

Citizens for Tax Justice

Impact of Selected Tax Cuts in Final Economic Stimulus Bill, February 13, 2009

Source: ITEP Tax Model, February 13, 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Alabama									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,900	\$ —	—	\$ -207	10.1%	\$ -4	3.5%	\$ -177	40.3%
Second 20%	19,500	—	—	-339	16.5%	-30	24.4%	-229	51.9%
Middle 20%	32,900	-0	0.0%	-406	20.0%	-84	68.2%	-31	7.2%
Fourth 20%	56,700	-44	3.0%	-527	25.7%	-5	3.8%	-2	0.4%
Next 15%	96,400	-881	45.2%	-634	23.5%	-0	0.1%	-1	0.1%
Next 4%	197,400	-3,042	41.4%	-373	3.7%	—	—	—	—
Top 1%	942,600	-3,084	10.5%	-16	0.0%	—	—	-0	0.0%
ALL	\$ 54,900	\$ -291	100.0%	\$ -402	100.0%	\$ -24	100.0%	\$ -86	100.0%
Bottom 60%	\$20,800	\$ -0	0.0%	\$ -317	46.7%	\$ -40	96.1%	\$ -145	99.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Alaska									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$15,100	\$ —	—	\$ -291	12.5%	\$ -12	11.7%	\$ -59	31.9%
Second 20%	29,700	—	—	-391	18.6%	-66	71.1%	-100	59.4%
Middle 20%	52,300	-77	2.7%	-519	23.5%	-16	16.7%	-15	8.6%
Fourth 20%	88,400	-531	18.6%	-508	23.4%	—	—	—	—
Next 15%	145,200	-1,840	47.8%	-592	20.2%	-1	0.5%	—	—
Next 4%	252,000	-4,021	28.4%	-149	1.4%	—	—	—	—
Top 1%	1,077,600	-1,485	2.6%	-44	0.1%	—	—	—	—
ALL	\$ 78,600	\$ -567	100.0%	\$ -431	100.0%	\$ -19	100.0%	\$ -35	100.0%
Bottom 60%	\$32,600	\$ -26	2.7%	\$ -402	54.7%	\$ -32	99.5%	\$ -59	100.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Arizona									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$12,400	\$ —	—	\$ -292	13.7%	\$ -21	11.6%	\$ -154	51.0%
Second 20%	26,800	-0	0.0%	-386	18.0%	-64	35.8%	-116	37.9%
Middle 20%	40,500	-8	0.4%	-427	20.2%	-88	49.9%	-25	8.2%
Fourth 20%	63,300	-120	6.2%	-528	24.9%	-5	2.7%	-8	2.7%
Next 15%	106,500	-1,220	47.5%	-593	20.9%	—	—	—	—
Next 4%	227,200	-3,911	40.6%	-198	1.9%	—	—	-2	0.1%
Top 1%	1,149,900	-2,067	5.4%	-12	0.0%	—	—	-2	0.0%
ALL	\$ 64,700	\$ -383	100.0%	\$ -422	100.0%	\$ -35	100.0%	\$ -60	100.0%
Bottom 60%	\$26,600	\$ -3	0.4%	\$ -368	51.8%	\$ -58	97.3%	\$ -98	97.1%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Arkansas									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$8,800	\$ —	—	\$ -210	10.1%	\$ -7	4.6%	\$ -99	28.1%
Second 20%	20,000	—	—	-338	16.4%	-21	13.5%	-173	49.7%
Middle 20%	33,500	-0	0.0%	-443	21.1%	-116	74.2%	-44	12.5%
Fourth 20%	54,300	-44	2.8%	-542	25.9%	-12	7.7%	-34	9.5%
Next 15%	90,200	-837	41.2%	-592	22.3%	—	—	—	—
Next 4%	196,000	-3,465	43.9%	-421	4.1%	—	—	-0	0.0%
Top 1%	779,300	-3,825	12.1%	-21	0.0%	—	—	—	—
ALL	\$ 52,100	\$ -312	100.0%	\$ -408	100.0%	\$ -30	100.0%	\$ -69	100.0%
Bottom 60%	\$20,800	\$ -0	0.0%	\$ -330	47.6%	\$ -48	92.2%	\$ -106	90.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 California									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$13,000	\$ —	—	\$ -299	14.6%	\$ -13	9.6%	\$ -151	51.9%
Second 20%	27,500	-0	0.0%	-396	19.4%	-70	53.0%	-100	34.3%
Middle 20%	44,400	-16	0.5%	-431	21.1%	-47	35.3%	-32	10.9%
Fourth 20%	71,900	-267	8.8%	-511	25.0%	-3	2.0%	-6	1.9%
Next 15%	131,600	-2,262	55.9%	-527	19.3%	-0	0.1%	-2	0.6%
Next 4%	302,800	-5,191	34.2%	-50	0.5%	-0	0.0%	-0	0.0%
Top 1%	1,791,700	-293	0.5%	-4	0.0%	—	—	-0	0.0%
ALL	\$ 80,300	\$ -601	100.0%	\$ -405	100.0%	\$ -26	100.0%	\$ -58	100.0%
Bottom 60%	\$28,300	\$ -5	0.5%	\$ -375	55.0%	\$ -43	97.8%	\$ -94	97.1%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Colorado									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,400	\$ —	—	\$-249	11.8%	\$-24	28.6%	\$-138	74.7%
Second 20%	27,300	-1	0.0%	-368	17.4%	-42	49.4%	-43	22.9%
Middle 20%	46,800	-5	0.2%	-460	22.1%	-16	19.3%	-3	1.6%
Fourth 20%	74,400	-220	9.1%	-555	26.4%	-2	2.6%	-1	0.6%
Next 15%	128,700	-1,650	51.2%	-596	21.3%	—	—	-0	0.1%
Next 4%	279,000	-4,536	37.6%	-88	0.8%	—	—	—	—
Top 1%	1,411,100	-860	1.8%	-7	0.0%	—	—	—	—
ALL	\$ 75,700	\$-477	100.0%	\$-415	100.0%	\$-17	100.0%	\$-36	100.0%
Bottom 60%	\$28,600	\$-2	0.2%	\$-359	51.3%	\$-27	97.3%	\$-61	99.2%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Connecticut									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$12,300	\$ —	—	\$-211	10.7%	\$-4	5.9%	\$-46	66.3%
