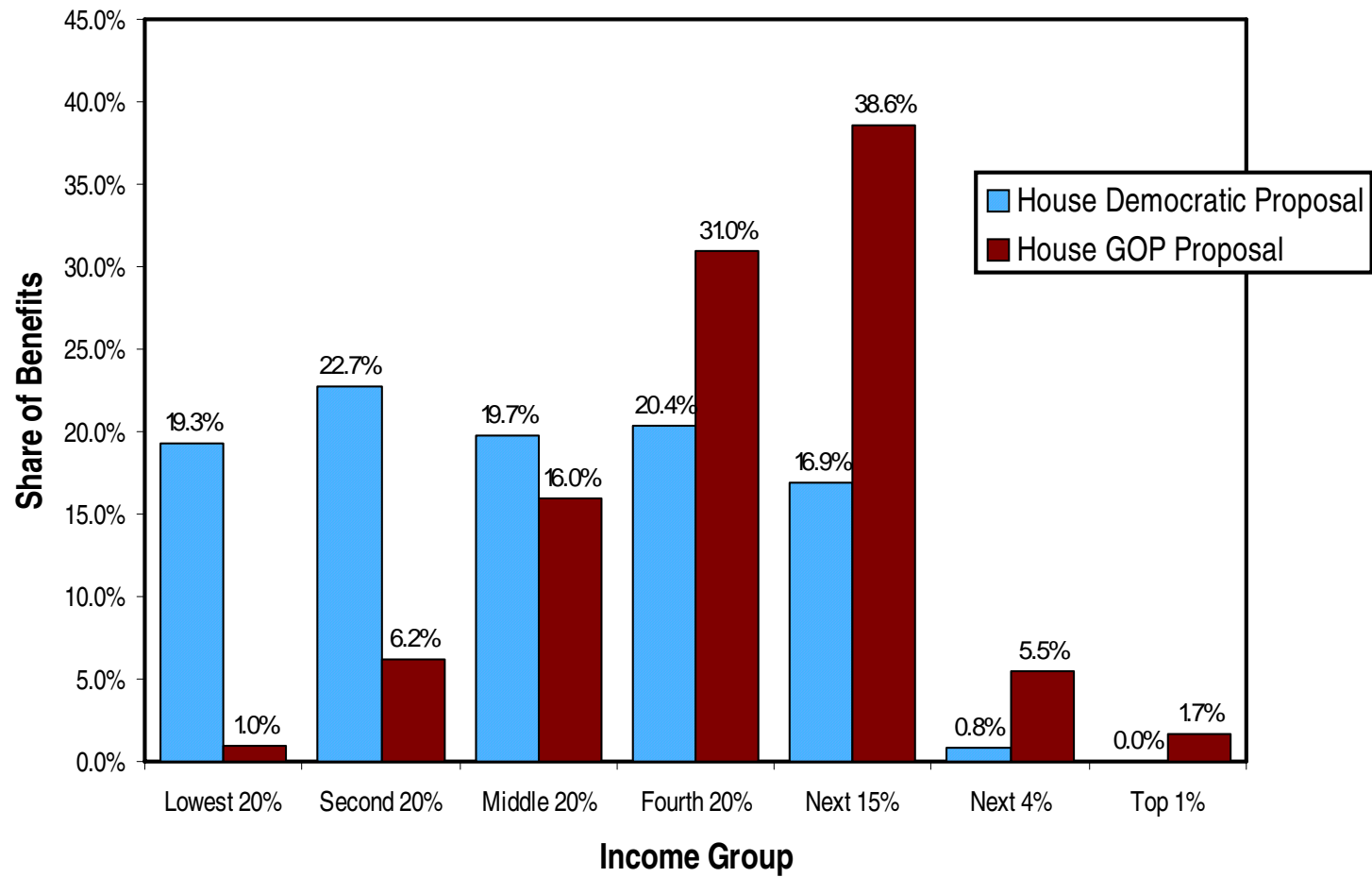
Benefits of GOP Rate Cut in 2009 in Tennessee

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$10,200	\$ -26	0.5%
Second 20%	22,200	-237	4.9%
Middle 20%	37,200	-698	14.4%
Fourth 20%	57,200	-1,367	28.1%
Next 15%	96,800	-2,616	40.5%
Next 4%	211,600	-2,450	10.1%
Top 1%	988,400	-1,333	1.4%
ALL	\$ 57,500	\$ -958	100.0%
Bottom 60%	\$23,200	\$ -321	19.8%

Distributions of Tax Cuts in House Proposals in 2009 in Texas

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 71,900	\$ -665	100.0%	\$ -536	100.0%	\$ -36	100.0%	\$ -93	100.0%
Bottom 60%	\$26,100	\$ -692	61.7%	\$ -479	53.1%	\$ -59	95.8%	\$ -154	98.2%

