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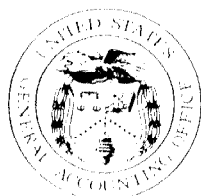
Fact Sheet for the Chairman and the  
Ranking Minority Member,  
Subcommittee on Health, Committee on  
Ways and Means, House of  
Representatives

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September 1991

**TAX  
ADMINISTRATION**

**Administrative  
Aspects of the Health  
Insurance Tax Credit**



144795

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**General Government Division**

B-245026

September 12, 1991

The Honorable Fortney H. (Pete) Stark  
Chairman, Subcommittee on Health  
Committee on Ways and Means  
House of Representatives

The Honorable Bill Gradison  
Ranking Minority Member  
Subcommittee on Health  
Committee on Ways and Means  
House of Representatives

This fact sheet responds to your request for a basic description of how the recently enacted health insurance tax credit will work administratively. The health insurance tax credit is provided to low-income wage earners who contribute to a health insurance policy that includes coverage for at least one qualifying child.<sup>1</sup> Because this credit is so new, you were interested in a description of how the Internal Revenue Service (IRS) intends to administer the credit and how the credit might be perceived by taxpayers. Because IRS is still in the process of putting together forms and instructions, our presentation is based on preliminary information that we obtained in discussions with IRS officials.

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**Eligibility for the  
Credit**

The Omnibus Budget Reconciliation Act of 1990 provides taxpayers who qualify for the Earned Income Credit (EIC) and contribute toward the purchase of health insurance for a qualifying child an additional credit to offset taxes owed. Even taxpayers with no tax liability may receive a payment from IRS. The law took effect on January 1, 1991.

Qualified health insurance expenses for which the credit is available are amounts paid during the taxable year for health insurance coverage that includes one or more qualifying children. These expenses include only those relating to the cost of coverage. Thus, insurance expenses such as co-payments or deductibles, as well as other out-of-pocket medical expenses, are not qualified health insurance expenses.

In addition, qualified insurance expenses do not include amounts paid by an employee who contributes to his or her employer-sponsored

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<sup>1</sup>In order to be a qualifying child, an individual must satisfy a relationship test, a residency test, and an age test.

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health plan on a pretax basis. For example, employees with flexible benefit plans contribute toward health insurance and pay taxes on gross wages less those contributions. Such contributions do not qualify for the health insurance tax credit. However, qualified health expenses do include employee payments to employer-sponsored health insurance. If the employee contributes to an employer-sponsored plan an amount that is included in taxable income, that amount is eligible for the credit.

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## Calculating the Credit

To claim the credit, the taxpayer will be required to file the Schedule EIC for Form 1040 or Schedule 4 for Form 1040A. Appendix I contains a copy of Schedule EIC. The taxpayer will need to submit the name of the insurance company and the total amount the taxpayer contributed to a qualifying health insurance policy.

The calculation of the health credit will be generally the same as the calculation of the basic EIC. Thus, the same eligibility criteria and earned income phase-in and phase-out requirements will apply. However, unlike the basic EIC, the health credit will remain the same regardless of the number of qualifying children in the family.

In a computation similar to that required for the EIC, calculating the health insurance credit will require the taxpayer to read the appropriate amount of health insurance credit from a table provided with instructions. The proposed table is in appendix II.

The maximum allowable credit is to be calculated on the basis of a percentage of earned income. Over the phase-in range, the credit will be 6 percent of earned income. Once earned income reaches \$7,125, the maximum credit remains at \$428 as earned income rises to \$11,275. For higher earned income, the credit phases out at a rate of 4.285 percent and disappears for earned incomes of \$21,250 or more. The allowable credit is limited to no more than the actual cost of family coverage to the taxpayer. Thus, the credit is limited to the lesser of the amount calculated by the taxpayer on the basis of earned income and the actual qualified health insurance expenses. For example, a person with earned income of \$6,500 and one qualifying child for whom the taxpayer is paying \$30 per month (\$360 per year) in health insurance premium can receive a health insurance credit of no more than \$360. In this example, the maximum health insurance credit allowed is \$391, but the credit is limited to the actual amount paid.