Second 20%	31,000	-3	0.1%	-372	18.8%	-50	81.7%	-11	15.6%
Middle 20%	52,100	-69	1.7%	-445	22.3%	-8	12.4%	-12	18.0%
Fourth 20%	85,000	-642	15.6%	-565	28.4%	—	—	-0	0.0%
Next 15%	150,500	-3,216	59.1%	-511	19.5%	—	—	-0	0.0%
Next 4%	380,500	-5,107	23.6%	-23	0.2%	—	—	—	—
Top 1%	2,290,700	—	—	—	—	—	—	—	—
ALL	\$ 99,500	\$-811	100.0%	\$-391	100.0%	\$-12	100.0%	\$-14	100.0%
Bottom 60%	\$31,700	\$-24	1.7%	\$-343	51.8%	\$-21	100.0%	\$-23	99.9%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Delaware									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,300	\$ —	—	\$-242	11.3%	\$-3	7.8%	\$-92	44.3%
Second 20%	24,500	—	—	-353	17.8%	-17	47.1%	-101	52.4%
Middle 20%	43,200	-43	2.1%	-391	19.0%	-16	43.7%	-5	2.4%
Fourth 20%	68,600	-98	4.8%	-558	26.9%	-1	1.4%	—	—
Next 15%	112,000	-1,228	45.8%	-629	23.1%	—	—	—	—
Next 4%	233,100	-4,337	43.1%	-186	1.8%	—	—	—	—
Top 1%	1,252,100	-1,722	4.2%	-3	0.0%	—	—	—	—
ALL	\$ 67,600	\$-403	100.0%	\$-410	100.0%	\$-7	100.0%	\$-40	100.0%
Bottom 60%	\$26,200	\$-14	2.1%	\$-330	48.1%	\$-12	96.6%	\$-66	99.1%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 the District of Columbia									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$12,500	\$ —	—	\$-285	19.3%	\$-63	73.8%	\$-91	84.8%
Second 20%	27,400	-1	0.0%	-364	23.8%	-19	22.1%	-16	14.3%
Middle 20%	48,100	-56	2.2%	-351	24.4%	-3	4.0%	-1	0.7%
Fourth 20%	76,800	-417	15.4%	-305	20.5%	-0	0.1%	-0	0.2%
Next 15%	148,800	-1,861	53.6%	-222	11.6%	—	—	—	—
Next 4%	416,400	-3,834	28.7%	-23	0.3%	—	—	—	—
Top 1%	2,491,700	-1	0.0%	—	—	—	—	—	—
ALL	\$ 96,400	\$-530	100.0%	\$-292	100.0%	\$-17	100.0%	\$-21	100.0%
Bottom 60%	\$29,500	\$-20	2.2%	\$-333	67.5%	\$-28	99.9%	\$-36	99.8%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Florida									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,500	\$ —	—	\$-264	13.7%	\$-14	13.0%	\$-191	61.7%
Second 20%	22,500	—	—	-342	17.8%	-30	27.4%	-91	29.6%
Middle 20%	36,100	-4	0.2%	-400	20.8%	-58	53.7%	-25	8.2%
Fourth 20%	58,900	-83	5.3%	-486	25.2%	-6	5.1%	-1	0.4%
Next 15%	107,500	-942	45.6%	-539	21.1%	-1	0.8%	-1	0.2%
Next 4%	266,700	-3,594	46.4%	-117	1.2%	—	—	-0	0.0%
Top 1%	1,813,800	-766	2.5%	-9	0.0%	—	—	-0	0.0%
ALL	\$ 69,800	\$-307	100.0%	\$-380	100.0%	\$-21	100.0%	\$-61	100.0%
Bottom 60%	\$23,100	\$-1	0.2%	\$-335	52.4%	\$-34	94.0%	\$-103	99.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Georgia									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,400	\$ —	—	\$-261	12.2%	\$-24	15.6%	\$-165	38.9%
Second 20%	20,200	—	—	-378	17.7%	-35	23.0%	-200	47.2%
Middle 20%	35,400	-6	0.3%	-421	19.8%	-84	54.8%	-49	11.5%
Fourth 20%	58,600	-64	3.4%	-547	25.7%	-10	6.6%	-10	2.3%
Next 15%	103,700	-1,096	44.2%	-631	22.2%	—	—	-0	0.0%
Next 4%	228,600	-4,245	45.7%	-228	2.1%	—	—	-0	0.0%
Top 1%	1,049,100	-2,359	6.3%	-5	0.0%	—	—	-0	0.0%
ALL	\$ 59,100	\$-367	100.0%	\$-420	100.0%	\$-30	100.0%	\$-84	100.0%
Bottom 60%	\$21,700	\$-2	0.3%	\$-353	49.8%	\$-48	93.3%	\$-138	97.6%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Hawaii									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,300	\$ —	—	\$ -231	11.5%	\$ -21	19.0%	\$ -97	51.1%
Second 20%	24,800	—	—	-362	17.3%	-38	32.6%	-76	38.7%
Middle 20%	39,900	-44	2.2%	-403	19.9%	-52	46.3%	-15	7.7%
Fourth 20%	63,000	-103	5.0%	-542	26.3%	-2	2.0%	-5	2.6%
Next 15%	111,200	-1,215	45.4%	-612	22.8%	—	—	—	—
Next 4%	230,800	-3,967	39.0%	-223	2.2%	—	—	—	—
Top 1%	951,400	-3,395	8.4%	-10	0.0%	—	—	—	—
ALL	\$ 62,600	\$ -403	100.0%	\$ -405	100.0%	\$ -22	100.0%	\$ -38	100.0%
Bottom 60%	\$24,900	\$ -15	2.2%	\$ -331	48.7%	\$ -37	98.0%	\$ -63	97.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Idaho									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,600	\$ —	—	\$ -255	11.3%	\$ -4	3.0%	\$ -133	47.0%
Second 20%	23,500	—	—	-396	17.6%	-49	39.7%	-102	36.3%
Middle 20%	39,100	—	—	-419	18.4%	-49	38.9%	-12	4.3%
Fourth 20%	60,000	-48	2.8%	-620	27.9%	-22	18.0%	-32	11.7%
Next 15%	98,600	-1,000	43.3%	-645	21.5%	-0	0.1%	-1	0.4%
Next 4%	206,800	-3,922	45.4%	-354	3.2%	-0	0.0%	-3	0.2%
Top 1%	968,600	-2,959	8.5%	-8	0.0%	—	—	—	—
ALL	\$ 59,000	\$ -345	100.0%	\$ -446	100.0%	\$ -25	100.0%	\$ -56	100.0%
