

Compromise Tax Cut Plan Tilts Heavily in Favor of the Well-Off

(Updated to include state-by-state figures in appendix)

The compromise tax plan agreed to by President Obama and congressional Republicans would provide more than a quarter of its tax cuts to the best-off one percent of all Americans. That's almost double the share of the tax cut that the President proposed to give the highest earners.

At the same time, the new tax plan would reduce taxes, and increase the budget deficit, by \$424 billion in 2011 alone. That's 40 percent more in tax cuts than the \$301 billion tax cut the President had earlier proposed.

Under the compromise plan:

- The wealthiest one percent would get an average tax cut in 2011 of almost \$77,000 compared to current law (under which all of the tax cuts enacted since 2001 are scheduled to expire). That's almost triple the \$29,000 tax cut that President Obama proposed to provide to the top one percent.

- Meanwhile, the lowest-income fifth of all taxpayers, those making less than \$20,000 a year, would get a smaller tax cut than the President earlier proposed. This is because the 2 percent, GOP-inspired, temporary reduction in the payroll tax in the compromise plan¹ offers low-income workers a considerably smaller payroll tax reduction than the President's proposal to extend his "Making Work Pay" payroll tax cut. The Making Work Pay payroll tax cut entirely eliminated the 6.2 percent worker payroll tax on the first \$6,450 in earnings (\$12,900 for couples).²

Average Tax Cuts in 2011

Income group	Original Obama plan	GOP proposals	Compromise plan
Lowest 20%	\$ -507	\$ -241	\$ -396
Second 20%	-993	-851	-992
Middle 20%	-1,348	-1,443	-1,521
Fourth 20%	-2,074	-2,517	-2,544
Next 15%	-3,996	-5,059	-5,065
Next 4%	-7,151	-9,878	-9,878
Top 1%	-28,728	-76,949	-76,949
Addendum:			
2011 cost (\$-billion)	\$ -301	\$ -413	\$ -424

Shares of the Total Tax Cuts in 2011

Income group	Original Obama plan	GOP proposals	Compromise plan
Lowest 20%	4.7%	1.6%	2.6%
Second 20%	9.2%	5.8%	6.6%
Middle 20%	12.5%	9.9%	10.1%
Fourth 20%	19.3%	17.2%	16.9%
Next 15%	27.7%	25.9%	25.2%
Next 4%	13.2%	13.4%	13.1%
Top 1%	13.3%	26.1%	25.4%
	100.0%	100.0%	100.0%

¹"The White House is counting the 2 percent payroll tax cut among its 'wins' in the tax deal worked out with congressional Republicans. But it's a win based on a Republican idea. . . . Sens. John McCain (R-Ariz.), Orin Hatch (R-Utah), Mitch McConnell (R-Ky.) and others have proposed some form of tax payroll holiday or reduction. According to a GOP House leadership advisor, more than half the Republican House caucus has gone on record at some point supporting a reduction in, or suspension of, the payroll tax." Jennifer Rubin, in the *Washington Post* online. http://voices.washingtonpost.com/right-turn/2010/12/reaction_to_the_payroll_tax_ho.html.

²The Making Work Pay payroll tax cut was enacted in 2009, effective for 2 years. It is phased out at high income levels.

The payroll tax cut agreed to by the President and GOP leaders would also provide considerably less economic stimulus “bang for the buck” than the President’s earlier proposal, because it is largest for high earners, who are less likely to spend their payroll tax savings. The compromise payroll tax cut would cost an estimated \$112 billion in 2011, double the \$57 billion dollar cost of the President’s earlier proposal. But we estimate that \$112 billion in added borrowing would stimulate only an extra \$18 billion in consumer spending compared to the President’s earlier payroll tax cut plan.

Comparison of Obama Provisions and GOP Provisions Included in Compromise Plan

	Original Obama Plan	GOP Proposals	Compromise Plan¹
Bush income tax cuts for first \$250k for couples, first \$200k for unmarried	Yes	Yes	Yes
Bush income tax cuts for income above \$250k/\$200k	No	Yes	Yes
Reduce Alternative Minimum Tax (AMT)	Yes	Yes	Yes
EITC expansions in Recovery Act	Yes	No	Yes
Child Tax Credit expansion in Recovery Act ²	Yes	No	Yes
Estate tax cut back to 2009 level	Yes	No	No
Estate tax cut below 2009 level ³	No	Yes	Yes
American Opportunity Tax Credit (higher ed credit) ⁴	Yes	No	Yes
Making Work Pay Credit in Recovery Act	Yes	No	No
Payroll tax break (reduce Soc Sec tax from 6.2% to 4.2%) ⁵	No	Yes	Yes

¹ All tax breaks included in the compromise plan are for two years except for the payroll tax break, which would be in effect for 2011 only.

² For more about the EITC and child tax credit expansions, see our related report: <http://www.ctj.org/pdf/arracredits.pdf>

³ In 2009 the estate tax exempted the first \$3.5 million of estate value per spouse and taxed the taxable portion of estates at 45 percent. The Republican proposal would exempt \$5 million per spouse and tax the taxable portion at 35 percent.

⁴ CTJ/ITEP estimates do not include the American Opportunity Tax Credit due to lack of data.

⁵ Payroll tax breaks were included in several GOP tax proposals, including the Republican Study Committee plan introduced in the House on April 15. See our related report: <http://www.ctj.org/pdf/hr5029analysis.pdf>

A Tale of Two Payroll Tax Breaks

Obama's Original "Making Work Pay" Payroll Tax Cut Plan vs.
the GOP 2% Payroll Tax Rate Cut that the President Has Now Endorsed
Effects in 2011

Income group	Income range	Average Income	Making Work Pay		2% payroll tax rate cut	
			Average Tax Cut	% of Total Cut	Average Tax Cut	% of Total Cut
Lowest 20%	Less than \$20,000	\$ 13,000	\$ -256	12.8%	\$ -145	3.8%
Second 20%	\$20,000 – 33,000	26,100	-322	16.1%	-320	8.3%
Middle 20%	\$33,000 – 53,000	42,000	-406	20.3%	-579	15.0%
Fourth 20%	\$53,000 – 88,000	68,800	-543	27.2%	-1,013	26.3%
Next 10%	\$88,000 – 127,000	104,800	-585	14.6%	-1,516	19.7%
Next 5%	\$127,000 – 177,000	147,300	-593	7.4%	-1,938	12.6%
Next 4%	\$177,000 – 458,000	256,500	-143	1.4%	-2,137	11.1%
Top 1%	\$458,000 or more	1,397,100	—	—	-2,328	3.0%
				100.0%		100.0%
Addendum:						
Top 10%	\$127,000 or more	316,000	\$ -354	8.8%	\$ -2,057	26.7%
Total tax cut (added to budget deficit)			\$ -57 billion		\$ -112 billion	
Estimated stimulus effect (consumer spending boost)			\$ +42 billion		\$ +60 billion	

Notes:

The Obama payroll tax cut proposal was to extend the Making Work Pay Credit, which would have exempted the first \$6,450 in earnings (\$12,900 for couples) from the worker side of the OASDI payroll tax (phased out at higher income levels). The GOP & the compromise payroll tax cut plan will cut the worker side of the OASDI payroll tax rate by 2 percentage points. The estimated stimulus effects of the plans is based on rough estimates of the percentage of a payroll tax cut that people in different income groups are likely to spend in 2011.

Source: All tax cut figures are from the ITEP Tax Model, Dec. 7, 2010

Citizens for Tax Justice, Dec. 7, 2010

Comparison of Obama's proposed income & estate tax cuts, the income & estate tax cuts sought by Congressional Republicans and the income & estate tax cuts in the compromise plan announced Dec. 6, 2010

Effects in 2011

Income group	Income range	Average income	As proposed by Obama		As sought by GOP		Compromise plan		Compromise as % of	
			Average tax cuts	% of total cut	Average tax cuts	% of total cut	Average tax cuts	% of total cut	Obama plan	GOP plan
Lowest 20%	Less than \$20,000	\$ 13,000	\$ -251	2.8%	\$ -95	0.9%	\$ -251	2.2%	100%	263%
Second 20%	\$20,000 – 33,000	26,100	-672	7.6%	-530	4.9%	-672	6.0%	100%	127%
Middle 20%	\$33,000 – 53,000	42,000	-942	10.7%	-865	8.0%	-942	8.4%	100%	109%
Fourth 20%	\$53,000 – 88,000	68,800	-1,531	17.4%	-1,504	13.9%	-1,531	13.6%	100%	102%
Next 15%	\$88,000 – 177,000	119,000	-3,408	29.1%	-3,403	23.6%	-3,408	22.7%	100%	100%
Next 4%	\$177,000 – 458,000	256,500	-7,008	15.9%	-7,741	14.3%	-7,741	13.8%	110%	100%
Top 1%	\$458,000 or more	1,397,100	-28,728	16.4%	-74,621	34.5%	-74,621	33.3%	260%	100%
				100.0%		100.0%		100.0%		
Total income & estate tax cut in 2011			\$ -244 billion		\$ -301 billion		\$ -312 billion		128%	104%

Notes:

Figures include personal income tax cuts and estate tax cuts only (not the payroll tax cuts). Each plan is evaluated compared to current law (under which all tax cuts enacted since 2001 are scheduled to expire at the end of this year).

Source: ITEP Tax Model, Dec. 7, 2010

Citizens for Tax Justice, Dec. 7, 2010

Comparison of all of Obama's proposed tax cuts, all of the tax cuts sought by Congressional Republicans and all of the tax cuts in the compromise plan announced Dec. 6, 2010

Effects in 2011

Income group	Income range	Average income	As proposed by Obama		As sought by GOP		Compromise plan		Compromise as % of	
			Average tax cuts	% of total cut	Average tax cuts	% of total cut	Average tax cuts	% of total cut	Obama plan	GOP plan
Lowest 20%	Less than \$20,000	\$ 13,000	\$ -507	4.7%	\$ -241	1.6%	\$ -396	2.6%	78%	164%
Second 20%	\$20,000 – 33,000	26,100	-993	9.2%	-851	5.8%	-992	6.6%	100%	116%
Middle 20%	\$33,000 – 53,000	42,000	-1,348	12.5%	-1,443	9.9%	-1,521	10.1%	113%	105%
Fourth 20%	\$53,000 – 88,000	68,800	-2,074	19.3%	-2,517	17.2%	-2,544	16.9%	123%	101%
Next 15%	\$88,000 – 177,000	119,000	-3,996	27.7%	-5,059	25.9%	-5,065	25.2%	127%	100%
Next 4%	\$177,000 – 458,000	256,500	-7,151	13.2%	-9,878	13.4%	-9,878	13.1%	139%	100%
Top 1%	\$458,000 or more	1,397,100	-28,728	13.3%	-76,949	26.1%	-76,949	25.4%	268%	100%
				100.0%		100.0%		100.0%		
Total tax cut in 2011 (added to budget deficit)			\$ -301 billion		\$ -413 billion		\$ -424 billion		141%	103%

Notes:

Figures include personal income tax cuts, estate tax cuts and payroll tax cuts. Each plan is evaluated compared to current law (under which all tax cuts enacted since 2001 expire at the end of this year). The Obama payroll tax cut proposal was to extend the Making Work Pay Credit, which exempted the first \$6,450 in earnings (\$12,900 for couples) from the worker side of the OASDI payroll tax. The GOP & the compromise plan will cut the worker side of the OASDI payroll tax rate by 2 percentage points.