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IRS plans to include safeguards in the instructions and on the form to make sure that taxpayers do not enter an amount of credit greater than the total amount of their contributions to any health insurance policy. The resulting credit is then to be placed on the tax form along with other credits. The items are to be added together for a total credit, and computation is to proceed as normal.

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## Administrative Issues Raised by IRS

Administratively, the taxpayer will be required to keep proof of payments of or contributions toward health insurance. If employers do not provide information to taxpayers concerning the amount of taxpayers' contributions toward health insurance premiums, taxpayers may not know how much the premiums cost. Taxpayers then may not take the credit or they may not report the correct information to IRS. Currently, health insurance premium deductions may appear on payment vouchers, but employers are not required to provide year-end summaries. In addition, the participating health insurance provider is not required to submit yearly summaries of contributions to either IRS or the taxpayer.

There are provisions to coordinate the new credit with other health-related deductions. Those taxpayers who itemize deductions must reduce their health insurance premium deduction by the amount of the credit. This reduction is not likely to pose a problem for most eligible taxpayers because few of them itemize. Only about 6 percent of those taxpayers with an adjusted gross income (AGI) of less than \$20,000 itemized in 1988, and only about 3 percent of eligible taxpayers claimed a deduction for medical expenses.

There are also provisions to reduce the self-employed health insurance deduction by the health insurance tax credit, but this offset is problematic. Self-employed taxpayers who claim both the health insurance credit and the self-employed deduction are required to reduce their deductible health insurance premiums by the amount of the credit.

Calculating both the deduction and the credit is a problem because both numbers are dependent on each other. Specifically, the deduction is used to calculate AGI, which then is used to determine eligibility for the credit. This credit then is used to reduce the premium used to compute the deduction, which will increase AGI—thereby potentially affecting eligibility of the credit once again.

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There are a number of ways to solve this administrative problem and simplify procedures for the self-employed taxpayer. One way would require that taxpayers either claim the deduction or take the credit. If they claim the 25-percent health insurance deduction, then they would not qualify for the credit. Thus, the need to recompute AGI for qualifying purposes would be eliminated. If they do not claim the deduction, then they should be able to receive the health insurance tax credit. A second alternative, which would probably be more expensive to the Department of the Treasury, would disregard the health insurance credit offset to the self-employed deduction in calculating AGI.

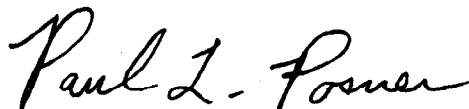
We have not completed a thorough analysis of these alternatives or attempted to determine their relative benefits and costs. Treasury is aware of this problem and has proposed a technical correction for congressional consideration. Treasury's proposal eliminates the problem mentioned above. Although taxpayers would still have to offset the self-employed deduction with the credit and recompute the AGI, they would not have to recompute the credit.

We discussed these issues with IRS officials, who generally agreed with our presentation.

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A copy of this fact sheet is being sent to the Commissioner of Internal Revenue and other interested parties, and we are making copies available to others upon request.

Major contributors to this report are listed in appendix III. If you have any questions concerning the above information please call me on (202) 272-7904.