Bottom 60%	\$24,300	\$ —	0.0%	\$ -357	47.3%	\$ -34	81.6%	\$ -82	87.5%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Illinois									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,300	\$ —	—	\$ -228	11.5%	\$ -8	8.2%	\$ -122	48.6%
Second 20%	26,000	-1	0.0%	-355	17.8%	-56	54.1%	-104	41.5%
Middle 20%	45,400	-21	0.8%	-416	21.0%	-34	32.8%	-23	9.0%
Fourth 20%	70,800	-224	8.1%	-520	26.2%	-5	4.6%	-1	0.5%
Next 15%	121,800	-1,940	52.8%	-602	22.7%	—	—	-0	0.1%
Next 4%	274,000	-4,939	35.9%	-71	0.7%	-0	0.0%	—	—
Top 1%	1,487,200	-1,356	2.5%	-8	0.0%	—	—	-0	0.0%
ALL	\$ 73,900	\$ -546	100.0%	\$ -394	100.0%	\$ -20	100.0%	\$ -50	100.0%
Bottom 60%	\$27,300	\$ -7	0.8%	\$ -333	50.3%	\$ -33	95.1%	\$ -83	99.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Indiana									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,300	\$ —	—	\$ -256	11.5%	\$ -11	9.5%	\$ -127	49.4%
Second 20%	24,200	-1	0.1%	-342	15.4%	-38	32.1%	-87	33.8%
Middle 20%	40,600	-4	0.2%	-466	21.0%	-63	53.5%	-37	14.5%
Fourth 20%	61,900	-60	3.3%	-566	25.5%	-6	4.9%	-1	0.3%
Next 15%	98,900	-1,149	48.4%	-679	23.0%	-0	0.0%	-7	2.0%
Next 4%	196,500	-3,419	38.4%	-371	3.4%	—	—	—	—
Top 1%	853,500	-3,393	9.5%	-4	0.0%	—	—	—	—
ALL	\$ 58,200	\$ -353	100.0%	\$ -440	100.0%	\$ -23	100.0%	\$ -51	100.0%
Bottom 60%	\$25,000	\$ -2	0.3%	\$ -355	48.0%	\$ -37	95.1%	\$ -84	97.7%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Iowa									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,900	\$ —	—	\$ -207	9.5%	\$ -6	6.3%	\$ -42	29.1%
Second 20%	28,000	—	—	-372	17.1%	-41	43.1%	-39	26.8%
Middle 20%	44,700	-16	0.8%	-462	21.2%	-42	43.5%	-49	33.6%
Fourth 20%	67,200	-120	5.6%	-558	25.6%	-7	7.2%	-15	10.5%
Next 15%	103,500	-1,456	51.1%	-674	23.2%	—	—	—	—
Next 4%	197,700	-3,805	35.6%	-337	3.1%	—	—	—	—
Top 1%	849,700	-2,965	6.9%	-40	0.1%	—	—	—	—
ALL	\$ 61,500	\$ -423	100.0%	\$ -430	100.0%	\$ -19	100.0%	\$ -29	100.0%
Bottom 60%	\$27,900	\$ -5	0.8%	\$ -347	47.8%	\$ -30	92.8%	\$ -43	89.5%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Kansas									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,200	\$ —	—	\$ -227	10.4%	\$ -8	6.5%	\$ -75	36.5%
Second 20%	25,800	-0	0.0%	-349	16.1%	-46	38.0%	-92	45.0%
Middle 20%	42,800	-8	0.3%	-478	21.9%	-62	50.2%	-28	13.4%
Fourth 20%	68,200	-155	6.4%	-571	26.5%	-6	5.2%	-10	5.0%
Next 15%	110,100	-1,625	50.4%	-648	22.4%	—	—	—	—
Next 4%	227,100	-4,586	38.0%	-263	2.4%	-0	0.0%	—	—
Top 1%	993,100	-2,378	4.9%	-46	0.1%	—	—	—	—
ALL	\$ 64,600	\$ -481	100.0%	\$ -431	100.0%	\$ -24	100.0%	\$ -41	100.0%
Bottom 60%	\$26,300	\$ -3	0.3%	\$ -351	48.5%	\$ -39	94.8%	\$ -65	94.8%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Kentucky									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$8,700	\$ —	—	\$ -204	9.8%	\$ -10	9.1%	\$ -82	30.5%
Second 20%	21,000	—	—	-321	15.7%	-30	28.3%	-133	50.1%
Middle 20%	35,300	-1	0.1%	-415	19.9%	-63	58.6%	-32	12.0%
Fourth 20%	56,200	-58	3.6%	-534	26.2%	-4	4.0%	-20	7.4%
Next 15%	91,900	-897	41.3%	-669	24.4%	—	—	—	—
Next 4%	186,300	-3,541	43.5%	-391	3.8%	—	—	-0	0.0%
Top 1%	793,300	-3,753	11.5%	-5	0.0%	—	—	—	—
ALL	\$ 52,800	\$ -323	100.0%	\$ -407	100.0%	\$ -21	100.0%	\$ -53	100.0%
Bottom 60%	\$21,700	\$ -0	0.1%	\$ -313	45.4%	\$ -34	96.0%	\$ -83	92.6%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Louisiana									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,000	\$ —	—	\$ -253	12.5%	\$ -6	5.0%	\$ -215	62.0%
Second 20%	22,000	—	—	-342	16.9%	-38	32.6%	-113	32.8%
Middle 20%	37,500	-4	0.2%	-409	20.3%	-66	56.1%	-16	4.6%
Fourth 20%	60,400	-179	8.1%	-490	23.9%	-7	6.3%	-2	0.5%
Next 15%	109,300	-1,421	49.6%	-639	24.0%	—	—	—	—
Next 4%	226,400	-4,101	37.6%	-233	2.3%	—	—	-0	0.0%
Top 1%	942,000	-1,971	4.5%	-14	0.0%	—	—	—	—
ALL	\$ 60,100	\$ -430	100.0%	\$ -399	100.0%	\$ -23	100.0%	\$ -68	100.0%
Bottom 60%	\$23,100	\$ -1	0.2%	\$ -335	49.6%	\$ -37	93.6%	\$ -115	99.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Maine									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,300	\$ —	—	\$ -222	10.5%	\$ -3	4.1%	\$ -68	58.3%
Second 20%	23,500	—	—	-335	15.9%	-14	17.8%	-21	18.0%
Middle 20%	38,400	-3	0.2%	-426	20.2%	-47	58.1%	-27	23.4%
Fourth 20%	59,500	-39	2.2%	-566	26.9%	-16	19.9%	-0	0.2%
Next 15%	96,500	-1,038	44.0%	-640	22.8%	—	—	—	—
