Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T15-0196
Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Summary Table

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units with Tax Increase or Cut [3]				Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change ($)	Average Federal Tax Rate[5]	
	With Tax Cut		With Tax Increase						
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase				Change (% Points)	Under the Proposal
Less than 10	5.5	-606	0.0	0	0.6	1.7	-33	-0.6	8.5
10-20	14.8	-1,363	0.0	0	1.3	18.2	-201	-1.3	3.8
20-30	23.3	-1,158	0.0	0	1.1	22.0	-269	-1.0	5.4
30-40	26.3	-848	0.0	0	0.7	12.9	-223	-0.6	8.7
40-50	25.7	-720	0.0	0	0.4	8.9	-185	-0.4	11.3
50-75	27.3	-609	0.0	0	0.3	14.5	-166	-0.3	13.8
75-100	28.6	-528	0.0	0	0.2	9.0	-151	-0.2	16.2
100-200	26.2	-459	0.0	0	0.1	12.3	-120	-0.1	18.9
200-500	1.2	-257	0.0	0	0.0	0.1	-3	0.0	23.1
500-1,000	0.1	-191	0.0	0	0.0	0.0	0	0.0	28.3
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.6
All	20.9	-762	0.0	0	0.2	100.0	-159	-0.2	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).
Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.5
* Less than 0.05
** Insufficient data
(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate taxes; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0196
Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.5	0.0	0.6	1.7	-33	-6.1	0.0	0.2	-0.6	8.5
10-20	14.8	0.0	1.3	18.2	-201	-25.0	-0.2	0.5	-1.3	3.8
20-30	23.3	0.0	1.1	22.0	-269	-15.7	-0.2	1.0	-1.0	5.4
30-40	26.3	0.0	0.7	12.9	-223	-6.5	-0.1	1.6	-0.6	8.7
40-50	25.7	0.0	0.4	8.9	-185	-3.3	-0.1	2.2	-0.4	11.3
50-75	27.3	0.0	0.3	14.5	-166	-1.8	-0.1	6.6	-0.3	13.8
75-100	28.6	0.0	0.2	9.0	-151	-1.0	0.0	7.4	-0.2	16.2
100-200	26.2	0.0	0.1	12.3	-120	-0.4	0.1	23.9	-0.1	18.9
200-500	1.2	0.0	0.0	0.1	-3	0.0	0.2	22.5	0.0	23.1
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.1	8.3	0.0	28.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	25.8	0.0	34.6
All	20.9	0.0	0.2	100.0	-159	-0.8	0.0	100.0	-0.2	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [1]

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,436	8.2	6,063	0.5	548	0.2	5,515	0.6	9.0
10-20	25,141	14.4	16,107	2.5	807	0.6	15,300	3.0	5.0
20-30	22,741	13.0	26,469	3.7	1,710	1.2	24,759	4.3	6.5
30-40	16,045	9.2	37,201	3.7	3,441	1.6	33,760	4.2	9.3
40-50	13,357	7.6	47,921	3.9	5,587	2.2	42,335	4.4	11.7
50-75	24,181	13.8	65,918	9.8	9,259	6.7	56,659	10.6	14.1
75-100	16,514	9.4	92,693	9.4	15,137	7.4	77,556	9.9	16.3
100-200	28,453	16.3	148,076	25.8	28,133	23.8	119,943	26.3	19.0
200-500	10,793	6.2	301,023	19.9	69,668	22.3	231,355	19.2	23.1
500-1,000	1,356	0.8	718,418	6.0	203,387	8.2	515,030	5.4	28.3
More than 1,000	761	0.4	3,274,146	15.2	1,133,653	25.6	2,140,493	12.5	34.6
All	175,149	100.0	93,387	100.0	19,235	100.0	74,152	100.0	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).
Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.5
* Less than 0.05
(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0196
Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[5]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.7	0.0	0.2	5.6	-11	-1.7	0.0	1.0	-0.2	10.5
10-20	3.5	0.0	0.3	40.2	-51	-4.3	-0.1	2.8	-0.3	7.1
20-30	3.4	0.0	0.2	22.3	-36	-1.5	-0.1	4.6	-0.1	9.1
30-40	3.0	0.0	0.1	12.6	-33	-0.7	0.0	5.3	-0.1	11.9
40-50	3.0	0.0	0.1	8.9	-29	-0.4	0.0	6.5	-0.1	14.2
50-75	2.6	0.0	0.0	5.4	-12	-0.1	0.0	16.4	0.0	17.2
75-100	2.7	0.0	0.0	4.3	-18	-0.1	0.0	13.7	0.0	20.2
100-200	1.5	0.0	0.0	0.5	-2	0.0	0.1	21.6	0.0	22.0
200-500	*	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	26.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.4	0.0	31.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	14.7	0.0	37.2
All	2.8	0.0	0.1	100.0	-28	-0.3	0.0	100.0	-0.1	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [1]