Paul L. Posner  
Associate Director, Tax Policy  
and Administration Issues



# Schedule EIC

**SCHEDULE EIC**  
(Form 1040)

## Earned Income Credit

OMB No. 1545-XXXX

**1991**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040. ▶ See instructions for Schedule EIC (Form 1040).

Attachment  
Sequence No. 43

Name(s) shown on Form 1040

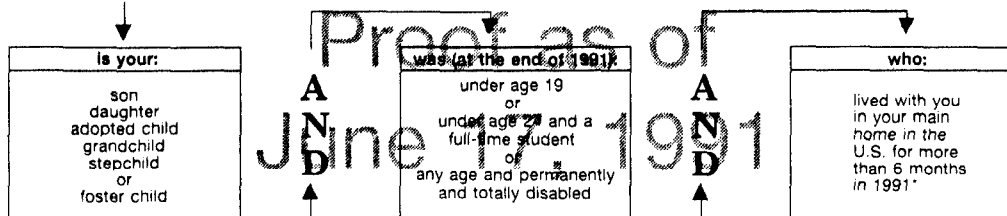
Your social security number

### Part I General Information

To take this credit—

- The amount on line 32 of your Form 1040 MUST be LESS than \$21,250, AND
- Your filing status cannot be married filing a separate return, AND
- You MUST have a qualifying child.

A qualifying child is a child who:



IF YOU DON'T HAVE ANY QUALIFYING CHILDREN, **STOP** HERE. YOU CANNOT TAKE THE EARNED INCOME CREDIT. IF YOU HAVE AT LEAST ONE QUALIFYING CHILD, GO TO PART II. (But if the child was married or is also a qualifying child of another person, see page 45.)

### Part II Information About Your Two Youngest Qualifying Children (List the younger child first.)

| 1(a) Child's name<br>(first, initial, and last name) | (b) Child's year of birth | For a child born before 1973, check if child was— |                                  | (e) If child was born before 1991, child's social security number | (f) Child's relationship to you | (g) No. of months child lived in your home in the U.S. in 1991 |
|--|---------------------------|---|----------------------------------|---|---------------------------------|--|
|  |                           | (c) a student under age 24 at end of 1991         | (d) disabled in 1991 (see inst.) |   |                                 |  |
|  | 19                        |   |                                  |   |                                 |  |
|  | 19                        |   |                                  |   |                                 |  |

**Caution:** If you have a qualifying child who was born in 1991 but you chose to claim the child and dependent care credit for this child on Form 2441 instead of the credit for a child born in 1991 on this schedule, check here

#### If You Want the IRS To Figure the Credit for You

In most cases, the IRS can figure the credit for you. If you meet the conditions explained on page 19 of the Form 1040 instructions and you want the IRS to figure the credit, fill in Part III below.

#### Figuring the Credit Yourself

If you want to figure the credit yourself, or if the IRS cannot figure it for you because you do not meet the conditions explained on page 19 of the Form 1040 instructions, skip Part III and go to Part IV on the back now.

### Part III Other Information

|  |    |  |
|--|----|--|
| 2 If you received any nontaxable earned income (such as military housing and subsistence allowances), enter the total of that income on line 2. Also list type and amount here ▶ ..... | 2  |  |
| 3 If you had health insurance that covered at least one of your qualifying children:   |    |  |
| a First, enter the name of your insurance company here ▶ .....   |    |  |
| b Then, enter the total amount you paid in 1991 for that health insurance. (See the instructions.)   | 3b |  |

IF YOU WANT THE IRS TO FIGURE THE CREDIT FOR YOU, **STOP** HERE!

ATTACH THIS SCHEDULE TO YOUR RETURN AND PRINT "EIC" ON THE DOTTED LINE NEXT TO LINE 56 ON FORM 1040.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17154N