Source: ITEP Tax Model, Dec. 7, 2010

Citizens for Tax Justice, Dec. 7, 2010

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Alabama

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,915	\$ -249	3.3%	\$ -40	0.5%	\$ -249	2.8%
Second 20%	21,273	-667	9.1%	-444	5.3%	-667	7.5%
Middle 20%	35,988	-903	12.2%	-797	9.5%	-903	10.1%
Fourth 20%	61,529	-1,236	16.7%	-1,230	14.6%	-1,236	13.8%
Next 15%	104,329	-2,729	27.6%	-2,729	24.2%	-2,729	22.8%
Next 4%	212,079	-6,133	16.8%	-6,272	15.1%	-6,272	14.2%
Top 1%	991,193	-20,860	14.1%	-51,837	30.8%	-51,837	28.9%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Alabama

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,915	\$ -229	11.2%	\$ -118	3.5%
Second 20%	21,273	-339	16.7%	-286	8.5%
Middle 20%	35,988	-399	19.5%	-470	14.0%
Fourth 20%	61,529	-556	27.3%	-859	25.5%
Next 15%	104,329	-577	21.2%	-1,396	31.1%
Next 4%	212,079	-374	3.7%	-2,159	12.8%
Top 1%	991,193	—	—	-2,995	4.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Alabama

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,915	\$ -478	5.0%	\$ -158	1.3%	\$ -367	3.0%
Second 20%	21,273	-1,007	10.8%	-729	6.2%	-953	7.8%
Middle 20%	35,988	-1,302	13.8%	-1,268	10.7%	-1,373	11.1%
Fourth 20%	61,529	-1,793	19.0%	-2,089	17.7%	-2,095	17.0%
Next 15%	104,329	-3,306	26.2%	-4,125	26.2%	-4,125	25.0%
Next 4%	212,079	-6,507	14.0%	-8,431	14.4%	-8,431	13.8%
Top 1%	991,193	-20,860	11.1%	-54,832	23.3%	-54,832	22.2%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Alaska

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 16,119	\$ -292	2.7%	\$ -215	1.8%	\$ -292	2.3%
Second 20%	32,397	-845	8.6%	-685	6.1%	-845	7.4%
Middle 20%	56,619	-1,380	13.5%	-1,364	11.6%	-1,380	11.5%
Fourth 20%	94,171	-2,405	23.6%	-2,411	20.6%	-2,405	20.1%
Next 15%	153,721	-3,976	29.3%	-3,997	25.7%	-3,997	25.1%
Next 4%	266,271	-6,703	13.1%	-7,008	12.0%	-7,008	11.7%
Top 1%	1,073,552	-18,644	9.1%	-51,653	22.1%	-51,653	21.6%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Alaska

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 16,119	\$ -317	13.3%	\$ -173	3.3%
Second 20%	32,397	-371	17.7%	-409	8.8%
Middle 20%	56,619	-521	23.5%	-870	17.6%
Fourth 20%	94,171	-509	22.7%	-1,243	25.0%
Next 15%	153,721	-597	20.5%	-2,043	31.5%
Next 4%	266,271	-218	2.0%	-2,659	10.9%
Top 1%	1,073,552	—	—	-2,797	2.8%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Alaska

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 16,119	\$ -609	4.6%	\$ -389	2.2%	\$ -465	2.6%
Second 20%	32,397	-1,216	10.3%	-1,094	6.9%	-1,254	7.8%
Middle 20%	56,619	-1,901	15.3%	-2,234	13.4%	-2,250	13.3%
Fourth 20%	94,171	-2,914	23.4%	-3,654	21.9%	-3,648	21.5%
Next 15%	153,721	-4,572	27.7%	-6,040	27.4%	-6,040	27.0%
Next 4%	266,271	-6,921	11.1%	-9,667	11.6%	-9,667	11.5%
Top 1%	1,073,552	-18,644	7.5%	-54,450	16.4%	-54,450	16.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Arizona

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,297	\$ -291	3.8%	\$ -111	1.3%	\$ -291	3.1%
Second 20%	26,549	-719	9.3%	-564	6.4%	-719	7.6%
Middle 20%	40,061	-1,010	13.1%	-820	9.2%	-1,010	10.7%
Fourth 20%	62,257	-1,280	16.6%	-1,273	14.4%	-1,280	13.7%
Next 15%	104,341	-2,752	26.8%	-2,755	23.3%	-2,755	22.0%
Next 4%	220,080	-6,159	16.0%	-6,292	14.2%	-6,292	13.4%
Top 1%	1,084,741	-22,256	14.5%	-55,228	31.2%	-55,228	29.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Arizona

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,297	\$ -307	14.1%	\$ -177	4.9%
Second 20%	26,549	-377	17.7%	-392	11.1%
Middle 20%	40,061	-430	20.0%	-518	14.6%
Fourth 20%	62,257	-536	24.9%	-814	22.9%
Next 15%	104,341	-582	20.3%	-1,439	30.4%
Next 4%	220,080	-280	2.6%	-2,152	12.1%
Top 1%	1,084,741	—	—	-2,737	3.9%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Arizona

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,297	\$ -599	6.0%	\$ -288	2.3%	\$ -469	3.6%
Second 20%	26,549	-1,096	11.1%	-957	7.7%	-1,111	8.6%
Middle 20%	40,061	-1,440	14.6%	-1,338	10.8%	-1,528	11.8%
Fourth 20%	62,257	-1,816	18.4%	-2,087	16.8%	-2,094	16.2%
Next 15%	104,341	-3,334	25.3%	-4,194	25.3%	-4,194	24.3%
Next 4%	220,080	-6,439	13.1%	-8,443	13.6%	-8,443	13.1%
Top 1%	1,084,741	-22,256	11.3%	-57,965	23.4%	-57,965	22.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Arkansas

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,645	\$ -212	2.8%	\$ -34	0.4%	\$ -212	2.4%
Second 20%	21,777	-597	7.8%	-477	5.8%	-597	6.8%
Middle 20%	36,176	-1,076	14.1%	-911	11.0%	-1,076	12.3%
Fourth 20%	58,654	-1,143	15.1%	-1,104	13.5%	-1,143	13.2%
Next 15%	96,044	-2,532	25.0%	-2,532	23.2%	-2,532	21.8%
Next 4%	202,396	-5,461	14.4%	-5,489	13.4%	-5,489	12.6%
Top 1%	830,218	-31,657	20.8%	-53,705	32.7%	-53,705	30.8%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Arkansas

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,645	\$ -233	11.2%	\$ -119	3.7%
Second 20%	21,777	-337	16.3%	-293	9.1%
Middle 20%	36,176	-436	21.0%	-503	15.6%
Fourth 20%	58,654	-540	25.9%	-774	23.8%
Next 15%	96,044	-579	21.2%	-1,285	30.2%
Next 4%	202,396	-436	4.2%	-2,029	12.6%
Top 1%	830,218	—	—	-3,112	5.0%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Arkansas

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,645	\$ -444	4.6%	\$ -153	1.3%	\$ -331	2.8%
Second 20%	21,777	-934	9.6%	-770	6.7%	-890	7.4%
Middle 20%	36,176	-1,512	15.6%	-1,414	12.3%	-1,579	13.2%
Fourth 20%	58,654	-1,683	17.4%	-1,879	16.4%	-1,918	16.1%
Next 15%	96,044	-3,111	24.2%	-3,817	25.1%	-3,817	24.1%
Next 4%	202,396	-5,897	12.2%	-7,518	13.2%	-7,518	12.6%
Top 1%	830,218	-31,657	16.4%	-56,818	24.9%	-56,818	23.9%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in California

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,950	\$ -333	3.4%	\$ -167	1.3%	\$ -333	2.6%
Second 20%	29,322	-770	7.9%	-620	5.0%	-770	6.0%
Middle 20%	47,133	-987	10.1%	-903	7.3%	-987	7.7%
Fourth 20%	75,599	-1,586	16.2%	-1,575	12.7%	-1,586	12.4%
Next 15%	136,781	-3,758	28.8%	-3,765	22.8%	-3,765	22.0%
Next 4%	310,821	-8,151	16.7%	-8,623	13.9%	-8,623	13.5%
Top 1%	1,775,843	-32,960	16.8%	-91,958	37.0%	-91,958	35.8%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in California

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,950	\$ -309	15.0%	\$ -184	4.1%
Second 20%	29,322	-394	19.1%	-421	9.5%
Middle 20%	47,133	-435	21.1%	-655	14.7%
Fourth 20%	75,599	-508	24.6%	-1,076	24.2%
Next 15%	136,781	-535	19.4%	-1,923	32.5%
Next 4%	310,821	-76	0.7%	-2,502	11.3%
Top 1%	1,775,843	—	—	-3,197	3.6%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in California

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,950	\$ -642	5.4%	\$ -351	2.1%	\$ -517	3.0%
Second 20%	29,322	-1,165	9.8%	-1,041	6.2%	-1,191	6.9%
Middle 20%	47,133	-1,422	12.0%	-1,558	9.3%	-1,642	9.5%
Fourth 20%	75,599	-2,094	17.7%	-2,650	15.7%	-2,661	15.4%
Next 15%	136,781	-4,292	27.2%	-5,688	25.3%	-5,688	24.7%
Next 4%	310,821	-8,227	13.9%	-11,125	13.2%	-11,125	12.9%
Top 1%	1,775,843	-32,960	13.9%	-95,155	28.2%	-95,155	27.5%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Colorado

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,127	\$ -289	3.2%	\$ -124	1.1%	\$ -289	2.5%
Second 20%	29,041	-657	7.2%	-587	5.2%	-657	5.7%
Middle 20%	49,164	-888	9.7%	-856	7.6%	-888	7.7%
Fourth 20%	77,564	-1,689	18.5%	-1,685	14.9%	-1,689	14.6%
Next 15%	134,209	-3,550	29.2%	-3,559	23.6%	-3,559	23.0%
Next 4%	288,351	-7,901	17.3%	-8,310	14.7%	-8,310	14.4%
Top 1%	1,444,744	-27,166	14.9%	-74,436	33.0%	-74,436	32.2%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Colorado

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,127	\$ -257	12.1%	\$ -143	3.3%
Second 20%	29,041	-368	17.3%	-391	9.0%
Middle 20%	49,164	-443	20.8%	-679	15.6%
Fourth 20%	77,564	-598	27.8%	-1,193	27.2%
Next 15%	134,209	-577	20.7%	-1,763	31.0%
Next 4%	288,351	-129	1.2%	-2,234	10.3%
Top 1%	1,444,744	—	—	-2,951	3.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Colorado

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,127	\$ -546	4.9%	\$ -267	1.7%	\$ -431	2.7%
Second 20%	29,041	-1,025	9.1%	-978	6.3%	-1,048	6.6%
Middle 20%	49,164	-1,331	11.8%	-1,534	9.8%	-1,566	9.8%
Fourth 20%	77,564	-2,287	20.3%	-2,878	18.3%	-2,882	18.0%
Next 15%	134,209	-4,127	27.6%	-5,322	25.7%	-5,322	25.2%
Next 4%	288,351	-8,029	14.3%	-10,544	13.5%	-10,544	13.3%
Top 1%	1,444,744	-27,166	12.1%	-77,387	24.8%	-77,387	24.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Connecticut

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,524	\$ -156	1.3%	\$ -103	0.5%	\$ -156	0.8%
Second 20%	34,069	-686	5.6%	-629	3.3%	-686	3.6%
Middle 20%	56,717	-1,065	8.6%	-1,048	5.5%	-1,065	5.5%
Fourth 20%	92,357	-2,232	18.3%	-2,235	11.8%	-2,232	11.7%
Next 15%	163,551	-5,006	30.5%	-5,119	20.1%	-5,119	20.0%
Next 4%	412,714	-10,084	15.7%	-11,895	11.9%	-11,895	11.9%
Top 1%	2,504,640	-41,747	20.0%	-151,570	46.8%	-151,570	46.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Connecticut

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,524	\$ -229	11.4%	\$ -132	2.6%
Second 20%	34,069	-363	17.9%	-462	9.1%
Middle 20%	56,717	-449	22.7%	-757	15.2%
Fourth 20%	92,357	-557	27.8%	-1,299	25.8%
Next 15%	163,551	-525	19.7%	-2,133	31.8%
Next 4%	412,714	-37	0.4%	-2,962	11.2%
Top 1%	2,504,640	—	—	-3,551	4.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Connecticut

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,524	\$ -385	2.7%	\$ -235	1.0%	\$ -288	1.2%
Second 20%	34,069	-1,049	7.3%	-1,091	4.5%	-1,148	4.7%
Middle 20%	56,717	-1,514	10.6%	-1,805	7.5%	-1,822	7.5%
Fourth 20%	92,357	-2,788	19.6%	-3,534	14.7%	-3,530	14.7%
Next 15%	163,551	-5,531	29.0%	-7,252	22.6%	-7,252	22.5%
Next 4%	412,714	-10,121	13.6%	-14,857	11.8%	-14,857	11.7%
Top 1%	2,504,640	-41,747	17.2%	-155,122	37.9%	-155,122	37.7%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Delaware

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,212	\$ -229	2.7%	\$ -105	1.0%	\$ -229	2.2%
Second 20%	25,782	-585	7.2%	-489	4.9%	-585	5.7%
Middle 20%	45,108	-887	10.8%	-868	8.6%	-887	8.6%
Fourth 20%	72,084	-1,352	16.4%	-1,347	13.3%	-1,352	13.1%
Next 15%	118,351	-3,188	29.0%	-3,181	23.6%	-3,181	23.1%
Next 4%	241,051	-7,104	17.2%	-7,305	14.4%	-7,305	14.1%
Top 1%	1,213,359	-27,013	16.7%	-67,972	34.2%	-67,972	33.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Delaware

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,212	\$ -259	12.5%	\$ -146	3.7%
Second 20%	25,782	-354	17.1%	-372	9.5%
Middle 20%	45,108	-388	18.4%	-638	16.1%
Fourth 20%	72,084	-555	27.2%	-954	24.7%
Next 15%	118,351	-620	22.6%	-1,581	30.5%
Next 4%	241,051	-225	2.2%	-2,294	11.8%
Top 1%	1,213,359	—	—	-2,797	3.6%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Delaware

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,212	\$ -488	4.7%	\$ -251	1.8%	\$ -375	2.6%
Second 20%	25,782	-939	9.2%	-860	6.2%	-957	6.8%
Middle 20%	45,108	-1,275	12.3%	-1,506	10.7%	-1,525	10.6%
Fourth 20%	72,084	-1,908	18.6%	-2,300	16.5%	-2,306	16.3%
Next 15%	118,351	-3,809	27.7%	-4,762	25.5%	-4,762	25.1%
Next 4%	241,051	-7,329	14.2%	-9,599	13.7%	-9,599	13.4%
Top 1%	1,213,359	-27,013	13.3%	-70,769	25.6%	-70,769	25.2%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in District of Columbia

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,340	\$ -359	3.3%	\$ -190	1.2%	\$ -359	2.2%
Second 20%	30,194	-609	5.8%	-578	3.8%	-609	3.9%
Middle 20%	51,982	-927	8.2%	-923	5.6%	-927	5.5%
Fourth 20%	82,088	-1,561	15.7%	-1,560	10.7%	-1,561	10.6%
Next 15%	160,814	-3,570	25.2%	-3,681	17.8%	-3,681	17.5%
Next 4%	465,110	-9,911	18.7%	-11,830	15.3%	-11,830	15.1%
Top 1%	2,609,872	-49,457	23.2%	-142,846	45.7%	-142,846	45.2%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in District of Columbia