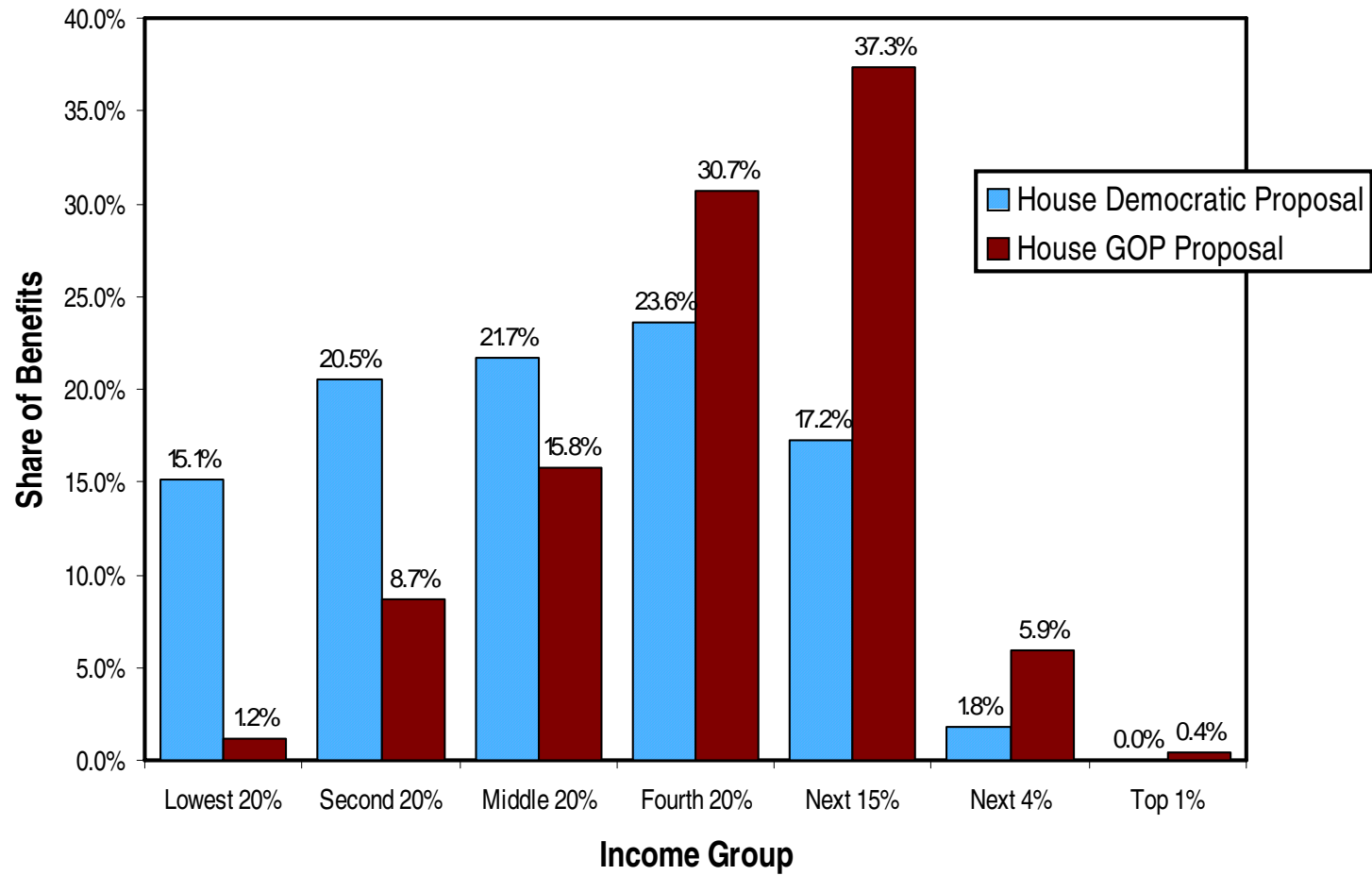
Benefits of GOP Rate Cut in 2009 in Texas

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,600	\$ -53	1.0%
Second 20%	25,400	-340	6.2%
Middle 20%	41,400	-875	16.0%
Fourth 20%	68,400	-1,695	31.0%
Next 15%	123,100	-2,816	38.6%
Next 4%	273,100	-1,512	5.5%
Top 1%	1,391,500	-1,864	1.7%
ALL	\$ 71,900	\$ -1,084	100.0%
Bottom 60%	\$26,100	\$ -423	23.2%

Distributions of Tax Cuts in House Proposals in 2009 in Utah

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 66,800	\$ -699	100.0%	\$ -590	100.0%	\$ -38	100.0%	\$ -71	100.0%
Bottom 60%	\$27,700	\$ -675	57.3%	\$ -501	50.4%	\$ -59	90.7%	\$ -116	96.9%