Next 4%	202,800	-3,979	45.0%	-384	3.6%	—	—	-0	0.0%
Top 1%	792,800	-3,052	8.6%	-9	0.0%	—	—	—	—
ALL	\$ 56,500	\$ -350	100.0%	\$ -417	100.0%	\$ -16	100.0%	\$ -23	100.0%
Bottom 60%	\$24,400	\$ -1	0.2%	\$ -328	46.6%	\$ -22	80.1%	\$ -38	99.8%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Maryland									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,600	\$ —	—	\$ -231	11.6%	\$ -8	15.4%	\$ -88	47.1%
Second 20%	29,900	-0	0.0%	-358	17.9%	-27	51.8%	-96	51.1%
Middle 20%	50,100	-46	1.3%	-453	22.9%	-17	32.2%	-1	0.8%
Fourth 20%	80,200	-423	11.4%	-514	25.8%	-0	0.5%	-0	0.1%
Next 15%	138,900	-2,680	54.3%	-558	21.1%	—	—	-0	0.1%
Next 4%	287,300	-5,733	31.0%	-44	0.4%	—	—	—	—
Top 1%	1,426,600	-1,491	2.0%	-2	0.0%	—	—	—	—
ALL	\$ 80,100	\$ -733	100.0%	\$ -393	100.0%	\$ -10	100.0%	\$ -37	100.0%
Bottom 60%	\$30,500	\$ -16	1.3%	\$ -347	52.4%	\$ -17	99.5%	\$ -62	99.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Massachusetts									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,800	\$ —	—	\$ -180	9.4%	\$ -5	8.2%	\$ -50	44.3%
Second 20%	27,700	-0	0.0%	-332	17.6%	-39	61.7%	-59	53.6%
Middle 20%	48,300	-24	0.7%	-404	21.3%	-17	26.7%	-2	1.9%
Fourth 20%	77,800	-386	11.1%	-543	28.7%	-2	3.3%	-0	0.1%
Next 15%	137,900	-2,645	56.9%	-569	22.5%	—	—	—	—
Next 4%	318,200	-5,389	31.0%	-30	0.3%	—	—	-0	0.0%
Top 1%	1,861,100	-203	0.3%	-3	0.0%	—	—	—	—
ALL	\$ 84,100	\$ -690	100.0%	\$ -375	100.0%	\$ -13	100.0%	\$ -22	100.0%
Bottom 60%	\$29,000	\$ -8	0.7%	\$ -306	48.3%	\$ -21	96.7%	\$ -37	99.9%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Michigan									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,300	\$ —	—	\$ -223	10.9%	\$ -13	12.1%	\$ -133	47.5%
Second 20%	22,700	—	—	-327	16.0%	-34	32.5%	-123	43.9%
Middle 20%	39,300	-4	0.2%	-409	20.0%	-53	50.2%	-20	7.3%
Fourth 20%	61,900	-83	4.4%	-534	26.0%	-6	5.2%	-2	0.8%
Next 15%	100,000	-1,143	45.0%	-636	23.4%	—	—	-1	0.3%
Next 4%	195,300	-3,893	40.9%	-357	3.5%	—	—	-0	0.0%
Top 1%	865,100	-3,636	9.5%	-13	0.0%	—	—	—	—
ALL	\$ 57,300	\$ -376	100.0%	\$ -403	100.0%	\$ -21	100.0%	\$ -55	100.0%
Bottom 60%	\$23,800	\$ -1	0.2%	\$ -320	46.9%	\$ -33	94.8%	\$ -92	98.7%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Minnesota									
Income group	AMT Reduction			Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
	Ave. Income	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,700	\$ —	—	\$-249	11.6%	\$-8	11.8%	\$-61	47.6%
Second 20%	28,800	-0	0.0%	-362	16.8%	-38	55.1%	-43	34.1%
Middle 20%	47,500	-19	0.7%	-438	20.4%	-21	30.8%	-20	15.4%
Fourth 20%	71,500	-189	7.1%	-578	26.8%	-2	2.3%	-3	2.7%
Next 15%	115,300	-1,773	50.1%	-657	22.9%	—	—	-0	0.1%
Next 4%	252,900	-5,109	38.5%	-146	1.4%	—	—	-0	0.1%
Top 1%	1,231,800	-1,862	3.5%	-7	0.0%	—	—	—	—
ALL	\$ 71,200	\$-528	100.0%	\$-427	100.0%	\$-14	100.0%	\$-25	100.0%
Bottom 60%	\$29,300	\$-6	0.7%	\$-350	48.8%	\$-22	97.7%	\$-41	97.1%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Mississippi									
Income group	AMT Reduction			Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
	Ave. Income	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$8,700	\$ —	—	\$-202	10.0%	\$-6	4.3%	\$-176	32.3%
Second 20%	17,500	—	—	-303	14.8%	-25	18.1%	-323	58.7%
Middle 20%	29,800	-6	0.4%	-403	20.7%	-37	27.6%	-34	6.4%
Fourth 20%	51,500	-37	2.7%	-520	25.9%	-62	44.9%	-13	2.5%
Next 15%	88,700	-725	39.3%	-634	23.7%	-9	5.0%	—	—
Next 4%	177,800	-3,106	44.8%	-484	4.8%	—	—	—	—
Top 1%	716,800	-3,556	12.8%	-36	0.1%	—	—	-1	0.0%
ALL	\$ 48,400	\$-273	100.0%	\$-395	100.0%	\$-27	100.0%	\$-106	100.0%
Bottom 60%	\$18,800	\$-2	0.4%	\$-304	45.4%	\$-23	50.0%	\$-175	97.5%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Missouri									
Income group	AMT Reduction			Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
	Ave. Income	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,700	\$ —	—	\$-218	10.5%	\$-4	3.1%	\$-86	32.2%
Second 20%	22,300	—	—	-349	16.8%	-54	43.3%	-139	51.9%
Middle 20%	37,400	-1	0.1%	-429	20.6%	-61	48.7%	-36	13.6%
Fourth 20%	59,800	-73	3.9%	-533	25.7%	-6	4.8%	-6	2.2%
Next 15%	98,000	-1,152	46.1%	-638	23.1%	—	—	-0	0.0%
Next 4%	204,300	-3,917	41.7%	-331	3.2%	—	—	—	—