Schedule EIC (Form 1040) 1991



**Appendix I  
Schedule EIC**

**Part IV Figure Your Earned Income Credit**

|   |   |   |  |
|---|---|---|--|
| 4   | Enter the amount from Form 1040, line 7. If you received a taxable scholarship or fellowship grant, see page 46 for the amount to enter . . . . .   | 4 |  |
| 5   | If you received any <b>nontaxable earned income</b> (such as military housing and subsistence allowances), enter the total of that income on line 5. Also list type and amount here ▶ . . . . . | 5 |  |
| 6   | If you were self-employed or reported income and expenses on Schedule C as a statutory employee, enter the amount from the worksheet on page 46 . . . . .                                       | 6 |  |
| 7   | Add lines 4, 5, and 6. Enter the total here ▶ . . . . .   | 7 |  |
| <p><b>Caution:</b> If the amount on line 7 is <b>\$21,250 or more</b>, <b>STOP HERE</b>. You <b>cannot</b> take the earned income credit. But if you received any nontaxable earned income, enter "NO" on Form 1040, line 56.</p> |   |   |  |
| 8   | Enter the amount from Form 1040, line 32 . . . . .  | 8 |  |

**FIGURE YOUR BASIC CREDIT**

|   |   |    |  |
|---|---|----|--|
| 9   | Use the amount on line 7 to look up your credit in <b>TABLE A</b> that begins on page 47. Then, enter the credit here . . . . .   | 9  |  |
| <p>Next, look at the amount on line 8. If it is <b>less than \$11,250</b>, enter on line 11 the amount from line 9.</p> |   |    |  |
| 10  | If line 8 is <b>\$11,250 or more</b> , use the amount on line 8 to look up your credit in <b>TABLE A</b> . Then, enter the credit here . . . . .  | 10 |  |
| 11  | Compare the amounts on lines 9 and 10. Enter the <b>smaller</b> of the two amounts here. This is your <b>basic credit</b> . If you are not taking health insurance credit or the credit for a child born in 1991, go to line 20 now . . . . . | 11 |  |

**FIGURE YOUR HEALTH INSURANCE CREDIT**

|  |   |     |  |
|--|---|-----|--|
| 12a  | Enter the name of your insurance company here ▶ . . . . .   |     |  |
| 12b  | Enter the total amount you paid in 1991 for health insurance that covered at least one of your qualifying children. (See the instructions for line 3b.) . . . . . | 12b |  |
| 13   | Use the amount on line 7 to look up your credit in <b>TABLE B</b> that begins on page 50. Then, enter the credit here . . . . .                                   | 13  |  |
| 14   | Compare the amounts on lines 12b and 13. Enter the <b>smaller</b> of the two amounts here. . . . .  | 14  |  |
| <p>Next, look at the amount on line 8. If it is <b>less than \$11,250</b>, enter on line 16 the amount from line 14.</p>   |   |     |  |
| 15   | If line 8 is <b>\$11,250 or more</b> , use the amount on line 8 to look up your credit in <b>TABLE B</b> . Then, enter the credit here . . . . .                  | 15  |  |
| 16   | Compare the amounts on lines 14 and 15. Enter the <b>smaller</b> of the two amounts here. This is your <b>health insurance credit</b> . . . . .                   | 16  |  |
| <p><b>Caution:</b> If you chose to take the child and dependent care credit on Form 2441 for your only qualifying child born in 1991, you <b>cannot</b> take the next credit. Go to line 20.</p> |   |     |  |

**FIGURE YOUR CREDIT FOR CHILD BORN IN 1991**

|  |   |    |  |
|--|---|----|--|
| 17   | Use the amount on line 7 to look up your credit in <b>TABLE C</b> that begins on page 52. Then, enter the credit here . . . . .                         | 17 |  |
| <p>Next, look at the amount on line 8. If it is <b>less than \$11,250</b>, enter on line 19 the amount from line 17.</p> |   |    |  |
| 18   | If line 8 is <b>\$11,250 or more</b> , use the amount on line 8 to look up your credit in <b>TABLE C</b> . Then, enter the credit here . . . . .        | 18 |  |
| 19   | Compare the amounts on lines 17 and 18. Enter the <b>smaller</b> of the two amounts here. This is your <b>credit for a child born in 1991</b> . . . . . | 19 |  |

**FIGURE YOUR TOTAL EARNED INCOME CREDIT**

|    |  |    |  |
|----|--|----|--|
| 20 | Add lines 11, 16, and 19. Enter the total here and on Form 1040, line 56. This is your <b>total earned income credit</b> . . . . . | 20 |  |
|----|--|----|--|

Proof as of  
June 17, 1991  
(subject to change)

# Table B—Health Insurance Credit

### 1991 Earned Income Credit

**TABLE B—Health Insurance Credit**

Caution: This is not a tax table.