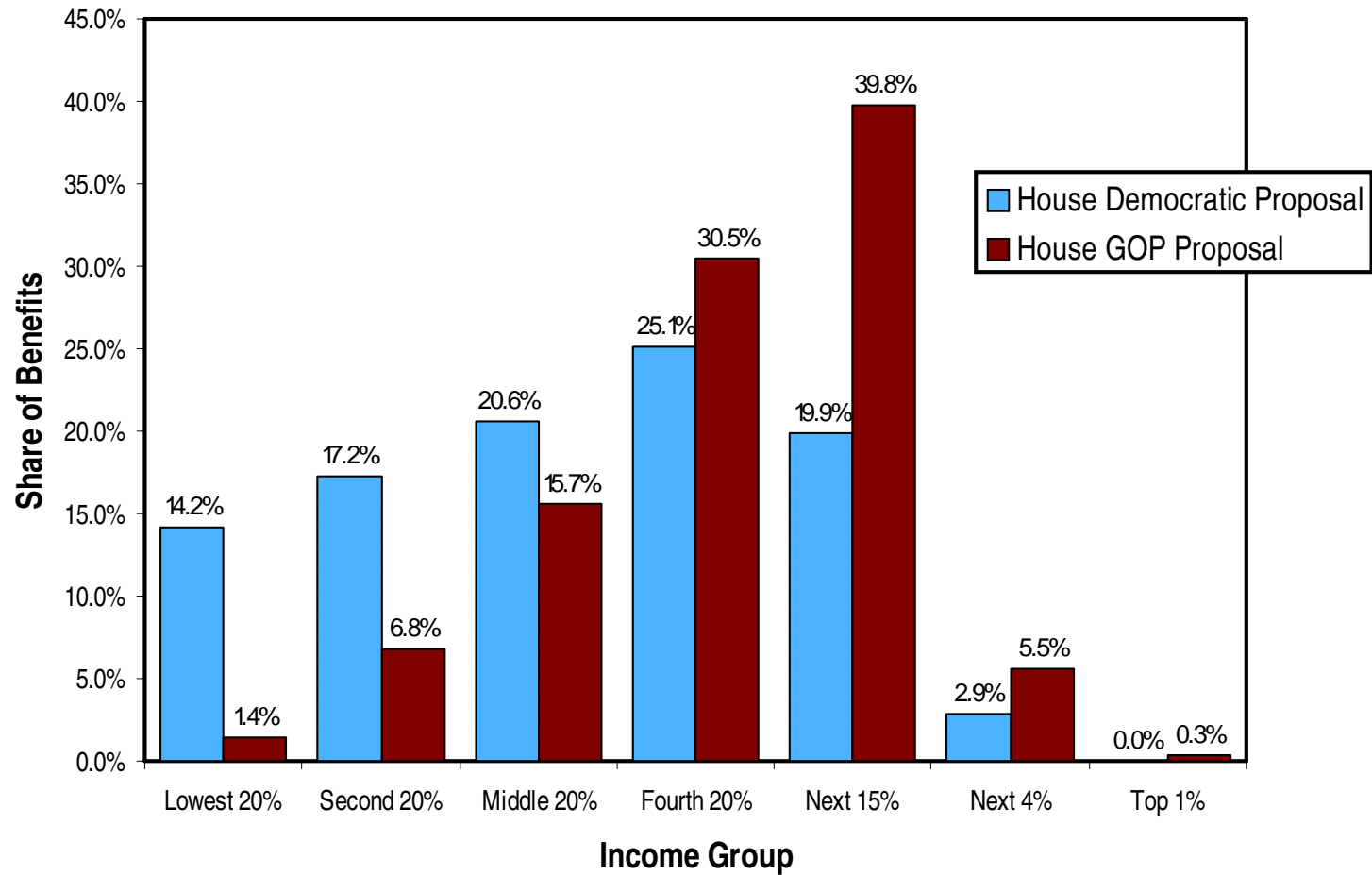
Benefits of GOP Rate Cut in 2009 in Utah

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,600	\$ -63	1.2%
Second 20%	27,300	-463	8.7%
Middle 20%	43,900	-834	15.8%
Fourth 20%	69,100	-1,627	30.7%
Next 15%	114,300	-2,642	37.3%
Next 4%	229,400	-1,575	5.9%
Top 1%	1,084,000	-451	0.4%
ALL	\$ 66,800	\$ -1,049	100.0%
Bottom 60%	\$27,700	\$ -454	25.6%

Distributions of Tax Cuts in House Proposals in 2009 in Vermont

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 60,300	\$ -598	100.0%	\$ -543	100.0%	\$ -17	100.0%	\$ -38	100.0%
Bottom 60%	\$25,900	\$ -523	52.0%	\$ -431	47.1%	\$ -29	99.7%	\$ -63	99.9%