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,340	\$ -283	19.6%	\$ -196	3.8%
Second 20%	30,194	-353	24.6%	-489	9.5%
Middle 20%	51,982	-317	22.0%	-759	14.7%
Fourth 20%	82,088	-343	23.7%	-1,327	25.6%
Next 15%	160,814	-184	9.7%	-2,166	31.8%
Next 4%	465,110	-29	0.4%	-2,795	10.9%
Top 1%	2,609,872	—	—	-3,814	3.7%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in District of Columbia

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,340	\$ -642	5.2%	\$ -386	1.8%	\$ -555	2.6%
Second 20%	30,194	-961	8.0%	-1,067	5.2%	-1,098	5.3%
Middle 20%	51,982	-1,244	9.8%	-1,683	7.8%	-1,687	7.8%
Fourth 20%	82,088	-1,903	16.6%	-2,888	14.4%	-2,888	14.3%
Next 15%	160,814	-3,754	23.3%	-5,847	21.2%	-5,847	21.0%
Next 4%	465,110	-9,940	16.5%	-14,625	14.2%	-14,625	14.0%
Top 1%	2,609,872	-49,457	20.4%	-146,660	35.3%	-146,660	34.9%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Florida

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,315	\$ -296	3.5%	\$ -88	0.8%	\$ -296	2.5%
Second 20%	24,345	-574	6.8%	-462	4.0%	-574	4.8%
Middle 20%	38,885	-798	9.5%	-717	6.3%	-798	6.7%
Fourth 20%	62,792	-1,204	14.3%	-1,198	10.4%	-1,204	10.1%
Next 15%	113,513	-2,875	25.6%	-2,882	18.9%	-2,882	18.2%
Next 4%	270,166	-7,689	18.2%	-8,575	15.0%	-8,575	14.4%
Top 1%	1,710,102	-37,173	22.1%	-102,258	44.7%	-102,258	43.1%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Florida

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,315	\$ -275	14.2%	\$ -152	4.6%
Second 20%	24,345	-347	17.9%	-325	9.7%
Middle 20%	38,885	-401	20.8%	-508	15.2%
Fourth 20%	62,792	-472	24.5%	-807	24.1%
Next 15%	113,513	-537	20.9%	-1,390	31.2%
Next 4%	270,166	-151	1.6%	-1,895	11.3%
Top 1%	1,710,102	—	—	-2,542	3.8%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Florida

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,315	\$ -571	5.5%	\$ -240	1.6%	\$ -449	2.9%
Second 20%	24,345	-921	8.9%	-787	5.3%	-899	5.9%
Middle 20%	38,885	-1,199	11.6%	-1,225	8.3%	-1,306	8.6%
Fourth 20%	62,792	-1,676	16.2%	-2,005	13.5%	-2,011	13.2%
Next 15%	113,513	-3,412	24.7%	-4,273	21.6%	-4,273	21.1%
Next 4%	270,166	-7,840	15.1%	-10,470	14.1%	-10,470	13.8%
Top 1%	1,710,102	-37,173	18.0%	-104,800	35.5%	-104,800	34.5%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Georgia

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income						
Lowest 20%	\$ 9,814	\$ -288	3.8%	\$ -41	0.5%	\$ -288	3.1%
Second 20%	21,035	-595	7.9%	-407	4.8%	-595	6.5%
Middle 20%	36,647	-933	12.4%	-779	9.1%	-933	10.2%
Fourth 20%	60,775	-1,247	16.5%	-1,235	14.4%	-1,247	13.6%
Next 15%	106,266	-2,710	26.9%	-2,715	23.9%	-2,715	22.3%
Next 4%	232,013	-6,490	17.2%	-6,742	15.8%	-6,742	14.8%
Top 1%	1,039,730	-23,173	15.4%	-53,699	31.5%	-53,699	29.4%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Georgia

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income				
Lowest 20%	\$ 9,814	\$ -282	13.2%	\$ -132	3.6%
Second 20%	21,035	-366	17.2%	-301	8.3%
Middle 20%	36,647	-420	19.7%	-539	14.8%
Fourth 20%	60,775	-550	25.6%	-893	24.4%
Next 15%	106,266	-611	21.6%	-1,529	31.7%
Next 4%	232,013	-287	2.7%	-2,355	12.9%
Top 1%	1,039,730	—	—	-3,153	4.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Georgia

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income						
Lowest 20%	\$ 9,814	\$ -569	5.9%	\$ -173	1.4%	\$ -420	3.3%
Second 20%	21,035	-962	9.9%	-708	5.8%	-896	7.0%
Middle 20%	36,647	-1,353	14.0%	-1,318	10.8%	-1,472	11.5%
Fourth 20%	60,775	-1,797	18.5%	-2,128	17.4%	-2,141	16.7%
Next 15%	106,266	-3,321	25.8%	-4,244	26.2%	-4,244	25.0%
Next 4%	232,013	-6,777	14.0%	-9,097	14.9%	-9,097	14.2%
Top 1%	1,039,730	-23,173	12.0%	-56,852	23.4%	-56,852	22.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Hawaii

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,395	\$ -237	2.9%	\$ -115	1.2%	\$ -237	2.5%
Second 20%	27,129	-685	8.5%	-569	6.1%	-685	7.1%
Middle 20%	43,909	-936	11.5%	-886	9.4%	-936	9.7%
Fourth 20%	68,783	-1,398	17.5%	-1,392	15.1%	-1,398	14.6%
Next 15%	121,928	-3,160	29.5%	-3,168	25.5%	-3,168	24.7%
Next 4%	243,047	-6,453	16.1%	-6,863	14.7%	-6,863	14.3%
Top 1%	953,419	-22,348	13.9%	-52,079	27.9%	-52,079	27.1%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Hawaii

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,395	\$ -243	11.9%	\$ -134	3.4%
Second 20%	27,129	-355	17.4%	-365	9.2%
Middle 20%	43,909	-403	19.8%	-584	14.8%
Fourth 20%	68,783	-548	26.6%	-1,033	25.9%
Next 15%	121,928	-595	22.0%	-1,654	31.7%
Next 4%	243,047	-230	2.3%	-2,193	11.1%
Top 1%	953,419	—	—	-3,096	3.9%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Hawaii

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,395	\$ -480	4.8%	\$ -249	1.9%	\$ -371	2.7%
Second 20%	27,129	-1,040	10.3%	-934	7.0%	-1,050	7.7%
Middle 20%	43,909	-1,339	13.2%	-1,470	11.0%	-1,520	11.2%
Fourth 20%	68,783	-1,945	19.4%	-2,425	18.3%	-2,431	17.9%
Next 15%	121,928	-3,755	28.0%	-4,823	27.3%	-4,823	26.8%
Next 4%	243,047	-6,684	13.3%	-9,056	13.6%	-9,056	13.4%
Top 1%	953,419	-22,348	11.1%	-55,175	20.8%	-55,175	20.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Idaho

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,004	\$ -187	2.5%	\$ -73	0.9%	\$ -187	2.2%
Second 20%	24,311	-631	8.9%	-468	5.9%	-631	7.6%
Middle 20%	40,493	-1,119	15.4%	-997	12.4%	-1,119	13.2%
Fourth 20%	61,224	-1,413	19.8%	-1,359	17.2%	-1,413	16.9%
Next 15%	99,582	-2,460	25.5%	-2,470	23.2%	-2,470	21.9%
Next 4%	208,106	-5,748	16.0%	-5,977	15.0%	-5,977	14.2%
Top 1%	968,087	-17,093	11.9%	-40,454	25.4%	-40,454	24.1%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Idaho

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,004	\$ -263	11.4%	\$ -144	4.3%
Second 20%	24,311	-396	17.9%	-323	10.0%
Middle 20%	40,493	-471	20.8%	-523	15.8%
Fourth 20%	61,224	-567	25.2%	-812	24.7%
Next 15%	99,582	-638	21.3%	-1,314	30.0%
Next 4%	208,106	-368	3.3%	-1,855	11.4%
Top 1%	968,087	—	—	-2,505	3.8%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Idaho

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,004	\$ -449	4.6%	\$ -217	1.9%	\$ -331	2.8%
Second 20%	24,311	-1,026	11.0%	-792	7.1%	-954	8.3%
Middle 20%	40,493	-1,590	16.7%	-1,520	13.4%	-1,642	13.9%
Fourth 20%	61,224	-1,980	21.0%	-2,171	19.4%	-2,225	19.1%
Next 15%	99,582	-3,098	24.5%	-3,784	25.2%	-3,784	24.2%
Next 4%	208,106	-6,116	12.9%	-7,831	13.9%	-7,831	13.4%
Top 1%	968,087	-17,093	9.1%	-42,959	19.1%	-42,959	18.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Illinois

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,096	\$ -244	2.5%	\$ -91	0.7%	\$ -244	1.9%
Second 20%	27,895	-663	6.9%	-529	4.3%	-663	5.2%
Middle 20%	48,006	-974	10.1%	-918	7.5%	-974	7.7%
Fourth 20%	74,373	-1,601	16.6%	-1,593	12.9%	-1,601	12.6%
Next 15%	127,174	-3,811	29.9%	-3,806	23.3%	-3,806	22.7%
Next 4%	284,565	-8,386	17.5%	-8,775	14.3%	-8,775	13.9%
Top 1%	1,553,285	-31,379	16.3%	-90,805	36.9%	-90,805	35.9%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Illinois

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,096	\$ -239	11.9%	\$ -135	3.2%
Second 20%	27,895	-350	17.5%	-377	8.9%
Middle 20%	48,006	-429	21.4%	-696	16.4%
Fourth 20%	74,373	-509	25.4%	-1,000	23.6%
Next 15%	127,174	-604	22.6%	-1,840	32.5%
Next 4%	284,565	-101	1.0%	-2,524	11.9%
Top 1%	1,553,285	—	—	-3,032	3.6%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Illinois

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,096	\$ -483	4.2%	\$ -226	1.4%	\$ -379	2.2%
Second 20%	27,895	-1,013	8.7%	-906	5.5%	-1,041	6.2%
Middle 20%	48,006	-1,403	12.1%	-1,614	9.8%	-1,670	9.9%
Fourth 20%	74,373	-2,110	18.2%	-2,593	15.7%	-2,601	15.4%
Next 15%	127,174	-4,415	28.7%	-5,647	25.7%	-5,647	25.2%
Next 4%	284,565	-8,488	14.7%	-11,299	13.7%	-11,299	13.4%
Top 1%	1,553,285	-31,379	13.5%	-93,836	28.4%	-93,836	27.8%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Indiana

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,993	\$ -223	3.0%	\$ -78	0.9%	\$ -223	2.5%
Second 20%	25,376	-710	9.5%	-557	6.6%	-710	8.1%
Middle 20%	42,422	-922	12.3%	-850	10.1%	-922	10.5%
Fourth 20%	64,289	-1,340	17.9%	-1,321	15.7%	-1,340	15.2%
Next 15%	101,939	-2,864	28.7%	-2,861	25.5%	-2,864	24.4%
Next 4%	201,155	-5,717	15.3%	-5,724	13.6%	-5,724	13.0%
Top 1%	875,733	-19,869	13.3%	-46,383	27.5%	-46,383	26.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Indiana

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,993	\$ -266	11.9%	\$ -139	3.7%
Second 20%	25,376	-346	15.6%	-344	9.3%
Middle 20%	42,422	-466	21.0%	-578	15.5%
Fourth 20%	64,289	-557	25.1%	-907	24.3%
Next 15%	101,939	-669	22.6%	-1,579	31.7%
Next 4%	201,155	-417	3.8%	-2,095	11.2%
Top 1%	875,733	—	—	-3,108	4.2%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Indiana

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,993	\$ -489	5.0%	\$ -217	1.8%	\$ -362	2.9%
Second 20%	25,376	-1,056	10.9%	-901	7.4%	-1,055	8.4%
Middle 20%	42,422	-1,388	14.3%	-1,428	11.7%	-1,500	12.0%
Fourth 20%	64,289	-1,897	19.6%	-2,228	18.4%	-2,246	17.9%
Next 15%	101,939	-3,533	27.3%	-4,440	27.4%	-4,443	26.6%
Next 4%	201,155	-6,134	12.6%	-7,819	12.9%	-7,819	12.5%
Top 1%	875,733	-19,869	10.2%	-49,491	20.4%	-49,491	19.7%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Iowa

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,073	\$ -140	1.7%	\$ -90	1.0%	\$ -140	1.4%
Second 20%	31,012	-611	7.3%	-536	5.6%	-611	6.3%
Middle 20%	49,242	-1,018	12.4%	-945	10.1%	-1,018	10.7%
Fourth 20%	73,287	-1,623	19.6%	-1,600	17.0%	-1,623	16.8%
Next 15%	112,818	-3,455	31.2%	-3,454	27.5%	-3,455	26.9%
Next 4%	213,966	-6,385	15.4%	-6,429	13.7%	-6,429	13.4%
Top 1%	898,627	-20,473	12.3%	-47,318	25.1%	-47,318	24.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Iowa