To find your health insurance credit: First, read down the "At least—But less than" columns and find the line that includes the amount you entered on line 7 or line 8 of Schedule EIC. Next, read across and find the credit. Then, enter the credit on Schedule EIC, line 13 or line 15, whichever applies.

| If the amount on Schedule EIC, Your health insurance credit is— |               |     | If the amount on Schedule EIC, Your health insurance credit is— |               |       | If the amount on Schedule EIC, Your health insurance credit is— |               |       | If the amount on Schedule EIC, Your health insurance credit is— |               |       | If the amount on Schedule EIC, Your health insurance credit is— |               |       |
|---|---------------|-----|---|---------------|-------|---|---------------|-------|---|---------------|-------|---|---------------|-------|
| At least  | But less than |     | At least  | But less than |       | At least  | But less than |       | At least  | But less than |       | At least  | But less than |       |
| \$1   | \$50          | \$2 | \$3,600   | \$3,650       | \$218 | \$11,300  | \$11,350      | \$425 | \$14,900  | \$14,950      | \$271 | \$18,550  | \$18,600      | \$117 |
| 50  | 100           | 5   | 3,650   | 3,700         | 221   | 11,350  | 11,400        | 423   | 14,950  | 15,000        | 269   | 18,550  | 18,600        | 115   |
| 100   | 150           | 8   | 3,700   | 3,750         | 224   | 11,400  | 11,450        | 421   | 15,000  | 15,050        | 267   | 18,600  | 18,650        | 112   |
| 150   | 200           | 11  | 3,750   | 3,800         | 227   | 11,450  | 11,500        | 419   | 15,050  | 15,100        | 264   | 18,650  | 18,700        | 110   |
| 200   | 250           | 14  | 3,800   | 3,850         | 230   | 11,500  | 11,550        | 417   | 15,100  | 15,150        | 262   | 18,700  | 18,750        | 108   |
| 250   | 300           | 17  | 3,850   | 3,900         | 233   | 11,550  | 11,600        | 414   | 15,150  | 15,200        | 260   | 18,750  | 18,800        | 106   |
| 300   | 350           | 20  | 3,900   | 3,950         | 236   | 11,600  | 11,650        | 412   | 15,200  | 15,250        | 258   | 18,800  | 18,850        | 104   |
| 350   | 400           | 23  | 3,950   | 4,000         | 239   | 11,650  | 11,700        | 410   | 15,250  | 15,300        | 256   | 18,850  | 18,900        | 102   |
| 400   | 450           | 26  | 4,000   | 4,050         | 242   | 11,700  | 11,750        | 408   | 15,300  | 15,350        | 254   | 18,900  | 18,950        | 100   |
| 450   | 500           | 29  | 4,050   | 4,100         | 245   | 11,750  | 11,800        | 406   | 15,350  | 15,400        | 252   | 18,950  | 19,000        | 97    |
| 500   | 550           | 32  | 4,100   | 4,150         | 248   | 11,800  | 11,850        | 404   | 15,400  | 15,450        | 250   | 19,000  | 19,050        | 95    |
| 550   | 600           | 35  | 4,150   | 4,200         | 251   | 11,850  | 11,900        | 402   | 15,450  | 15,500        | 247   | 19,050  | 19,100        | 93    |
| 600   | 650           | 38  | 4,200   | 4,250         | 254   | 11,900  | 11,950        | 399   | 15,500  | 15,550        | 245   | 19,100  | 19,150        | 91    |