Top 1%	951,200	-3,122	8.3%	-7	0.0%	—	—	-0	0.0%
ALL	\$ 57,600	\$-372	100.0%	\$-410	100.0%	\$-25	100.0%	\$-53	100.0%
Bottom 60%	\$23,100	\$-0	0.1%	\$-332	48.0%	\$-40	95.2%	\$-87	97.6%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Montana									
Income group	AMT Reduction			Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
	Ave. Income	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,400	\$ —	—	\$-200	9.9%	\$-1	1.1%	\$-58	30.2%
Second 20%	22,000	—	—	-294	14.7%	-30	36.3%	-82	42.8%
Middle 20%	36,500	—	—	-415	20.7%	-46	54.6%	-34	17.9%
Fourth 20%	58,200	-71	4.0%	-561	27.9%	-7	8.0%	-15	7.9%
Next 15%	96,800	-1,066	44.9%	-619	23.2%	-0	0.0%	-1	0.2%
Next 4%	209,600	-3,640	40.8%	-352	3.5%	-0	0.0%	-5	0.5%
Top 1%	849,300	-3,646	10.4%	-7	0.0%	—	—	-1	0.0%
ALL	\$ 56,000	\$-353	100.0%	\$-397	100.0%	\$-17	100.0%	\$-38	100.0%
Bottom 60%	\$22,600	\$ —	0.0%	\$-303	45.3%	\$-26	92.0%	\$-58	90.9%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Nebraska									
Income group	AMT Reduction			Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
	Ave. Income	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,900	\$ —	—	\$-280	12.6%	\$-2	2.8%	\$-84	44.3%
Second 20%	26,700	-1	0.0%	-389	17.6%	-28	32.7%	-73	38.8%
Middle 20%	43,200	-21	0.8%	-435	19.6%	-46	54.8%	-25	13.5%
Fourth 20%	66,400	-158	6.3%	-579	26.0%	-5	5.5%	-6	3.3%
Next 15%	109,400	-1,666	50.1%	-632	21.4%	—	—	-0	0.2%
Next 4%	214,500	-4,696	37.8%	-298	2.7%	-16	3.7%	—	—
Top 1%	1,058,600	-2,488	5.0%	-27	0.1%	-7	0.4%	—	—
ALL	\$ 65,100	\$-500	100.0%	\$-443	100.0%	\$-17	100.0%	\$-38	100.0%
Bottom 60%	\$27,000	\$-7	0.9%	\$-368	49.8%	\$-26	90.3%	\$-61	96.5%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Nevada									
Income group	AMT Reduction			Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
	Ave. Income	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$13,900	\$ —	—	\$-356	15.7%	\$-29	23.7%	\$-170	55.6%
Second 20%	27,500	—	—	-402	17.7%	-47	38.9%	-104	34.0%
Middle 20%	43,800	-15	1.1%	-455	20.2%	-45	37.0%	-30	10.0%
Fourth 20%	66,800	-107	7.8%	-573	25.3%	-0	0.2%	-0	0.1%
Next 15%	109,600	-836	45.8%	-587	19.5%	—	—	—	—
Next 4%	253,700	-3,017	44.1%	-168	1.5%	—	—	-0	0.0%
Top 1%	2,122,800	-356	1.3%	-18	0.0%	—	—	—	—
ALL	\$ 77,300	\$-271	100.0%	\$-447	100.0%	\$-24	100.0%	\$-60	100.0%
Bottom 60%	\$28,400	\$-5	1.1%	\$-404	53.5%	\$-40	99.7%	\$-102	99.6%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 New Hampshire									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$14,800	\$ —	—	\$ -294	13.0%	\$ -7	19.7%	\$ -56	70.1%
Second 20%	32,900	-1	0.0%	-401	17.8%	-22	62.0%	-23	29.4%
Middle 20%	51,700	-15	0.5%	-463	20.4%	-6	17.2%	-0	0.5%
Fourth 20%	80,400	-406	13.5%	-608	27.2%	-0	0.5%	—	—
Next 15%	130,300	-2,086	51.6%	-604	20.1%	-0	0.5%	—	—
Next 4%	267,700	-4,878	32.3%	-90	0.8%	—	—	—	—
Top 1%	1,193,800	-1,273	2.1%	-15	0.0%	—	—	—	—
ALL	\$ 76,900	\$ -596	100.0%	\$ -443	100.0%	\$ -7	100.0%	\$ -16	100.0%
Bottom 60%	\$33,100	\$ -5	0.5%	\$ -386	51.3%	\$ -12	99.0%	\$ -27	100.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 New Jersey									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$12,100	\$ —	—	\$ -237	12.2%	\$ -22	30.8%	\$ -130	70.4%
Second 20%	29,000	-0	0.0%	-362	18.7%	-37	52.5%	-40	21.9%
Middle 20%	50,100	-32	0.8%	-409	21.2%	-12	16.3%	-13	7.1%
Fourth 20%	81,900	-592	14.1%	-529	27.3%	-0	0.5%	-1	0.4%
Next 15%	144,900	-3,232	57.9%	-523	20.3%	—	—	-0	0.1%
Next 4%	327,800	-5,668	27.0%	-21	0.2%	—	—	-0	0.0%
Top 1%	1,658,800	-91	0.1%	-0	0.0%	—	—	—	—
ALL	\$ 85,200	\$ -830	100.0%	\$ -383	100.0%	\$ -14	100.0%	\$ -37	100.0%
Bottom 60%	\$30,400	\$ -11	0.8%	\$ -336	52.1%	\$ -24	99.5%	\$ -61	99.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 New Mexico									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,200	\$ —	—	\$ -307	14.7%	\$ -7	4.9%	\$ -201	51.6%
Second 20%	22,600	—	—	-402	19.3%	-55	39.9%	-142	36.5%
Middle 20%	36,400	-5	0.3%	-392	18.8%	-69	50.6%	-30	7.8%
Fourth 20%	59,100	-63	3.8%	-482	23.0%	-6	4.2%	-10	2.6%
Next 15%	101,500	-1,021	46.0%	-584	21.2%	-0	0.1%	-7	1.4%
Next 4%	208,000	-3,475	41.3%	-282	2.7%	—	—	-1	0.1%
Top 1%	815,900	-2,846	8.6%	-10	0.0%	—	—	—	—
ALL	\$ 56,900	\$ -332	100.0%	\$ -412	100.0%	\$ -27	100.0%	\$ -77	100.0%