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,073	\$ -211	9.6%	\$ -120	3.0%
Second 20%	31,012	-374	17.4%	-407	10.5%
Middle 20%	49,242	-458	21.0%	-653	16.7%
Fourth 20%	73,287	-559	25.7%	-966	24.8%
Next 15%	112,818	-671	23.1%	-1,580	30.3%
Next 4%	213,966	-345	3.2%	-2,173	11.1%
Top 1%	898,627	—	—	-2,755	3.5%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Iowa

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,073	\$ -351	3.3%	\$ -210	1.6%	\$ -260	1.9%
Second 20%	31,012	-985	9.4%	-944	7.1%	-1,018	7.5%
Middle 20%	49,242	-1,476	14.2%	-1,598	12.1%	-1,671	12.4%
Fourth 20%	73,287	-2,182	20.9%	-2,566	19.3%	-2,588	19.1%
Next 15%	112,818	-4,126	29.5%	-5,034	28.3%	-5,035	27.9%
Next 4%	213,966	-6,730	12.9%	-8,602	12.9%	-8,602	12.7%
Top 1%	898,627	-20,473	9.8%	-50,074	18.8%	-50,074	18.5%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Kansas

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,219	\$ -173	1.9%	\$ -91	0.9%	\$ -173	1.6%
Second 20%	28,148	-743	8.2%	-606	5.8%	-743	6.9%
Middle 20%	46,522	-1,087	12.1%	-1,006	9.7%	-1,087	10.2%
Fourth 20%	74,030	-1,633	18.1%	-1,617	15.5%	-1,633	15.2%
Next 15%	118,780	-3,569	29.5%	-3,576	25.7%	-3,576	24.9%
Next 4%	242,974	-6,953	15.5%	-7,264	14.1%	-7,264	13.7%
Top 1%	1,076,868	-26,620	14.7%	-58,841	28.3%	-58,841	27.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Kansas

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,219	\$ -236	10.9%	\$ -131	3.2%
Second 20%	28,148	-362	16.6%	-379	9.3%
Middle 20%	46,522	-468	21.7%	-655	16.3%
Fourth 20%	74,030	-565	26.0%	-1,011	24.9%
Next 15%	118,780	-645	22.4%	-1,638	30.4%
Next 4%	242,974	-242	2.2%	-2,401	11.9%
Top 1%	1,076,868	—	—	-3,221	4.0%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Kansas

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,219	\$ -409	3.6%	\$ -222	1.5%	\$ -304	2.1%
Second 20%	28,148	-1,105	9.8%	-984	6.8%	-1,121	7.6%
Middle 20%	46,522	-1,555	13.9%	-1,661	11.5%	-1,743	11.8%
Fourth 20%	74,030	-2,198	19.6%	-2,628	18.2%	-2,644	17.9%
Next 15%	118,780	-4,214	28.1%	-5,214	27.0%	-5,214	26.4%
Next 4%	242,974	-7,196	12.9%	-9,665	13.5%	-9,665	13.2%
Top 1%	1,076,868	-26,620	11.9%	-62,062	21.5%	-62,062	21.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Kentucky

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,665	\$ -137	1.9%	\$ -40	0.5%	\$ -137	1.7%
Second 20%	23,198	-578	8.3%	-440	5.6%	-578	7.1%
Middle 20%	38,667	-849	12.1%	-759	9.6%	-849	10.3%
Fourth 20%	61,774	-1,264	18.1%	-1,248	16.0%	-1,264	15.5%
Next 15%	100,025	-2,701	28.9%	-2,676	25.6%	-2,700	24.7%
Next 4%	198,419	-5,919	16.9%	-5,966	15.2%	-5,966	14.6%
Top 1%	817,173	-19,221	13.7%	-42,961	27.4%	-42,961	26.2%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Kentucky

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,665	\$ -216	10.5%	\$ -102	3.0%
Second 20%	23,198	-318	15.4%	-296	8.7%
Middle 20%	38,667	-416	20.1%	-505	14.8%
Fourth 20%	61,774	-536	26.1%	-828	24.5%
Next 15%	100,025	-660	24.0%	-1,447	32.0%
Next 4%	198,419	-392	3.8%	-2,164	12.7%
Top 1%	817,173	—	—	-2,874	4.2%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Kentucky

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,665	\$ -352	3.9%	\$ -142	1.3%	\$ -239	2.1%
Second 20%	23,198	-896	9.9%	-735	6.6%	-874	7.5%
Middle 20%	38,667	-1,266	13.9%	-1,263	11.2%	-1,354	11.6%
Fourth 20%	61,774	-1,801	19.9%	-2,076	18.5%	-2,092	18.1%
Next 15%	100,025	-3,360	27.8%	-4,122	27.5%	-4,147	26.8%
Next 4%	198,419	-6,311	13.9%	-8,131	14.5%	-8,131	14.0%
Top 1%	817,173	-19,221	10.6%	-45,836	20.4%	-45,836	19.8%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Louisiana

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,489	\$ -285	3.6%	\$ -46	0.5%	\$ -285	3.0%
Second 20%	22,657	-653	8.2%	-504	5.7%	-653	7.0%
Middle 20%	38,512	-880	11.0%	-790	8.8%	-880	9.3%
Fourth 20%	62,204	-1,408	18.0%	-1,397	15.9%	-1,408	15.2%
Next 15%	110,803	-3,122	29.5%	-3,126	26.3%	-3,126	25.0%
Next 4%	223,583	-6,243	15.8%	-6,313	14.2%	-6,313	13.5%
Top 1%	909,235	-22,107	13.9%	-50,895	28.6%	-50,895	27.1%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Louisiana

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,489	\$ -263	13.0%	\$ -139	3.6%
Second 20%	22,657	-342	16.9%	-331	8.5%
Middle 20%	38,512	-408	20.2%	-569	14.6%
Fourth 20%	62,204	-487	24.0%	-903	23.2%
Next 15%	110,803	-635	23.5%	-1,773	34.2%
Next 4%	223,583	-231	2.3%	-2,354	12.1%
Top 1%	909,235	—	—	-2,891	3.7%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Louisiana

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,489	\$ -548	5.5%	\$ -186	1.5%	\$ -424	3.2%
Second 20%	22,657	-994	10.0%	-835	6.5%	-984	7.4%
Middle 20%	38,512	-1,288	12.8%	-1,359	10.6%	-1,449	10.9%
Fourth 20%	62,204	-1,894	19.2%	-2,300	18.1%	-2,311	17.5%
Next 15%	110,803	-3,758	28.3%	-4,899	28.7%	-4,899	27.7%
Next 4%	223,583	-6,474	13.0%	-8,667	13.6%	-8,667	13.1%
Top 1%	909,235	-22,107	11.1%	-53,786	21.0%	-53,786	20.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Maine

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,580	\$ -186	2.6%	\$ -110	1.3%	\$ -186	2.2%
Second 20%	25,788	-518	7.3%	-489	6.0%	-518	6.2%
Middle 20%	41,822	-821	11.5%	-755	9.2%	-821	9.8%
Fourth 20%	64,797	-1,325	18.6%	-1,310	16.1%	-1,325	15.9%
Next 15%	104,890	-2,781	29.3%	-2,797	25.7%	-2,797	25.1%
Next 4%	215,986	-6,240	17.5%	-6,549	16.0%	-6,549	15.6%
Top 1%	819,266	-18,771	13.2%	-41,882	25.7%	-41,882	25.2%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Maine

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,580	\$ -257	12.2%	\$ -154	4.3%
Second 20%	25,788	-309	14.6%	-326	9.1%
Middle 20%	41,822	-428	20.3%	-563	15.8%
Fourth 20%	64,797	-559	26.4%	-881	24.7%
Next 15%	104,890	-645	22.9%	-1,442	30.3%
Next 4%	215,986	-377	3.6%	-2,010	11.3%
Top 1%	819,266	—	—	-3,117	4.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Maine

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,580	\$ -443	4.8%	\$ -264	2.2%	\$ -340	2.8%
Second 20%	25,788	-827	9.0%	-814	7.0%	-844	7.1%
Middle 20%	41,822	-1,249	13.5%	-1,318	11.2%	-1,384	11.6%
Fourth 20%	64,797	-1,884	20.4%	-2,191	18.7%	-2,207	18.5%
Next 15%	104,890	-3,425	27.8%	-4,239	27.1%	-4,239	26.7%
Next 4%	215,986	-6,617	14.3%	-8,559	14.6%	-8,559	14.3%
Top 1%	819,266	-18,771	10.2%	-44,999	19.3%	-44,999	19.0%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Maryland

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,832	\$ -197	2.0%	\$ -103	0.8%	\$ -197	1.6%
Second 20%	32,693	-716	7.2%	-596	4.8%	-716	5.7%
Middle 20%	54,528	-1,014	10.1%	-1,004	8.1%	-1,014	8.0%
Fourth 20%	87,360	-1,870	18.7%	-1,870	15.0%	-1,870	14.8%
Next 15%	150,091	-4,324	32.4%	-4,311	26.0%	-4,311	25.5%
Next 4%	309,923	-8,261	16.5%	-8,635	13.9%	-8,635	13.7%
Top 1%	1,499,269	-26,170	13.1%	-77,954	31.4%	-77,954	30.8%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Maryland

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,832	\$ -237	11.9%	\$ -154	3.0%
Second 20%	32,693	-356	18.0%	-465	9.2%
Middle 20%	54,528	-457	23.0%	-845	16.7%
Fourth 20%	87,360	-503	25.3%	-1,244	24.6%
Next 15%	150,091	-558	21.0%	-2,170	32.1%
Next 4%	309,923	-58	0.6%	-2,786	11.0%
Top 1%	1,499,269	—	—	-3,385	3.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Maryland

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,832	\$ -435	3.6%	\$ -257	1.5%	\$ -351	2.0%
Second 20%	32,693	-1,072	9.0%	-1,060	6.1%	-1,181	6.7%
Middle 20%	54,528	-1,471	12.3%	-1,849	10.6%	-1,859	10.5%
Fourth 20%	87,360	-2,373	19.8%	-3,115	17.8%	-3,115	17.6%
Next 15%	150,091	-4,881	30.5%	-6,480	27.8%	-6,480	27.4%
Next 4%	309,923	-8,320	13.9%	-11,421	13.1%	-11,421	12.9%
Top 1%	1,499,269	-26,170	10.9%	-81,339	23.3%	-81,339	23.0%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Massachusetts							
State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,975	\$ -133	1.3%	\$ -76	0.5%	\$ -133	0.9%
Second 20%	30,236	-638	6.2%	-539	3.9%	-638	4.5%
Middle 20%	52,781	-858	8.3%	-843	6.1%	-858	6.1%
Fourth 20%	83,801	-1,906	18.4%	-1,904	13.7%	-1,906	13.5%
Next 15%	147,584	-4,312	31.2%	-4,332	23.3%	-4,332	23.1%
Next 4%	335,842	-8,596	16.6%	-9,521	13.7%	-9,521	13.5%
Top 1%	1,887,233	-37,686	18.2%	-107,952	38.8%	-107,952	38.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Massachusetts					
State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,975	\$ -190	10.0%	\$ -106	2.2%
Second 20%	30,236	-330	17.4%	-399	8.4%
Middle 20%	52,781	-400	21.0%	-708	14.8%
Fourth 20%	83,801	-542	28.5%	-1,209	25.4%
Next 15%	147,584	-571	22.5%	-2,153	33.9%
Next 4%	335,842	-48	0.5%	-2,782	11.7%
Top 1%	1,887,233	—	—	-3,375	3.5%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Massachusetts							
State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,975	\$ -323	2.6%	\$ -182	1.0%	\$ -238	1.3%
Second 20%	30,236	-968	7.9%	-939	5.0%	-1,037	5.5%
Middle 20%	52,781	-1,258	10.2%	-1,551	8.3%	-1,565	8.3%
Fourth 20%	83,801	-2,449	19.9%	-3,114	16.7%	-3,116	16.5%
Next 15%	147,584	-4,884	29.8%	-6,485	26.0%	-6,485	25.8%
Next 4%	335,842	-8,644	14.1%	-12,304	13.2%	-12,304	13.1%
Top 1%	1,887,233	-37,686	15.4%	-111,328	29.8%	-111,328	29.6%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Michigan

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,036	\$ -204	2.6%	\$ -47	0.5%	\$ -204	2.2%
Second 20%	24,720	-594	7.6%	-456	5.1%	-594	6.4%
Middle 20%	42,416	-893	11.5%	-815	9.1%	-893	9.6%
Fourth 20%	66,624	-1,367	17.5%	-1,361	15.2%	-1,367	14.7%
Next 15%	108,181	-2,995	28.8%	-2,995	25.1%	-2,995	24.1%
Next 4%	209,956	-6,259	16.1%	-6,325	14.2%	-6,325	13.6%
Top 1%	962,999	-24,721	15.9%	-54,825	30.7%	-54,825	29.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Michigan

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,036	\$ -237	11.5%	\$ -116	3.2%
Second 20%	24,720	-331	16.2%	-297	8.3%
Middle 20%	42,416	-414	20.3%	-549	15.4%
Fourth 20%	66,624	-520	25.4%	-886	24.8%
Next 15%	108,181	-630	23.1%	-1,515	31.8%
Next 4%	209,956	-338	3.3%	-2,193	12.3%
Top 1%	962,999	—	—	-3,054	4.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Michigan

