

## Options for Diverting a Portion of the Personal Kicker into the Rainy Day Fund

- Option 1: Maximum kicker refund of \$500 for joint filers, \$250 otherwise  
 Option 2: Maximum kicker refund of \$1,000 for joint filers, \$500 otherwise  
 Option 3: Maximum kicker refund of \$10,000 for joint filers, \$5,000 otherwise  
 Option 4: Maximum kicker refund of \$500 plus 50% of original amount exceeding \$500 for joint filers, \$250 plus 50% otherwise

<b>2005-07 Personal Income Tax Kicker</b>												
Income Group	Number of Returns	Actual Kicker		Option 1		Option 2		Option 3		Option 4		
		Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	
Less Than \$20,000	631,553	73	46	72	45	72	46	72	46	72	46	
\$20,000 - \$40,000	404,960	291	118	236	95	291	118	291	118	263	107	
\$40,000 - \$60,000	255,554	501	128	335	86	466	119	501	128	418	107	
\$60,000 - \$80,000	171,206	728	125	407	70	648	111	728	125	567	97	
\$80,000 - \$100,000	105,885	988	105	445	47	824	87	988	105	717	76	
\$100,000 - \$300,000	164,622	1,819	299	463	76	914	150	1,819	299	1,141	188	
\$300,000 - \$500,000	12,510	5,277	66	463	6	925	12	5,181	65	2,870	36	
More Than \$500,000	9,278	20,595	191	460	4	920	9	8,597	80	10,528	98	
<b>Total</b>	<b>1,755,568</b>	<b>614</b>	<b>1,078</b>	<b>245</b>	<b>430</b>	<b>371</b>	<b>651</b>	<b>550</b>	<b>965</b>	<b>429</b>	<b>754</b>	
<b>Amount for RDF</b>					<b>648</b>		<b>426</b>		<b>113</b>		<b>324</b>	

<b>1999-01 Personal Income Tax Kicker</b>												
Income Group	Number of Returns	Actual Kicker		Option 1		Option 2		Option 3		Option 4		
		Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	Mean (\$)	Total (\$M)	
Less Than \$20,000	651,503	16	11	16	11	16	11	16	11	16	11	
\$20,000 - \$40,000	398,427	80	32	80	32	80	32	80	32	80	32	
\$40,000 - \$60,000	242,898	153	37	153	37	153	37	153	37	153	37	
\$60,000 - \$80,000	144,897	233	34	228	33	233	34	233	34	231	33	
\$80,000 - \$100,000	74,773	322	24	308	23	322	24	322	24	315	24	
\$100,000 - \$300,000	101,822	592	60	427	43	558	57	592	60	509	52	
\$300,000 - \$500,000	7,994	1,707	14	461	4	917	7	1,707	14	1,084	9	
More Than \$500,000	6,099	6,696	41	459	3	916	6	4,666	28	3,577	22	
<b>Total</b>	<b>1,628,413</b>	<b>155</b>	<b>252</b>	<b>114</b>	<b>186</b>	<b>127</b>	<b>207</b>	<b>147</b>	<b>240</b>	<b>135</b>	<b>219</b>	
<b>Amount for RDF</b>					<b>67</b>		<b>45</b>		<b>12</b>		<b>33</b>	