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,486	14.2	6,006	1.8	640	1.0	5,366	2.0	10.7
10-20	19,246	21.8	15,986	7.3	1,179	2.9	14,807	8.3	7.4
20-30	15,072	17.1	26,358	9.4	2,424	4.7	23,933	10.5	9.2
30-40	9,321	10.6	37,163	8.2	4,448	5.3	32,715	8.9	12.0
40-50	7,512	8.5	47,952	8.5	6,841	6.5	41,110	9.0	14.3
50-75	11,365	12.9	65,384	17.6	11,282	16.3	54,102	17.9	17.3
75-100	5,776	6.5	91,740	12.6	18,533	13.6	73,207	12.3	20.2
100-200	5,523	6.3	139,282	18.2	30,672	21.6	108,610	17.5	22.0
200-500	1,012	1.2	290,159	7.0	76,474	9.9	213,686	6.3	26.4
500-1,000	115	0.1	724,597	2.0	230,079	3.4	494,518	1.7	31.8
More than 1,000	91	0.1	3,393,110	7.3	1,261,369	14.6	2,131,741	5.7	37.2
All	88,250	100.0	47,807	100.0	8,902	100.0	38,905	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm

(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0196
Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[5]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	8.5	0.0	1.1	0.4	-54	-23.7	0.0	0.0	-1.0	3.3
10-20	25.6	0.0	2.2	5.6	-345	-66.7	0.0	0.0	-2.1	1.0
20-30	38.6	0.0	2.0	13.1	-525	-61.8	-0.1	0.0	-2.0	1.2
30-40	38.9	0.0	1.1	9.9	-387	-20.5	-0.1	0.2	-1.0	4.0
40-50	37.0	0.0	0.7	7.8	-302	-8.4	0.0	0.4	-0.6	6.8
50-75	36.7	0.0	0.4	17.8	-259	-3.7	-0.1	2.2	-0.4	10.1
75-100	36.7	0.0	0.3	15.8	-217	-1.7	-0.1	4.4	-0.2	13.4
100-200	32.9	0.0	0.1	28.5	-155	-0.6	0.0	24.0	-0.1	18.1
200-500	1.3	0.0	0.0	0.3	-3	0.0	0.1	28.1	0.0	22.8
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.1	10.4	0.0	27.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	30.1	0.0	34.2
All	27.9	0.0	0.1	100.0	-188	-0.5	0.0	100.0	-0.1	22.2

Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2018 [1]