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,036	\$ -441	4.5%	\$ -162	1.3%	\$ -319	2.5%
Second 20%	24,720	-925	9.4%	-753	6.0%	-891	6.9%
Middle 20%	42,416	-1,307	13.3%	-1,363	10.9%	-1,441	11.2%
Fourth 20%	66,624	-1,888	19.2%	-2,247	18.0%	-2,254	17.5%
Next 15%	108,181	-3,625	27.6%	-4,510	27.0%	-4,510	26.2%
Next 4%	209,956	-6,597	13.4%	-8,518	13.6%	-8,518	13.2%
Top 1%	962,999	-24,721	12.6%	-57,879	23.1%	-57,879	22.5%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Minnesota

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,791	\$ -199	2.2%	\$ -128	1.2%	\$ -199	1.8%
Second 20%	31,472	-644	7.2%	-566	5.2%	-644	5.8%
Middle 20%	51,744	-934	10.3%	-900	8.2%	-934	8.3%
Fourth 20%	76,692	-1,674	18.6%	-1,673	15.3%	-1,674	15.0%
Next 15%	123,941	-3,631	30.3%	-3,635	24.9%	-3,635	24.5%
Next 4%	269,807	-7,488	16.6%	-7,766	14.2%	-7,766	13.9%
Top 1%	1,293,676	-26,932	14.9%	-68,743	31.2%	-68,743	30.7%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Minnesota

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,791	\$ -256	11.8%	\$ -153	3.4%
Second 20%	31,472	-365	16.9%	-436	9.8%
Middle 20%	51,744	-430	20.1%	-702	16.0%
Fourth 20%	76,692	-581	27.0%	-1,084	24.5%
Next 15%	123,941	-648	22.6%	-1,844	31.2%
Next 4%	269,807	-163	1.5%	-2,564	11.6%
Top 1%	1,293,676	—	—	-3,152	3.5%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Minnesota

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,791	\$ -455	4.1%	\$ -281	1.8%	\$ -352	2.2%
Second 20%	31,472	-1,009	9.0%	-1,002	6.5%	-1,081	6.9%
Middle 20%	51,744	-1,363	12.2%	-1,602	10.4%	-1,636	10.5%
Fourth 20%	76,692	-2,255	20.2%	-2,757	17.9%	-2,759	17.7%
Next 15%	123,941	-4,279	28.8%	-5,479	26.7%	-5,479	26.4%
Next 4%	269,807	-7,652	13.7%	-10,330	13.4%	-10,330	13.3%
Top 1%	1,293,676	-26,932	12.0%	-71,894	23.2%	-71,894	23.0%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Mississippi

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,740	\$ -232	3.5%	\$ -17	0.3%	\$ -232	3.1%
Second 20%	19,523	-667	10.1%	-392	5.7%	-667	9.0%
Middle 20%	32,649	-765	11.6%	-703	10.3%	-765	10.3%
Fourth 20%	56,284	-1,186	17.8%	-1,129	16.4%	-1,186	15.9%
Next 15%	96,128	-2,579	29.3%	-2,575	28.4%	-2,579	26.1%
Next 4%	187,160	-5,337	16.2%	-5,343	15.7%	-5,343	14.4%
Top 1%	721,984	-14,788	11.5%	-30,783	23.2%	-30,783	21.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Mississippi

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,740	\$ -218	10.8%	\$ -98	3.2%
Second 20%	19,523	-306	15.2%	-255	8.4%
Middle 20%	32,649	-398	19.5%	-490	15.8%
Fourth 20%	56,284	-525	26.2%	-740	24.4%
Next 15%	96,128	-616	22.8%	-1,236	30.2%
Next 4%	187,160	-490	5.1%	-1,992	13.6%
Top 1%	721,984	—	—	-2,615	4.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Mississippi

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,740	\$ -450	5.2%	\$ -116	1.2%	\$ -330	3.1%
Second 20%	19,523	-974	11.3%	-647	6.5%	-923	8.8%
Middle 20%	32,649	-1,162	13.4%	-1,193	12.0%	-1,254	11.9%
Fourth 20%	56,284	-1,711	19.8%	-1,868	18.9%	-1,926	18.3%
Next 15%	96,128	-3,195	27.8%	-3,811	28.9%	-3,815	27.3%
Next 4%	187,160	-5,827	13.6%	-7,334	15.0%	-7,334	14.2%
Top 1%	721,984	-14,788	8.8%	-33,398	17.4%	-33,398	16.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Missouri							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,869	\$ -176	2.2%	\$ -75	0.8%	\$ -176	1.8%
Second 20%	24,712	-676	8.5%	-505	5.5%	-676	7.0%
Middle 20%	41,197	-868	10.9%	-776	8.4%	-868	9.0%
Fourth 20%	65,655	-1,416	17.7%	-1,404	15.2%	-1,416	14.7%
Next 15%	107,087	-3,101	29.1%	-3,107	25.2%	-3,107	24.2%
Next 4%	219,488	-6,511	16.3%	-6,681	14.4%	-6,681	13.9%
Top 1%	1,009,919	-24,458	15.3%	-56,731	30.6%	-56,731	29.4%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Missouri					
State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,869	\$ -233	11.2%	\$ -121	3.3%
Second 20%	24,712	-347	16.7%	-317	8.8%
Middle 20%	41,197	-424	20.4%	-564	15.6%
Fourth 20%	65,655	-537	25.9%	-887	24.5%
Next 15%	107,087	-627	22.7%	-1,506	31.2%
Next 4%	219,488	-312	3.0%	-2,271	12.6%
Top 1%	1,009,919	—	—	-2,868	4.0%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Missouri							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,869	\$ -409	4.1%	\$ -196	1.5%	\$ -297	2.2%
Second 20%	24,712	-1,023	10.2%	-822	6.4%	-993	7.5%
Middle 20%	41,197	-1,292	12.8%	-1,339	10.4%	-1,431	10.8%
Fourth 20%	65,655	-1,953	19.4%	-2,291	17.8%	-2,303	17.4%
Next 15%	107,087	-3,729	27.8%	-4,614	26.9%	-4,614	26.1%
Next 4%	219,488	-6,823	13.6%	-8,952	13.9%	-8,952	13.5%
Top 1%	1,009,919	-24,458	12.1%	-59,599	23.1%	-59,599	22.5%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Montana

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,272	\$ -116	1.7%	\$ -49	0.6%	\$ -116	1.5%
Second 20%	23,919	-543	7.9%	-441	5.8%	-543	6.9%
Middle 20%	38,916	-764	11.1%	-684	8.9%	-764	9.6%
Fourth 20%	61,800	-1,383	20.1%	-1,357	17.7%	-1,383	17.4%
Next 15%	102,938	-2,835	30.9%	-2,833	27.7%	-2,835	26.8%
Next 4%	217,929	-5,887	17.1%	-6,129	16.0%	-6,129	15.4%
Top 1%	880,185	-14,894	11.1%	-34,972	23.3%	-34,972	22.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Montana

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,272	\$ -205	10.2%	\$ -104	3.2%
Second 20%	23,919	-298	14.7%	-271	8.3%
Middle 20%	38,916	-414	20.8%	-515	16.1%
Fourth 20%	61,800	-559	27.8%	-870	26.9%
Next 15%	102,938	-613	22.9%	-1,337	31.0%
Next 4%	217,929	-336	3.4%	-1,793	11.1%
Top 1%	880,185	—	—	-2,220	3.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Montana

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,272	\$ -321	3.6%	\$ -153	1.4%	\$ -220	2.0%
Second 20%	23,919	-841	9.5%	-712	6.5%	-814	7.3%
Middle 20%	38,916	-1,178	13.3%	-1,200	11.1%	-1,279	11.5%
Fourth 20%	61,800	-1,942	21.9%	-2,227	20.4%	-2,253	20.2%
Next 15%	102,938	-3,449	29.1%	-4,170	28.7%	-4,172	28.0%
Next 4%	217,929	-6,223	14.0%	-7,922	14.5%	-7,922	14.2%
Top 1%	880,185	-14,894	8.6%	-37,192	17.4%	-37,192	16.9%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Nebraska

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,821	\$ -190	2.3%	\$ -97	1.0%	\$ -190	1.9%
Second 20%	28,577	-705	8.5%	-613	6.2%	-705	7.0%
Middle 20%	45,966	-854	10.3%	-790	8.1%	-854	8.5%
Fourth 20%	70,183	-1,546	18.6%	-1,528	15.6%	-1,546	15.3%
Next 15%	114,617	-3,383	30.5%	-3,381	25.8%	-3,383	25.1%
Next 4%	223,604	-6,696	16.3%	-6,850	14.2%	-6,850	13.8%
Top 1%	1,117,598	-22,295	13.5%	-56,773	29.2%	-56,773	28.4%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Nebraska

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,821	\$ -285	12.5%	\$ -161	3.9%
Second 20%	28,577	-389	17.8%	-424	10.8%
Middle 20%	45,966	-439	19.7%	-633	15.8%
Fourth 20%	70,183	-576	25.8%	-962	23.9%
Next 15%	114,617	-630	21.2%	-1,593	29.9%
Next 4%	223,604	-321	2.9%	-2,409	12.1%
Top 1%	1,117,598	—	—	-2,928	3.7%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Nebraska

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,821	\$ -474	4.5%	\$ -258	1.8%	\$ -350	2.5%
Second 20%	28,577	-1,095	10.5%	-1,037	7.6%	-1,130	8.1%
Middle 20%	45,966	-1,292	12.3%	-1,424	10.3%	-1,487	10.6%
Fourth 20%	70,183	-2,122	20.1%	-2,490	18.0%	-2,508	17.8%
Next 15%	114,617	-4,013	28.5%	-4,974	27.0%	-4,977	26.5%
Next 4%	223,604	-7,018	13.5%	-9,259	13.5%	-9,259	13.3%
Top 1%	1,117,598	-22,295	10.7%	-59,701	21.8%	-59,701	21.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Nevada

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,692	\$ -420	5.0%	\$ -205	1.9%	\$ -420	3.6%
Second 20%	27,335	-712	8.5%	-571	5.2%	-712	6.2%
Middle 20%	43,931	-981	11.8%	-865	7.8%	-981	8.5%
Fourth 20%	66,455	-1,346	16.1%	-1,346	12.2%	-1,346	11.7%
Next 15%	107,181	-2,610	23.5%	-2,609	17.7%	-2,609	17.0%
Next 4%	239,899	-6,984	16.8%	-7,265	13.2%	-7,265	12.6%
Top 1%	1,827,646	-30,403	18.2%	-93,061	42.1%	-93,061	40.4%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Nevada

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,692	\$ -369	16.1%	\$ -224	6.0%
Second 20%	27,335	-398	17.0%	-441	11.6%
Middle 20%	43,931	-468	20.7%	-610	16.6%
Fourth 20%	66,455	-563	24.4%	-876	23.3%
Next 15%	107,181	-579	19.1%	-1,392	28.2%
Next 4%	239,899	-287	2.5%	-1,949	10.4%
Top 1%	1,827,646	—	—	-2,950	4.0%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Nevada

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,692	\$ -790	7.4%	\$ -429	2.9%	\$ -645	4.2%
Second 20%	27,335	-1,109	10.4%	-1,013	6.8%	-1,153	7.5%
Middle 20%	43,931	-1,449	13.7%	-1,476	10.0%	-1,592	10.5%
Fourth 20%	66,455	-1,909	17.9%	-2,222	15.0%	-2,222	14.5%
Next 15%	107,181	-3,188	22.6%	-4,002	20.4%	-4,002	19.7%
Next 4%	239,899	-7,271	13.7%	-9,214	12.5%	-9,214	12.1%
Top 1%	1,827,646	-30,403	14.3%	-96,012	32.4%	-96,012	31.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in New Hampshire							
State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 15,592	\$ -257	2.6%	\$ -195	1.6%	\$ -257	2.1%
Second 20%	34,560	-615	6.1%	-570	4.6%	-615	4.9%
Middle 20%	54,562	-979	10.1%	-964	8.0%	-979	8.1%
Fourth 20%	84,424	-1,883	19.0%	-1,881	15.3%	-1,883	15.2%
Next 15%	136,085	-4,076	31.2%	-4,077	25.2%	-4,077	25.0%
Next 4%	278,238	-7,887	16.0%	-8,574	14.0%	-8,574	13.9%
Top 1%	1,253,293	-28,948	14.7%	-75,678	31.0%	-75,678	30.7%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in New Hampshire					
State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 15,592	\$ -296	13.1%	\$ -215	4.5%
Second 20%	34,560	-415	18.3%	-503	10.5%
Middle 20%	54,562	-469	20.5%	-757	15.8%
Fourth 20%	84,424	-590	26.2%	-1,153	24.3%
Next 15%	136,085	-611	20.3%	-1,962	31.0%
Next 4%	278,238	-114	1.0%	-2,394	10.1%
Top 1%	1,253,293	—	—	-3,330	3.5%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in New Hampshire							
State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 15,592	\$ -554	4.6%	\$ -411	2.4%	\$ -472	2.8%
Second 20%	34,560	-1,030	8.4%	-1,073	6.3%	-1,118	6.5%
Middle 20%	54,562	-1,447	12.0%	-1,722	10.2%	-1,736	10.2%
Fourth 20%	84,424	-2,474	20.3%	-3,034	17.8%	-3,036	17.8%
Next 15%	136,085	-4,687	29.2%	-6,039	26.8%	-6,039	26.7%
Next 4%	278,238	-8,001	13.2%	-10,967	12.9%	-10,967	12.9%
Top 1%	1,253,293	-28,948	11.9%	-79,009	23.2%	-79,009	23.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in New Jersey