| 650   | 700           | 41  | 4,250   | 4,300         | 257   | 11,950  | 12,000        | 397   | 15,550  | 15,600        | 243   | 19,150  | 19,200        | 89    |
| 700   | 750           | 44  | 4,300   | 4,350         | 260   | 12,000  | 12,050        | 395   | 15,600  | 15,650        | 241   | 19,200  | 19,250        | 87    |
| 750   | 800           | 47  | 4,350   | 4,400         | 263   | 12,050  | 12,100        | 393   | 15,650  | 15,700        | 239   | 19,250  | 19,300        | 85    |
| 800   | 850           | 50  | 4,400   | 4,450         | 266   | 12,100  | 12,150        | 391   | 15,700  | 15,750        | 237   | 19,300  | 19,350        | 82    |
| 850   | 900           | 53  | 4,450   | 4,500         | 269   | 12,150  | 12,200        | 389   | 15,750  | 15,800        | 235   | 19,350  | 19,400        | 80    |
| 900   | 950           | 56  | 4,500   | 4,550         | 272   | 12,200  | 12,250        | 387   | 15,800  | 15,850        | 232   | 19,400  | 19,450        | 78    |
| 950   | 1,000         | 59  | 4,550   | 4,600         | 275   | 12,250  | 12,300        | 384   | 15,850  | 15,900        | 230   | 19,450  | 19,500        | 76    |
| 1,000   | 1,050         | 62  | 4,600   | 4,650         | 278   | 12,300  | 12,350        | 382   | 15,900  | 15,950        | 228   | 19,500  | 19,550        | 74    |
| 1,050   | 1,100         | 65  | 4,650   | 4,700         | 281   | 12,350  | 12,400        | 380   | 15,950  | 16,000        | 226   | 19,550  | 19,600        | 72    |
| 1,100   | 1,150         | 68  | 4,700   | 4,750         | 284   | 12,400  | 12,450        | 378   | 16,000  | 16,050        | 224   | 19,600  | 19,650        | 70    |
| 1,150   | 1,200         | 71  | 4,750   | 4,800         | 287   | 12,450  | 12,500        | 376   | 16,050  | 16,100        | 222   | 19,650  | 19,700        | 67    |
| 1,200   | 1,250         | 74  | 4,800   | 4,850         | 290   | 12,500  | 12,550        | 374   | 16,100  | 16,150        | 220   | 19,700  | 19,750        | 65    |
| 1,250   | 1,300         | 77  | 4,850   | 4,900         | 293   | 12,550  | 12,600        | 372   | 16,150  | 16,200        | 217   | 19,750  | 19,800        | 63    |
| 1,300   | 1,350         | 80  | 4,900   | 4,950         | 296   | 12,600  | 12,650        | 369   | 16,200  | 16,250        | 215   | 19,800  | 19,850        | 61    |
| 1,350   | 1,400         | 83  | 4,950   | 5,000         | 299   | 12,650  | 12,700        | 367   | 16,250  | 16,300        | 213   | 19,850  | 19,900        | 59    |
| 1,400   | 1,450         | 86  | 5,000   | 5,050         | 302   | 12,700  | 12,750        | 365   | 16,300  | 16,350        | 211   | 19,900  | 19,950        | 57    |
| 1,450   | 1,500         | 89  | 5,050   | 5,100         | 305   | 12,750  | 12,800        | 363   | 16,350  | 16,400        | 209   | 19,950  | 20,000        | 55    |
| 1,500   | 1,550         | 92  | 5,100   | 5,150         | 308   | 12,800  | 12,850        | 361   | 16,400  | 16,450        | 207   | 20,000  | 20,050        | 52    |
| 1,550   | 1,600         | 95  | 5,150   | 5,200         | 311   | 12,850  | 12,900        | 359   | 16,450  | 16,500        | 205   | 20,050  | 20,100        | 50    |
| 1,600   | 1,650         | 98  | 5,200   | 5,250         | 314   | 12,900  | 12,950        | 357   | 16,500  | 16,550        | 202   | 20,100  | 20,150        | 48    |