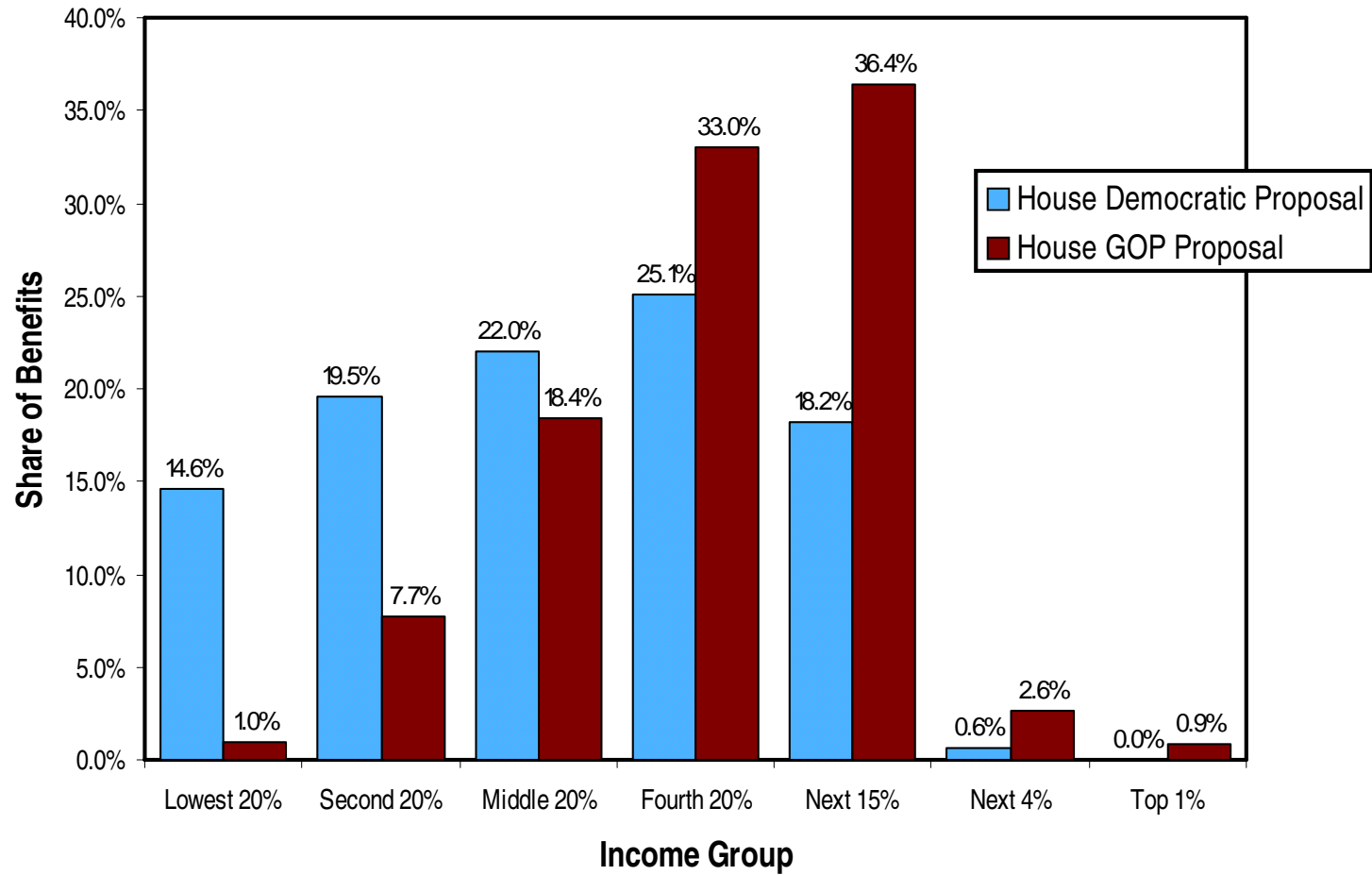
Benefits of GOP Rate Cut in 2009 in Vermont

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,300	\$ -70	1.4%
Second 20%	25,400	-344	6.8%
Middle 20%	40,800	-787	15.7%
Fourth 20%	61,800	-1,537	30.5%
Next 15%	103,400	-2,683	39.8%
Next 4%	216,500	-1,399	5.5%
Top 1%	870,200	-315	0.3%
ALL	\$ 60,300	\$ -1,001	100.0%
Bottom 60%	\$25,900	\$ -401	23.8%

Distributions of Tax Cuts in House Proposals in 2009 in Virginia

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 73,900	\$ -578	100.0%	\$ -513	100.0%	\$ -16	100.0%	\$ -49	100.0%
Bottom 60%	\$27,400	\$ -545	56.1%	\$ -436	50.7%	\$ -26	97.0%	\$ -83	99.4%