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,245	\$ -289	2.5%	\$ -139	1.0%	\$ -289	2.0%
Second 20%	32,257	-640	5.7%	-571	4.0%	-640	4.4%
Middle 20%	55,550	-936	8.2%	-923	6.5%	-936	6.5%
Fourth 20%	90,154	-2,272	20.0%	-2,269	15.9%	-2,272	15.7%
Next 15%	159,125	-4,977	32.9%	-4,998	26.3%	-4,998	25.9%
Next 4%	356,183	-10,377	18.3%	-10,396	14.6%	-10,396	14.4%
Top 1%	1,806,152	-27,894	12.3%	-89,897	31.6%	-89,897	31.1%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in New Jersey

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,245	\$ -244	12.6%	\$ -154	3.0%
Second 20%	32,257	-366	19.0%	-440	8.6%
Middle 20%	55,550	-407	21.2%	-738	14.4%
Fourth 20%	90,154	-522	27.1%	-1,318	25.7%
Next 15%	159,125	-506	19.7%	-2,272	33.2%
Next 4%	356,183	-31	0.3%	-3,035	11.8%
Top 1%	1,806,152	—	—	-3,452	3.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in New Jersey

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,245	\$ -533	4.0%	\$ -293	1.5%	\$ -443	2.3%
Second 20%	32,257	-1,006	7.6%	-1,011	5.2%	-1,080	5.5%
Middle 20%	55,550	-1,343	10.1%	-1,661	8.6%	-1,673	8.5%
Fourth 20%	90,154	-2,794	21.1%	-3,586	18.5%	-3,590	18.3%
Next 15%	159,125	-5,482	31.0%	-7,270	28.2%	-7,270	27.8%
Next 4%	356,183	-10,407	15.7%	-13,431	13.9%	-13,431	13.7%
Top 1%	1,806,152	-27,894	10.5%	-93,350	24.1%	-93,350	23.8%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in New Mexico

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,151	\$ -297	3.9%	\$ -105	1.3%	\$ -297	3.4%
Second 20%	24,922	-768	9.9%	-592	7.0%	-768	8.6%
Middle 20%	39,893	-974	12.8%	-868	10.4%	-974	11.0%
Fourth 20%	64,735	-1,331	17.4%	-1,313	15.7%	-1,331	15.0%
Next 15%	110,646	-2,950	28.7%	-2,949	26.3%	-2,950	24.9%
Next 4%	226,688	-6,180	16.4%	-6,440	15.7%	-6,440	14.8%
Top 1%	883,358	-16,769	10.9%	-39,515	23.6%	-39,515	22.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in New Mexico

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,151	\$ -322	15.4%	\$ -172	4.9%
Second 20%	24,922	-403	19.3%	-359	10.1%
Middle 20%	39,893	-403	19.3%	-532	15.0%
Fourth 20%	64,735	-467	22.4%	-830	23.3%
Next 15%	110,646	-578	20.9%	-1,498	31.8%
Next 4%	226,688	-243	2.3%	-2,037	11.5%
Top 1%	883,358	—	—	-2,404	3.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in New Mexico

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,151	\$ -619	6.3%	\$ -277	2.3%	\$ -469	3.8%
Second 20%	24,922	-1,171	11.9%	-951	7.9%	-1,127	9.0%
Middle 20%	39,893	-1,377	14.2%	-1,400	11.8%	-1,506	12.2%
Fourth 20%	64,735	-1,798	18.4%	-2,142	18.0%	-2,160	17.4%
Next 15%	110,646	-3,528	27.0%	-4,447	28.0%	-4,448	26.9%
Next 4%	226,688	-6,423	13.4%	-8,477	14.4%	-8,477	13.8%
Top 1%	883,358	-16,769	8.6%	-41,918	17.6%	-41,918	16.9%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in New York

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,685	\$ -182	1.8%	\$ -49	0.4%	\$ -182	1.3%
Second 20%	24,911	-572	5.8%	-450	3.3%	-572	4.1%
Middle 20%	44,161	-887	9.0%	-829	6.0%	-887	6.3%
Fourth 20%	73,184	-1,603	16.2%	-1,600	11.7%	-1,603	11.4%
Next 15%	131,700	-4,091	31.0%	-4,106	22.4%	-4,106	21.9%
Next 4%	316,604	-7,801	15.8%	-8,398	12.2%	-8,398	12.0%
Top 1%	2,283,486	-40,180	20.3%	-120,726	44.0%	-120,726	43.0%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in New York

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,685	\$ -205	11.3%	\$ -107	2.6%
Second 20%	24,911	-311	17.2%	-302	7.3%
Middle 20%	44,161	-396	22.0%	-613	14.9%
Fourth 20%	73,184	-486	27.0%	-1,055	25.5%
Next 15%	131,700	-520	21.7%	-1,830	33.2%
Next 4%	316,604	-58	0.6%	-2,617	12.7%
Top 1%	2,283,486	—	—	-3,164	3.8%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in New York

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,685	\$ -387	3.3%	\$ -155	0.9%	\$ -288	1.6%
Second 20%	24,911	-883	7.5%	-752	4.2%	-874	4.8%
Middle 20%	44,161	-1,282	11.0%	-1,442	8.1%	-1,500	8.3%
Fourth 20%	73,184	-2,089	17.9%	-2,655	14.9%	-2,658	14.6%
Next 15%	131,700	-4,612	29.6%	-5,937	24.9%	-5,937	24.5%
Next 4%	316,604	-7,859	13.5%	-11,015	12.3%	-11,015	12.1%
Top 1%	2,283,486	-40,180	17.2%	-123,890	34.7%	-123,890	34.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in North Carolina

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,733	\$ -221	2.9%	\$ -54	0.6%	\$ -221	2.5%
Second 20%	23,159	-808	10.7%	-555	6.6%	-808	9.0%
Middle 20%	38,440	-920	12.2%	-839	9.9%	-920	10.2%
Fourth 20%	62,722	-1,162	15.4%	-1,147	13.5%	-1,162	12.9%
Next 15%	106,438	-2,888	28.7%	-2,892	25.6%	-2,892	24.1%
Next 4%	225,376	-6,571	17.4%	-6,817	16.1%	-6,817	15.2%
Top 1%	936,611	-19,100	12.7%	-46,798	27.6%	-46,798	26.0%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in North Carolina

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,733	\$ -250	11.7%	\$ -132	3.7%
Second 20%	23,159	-372	17.2%	-332	9.1%
Middle 20%	38,440	-433	20.5%	-539	15.1%
Fourth 20%	62,722	-544	25.5%	-834	23.1%
Next 15%	106,438	-632	22.2%	-1,534	31.9%
Next 4%	225,376	-294	2.8%	-2,280	12.6%
Top 1%	936,611	—	—	-3,188	4.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in North Carolina

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,733	\$ -471	4.9%	\$ -186	1.5%	\$ -353	2.8%
Second 20%	23,159	-1,179	12.1%	-888	7.3%	-1,140	9.0%
Middle 20%	38,440	-1,353	14.0%	-1,378	11.5%	-1,459	11.6%
Fourth 20%	62,722	-1,706	17.6%	-1,981	16.4%	-1,996	15.9%
Next 15%	106,438	-3,520	27.3%	-4,426	27.5%	-4,426	26.4%
Next 4%	225,376	-6,864	14.2%	-9,097	15.1%	-9,097	14.5%
Top 1%	936,611	-19,100	9.9%	-49,987	20.7%	-49,987	19.9%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in North Dakota

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 14,831	\$ -200	2.2%	\$ -146	1.4%	\$ -200	1.9%
Second 20%	31,579	-572	6.7%	-485	5.1%	-572	5.9%
Middle 20%	52,918	-1,006	11.3%	-966	9.7%	-1,006	9.9%
Fourth 20%	82,543	-2,100	23.5%	-2,092	20.9%	-2,100	20.6%
Next 15%	123,724	-3,746	32.0%	-3,742	28.6%	-3,746	28.1%
Next 4%	240,128	-6,130	14.8%	-6,243	13.4%	-6,243	13.2%
Top 1%	959,822	-16,765	9.5%	-41,038	20.8%	-41,038	20.4%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in North Dakota

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 14,831	\$ -207	9.5%	\$ -139	3.3%
Second 20%	31,579	-386	17.8%	-473	11.2%
Middle 20%	52,918	-466	21.2%	-805	18.9%
Fourth 20%	82,543	-568	26.5%	-995	23.9%
Next 15%	123,724	-663	22.9%	-1,657	29.6%
Next 4%	240,128	-216	2.0%	-1,948	9.3%
Top 1%	959,822	—	—	-3,010	3.7%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in North Dakota

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 14,831	\$ -407	3.6%	\$ -285	2.0%	\$ -339	2.3%
Second 20%	31,579	-958	8.9%	-957	6.9%	-1,044	7.5%
Middle 20%	52,918	-1,472	13.3%	-1,771	12.5%	-1,811	12.6%
Fourth 20%	82,543	-2,669	24.1%	-3,087	21.8%	-3,095	21.6%
Next 15%	123,724	-4,409	30.2%	-5,399	28.9%	-5,403	28.5%
Next 4%	240,128	-6,346	12.2%	-8,191	12.2%	-8,191	12.0%
Top 1%	959,822	-16,765	7.6%	-44,048	15.7%	-44,048	15.5%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Ohio

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,883	\$ -214	2.8%	\$ -76	0.9%	\$ -214	2.4%
Second 20%	25,099	-642	8.4%	-501	5.7%	-642	7.1%
Middle 20%	41,740	-885	11.7%	-829	9.6%	-885	9.8%
Fourth 20%	63,192	-1,333	17.5%	-1,310	15.0%	-1,333	14.7%
Next 15%	100,334	-2,892	28.5%	-2,905	25.0%	-2,905	24.0%
Next 4%	203,142	-6,278	16.5%	-6,410	14.7%	-6,410	14.1%
Top 1%	902,336	-22,264	14.6%	-50,457	29.0%	-50,457	27.9%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Ohio

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,883	\$ -235	11.7%	\$ -128	3.7%
Second 20%	25,099	-342	17.1%	-344	9.9%
Middle 20%	41,740	-396	19.8%	-567	16.3%
Fourth 20%	63,192	-510	25.4%	-816	23.4%
Next 15%	100,334	-588	22.0%	-1,401	30.2%
Next 4%	203,142	-381	3.8%	-2,085	12.0%
Top 1%	902,336	—	—	-3,106	4.5%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Ohio

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,883	\$ -449	4.7%	\$ -205	1.7%	\$ -342	2.7%
Second 20%	25,099	-985	10.2%	-844	6.9%	-986	7.8%
Middle 20%	41,740	-1,281	13.4%	-1,396	11.5%	-1,452	11.6%
Fourth 20%	63,192	-1,843	19.2%	-2,126	17.4%	-2,148	17.1%
Next 15%	100,334	-3,480	27.1%	-4,306	26.5%	-4,306	25.7%
Next 4%	203,142	-6,660	13.8%	-8,495	14.0%	-8,495	13.6%
Top 1%	902,336	-22,264	11.6%	-53,563	22.0%	-53,563	21.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Oklahoma

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,938	\$ -215	2.8%	\$ -42	0.5%	\$ -215	2.3%
Second 20%	22,398	-756	10.0%	-530	6.0%	-756	8.1%
Middle 20%	39,131	-925	12.2%	-833	9.4%	-925	9.8%
Fourth 20%	63,149	-1,353	18.0%	-1,320	14.9%	-1,353	14.4%
Next 15%	108,882	-2,826	28.1%	-2,826	23.9%	-2,826	22.6%
Next 4%	227,469	-5,656	15.0%	-5,805	13.1%	-5,805	12.4%
Top 1%	1,124,742	-20,727	13.8%	-57,325	32.3%	-57,325	30.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Oklahoma

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,938	\$ -227	10.9%	\$ -109	3.1%
Second 20%	22,398	-363	17.5%	-315	9.0%
Middle 20%	39,131	-426	20.5%	-503	14.3%
Fourth 20%	63,149	-545	26.4%	-885	25.4%
Next 15%	108,882	-587	21.3%	-1,523	32.6%
Next 4%	227,469	-346	3.3%	-2,010	11.5%
Top 1%	1,124,742	—	—	-2,889	4.1%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Oklahoma

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,938	\$ -442	4.6%	\$ -151	1.2%	\$ -324	2.5%
Second 20%	22,398	-1,119	11.6%	-845	6.8%	-1,071	8.3%
Middle 20%	39,131	-1,351	14.0%	-1,336	10.8%	-1,428	11.0%
Fourth 20%	63,149	-1,898	19.8%	-2,205	17.9%	-2,239	17.4%
Next 15%	108,882	-3,413	26.6%	-4,349	26.3%	-4,349	25.3%
Next 4%	227,469	-6,002	12.5%	-7,815	12.6%	-7,815	12.1%
Top 1%	1,124,742	-20,727	10.8%	-60,214	24.3%	-60,214	23.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Oregon