Bottom 60%	\$23,100	\$ -2	0.3%	\$ -367	52.8%	\$ -44	95.4%	\$ -125	95.8%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 New York									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,400	\$ —	—	\$ -186	10.3%	\$ -14	14.6%	\$ -112	45.3%
Second 20%	22,000	—	—	-314	17.3%	-34	35.7%	-114	46.1%
Middle 20%	39,300	-12	0.4%	-401	22.2%	-45	47.0%	-20	8.2%
Fourth 20%	65,400	-238	7.8%	-488	26.9%	-2	2.0%	-1	0.3%
Next 15%	117,100	-2,304	57.0%	-542	22.5%	-1	0.7%	-0	0.1%
Next 4%	282,700	-5,165	34.1%	-67	0.7%	—	—	-0	0.0%
Top 1%	1,990,300	-385	0.6%	-2	0.0%	—	—	-0	0.0%
ALL	\$ 74,800	\$ -597	100.0%	\$ -356	100.0%	\$ -19	100.0%	\$ -49	100.0%
Bottom 60%	\$23,600	\$ -4	0.4%	\$ -301	49.8%	\$ -31	97.3%	\$ -82	99.5%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 North Carolina									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,200	\$ —	—	\$ -238	11.2%	\$ -15	9.3%	\$ -146	42.9%
Second 20%	22,100	—	—	-367	17.3%	-76	47.7%	-172	50.8%
Middle 20%	36,700	-3	0.2%	-433	20.3%	-64	40.4%	-12	3.7%
Fourth 20%	60,100	-57	2.8%	-552	26.1%	-4	2.5%	-9	2.6%
Next 15%	103,200	-1,249	46.0%	-641	22.7%	-0	0.1%	-0	0.0%
Next 4%	220,300	-4,474	44.0%	-248	2.3%	—	—	-0	0.0%
Top 1%	922,000	-2,891	7.1%	-4	0.0%	—	—	—	—
ALL	\$ 58,600	\$ -403	100.0%	\$ -420	100.0%	\$ -31	100.0%	\$ -67	100.0%
Bottom 60%	\$23,000	\$ -1	0.2%	\$ -346	48.8%	\$ -51	97.4%	\$ -110	97.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 North Dakota									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$13,400	\$ —	—	\$ -202	9.3%	\$ -12	11.9%	\$ -40	33.5%
Second 20%	27,900	—	—	-382	17.6%	-31	31.1%	-58	47.8%
Middle 20%	46,500	-2	0.1%	-464	20.5%	-58	57.0%	-4	3.2%
Fourth 20%	74,400	-312	12.7%	-570	27.4%	—	—	-10	8.8%
Next 15%	114,600	-1,703	49.9%	-662	22.9%	—	—	-11	6.6%
Next 4%	230,200	-4,031	31.6%	-245	2.3%	—	—	-0	0.0%
Top 1%	920,500	-2,924	5.7%	-31	0.1%	-1	0.1%	-1	0.0%
ALL	\$ 67,900	\$ -509	100.0%	\$ -432	100.0%	\$ -20	100.0%	\$ -24	100.0%
Bottom 60%	\$29,100	\$ -1	0.1%	\$ -348	47.4%	\$ -33	99.9%	\$ -34	84.5%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Ohio									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,000	\$ —	—	\$ -224	11.2%	\$ -10	9.2%	\$ -128	49.4%
Second 20%	23,500	-0	0.0%	-337	16.8%	-36	34.6%	-113	43.5%
Middle 20%	39,200	-36	1.7%	-395	19.9%	-46	45.0%	-9	3.3%
Fourth 20%	59,200	-148	7.0%	-507	25.4%	-11	11.1%	-10	3.8%
Next 15%	94,300	-1,235	43.7%	-609	22.9%	-0	0.1%	-0	0.0%
Next 4%	192,700	-4,136	39.0%	-364	3.6%	—	—	-0	0.0%
Top 1%	854,800	-3,638	8.6%	-6	0.0%	—	—	-1	0.0%
ALL	\$ 56,000	\$ -418	100.0%	\$ -394	100.0%	\$ -20	100.0%	\$ -51	100.0%
Bottom 60%	\$24,200	\$ -12	1.7%	\$ -319	47.9%	\$ -31	88.8%	\$ -83	96.2%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Oklahoma									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,300	\$ —	—	\$ -215	10.4%	\$ -9	5.5%	\$ -154	42.1%
Second 20%	21,100	—	—	-358	17.2%	-64	40.3%	-170	46.1%
Middle 20%	36,900	-0	0.0%	-427	20.8%	-71	45.4%	-16	4.5%
Fourth 20%	60,600	-83	4.7%	-549	26.6%	-14	8.7%	-25	6.8%
Next 15%	104,300	-1,171	49.9%	-602	21.8%	—	—	-2	0.3%
Next 4%	220,700	-3,351	38.1%	-315	3.1%	—	—	-1	0.1%
Top 1%	1,061,300	-2,541	7.2%	-2	0.0%	—	—	—	—
ALL	\$ 59,900	\$ -348	100.0%	\$ -408	100.0%	\$ -31	100.0%	\$ -72	100.0%
Bottom 60%	\$22,500	\$ -0	0.0%	\$ -334	48.4%	\$ -48	91.2%	\$ -113	92.7%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Oregon									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,400	\$ —	—	\$ -212	10.5%	\$ -1	0.9%	\$ -49	25.8%
Second 20%	23,700	—	—	-372	18.3%	-26	26.0%	-103	54.0%
Middle 20%	40,200	-6	0.3%	-444	22.1%	-68	69.0%	-36	18.9%
Fourth 20%	64,100	-105	4.8%	-504	25.1%	-4	4.1%	-2	1.0%
Next 15%	109,800	-1,447	49.1%	-588	21.8%	—	—	-0	0.0%
Next 4%	230,500	-4,427	40.1%	-214	2.1%	—	—	-1	0.1%
Top 1%	955,500	-2,559	5.8%	-9	0.0%	—	—	-0	0.0%
ALL	\$ 62,200	\$ -437	100.0%	\$ -399	100.0%	\$ -20	100.0%	\$ -37	100.0%
Bottom 60%	\$24,800	\$ -2	0.3%	\$ -343	50.8%	\$ -32	95.9%	\$ -63	98.8%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Pennsylvania									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,500	\$ —	—	\$ -199	10.1%	\$ -8	8.7%	\$ -93	51.9%
Second 20%	25,000	-0	0.0%	-309	15.7%	-25	28.6%	-58	32.5%
