

E. Martin Davidoff & Associates Certified Public Accountants
Presentation of Impact of New Tax Rates
JOB AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003

Taxable Income	2003 Tax Paid - Single Individuals *				2003 Tax Paid - Married Individuals *			
	Old Law (\$)	New Law (\$)	Savings (\$)	%-Reduction	Old Law (\$)	New Law (\$)	Savings (\$)	%-Reduction
5,000	500	0	500	100.0%	500	0	500	100.0%
10,000	1,200	1,150	50	4.2%	1,000	0	1,000	100.0%
15,000	1,950	1,900	50	2.6%	1,650	1,550	100	6.1%
20,000	2,700	2,650	50	1.9%	2,400	2,300	100	4.2%
25,000	3,450	3,400	50	1.4%	3,150	3,050	100	3.2%
30,000	4,392	4,310	82	1.9%	3,900	3,800	100	2.6%
35,000	5,742	5,560	182	3.2%	4,650	4,550	100	2.2%
40,000	7,092	6,810	282	4.0%	5,400	5,300	100	1.9%
45,000	8,442	8,060	382	4.5%	6,150	6,050	100	1.6%
50,000	9,792	9,310	482	4.9%	7,206	6,800	406	5.6%
55,000	11,142	10,560	582	5.2%	8,556	7,550	1,006	11.8%
60,000	12,492	11,810	682	5.5%	9,906	8,620	1,286	13.0%
65,000	13,842	13,060	782	5.6%	11,256	9,870	1,386	12.3%
70,000	15,228	14,346	882	5.8%	12,606	11,120	1,486	11.8%
75,000	16,728	15,746	982	5.9%	13,956	12,370	1,586	11.4%
80,000	18,228	17,146	1,082	5.9%	15,306	13,620	1,686	11.0%
85,000	19,728	18,546	1,182	6.0%	16,656	14,870	1,786	10.7%
90,000	21,228	19,946	1,282	6.0%	18,006	16,120	1,886	10.5%
95,000	22,728	21,346	1,382	6.1%	19,356	17,370	1,986	10.3%
100,000	24,228	22,746	1,482	6.1%	20,706	18,620	2,086	10.1%
125,000	31,728	29,746	1,982	6.2%	27,767	25,181	2,586	9.3%
150,000	39,553	37,071	2,482	6.3%	35,267	32,181	3,086	8.8%
175,000	48,303	45,321	2,982	6.2%	42,782	39,196	3,586	8.4%
200,000	57,053	53,571	3,482	6.1%	51,532	47,446	4,086	7.9%
225,000	65,803	61,821	3,982	6.1%	60,282	55,696	4,586	7.6%
250,000	74,553	70,071	4,482	6.0%	69,032	63,946	5,086	7.4%
275,000	83,303	78,321	4,982	6.0%	77,782	72,196	5,586	7.2%
300,000	92,053	86,571	5,482	6.0%	86,532	80,446	6,086	7.0%
325,000	101,273	95,082	6,191	6.1%	95,751	88,957	6,795	7.1%

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350,000	110,923	103,832	7,091	6.4%	105,401	97,707	7,695	7.3%
375,000	120,573	112,582	7,991	6.6%	115,051	106,457	8,595	7.5%
400,000	130,223	121,332	8,891	6.8%	124,701	115,207	9,495	7.6%
500,000	168,823	156,332	12,491	7.4%	163,301	150,207	13,095	8.0%
600,000	207,423	191,332	16,091	7.8%	201,901	185,207	16,695	8.3%
700,000	246,023	226,332	19,691	8.0%	240,501	220,207	20,295	8.4%
800,000	284,623	261,332	23,291	8.2%	279,101	255,207	23,895	8.6%
900,000	323,223	296,332	26,891	8.3%	317,701	290,207	27,495	8.7%
1,000,000	361,823	331,332	30,491	8.4%	356,301	325,207	31,095	8.7%
2,000,000	747,823	681,332	66,491	8.9%	742,301	675,207	67,095	9.0%
3,000,000	1,133,823	1,031,332	102,491	9.0%	1,128,301	1,025,207	103,095	9.1%
4,000,000	1,519,823	1,381,332	138,491	9.1%	1,514,301	1,375,207	139,095	9.2%
5,000,000	1,905,823	1,731,332	174,491	9.2%	1,900,301	1,725,207	175,095	9.2%

* Before consideration of any credits, savings on dividends and capital gains, or the Alternative Minimum Tax. Also, does not consider additional Standard Deduction for married couples.