| 1,650   | 1,700         | 101 | 5,250   | 5,300         | 317   | 12,950  | 13,000        | 354   | 16,550  | 16,600        | 200   | 20,150  | 20,200        | 46    |
| 1,700   | 1,750         | 104 | 5,300   | 5,350         | 320   | 13,000  | 13,050        | 352   | 16,600  | 16,650        | 198   | 20,200  | 20,250        | 44    |
| 1,750   | 1,800         | 107 | 5,350   | 5,400         | 323   | 13,050  | 13,100        | 350   | 16,650  | 16,700        | 196   | 20,250  | 20,300        | 42    |
| 1,800   | 1,850         | 110 | 5,400   | 5,450         | 326   | 13,100  | 13,150        | 348   | 16,700  | 16,750        | 194   | 20,300  | 20,350        | 40    |
| 1,850   | 1,900         | 113 | 5,450   | 5,500         | 329   | 13,150  | 13,200        | 346   | 16,750  | 16,800        | 192   | 20,350  | 20,400        | 37    |
| 1,900   | 1,950         | 116 | 5,500   | 5,550         | 332   | 13,200  | 13,250        | 344   | 16,800  | 16,850        | 190   | 20,400  | 20,450        | 35    |
| 1,950   | 2,000         | 119 | 5,550   | 5,600         | 335   | 13,250  | 13,300        | 342   | 16,850  | 16,900        | 187   | 20,450  | 20,500        | 33    |
| 2,000   | 2,050         | 122 | 5,600   | 5,650         | 338   | 13,300  | 13,350        | 339   | 16,900  | 16,950        | 185   | 20,500  | 20,550        | 31    |
| 2,050   | 2,100         | 125 | 5,650   | 5,700         | 341   | 13,350  | 13,400        | 337   | 16,950  | 17,000        | 183   | 20,550  | 20,600        | 29    |
| 2,100   | 2,150         | 128 | 5,700   | 5,750         | 344   | 13,400  | 13,450        | 335   | 17,000  | 17,050        | 181   | 20,600  | 20,650        | 27    |
| 2,150   | 2,200         | 131 | 5,750   | 5,800         | 347   | 13,450  | 13,500        | 333   | 17,050  | 17,100        | 179   | 20,650  | 20,700        | 25    |
| 2,200   | 2,250         | 134 | 5,800   | 5,850         | 350   | 13,500  | 13,550        | 331   | 17,100  | 17,150        | 177   | 20,700  | 20,750        | 22    |
| 2,250   | 2,300         | 137 | 5,850   | 5,900         | 353   | 13,550  | 13,600        | 329   | 17,150  | 17,200        | 175   | 20,750  | 20,800        | 20    |
| 2,300   | 2,350         | 140 | 5,900   | 5,950         | 356   | 13,600  | 13,650        | 327   | 17,200  | 17,250        | 172   | 20,800  | 20,850        | 18    |
| 2,350   | 2,400         | 143 | 5,950   | 6,000         | 359   | 13,650  | 13,700        | 324   | 17,250  | 17,300        | 170   | 20,850  | 20,900        | 16    |
| 2,400   | 2,450         | 146 | 6,000   | 6,050         | 362   | 13,700  | 13,750        | 322   | 17,300  | 17,350        | 168   | 20,900  | 20,950        | 14    |
| 2,450   | 2,500         | 149 | 6,050   | 6,100         | 365   | 13,750  | 13,800        | 320   | 17,350  | 17,400        | 166   | 20,950  | 21,000        | 12    |
| 2,500   | 2,550         | 152 | 6,100   | 6,150         | 368   | 13,800  | 13,850        | 318   | 17,400  | 17,450        | 164   | 21,000  | 21,050        | 10    |
| 2,550   | 2,600         | 155 | 6,150   | 6,200         | 371   | 13,850  | 13,900        | 316   | 17,450  | 17,500        | 162   | 21,050  | 21,100        | 7     |