Middle 20%	42,600	-13	0.5%	-426	21.6%	-43	48.7%	-26	14.2%
Fourth 20%	65,800	-166	6.4%	-511	25.8%	-12	14.0%	-2	1.1%
Next 15%	110,000	-1,789	51.8%	-655	24.9%	—	—	-0	0.1%
Next 4%	233,900	-4,829	37.2%	-181	1.8%	—	—	—	—
Top 1%	1,068,600	-2,135	4.1%	-11	0.0%	—	—	-0	0.0%
ALL	\$ 64,400	\$ -512	100.0%	\$ -389	100.0%	\$ -17	100.0%	\$ -35	100.0%
Bottom 60%	\$26,000	\$ -4	0.5%	\$ -312	47.3%	\$ -25	86.0%	\$ -59	98.7%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Rhode Island									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,700	\$ —	—	\$ -161	8.2%	\$ -5	6.3%	\$ -47	22.5%
Second 20%	22,300	—	—	-331	16.9%	-39	47.8%	-143	68.3%
Middle 20%	40,400	-4	0.2%	-411	21.1%	-34	42.7%	-19	9.1%
Fourth 20%	64,000	-59	2.6%	-534	27.2%	—	—	—	—
Next 15%	109,000	-1,449	48.7%	-624	24.1%	-3	3.2%	—	—
Next 4%	226,700	-4,757	42.4%	-247	2.5%	—	—	—	—
Top 1%	970,100	-2,741	6.1%	-9	0.0%	—	—	-0	0.0%
ALL	\$ 61,500	\$ -443	100.0%	\$ -386	100.0%	\$ -16	100.0%	\$ -41	100.0%
Bottom 60%	\$24,200	\$ -1	0.2%	\$ -301	46.2%	\$ -26	96.8%	\$ -70	100.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 South Carolina									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$9,800	\$ —	—	\$ -255	12.2%	\$ -12	9.2%	\$ -212	50.5%
Second 20%	21,300	-0	0.0%	-352	16.7%	-52	39.5%	-176	41.7%
Middle 20%	33,700	-2	0.1%	-401	18.9%	-62	46.8%	-32	7.5%
Fourth 20%	55,600	-66	3.7%	-545	26.5%	-6	4.5%	-1	0.2%
Next 15%	96,100	-1,083	44.5%	-624	22.3%	—	—	-0	0.0%
Next 4%	202,000	-3,883	42.6%	-356	3.4%	—	—	-0	0.0%
Top 1%	843,800	-3,334	9.1%	-9	0.0%	—	—	-3	0.0%
ALL	\$ 54,300	\$ -360	100.0%	\$ -414	100.0%	\$ -26	100.0%	\$ -83	100.0%
Bottom 60%	\$21,500	\$ -1	0.1%	\$ -336	47.7%	\$ -42	95.5%	\$ -140	99.7%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 South Dakota									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,300	\$ —	—	\$ -229	10.1%	\$ -5	4.2%	\$ -88	35.6%
Second 20%	24,500	—	—	-367	17.1%	-11	9.9%	-56	23.9%
Middle 20%	43,100	-3	0.2%	-486	21.4%	-101	82.4%	-60	24.5%
Fourth 20%	65,900	-216	11.5%	-569	26.5%	-4	3.2%	-34	14.6%
Next 15%	104,800	-1,261	49.1%	-648	22.2%	—	—	—	—
Next 4%	226,800	-3,209	33.2%	-276	2.5%	—	—	-14	1.2%
Top 1%	1,088,300	-2,343	6.1%	—	—	—	—	—	—
ALL	\$ 63,700	\$ -382	100.0%	\$ -434	100.0%	\$ -23	100.0%	\$ -47	100.0%
Bottom 60%	\$25,900	\$ -1	0.2%	\$ -361	48.7%	\$ -39	96.5%	\$ -68	83.9%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Tennessee									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$10,200	\$ —	—	\$ -252	11.6%	\$ -9	6.3%	\$ -153	45.1%
Second 20%	22,200	—	—	-360	16.7%	-41	29.7%	-147	43.8%
Middle 20%	37,200	-2	0.1%	-460	21.3%	-83	59.6%	-37	10.9%
Fourth 20%	57,200	-57	4.2%	-554	25.7%	-6	4.2%	-1	0.2%
Next 15%	96,800	-827	45.0%	-617	21.5%	-0	0.1%	—	—
Next 4%	211,600	-2,814	40.8%	-340	3.1%	—	—	-1	0.0%
Top 1%	988,400	-2,730	9.9%	-4	0.0%	—	—	—	—
ALL	\$ 57,500	\$ -273	100.0%	\$ -426	100.0%	\$ -28	100.0%	\$ -66	100.0%
Bottom 60%	\$23,200	\$ -1	0.1%	\$ -358	49.7%	\$ -45	95.6%	\$ -112	99.8%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Texas									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,600	\$ -0	0.0%	\$ -301	13.8%	\$ -15	9.0%	\$ -226	57.3%
Second 20%	25,400	-1	0.0%	-417	19.1%	-85	49.2%	-142	36.0%
Middle 20%	41,400	-19	0.8%	-453	20.8%	-66	38.2%	-20	5.1%
Fourth 20%	68,400	-266	10.9%	-539	24.7%	-6	3.3%	-6	1.4%
Next 15%	123,100	-1,645	50.6%	-597	20.6%	-0	0.0%	-0	0.1%
Next 4%	273,100	-4,300	35.3%	-83	0.8%	—	—	-0	0.0%
Top 1%	1,391,500	-1,193	2.4%	-7	0.0%	—	—	-0	0.0%
ALL	\$ 71,900	\$ -483	100.0%	\$ -431	100.0%	\$ -34	100.0%	\$ -78	100.0%
Bottom 60%	\$26,100	\$ -7	0.8%	\$ -391	53.8%	\$ -55	96.4%	\$ -129	98.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Utah									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,600	\$ —	—	\$ -279	11.6%	\$ -24	13.0%	\$ -154	52.9%
Second 20%	27,300	—	—	-436	18.0%	-77	42.2%	-85	28.9%
Middle 20%	43,900	-11	0.5%	-512	21.4%	-63	35.2%	-44	15.2%
Fourth 20%	69,100	-159	6.8%	-646	26.9%	-17	9.5%	-9	3.1%
Next 15%	114,300	-1,521	48.6%	-650	20.3%	-0	0.1%	—	—
Next 4%	229,400	-4,585	39.1%	-216	1.8%	—	—	-0	0.0%
Top 1%	1,084,000	-2,364	5.1%	-8	0.0%	—	—	-1	0.0%
ALL	\$ 66,800	\$ -464	100.0%	\$ -475	100.0%	\$ -36	100.0%	\$ -58	100.0%
