



FEDERAL TAX REFORM

A *Family Perspective*

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THE FINANCE PROJECT

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The supplementary table on page 80 includes incorrect figures. The correct table is as follows:

Family Income (\$-000)	Flat-Tax Plan with Rate of 24.6% (Plan B) Large Exemptions and Transition			Flat-Tax Plan with Rate of 17.3% (Plan C) Modest Exemptions and No Transition		
	Average Tax Change		Relative Tax Disadvantage (+) Or Advantage (-) For Filing Units With Children	Average Tax Change		Relative Tax Disadvantage (+) For Filing Units With Children
	Filing Units With Children	Filing Units Without Children		Filing Units With Children	Filing Units Without Children	
\$0-10	\$ +1,230	\$ +240	\$ +990	\$ +1,170	\$ +300	\$ +870
\$10-20	+2,520	+430	+2,090	+2,760	+730	+2,030
\$20-30	+1,170	+1,040	+130	+2,230	+1,180	+1,050
\$30-40	+980	+1,460	-480	+2,360	+1,350	+1,010
\$40-50	+1,920	+1,660	+260	+2,910	+1,250	+1,660
\$50-75	+3,540	+2,040	+1,500	+3,460	+1,000	+2,460
\$75-100	+4,410	+760	+3,650	+2,770	-1,010	+3,780
\$100-200	+2,820	-4,600	+7,420	-610	-6,680	+6,070
Over \$200	-73,790	-133,450	+59,660	-76,480	-120,290	+43,810

Source: ITEP Model. See note to Table 3.1.