| 2,600   | 2,650         | 158 | 6,200   | 6,250         | 374   | 13,900  | 13,950        | 314   | 17,500  | 17,550        | 160   | 21,100  | 21,150        | 5     |
| 2,650   | 2,700         | 161 | 6,250   | 6,300         | 377   | 13,950  | 14,000        | 312   | 17,550  | 17,600        | 157   | 21,150  | 21,200        | 3     |
| 2,700   | 2,750         | 164 | 6,300   | 6,350         | 380   | 14,000  | 14,050        | 309   | 17,600  | 17,650        | 155   | 21,200  | 21,250        | 1     |
| 2,750   | 2,800         | 167 | 6,350   | 6,400         | 383   | 14,050  | 14,100        | 307   | 17,650  | 17,700        | 153   |   |               |       |
| 2,800   | 2,850         | 170 | 6,400   | 6,450         | 386   | 14,100  | 14,150        | 305   | 17,700  | 17,750        | 151   |   |               |       |
| 2,850   | 2,900         | 173 | 6,450   | 6,500         | 389   | 14,150  | 14,200        | 303   | 17,750  | 17,800        | 149   |   |               |       |
| 2,900   | 2,950         | 176 | 6,500   | 6,550         | 392   | 14,200  | 14,250        | 301   | 17,800  | 17,850        | 147   |   |               |       |
| 2,950   | 3,000         | 179 | 6,550   | 6,600         | 395   | 14,250  | 14,300        | 299   | 17,850  | 17,900        | 145   |   |               |       |
| 3,000   | 3,050         | 182 | 6,600   | 6,650         | 398   | 14,300  | 14,350        | 297   | 17,900  | 17,950        | 142   |   |               |       |
| 3,050   | 3,100         | 185 | 6,650   | 6,700         | 401   | 14,350  | 14,400        | 294   | 17,950  | 18,000        | 140   |   |               |       |
| 3,100   | 3,150         | 188 | 6,700   | 6,750         | 404   | 14,400  | 14,450        | 292   | 18,000  | 18,050        | 138   |   |               |       |
| 3,150   | 3,200         | 191 | 6,750   | 6,800         | 407   | 14,450  | 14,500        | 290   | 18,050  | 18,100        | 136   |   |               |       |
| 3,200   | 3,250         | 194 | 6,800   | 6,850         | 410   | 14,500  | 14,550        | 288   | 18,100  | 18,150        | 134   |   |               |       |
| 3,250   | 3,300         | 197 | 6,850   | 6,900         | 413   | 14,550  | 14,600        | 286   | 18,150  | 18,200        | 132   |   |               |       |
| 3,300   | 3,350         | 200 | 6,900   | 6,950         | 416   | 14,600  | 14,650        | 284   | 18,200  | 18,250        | 130   |   |               |       |
| 3,350   | 3,400         | 203 | 6,950   | 7,000         | 419   | 14,650  | 14,700        | 282   | 18,250  | 18,300        | 127   |   |               |       |
| 3,400   | 3,450         | 206 | 7,000   | 7,050         | 422   | 14,700  | 14,750        | 279   | 18,300  | 18,350        | 125   |   |               |       |
| 3,450   | 3,500         | 209 | 7,050   | 7,100         | 425   | 14,750  | 14,800        | 277   | 18,350  | 18,400        | 123   |   |               |       |
| 3,500   | 3,550         | 212 | 7,100   | 7,150         | 428   | 14,800  | 14,850        | 275   | 18,400  | 18,450        | 121   |   |               |       |
| 3,550   | 3,600         | 215 | 7,150   | 7,200         | 431   | 14,850  | 14,900        | 273   | 18,450  | 18,500        | 119   |   |               |       |

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