Bottom 60%	\$27,700	\$ -4	0.5%	\$ -409	51.0%	\$ -55	90.3%	\$ -94	96.9%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Vermont									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,300	\$ —	—	\$ -275	12.4%	\$ -2	3.0%	\$ -73	46.2%
Second 20%	25,400	—	—	-356	15.9%	-21	29.6%	-63	39.4%
Middle 20%	40,800	—	—	-428	19.4%	-48	67.3%	-23	14.4%
Fourth 20%	61,800	-47	2.0%	-603	27.3%	—	—	—	—
Next 15%	103,400	-1,647	51.9%	-642	21.7%	-0	0.1%	—	—
Next 4%	216,500	-4,688	39.5%	-327	3.0%	—	—	—	—
Top 1%	870,200	-3,082	6.6%	-15	0.0%	—	—	—	—
ALL	\$ 60,300	\$ -471	100.0%	\$ -439	100.0%	\$ -14	100.0%	\$ -31	100.0%
Bottom 60%	\$25,900	\$ —	0.0%	\$ -353	47.8%	\$ -24	99.9%	\$ -52	100.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Virginia									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,000	\$ —	—	\$ -236	11.3%	\$ -6	7.7%	\$ -111	53.5%
Second 20%	25,900	—	—	-362	17.3%	-40	54.9%	-74	35.3%
Middle 20%	45,000	-18	0.6%	-470	22.7%	-25	34.2%	-23	10.9%
Fourth 20%	74,100	-248	8.5%	-585	28.1%	-2	3.2%	-0	0.2%
Next 15%	130,300	-1,962	50.6%	-554	20.0%	—	—	-0	0.1%
Next 4%	272,000	-5,536	38.1%	-54	0.5%	—	—	-0	0.0%
Top 1%	1,287,500	-1,227	2.1%	-3	0.0%	—	—	-1	0.0%
ALL	\$ 73,900	\$ -576	100.0%	\$ -413	100.0%	\$ -14	100.0%	\$ -41	100.0%
Bottom 60%	\$27,400	\$ -6	0.6%	\$ -356	51.3%	\$ -24	96.7%	\$ -69	99.7%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Washington									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$11,600	\$ —	—	\$ -234	11.2%	\$ -16	16.3%	\$ -104	55.7%
Second 20%	28,300	-1	0.1%	-363	17.4%	-43	44.2%	-71	38.0%
Middle 20%	48,800	-19	0.9%	-454	21.8%	-36	37.3%	-7	3.8%
Fourth 20%	76,900	-305	14.6%	-557	26.8%	-2	1.9%	—	—
Next 15%	127,600	-1,267	45.5%	-596	21.4%	—	—	-5	1.9%
Next 4%	274,000	-3,762	36.1%	-121	1.2%	—	—	-3	0.3%
Top 1%	1,372,500	-1,136	2.8%	-5	0.0%	—	—	-1	0.0%
ALL	\$ 75,600	\$ -409	100.0%	\$ -409	100.0%	\$ -19	100.0%	\$ -37	100.0%
Bottom 60%	\$29,600	\$ -7	1.0%	\$ -351	50.5%	\$ -32	97.8%	\$ -61	97.6%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 West Virginia									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$8,700	\$ —	—	\$ -181	9.2%	\$ -3	2.8%	\$ -108	35.6%
Second 20%	19,000	—	—	-276	13.8%	-13	13.4%	-128	41.8%
Middle 20%	31,000	-2	0.1%	-384	19.7%	-59	61.5%	-65	21.9%
Fourth 20%	53,500	-53	3.7%	-568	28.8%	-22	22.2%	-2	0.6%
Next 15%	87,000	-778	40.7%	-611	23.2%	—	—	—	—
Next 4%	163,700	-2,843	39.7%	-522	5.3%	—	—	—	—
Top 1%	596,000	-4,528	15.8%	-10	0.0%	—	—	—	—
ALL	\$ 47,400	\$ -283	100.0%	\$ -389	100.0%	\$ -19	100.0%	\$ -60	100.0%
Bottom 60%	\$19,600	\$ -1	0.1%	\$ -281	42.7%	\$ -25	77.7%	\$ -100	99.4%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Wisconsin									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$12,300	\$ —	—	\$ -240	11.0%	\$ -13	19.5%	\$ -125	61.9%
Second 20%	25,600	—	—	-349	16.0%	-29	42.7%	-61	30.2%
Middle 20%	42,700	-12	0.5%	-432	19.9%	-24	34.5%	-12	6.0%
Fourth 20%	66,700	-88	3.9%	-586	26.9%	-2	3.1%	-4	1.9%
Next 15%	103,100	-1,541	50.9%	-681	23.4%	-0	0.2%	-0	0.1%
Next 4%	205,200	-4,333	38.2%	-311	2.8%	—	—	—	—
Top 1%	989,000	-2,961	6.5%	-5	0.0%	-1	0.1%	—	—
ALL	\$ 62,700	\$ -452	100.0%	\$ -434	100.0%	\$ -14	100.0%	\$ -40	100.0%
Bottom 60%	\$26,900	\$ -4	0.5%	\$ -341	46.8%	\$ -22	96.6%	\$ -66	98.0%

Source: ITEP Microsimulation Model, February 2009

Impact of Selected Tax Cuts in Final Stimulus Package in 2009 Wyoming									
Income group	Ave. Income	AMT Reduction		Making Work Pay Credit		EITC Expansion		Child Credit Expansion	
		Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut	Ave. Tax Cut	Share of Tax Cut
Lowest 20%	\$13,700	\$ —	—	\$ -274	12.6%	\$ -32	42.9%	\$ -86	75.8%
Second 20%	32,900	—	—	-388	17.8%	-35	47.9%	-25	22.1%
Middle 20%	53,200	-41	1.5%	-462	21.1%	-7	9.2%	-1	1.2%
Fourth 20%	82,200	-688	25.6%	-559	25.6%	—	—	—	—
Next 15%	129,200	-1,619	45.6%	-634	21.9%	—	—	—	—
Next 4%	284,900	-3,490	26.3%	-106	1.0%	—	—	-5	0.9%
Top 1%	2,252,200	-526	1.0%	-10	0.0%	—	—	—	—
ALL	\$ 89,500	\$ -534	100.0%	\$ -434	100.0%	\$ -15	100.0%	\$ -23	100.0%
Bottom 60%	\$33,200	\$ -13	1.5%	\$ -375	51.5%	\$ -25	100.0%	\$ -37	99.0%

Source: ITEP Microsimulation Model, February 2009