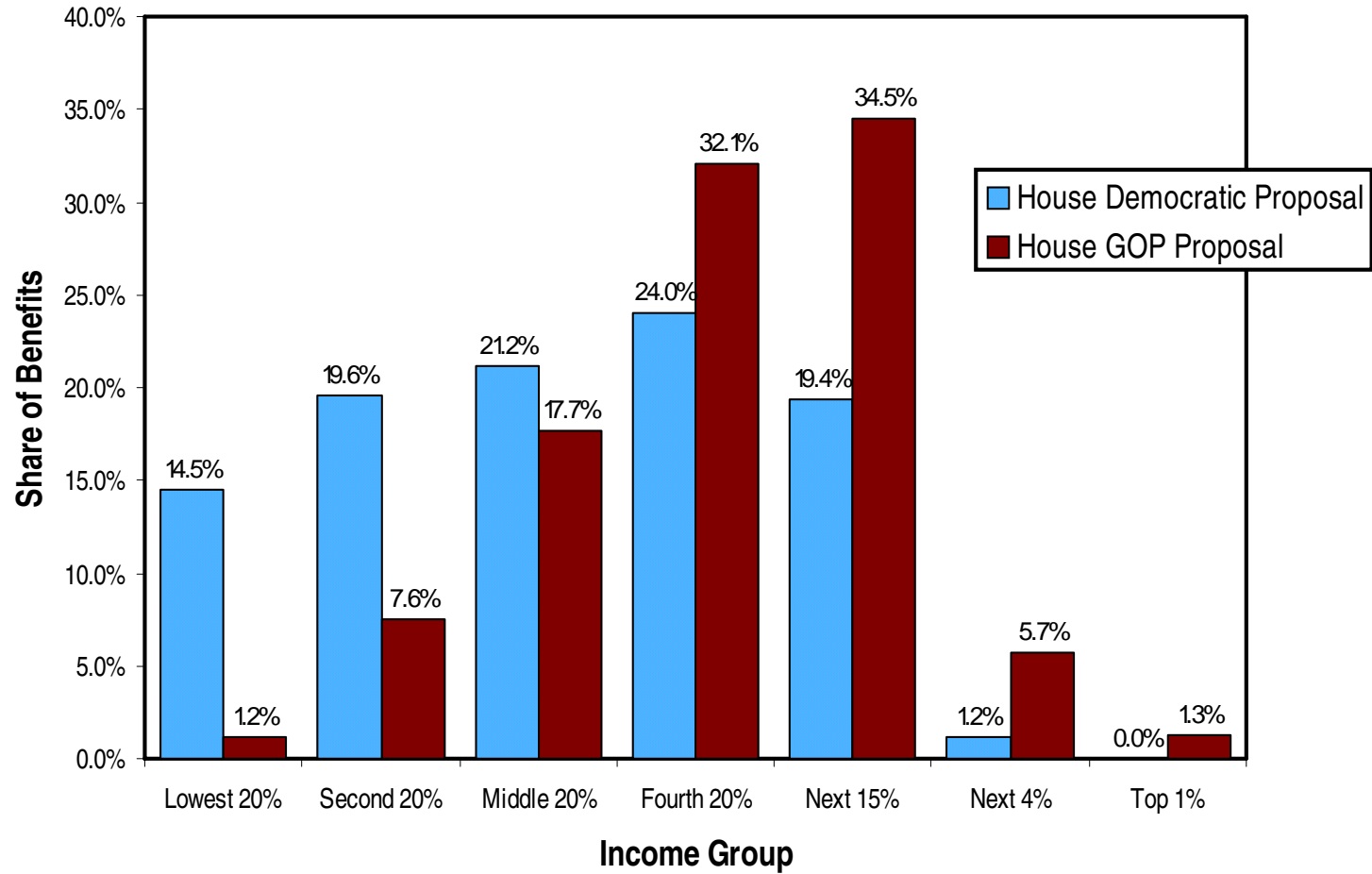
Benefits of GOP Rate Cut in 2009 in Virginia

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,000	\$ -55	1.0%
Second 20%	25,900	-431	7.7%
Middle 20%	45,000	-1,020	18.4%
Fourth 20%	74,100	-1,841	33.0%
Next 15%	130,300	-2,708	36.4%
Next 4%	272,000	-727	2.6%
Top 1%	1,287,500	-1,004	0.9%
ALL	\$ 73,900	\$ -1,106	100.0%
Bottom 60%	\$27,400	\$ -503	27.1%

Distributions of Tax Cuts in House Proposals in 2009 in Washington

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 75,600	\$ -574	100.0%	\$ -509	100.0%	\$ -21	100.0%	\$ -44	100.0%
Bottom 60%	\$29,600	\$ -538	55.3%	\$ -431	49.8%	\$ -34	97.9%	\$ -74	97.5%