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,108	\$ -118	1.5%	\$ -62	0.7%	\$ -118	1.3%
Second 20%	25,091	-623	8.3%	-482	5.6%	-623	7.0%
Middle 20%	42,084	-941	12.4%	-844	9.7%	-941	10.5%
Fourth 20%	66,973	-1,348	17.8%	-1,340	15.5%	-1,348	15.1%
Next 15%	113,218	-2,938	29.1%	-2,943	25.5%	-2,943	24.6%
Next 4%	235,073	-6,515	17.2%	-6,795	15.7%	-6,795	15.2%
Top 1%	962,939	-20,675	13.7%	-47,183	27.3%	-47,183	26.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Oregon

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,108	\$ -242	11.8%	\$ -121	3.4%
Second 20%	25,091	-374	18.6%	-310	9.0%
Middle 20%	42,084	-419	20.7%	-573	16.5%
Fourth 20%	66,973	-507	25.0%	-865	24.9%
Next 15%	113,218	-576	21.3%	-1,449	31.2%
Next 4%	235,073	-247	2.4%	-1,925	11.1%
Top 1%	962,939	—	—	-2,688	3.9%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Oregon

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,108	\$ -360	3.7%	\$ -183	1.5%	\$ -239	1.9%
Second 20%	25,091	-996	10.5%	-792	6.6%	-933	7.6%
Middle 20%	42,084	-1,360	14.2%	-1,417	11.7%	-1,514	12.2%
Fourth 20%	66,973	-1,855	19.3%	-2,205	18.2%	-2,213	17.8%
Next 15%	113,218	-3,514	27.4%	-4,392	27.1%	-4,392	26.5%
Next 4%	235,073	-6,762	14.1%	-8,720	14.4%	-8,720	14.0%
Top 1%	962,939	-20,675	10.8%	-49,872	20.6%	-49,872	20.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Pennsylvania

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,615	\$ -174	2.0%	\$ -82	0.8%	\$ -174	1.6%
Second 20%	27,494	-510	5.9%	-423	4.0%	-510	4.8%
Middle 20%	46,385	-921	10.6%	-860	8.2%	-921	8.6%
Fourth 20%	71,245	-1,569	18.0%	-1,553	14.9%	-1,569	14.7%
Next 15%	118,738	-3,649	31.4%	-3,652	26.2%	-3,652	25.6%
Next 4%	248,762	-7,371	16.9%	-7,657	14.7%	-7,657	14.3%
Top 1%	1,165,065	-26,361	15.2%	-64,961	31.1%	-64,961	30.4%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Pennsylvania

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,615	\$ -209	10.6%	\$ -117	2.9%
Second 20%	27,494	-310	15.7%	-330	8.2%
Middle 20%	46,385	-423	21.5%	-606	15.2%
Fourth 20%	71,245	-511	25.9%	-953	23.8%
Next 15%	118,738	-645	24.5%	-1,772	33.1%
Next 4%	248,762	-186	1.9%	-2,522	12.6%
Top 1%	1,165,065	—	—	-3,359	4.2%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Pennsylvania

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,615	\$ -383	3.6%	\$ -200	1.4%	\$ -291	2.0%
Second 20%	27,494	-821	7.7%	-752	5.2%	-840	5.7%
Middle 20%	46,385	-1,344	12.6%	-1,466	10.1%	-1,527	10.4%
Fourth 20%	71,245	-2,080	19.5%	-2,506	17.3%	-2,522	17.2%
Next 15%	118,738	-4,294	30.2%	-5,424	28.2%	-5,424	27.7%
Next 4%	248,762	-7,557	14.2%	-10,179	14.1%	-10,179	13.8%
Top 1%	1,165,065	-26,361	12.4%	-68,320	23.7%	-68,320	23.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Rhode Island

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,541	\$ -137	1.7%	\$ -48	0.5%	\$ -137	1.4%
Second 20%	24,982	-572	7.2%	-437	4.7%	-572	6.0%
Middle 20%	44,867	-802	9.8%	-759	7.9%	-802	8.1%
Fourth 20%	71,121	-1,365	18.0%	-1,365	15.3%	-1,365	14.9%
Next 15%	121,337	-3,293	31.4%	-3,301	26.7%	-3,301	26.0%
Next 4%	249,381	-6,955	17.7%	-7,330	15.8%	-7,330	15.4%
Top 1%	1,064,429	-22,192	14.1%	-53,792	29.1%	-53,792	28.2%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Rhode Island

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,541	\$ -171	8.7%	\$ -87	2.2%
Second 20%	24,982	-324	16.6%	-327	8.5%
Middle 20%	44,867	-420	20.8%	-642	16.1%
Fourth 20%	71,121	-526	27.8%	-933	24.8%
Next 15%	121,337	-612	23.5%	-1,663	32.2%
Next 4%	249,381	-240	2.5%	-2,288	11.8%
Top 1%	1,064,429	—	—	-3,343	4.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Rhode Island

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,541	\$ -308	3.1%	\$ -136	1.0%	\$ -225	1.7%
Second 20%	24,982	-896	9.1%	-764	5.8%	-899	6.7%
Middle 20%	44,867	-1,222	12.0%	-1,401	10.3%	-1,444	10.4%
Fourth 20%	71,121	-1,891	19.9%	-2,298	18.1%	-2,298	17.7%
Next 15%	121,337	-3,905	29.8%	-4,964	28.3%	-4,964	27.8%
Next 4%	249,381	-7,194	14.7%	-9,618	14.6%	-9,618	14.4%
Top 1%	1,064,429	-22,192	11.3%	-57,136	21.8%	-57,136	21.3%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in South Carolina							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,280	\$ -332	4.7%	\$ -71	0.9%	\$ -332	4.0%
Second 20%	22,403	-633	8.9%	-481	6.2%	-633	7.6%
Middle 20%	35,263	-873	12.3%	-735	9.5%	-873	10.5%
Fourth 20%	58,099	-1,197	17.1%	-1,187	15.5%	-1,197	14.6%
Next 15%	99,637	-2,600	27.7%	-2,604	25.4%	-2,604	23.7%
Next 4%	208,924	-5,896	16.8%	-6,134	15.9%	-6,134	14.9%
Top 1%	866,279	-17,566	12.5%	-40,969	26.6%	-40,969	24.8%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in South Carolina					
State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,280	\$ -266	12.6%	\$ -139	4.2%
Second 20%	22,403	-355	16.4%	-349	10.3%
Middle 20%	35,263	-425	20.6%	-493	15.2%
Fourth 20%	58,099	-520	24.8%	-745	22.7%
Next 15%	99,637	-608	21.8%	-1,333	30.5%
Next 4%	208,924	-397	3.8%	-2,047	12.4%
Top 1%	866,279	—	—	-3,073	4.7%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in South Carolina							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,280	\$ -597	6.5%	\$ -210	1.9%	\$ -470	4.1%
Second 20%	22,403	-989	10.6%	-830	7.4%	-983	8.4%
Middle 20%	35,263	-1,298	14.2%	-1,228	11.2%	-1,366	11.9%
Fourth 20%	58,099	-1,717	18.9%	-1,932	17.7%	-1,942	16.9%
Next 15%	99,637	-3,209	26.3%	-3,936	26.9%	-3,936	25.6%
Next 4%	208,924	-6,293	13.8%	-8,181	14.9%	-8,181	14.2%
Top 1%	866,279	-17,566	9.6%	-44,042	20.0%	-44,042	19.0%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in South Dakota							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,079	\$ -164	2.0%	\$ -70	0.7%	\$ -164	1.6%
Second 20%	26,378	-537	6.8%	-460	5.0%	-537	5.6%
Middle 20%	45,570	-1,304	15.8%	-1,125	11.7%	-1,304	13.0%
Fourth 20%	69,218	-1,530	19.4%	-1,523	16.6%	-1,530	16.1%
Next 15%	108,883	-3,195	29.6%	-3,198	25.4%	-3,198	24.5%
Next 4%	224,700	-5,844	14.6%	-6,173	13.3%	-6,173	12.8%
Top 1%	1,073,452	-18,801	11.7%	-51,232	27.3%	-51,232	26.3%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in South Dakota					
State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,079	\$ -238	10.7%	\$ -135	3.6%
Second 20%	26,378	-364	16.5%	-400	10.8%
Middle 20%	45,570	-477	21.5%	-627	16.8%
Fourth 20%	69,218	-574	25.9%	-911	24.5%
Next 15%	108,883	-656	22.3%	-1,509	30.5%
Next 4%	224,700	-322	2.9%	-1,865	10.2%
Top 1%	1,073,452	—	—	-2,494	3.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in South Dakota							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,079	\$ -402	3.9%	\$ -206	1.5%	\$ -299	2.2%
Second 20%	26,378	-901	8.9%	-859	6.7%	-937	7.1%
Middle 20%	45,570	-1,780	17.0%	-1,751	13.1%	-1,930	14.1%
Fourth 20%	69,218	-2,105	20.8%	-2,434	18.8%	-2,442	18.4%
Next 15%	108,883	-3,852	28.0%	-4,707	26.9%	-4,707	26.2%
Next 4%	224,700	-6,166	12.1%	-8,038	12.4%	-8,038	12.1%
Top 1%	1,073,452	-18,801	9.2%	-53,727	20.5%	-53,727	20.0%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Tennessee							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,760	\$ -216	3.0%	\$ -54	0.6%	\$ -216	2.4%
Second 20%	23,517	-668	9.3%	-470	5.5%	-668	7.4%
Middle 20%	38,712	-997	13.9%	-876	10.3%	-997	11.1%
Fourth 20%	59,782	-1,170	16.1%	-1,165	13.5%	-1,170	12.9%
Next 15%	99,858	-2,481	26.2%	-2,483	22.1%	-2,483	20.9%
Next 4%	218,474	-5,957	16.6%	-6,175	14.5%	-6,175	13.7%
Top 1%	1,033,438	-21,609	15.0%	-56,963	33.4%	-56,963	31.6%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Tennessee					
State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,760	\$ -264	12.2%	\$ -139	3.9%
Second 20%	23,517	-367	16.6%	-331	9.1%
Middle 20%	38,712	-444	20.9%	-551	15.8%
Fourth 20%	59,782	-558	25.8%	-815	22.9%
Next 15%	99,858	-609	21.1%	-1,437	30.3%
Next 4%	218,474	-369	3.4%	-2,322	13.1%
Top 1%	1,033,438	—	—	-3,391	4.8%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Tennessee							
State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 10,760	\$ -480	5.1%	\$ -193	1.6%	\$ -355	2.8%
Second 20%	23,517	-1,034	10.9%	-801	6.6%	-999	7.9%
Middle 20%	38,712	-1,441	15.5%	-1,427	11.9%	-1,548	12.4%
Fourth 20%	59,782	-1,729	18.3%	-1,980	16.3%	-1,985	15.7%
Next 15%	99,858	-3,090	25.0%	-3,921	24.5%	-3,921	23.6%
Next 4%	218,474	-6,327	13.5%	-8,497	14.1%	-8,497	13.5%
Top 1%	1,033,438	-21,609	11.5%	-60,354	25.0%	-60,354	24.0%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Texas

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,037	\$ -389	4.1%	\$ -129	1.1%	\$ -389	3.2%
Second 20%	26,166	-899	9.5%	-683	5.9%	-899	7.4%
Middle 20%	42,616	-1,028	10.9%	-930	8.0%	-1,028	8.4%
Fourth 20%	69,760	-1,608	17.1%	-1,595	13.7%	-1,608	13.2%
Next 15%	125,121	-3,557	28.4%	-3,562	23.0%	-3,562	21.9%
Next 4%	274,467	-7,429	15.8%	-8,074	13.9%	-8,074	13.2%
Top 1%	1,400,234	-26,528	14.1%	-79,563	34.3%	-79,563	32.6%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Texas

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,037	\$ -314	14.3%	\$ -175	4.0%
Second 20%	26,166	-416	19.0%	-400	9.2%
Middle 20%	42,616	-455	20.7%	-625	14.5%
Fourth 20%	69,760	-532	24.2%	-1,030	23.8%
Next 15%	125,121	-601	20.5%	-1,880	32.6%
Next 4%	274,467	-126	1.1%	-2,610	12.1%
Top 1%	1,400,234	—	—	-3,236	3.8%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Texas

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,037	\$ -703	6.1%	\$ -304	1.9%	\$ -564	3.4%
Second 20%	26,166	-1,315	11.3%	-1,083	6.8%	-1,299	7.9%
Middle 20%	42,616	-1,483	12.8%	-1,555	9.8%	-1,654	10.0%
Fourth 20%	69,760	-2,140	18.4%	-2,625	16.5%	-2,638	16.0%
Next 15%	125,121	-4,158	26.9%	-5,441	25.6%	-5,441	24.7%
Next 4%	274,467	-7,555	13.0%	-10,684	13.4%	-10,684	12.9%
Top 1%	1,400,234	-26,528	11.4%	-82,799	26.0%	-82,799	25.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Utah

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,766	\$ -301	3.4%	\$ -111	1.1%	\$ -301	2.9%
Second 20%	27,243	-757	8.7%	-598	6.1%	-757	7.3%
Middle 20%	44,028	-1,265	14.5%	-1,120	11.3%	-1,265	12.1%
Fourth 20%	68,570	-1,680	19.4%	-1,653	16.8%	-1,680	16.2%
Next 15%	114,165	-3,289	28.3%	-3,294	25.0%	-3,294	23.7%
Next 4%	230,188	-6,171	14.2%	-6,385	12.9%	-6,385	12.3%
Top 1%	1,115,719	-19,865	11.5%	-52,748	26.8%	-52,748	25.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Utah

