

**Table 4. Average Social Security and Federal Income Tax Liability and Average Tax Rate Under Present Law, House Bill and Senate Bill, By Income Class, 1988**

Income Class (thousands)	Average Tax Liability			Change in Average Tax Liability	
	Present law	House bill	Senate bill	House bill	Senate bill
0-\$10.....	\$267	\$219	\$225	\$-48	\$-42
10-20.....	1,747	1,530	1,548	-217	-199
20-30.....	3,806	3,591	3,583	-215	-223
30-40.....	5,835	5,504	5,575	-331	-260
40-50.....	8,346	7,921	7,832	-425	-514
50-75.....	12,007	11,399	11,740	-608	-267
75-100.....	18,645	17,835	18,312	-810	-333
100-200.....	30,890	29,284	30,562	-1,606	-328
Over 200.....	145,023	137,675	138,169	-7,348	-6,854
<b>Total.....</b>	<b>\$4,466</b>	<b>\$4,192</b>	<b>\$4,244</b>	<b>\$-274</b>	<b>\$-222</b>

**Average Tax Rate**

	Present law	House bill	Senate bill
0-\$10.....	6.6%	5.4%	5.5%
10-20.....	11.0	9.7	9.8
20-30.....	14.1	13.3	13.2
30-40.....	15.6	14.7	14.9
40-50.....	17.3	16.4	16.2
50-75.....	18.6	17.7	18.2
75-100.....	20.2	19.3	19.8
100-200.....	21.3	20.2	21.1
Over 200.....	23.2	22.0	22.1
<b>Total.....</b>	<b>16.3%</b>	<b>15.3%</b>	<b>15.5%</b>



Table 5. Percentage Changes in After-tax Income in House and Senate Bills, by Income Class, 1988

Income class (thousands)	House bill	Senate bill
Less than \$10.....	1.1	1.0
10-20.....	1.6	1.4
20-30.....	.9	1.0
30-40.....	1.1	.8
40-50.....	1.1	1.3
50-75.....	1.2	.5
75-100.....	1.1	.5
100-200.....	1.5	.3
200 and above.....	1.6	1.5
<b>Total.....</b>	<b>1.2</b>	<b>1.0</b>

Joint Committee on Taxation  
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