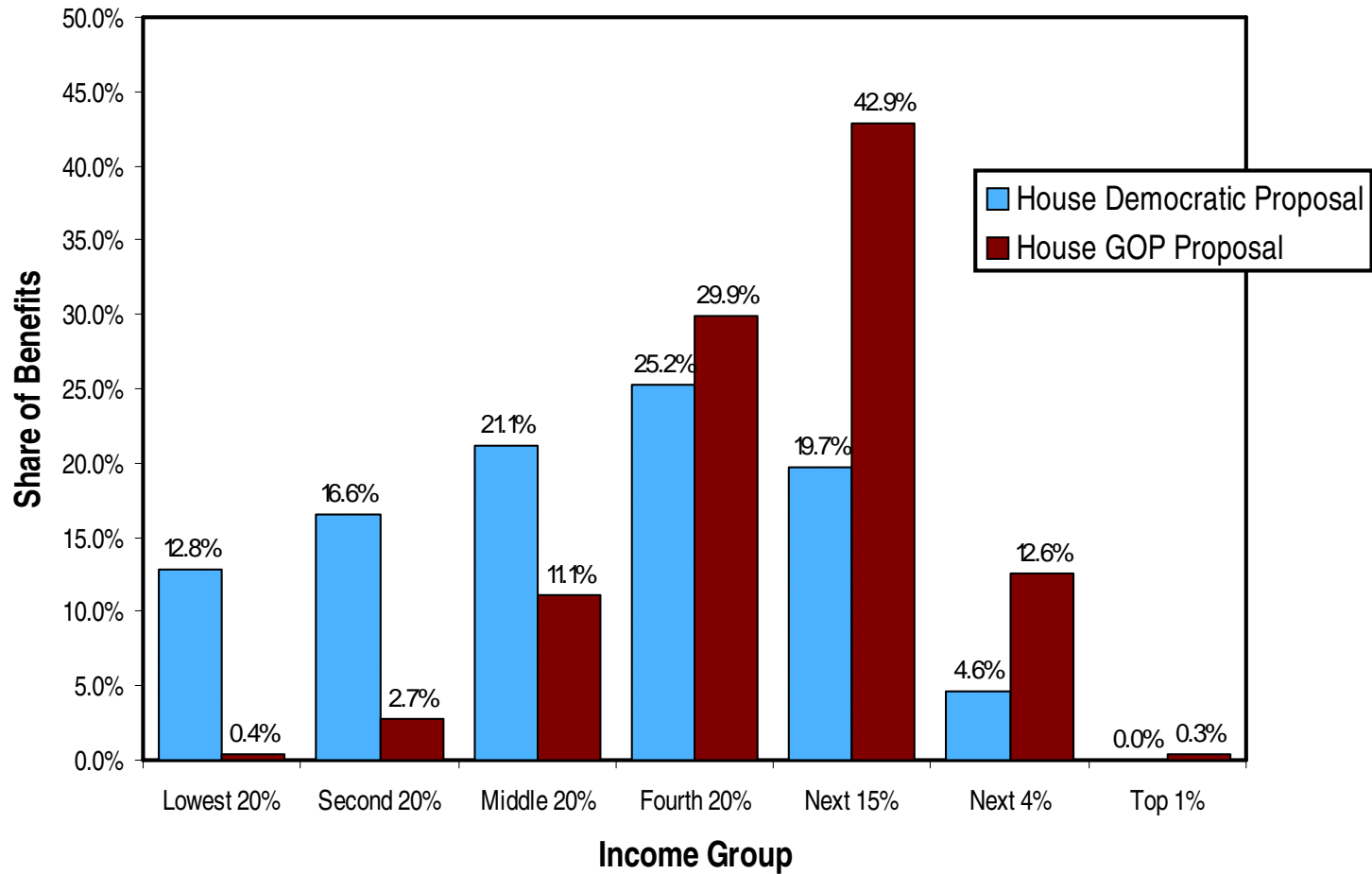
Benefits of GOP Rate Cut in 2009 in Washington

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$11,600	\$ -74	1.2%
Second 20%	28,300	-468	7.6%
Middle 20%	48,800	-1,081	17.7%
Fourth 20%	76,900	-1,977	32.1%
Next 15%	127,600	-2,838	34.5%
Next 4%	274,000	-1,751	5.7%
Top 1%	1,372,500	-1,605	1.3%
ALL	\$ 75,600	\$ -1,210	100.0%
Bottom 60%	\$29,600	\$ -543	26.4%

Distributions of Tax Cuts in House Proposals in 2009 in West Virginia

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



Benefits of Selected Tax Cuts in the House Democratic Stimulus Proposal in 2009 in West Virginia

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%
ALL	\$ 47,400	\$ -574	100.0%	\$ -479	100.0%	\$ -21	100.0%	\$ -74	100.0%
Bottom 60%	\$19,600	\$ -490	50.5%	\$ -340	42.1%	\$ -26	73.0%	\$ -123	98.6%