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,766	\$ -284	11.7%	\$ -160	3.9%
Second 20%	27,243	-432	17.8%	-430	10.5%
Middle 20%	44,028	-521	21.5%	-659	16.1%
Fourth 20%	68,570	-645	26.6%	-1,042	25.4%
Next 15%	114,165	-652	20.2%	-1,637	30.0%
Next 4%	230,188	-258	2.1%	-2,198	10.7%
Top 1%	1,115,719	—	—	-2,748	3.4%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Utah

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,766	\$ -585	5.2%	\$ -271	1.9%	\$ -461	3.2%
Second 20%	27,243	-1,188	10.7%	-1,028	7.4%	-1,187	8.2%
Middle 20%	44,028	-1,786	16.0%	-1,780	12.7%	-1,924	13.2%
Fourth 20%	68,570	-2,325	20.9%	-2,696	19.3%	-2,722	18.8%
Next 15%	114,165	-3,940	26.6%	-4,932	26.4%	-4,932	25.5%
Next 4%	230,188	-6,428	11.6%	-8,583	12.3%	-8,583	11.8%
Top 1%	1,115,719	-19,865	9.0%	-55,496	19.9%	-55,496	19.2%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Vermont

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,505	\$ -195	2.3%	\$ -117	1.2%	\$ -195	1.9%
Second 20%	28,226	-645	7.5%	-586	5.8%	-645	6.3%
Middle 20%	45,231	-841	9.7%	-783	7.7%	-841	8.1%
Fourth 20%	68,236	-1,447	17.1%	-1,446	14.6%	-1,447	14.3%
Next 15%	113,551	-3,614	31.5%	-3,628	26.9%	-3,628	26.4%
Next 4%	232,720	-7,338	17.3%	-7,818	15.8%	-7,818	15.5%
Top 1%	940,269	-25,130	14.7%	-56,257	28.0%	-56,257	27.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Vermont

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,505	\$ -285	12.9%	\$ -149	3.8%
Second 20%	28,226	-340	15.4%	-334	8.6%
Middle 20%	45,231	-445	20.2%	-594	15.2%
Fourth 20%	68,236	-589	26.6%	-1,045	26.7%
Next 15%	113,551	-655	22.4%	-1,614	31.1%
Next 4%	232,720	-256	2.3%	-2,188	11.2%
Top 1%	940,269	—	—	-2,564	3.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Vermont

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,505	\$ -480	4.4%	\$ -265	1.9%	\$ -344	2.4%
Second 20%	28,226	-985	9.1%	-920	6.6%	-979	6.9%
Middle 20%	45,231	-1,285	11.8%	-1,377	9.8%	-1,434	10.1%
Fourth 20%	68,236	-2,036	19.1%	-2,491	18.0%	-2,492	17.7%
Next 15%	113,551	-4,270	29.6%	-5,242	28.1%	-5,242	27.7%
Next 4%	232,720	-7,595	14.3%	-10,006	14.5%	-10,006	14.3%
Top 1%	940,269	-25,130	11.7%	-58,821	21.1%	-58,821	20.8%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Virginia

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,990	\$ -234	2.5%	\$ -118	1.0%	\$ -234	2.0%
Second 20%	28,139	-658	7.2%	-550	4.9%	-658	5.7%
Middle 20%	48,725	-1,010	11.0%	-969	8.6%	-1,010	8.7%
Fourth 20%	79,708	-1,689	18.4%	-1,687	14.9%	-1,689	14.6%
Next 15%	139,818	-3,795	31.0%	-3,809	25.3%	-3,809	24.7%
Next 4%	290,212	-7,793	17.0%	-8,331	14.8%	-8,331	14.4%
Top 1%	1,313,424	-23,903	13.0%	-68,811	30.5%	-68,811	29.8%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Virginia

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,990	\$ -245	11.8%	\$ -143	3.1%
Second 20%	28,139	-366	17.6%	-405	8.7%
Middle 20%	48,725	-463	22.3%	-704	15.1%
Fourth 20%	79,708	-579	27.8%	-1,223	26.2%
Next 15%	139,818	-551	19.9%	-1,978	31.7%
Next 4%	290,212	-56	0.5%	-2,801	12.0%
Top 1%	1,313,424	—	—	-3,074	3.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Virginia

State Taxpayers		Obama's Plan <small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		Republican Proposals <small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		Compromise Plan <small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 11,990	\$ -480	4.3%	\$ -261	1.6%	\$ -377	2.3%
Second 20%	28,139	-1,024	9.1%	-955	6.0%	-1,064	6.5%
Middle 20%	48,725	-1,473	13.1%	-1,673	10.5%	-1,714	10.6%
Fourth 20%	79,708	-2,268	20.1%	-2,910	18.2%	-2,912	17.9%
Next 15%	139,818	-4,346	28.9%	-5,786	27.2%	-5,786	26.7%
Next 4%	290,212	-7,849	13.9%	-11,132	14.0%	-11,132	13.7%
Top 1%	1,313,424	-23,903	10.6%	-71,886	22.5%	-71,886	22.2%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Washington

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,437	\$ -259	2.6%	\$ -134	1.1%	\$ -259	2.0%
Second 20%	30,228	-669	6.8%	-560	4.5%	-669	5.3%
Middle 20%	52,018	-1,065	10.8%	-1,025	8.3%	-1,065	8.4%
Fourth 20%	81,228	-1,835	18.7%	-1,833	14.8%	-1,835	14.5%
Next 15%	134,884	-3,653	27.9%	-3,644	22.0%	-3,644	21.6%
Next 4%	287,626	-8,165	16.6%	-9,171	14.8%	-9,171	14.5%
Top 1%	1,449,932	-31,942	16.4%	-84,830	34.5%	-84,830	33.7%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Washington

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,437	\$ -244	11.7%	\$ -147	3.3%
Second 20%	30,228	-360	17.1%	-388	8.8%
Middle 20%	52,018	-460	22.0%	-723	16.4%
Fourth 20%	81,228	-553	26.4%	-1,145	26.0%
Next 15%	134,884	-600	21.4%	-1,858	31.6%
Next 4%	287,626	-137	1.3%	-2,342	10.7%
Top 1%	1,449,932	—	—	-2,563	2.9%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Washington

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 12,437	\$ -504	4.2%	\$ -281	1.7%	\$ -407	2.4%
Second 20%	30,228	-1,029	8.7%	-948	5.7%	-1,057	6.2%
Middle 20%	52,018	-1,525	12.8%	-1,748	10.4%	-1,787	10.5%
Fourth 20%	81,228	-2,388	20.1%	-2,979	17.7%	-2,981	17.5%
Next 15%	134,884	-4,253	26.8%	-5,502	24.6%	-5,502	24.2%
Next 4%	287,626	-8,302	13.9%	-11,513	13.7%	-11,513	13.5%
Top 1%	1,449,932	-31,942	13.5%	-87,393	26.2%	-87,393	25.8%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in West Virginia

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,706	\$ -160	2.5%	\$ -34	0.5%	\$ -160	2.3%
Second 20%	21,291	-410	6.3%	-300	4.4%	-410	5.7%
Middle 20%	35,006	-768	12.3%	-655	10.0%	-768	11.1%
Fourth 20%	59,532	-1,293	20.5%	-1,278	19.3%	-1,293	18.5%
Next 15%	96,386	-2,541	30.2%	-2,541	28.7%	-2,541	27.2%
Next 4%	179,387	-5,145	16.3%	-5,147	15.5%	-5,147	14.7%
Top 1%	626,810	-14,888	11.8%	-28,890	21.7%	-28,890	20.5%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in West Virginia

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,706	\$ -190	9.6%	\$ -94	2.9%
Second 20%	21,291	-281	14.3%	-227	7.1%
Middle 20%	35,006	-379	19.2%	-416	13.0%
Fourth 20%	59,532	-575	28.8%	-858	26.3%
Next 15%	96,386	-597	23.2%	-1,358	32.4%
Next 4%	179,387	-473	4.8%	-2,254	14.0%
Top 1%	626,810	—	—	-2,708	4.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in West Virginia

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 9,706	\$ -350	4.2%	\$ -127	1.3%	\$ -254	2.5%
Second 20%	21,291	-691	8.2%	-527	5.3%	-637	6.1%
Middle 20%	35,006	-1,147	14.0%	-1,071	10.9%	-1,184	11.7%
Fourth 20%	59,532	-1,868	22.5%	-2,136	21.6%	-2,152	21.0%
Next 15%	96,386	-3,137	28.5%	-3,899	29.9%	-3,899	28.8%
Next 4%	179,387	-5,618	13.6%	-7,400	15.0%	-7,400	14.5%
Top 1%	626,810	-14,888	9.0%	-31,598	16.0%	-31,598	15.4%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Wisconsin

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,230	\$ -216	2.6%	\$ -110	1.1%	\$ -216	2.2%
Second 20%	27,663	-590	7.5%	-471	5.1%	-590	6.2%
Middle 20%	45,727	-894	11.0%	-859	9.0%	-894	9.2%
Fourth 20%	70,758	-1,524	18.9%	-1,517	16.0%	-1,524	15.7%
Next 15%	109,277	-3,289	30.5%	-3,293	26.0%	-3,293	25.3%
Next 4%	213,896	-6,481	16.0%	-6,653	14.0%	-6,653	13.6%
Top 1%	1,015,871	-21,739	13.5%	-54,267	28.7%	-54,267	27.9%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Wisconsin

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,230	\$ -254	11.6%	\$ -152	3.9%
Second 20%	27,663	-337	15.4%	-355	9.0%
Middle 20%	45,727	-442	20.2%	-633	16.1%
Fourth 20%	70,758	-579	26.5%	-973	24.8%
Next 15%	109,277	-677	23.3%	-1,635	31.2%
Next 4%	213,896	-317	2.9%	-2,132	10.8%
Top 1%	1,015,871	—	—	-3,352	4.3%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Wisconsin

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,230	\$ -470	4.5%	\$ -262	1.9%	\$ -368	2.7%
Second 20%	27,663	-927	9.1%	-826	6.2%	-945	7.0%
Middle 20%	45,727	-1,336	13.0%	-1,492	11.1%	-1,528	11.2%
Fourth 20%	70,758	-2,103	20.5%	-2,490	18.6%	-2,497	18.3%
Next 15%	109,277	-3,966	29.0%	-4,928	27.5%	-4,928	27.0%
Next 4%	213,896	-6,798	13.2%	-8,785	13.1%	-8,785	12.8%
Top 1%	1,015,871	-21,739	10.6%	-57,619	21.5%	-57,619	21.1%

Impact of Proposals to Cut Income & Estate Taxes in 2011 in Wyoming

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,732	\$ -297	2.9%	\$ -158	1.1%	\$ -297	2.1%
Second 20%	32,326	-637	6.3%	-570	4.1%	-637	4.5%
Middle 20%	52,263	-972	9.5%	-960	6.8%	-972	6.8%
Fourth 20%	80,507	-1,966	19.3%	-1,965	14.1%	-1,966	13.9%
Next 15%	123,411	-3,608	27.0%	-3,608	19.7%	-3,608	19.4%
Next 4%	269,395	-7,188	14.2%	-8,103	11.7%	-8,103	11.5%
Top 1%	2,220,693	-42,412	20.8%	-118,139	42.4%	-118,139	41.7%

Payroll Tax Cuts: Making Work Pay Credit vs. Payroll Tax Cut in Compromise, Impact in 2011 in Wyoming

State Taxpayers		Making Work Pay Credit		2% Payroll Tax Reduction	
		Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,732	\$ -281	12.6%	\$ -181	4.1%
Second 20%	32,326	-396	18.0%	-468	10.8%
Middle 20%	52,263	-472	21.1%	-707	16.1%
Fourth 20%	80,507	-536	24.2%	-1,163	26.7%
Next 15%	123,411	-660	22.3%	-1,744	30.0%
Next 4%	269,395	-190	1.8%	-1,975	9.3%
Top 1%	2,220,693	—	—	-2,610	3.0%

Impact of Proposals to Cut Taxes (Income, Estate & Payroll) in 2011 in Wyoming

State Taxpayers		Obama's Plan		Republican Proposals		Compromise Plan	
		<small>(Permanent Bush income tax cuts for those below \$200k/250k, estate tax cut, permanent EITC and child credit expansion, Making Work Pay Credit)</small>		<small>(Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion, payroll tax cut)</small>		<small>(Two years Bush income tax cuts for everyone, estate tax cut more for two years, two years of EITC & child credit expansion, payroll tax cut for one year)</small>	
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut
Lowest 20%	\$ 13,732	\$ -578	4.6%	\$ -339	1.8%	\$ -478	2.6%
Second 20%	32,326	-1,033	8.4%	-1,038	5.7%	-1,106	6.0%
Middle 20%	52,263	-1,444	11.6%	-1,666	9.0%	-1,679	9.0%
Fourth 20%	80,507	-2,502	20.2%	-3,128	17.1%	-3,129	16.9%
Next 15%	123,411	-4,267	26.1%	-5,353	22.2%	-5,353	21.9%
Next 4%	269,395	-7,378	12.0%	-10,078	11.1%	-10,078	11.0%
Top 1%	2,220,693	-42,412	17.1%	-120,749	33.0%	-120,749	32.6%