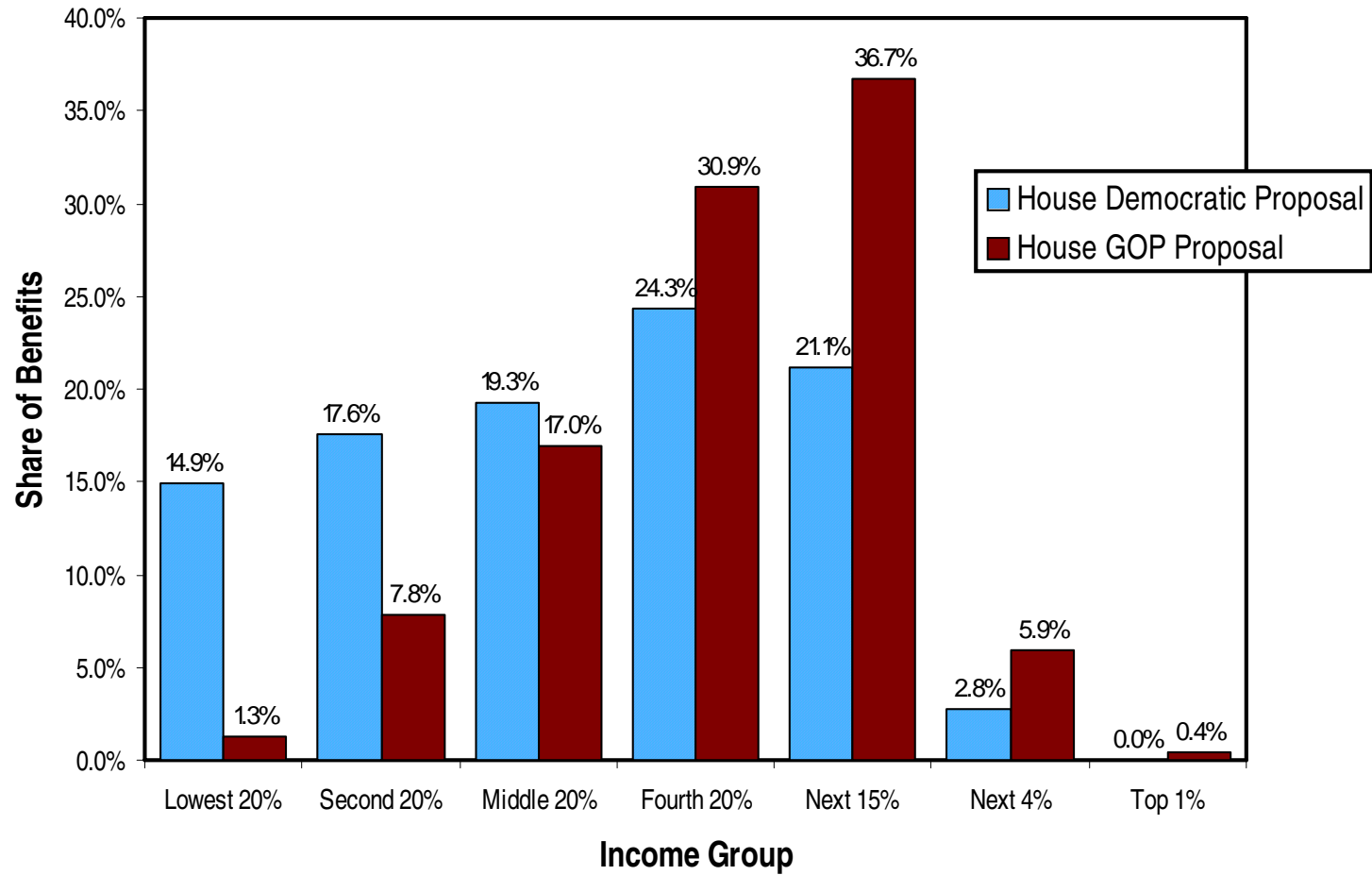
Benefits of GOP Rate Cut in 2009 in West Virginia

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$8,700	\$ -17	0.4%
Second 20%	19,000	-116	2.7%
Middle 20%	31,000	-460	11.1%
Fourth 20%	53,500	-1,252	29.9%
Next 15%	87,000	-2,397	42.9%
Next 4%	163,700	-2,632	12.6%
Top 1%	596,000	-286	0.3%
ALL	\$ 47,400	\$ -826	100.0%
Bottom 60%	\$19,600	\$ -199	14.2%

Distributions of Tax Cuts in House Proposals in 2009 in Wisconsin

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—
ALL	\$ 62,700	\$ -600	100.0%	\$ -536	100.0%	\$ -14	100.0%	\$ -49	100.0%
Bottom 60%	\$26,900	\$ -521	51.8%	\$ -417	46.4%	\$ -23	96.8%	\$ -80	97.8%

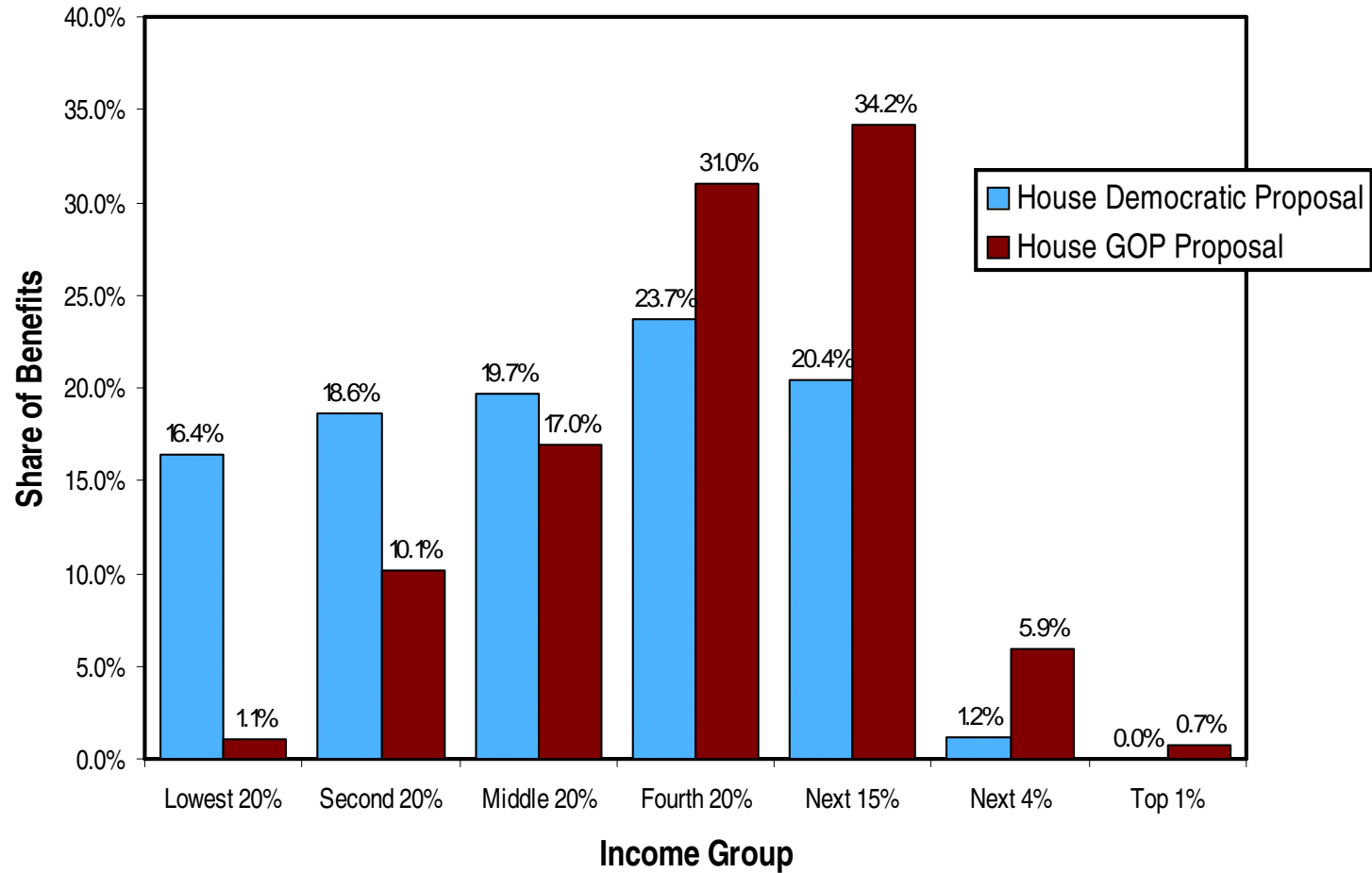
Benefits of GOP Rate Cut in 2009 in Wisconsin

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$12,300	\$ -68	1.3%
Second 20%	25,600	-419	7.8%
Middle 20%	42,700	-906	17.0%
Fourth 20%	66,700	-1,655	30.9%
Next 15%	103,100	-2,620	36.7%
Next 4%	205,200	-1,589	5.9%
Top 1%	989,000	-441	0.4%
ALL	\$ 62,700	\$ -1,065	100.0%
Bottom 60%	\$26,900	\$ -465	26.0%

Distributions of Tax Cuts in House Proposals in 2009 in Wyoming

Democratic Making Work Pay Credit, EITC and CTC Proposals vs. GOP Proposal to Reduce Rates



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

Income group	Ave. 2009 Income	Combined MWPC, EITC, CTC		Making Work Pay Credit (MWPC)		Earned Income Tax Credit (EITC)		Child Tax Credit (CTC)	
		Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. tax cuts	% of tax cut	Ave. 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%	—	—	—	—
ALL	\$ 89,500	\$ -588	100.0%	\$ -542	100.0%	\$ -15	100.0%	\$ -31	100.0%
Bottom 60%	\$33,200	\$ -539	54.7%	\$ -462	50.9%	\$ -25	99.1%	\$ -51	98.9%

Benefits of GOP Rate Cut in 2009 in Wyoming

House GOP Proposal to Reduce Income Tax Rates (10% to 5% and 15% to 10%)

Income group	Ave. 2009 Income	Ave. tax cuts in 2009	% of tax cut
Lowest 20%	\$13,700	\$ -72	1.1%
Second 20%	32,900	-661	10.1%
Middle 20%	53,200	-1,117	17.0%
Fourth 20%	82,200	-2,034	31.0%
Next 15%	129,200	-2,965	34.2%
Next 4%	284,900	-1,917	5.9%
Top 1%	2,252,200	-957	0.7%
ALL	\$ 89,500	\$ -1,304	100.0%
Bottom 60%	\$33,200	\$ -616	28.2%