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	808	1.4	5,339	0.0	228	0.0	5,112	0.1	4.3
10-20	1,779	3.0	16,592	0.3	518	0.0	16,075	0.4	3.1
20-30	2,762	4.7	26,860	0.7	850	0.1	26,010	0.9	3.2
30-40	2,810	4.8	37,394	1.0	1,886	0.2	35,508	1.2	5.0
40-50	2,842	4.8	48,095	1.3	3,593	0.4	44,502	1.6	7.5
50-75	7,581	12.9	67,014	4.9	7,040	2.3	59,974	5.6	10.5
75-100	8,005	13.6	93,593	7.2	12,797	4.4	80,796	8.0	13.7
100-200	20,313	34.6	151,513	29.6	27,500	24.0	124,013	31.2	18.2
200-500	9,436	16.1	302,557	27.4	68,862	28.0	233,695	27.3	22.8
500-1,000	1,203	2.1	717,741	8.3	200,476	10.4	517,266	7.7	27.9
More than 1,000	638	1.1	3,186,758	19.5	1,090,103	29.9	2,096,655	16.5	34.2
All	58,693	100.0	177,317	100.0	39,595	100.0	137,722	100.0	22.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).
* Less than 0.05
(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0196

Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[5]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	51.1	0.0	3.9	2.1	-301	71.2	-0.2	-0.4	-4.1	-9.8
10-20	67.4	0.0	5.2	24.4	-905	87.6	-2.2	-4.3	-5.5	-11.8
20-30	80.7	0.0	3.3	28.9	-896	286.6	-2.4	-3.2	-3.4	-4.6
30-40	77.9	0.0	1.7	15.2	-600	-33.8	-1.0	2.5	-1.6	3.2
40-50	77.7	0.0	1.2	9.7	-505	-13.0	-0.3	5.3	-1.1	7.1
50-75	74.2	0.0	0.7	13.3	-408	-5.4	0.5	19.2	-0.6	10.9
75-100	66.0	0.0	0.3	4.5	-263	-1.8	1.2	19.6	-0.3	15.3
100-200	30.5	0.0	0.1	1.8	-117	-0.4	2.5	34.0	-0.1	19.2
200-500	0.4	0.0	0.0	0.0	-1	0.0	0.9	11.1	0.0	24.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	3.2	0.0	29.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.0	13.0	0.0	34.4
All	68.8	0.0	1.1	100.0	-561	-7.6	0.0	100.0	-1.0	11.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [1]

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	986	3.9	7,369	0.5	-422	-0.2	7,791	0.6	-5.7
10-20	3,812	15.1	16,489	4.4	-1,034	-2.1	17,523	5.3	-6.3
20-30	4,551	18.1	26,585	8.4	-313	-0.8	26,898	9.7	-1.2
30-40	3,581	14.2	37,132	9.2	1,776	3.4	35,356	10.1	4.8
40-50	2,709	10.8	47,680	9.0	3,886	5.7	43,794	9.4	8.2
50-75	4,616	18.3	65,421	20.9	7,556	18.8	57,866	21.2	11.6
75-100	2,399	9.5	91,912	15.3	14,276	18.4	77,636	14.8	15.5
100-200	2,186	8.7	139,467	21.1	26,843	31.6	112,624	19.6	19.3
200-500	275	1.1	288,279	5.5	69,467	10.3	218,812	4.8	24.1
500-1,000	25	0.1	717,564	1.3	212,749	2.9	504,816	1.0	29.7
More than 1,000	16	0.1	4,036,724	4.5	1,388,128	12.0	2,648,596	3.4	34.4
All	25,211	100.0	57,257	100.0	7,374	100.0	49,883	100.0	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).
* Less than 0.05
(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0196
Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[5]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	61.3	0.0	4.9	1.8	-373	81.2	0.0	-0.1	-5.3	-11.8
10-20	78.4	0.0	6.1	18.4	-1,067	100.7	-0.4	-0.7	-6.5	-12.9
20-30	87.8	0.0	3.8	21.7	-1,019	220.2	-0.4	-0.6	-3.8	-5.6
30-40	87.9	0.0	2.1	12.7	-749	-52.9	-0.2	0.2	-2.0	1.8
40-50	88.7	0.0	1.4	8.5	-626	-17.3	-0.1	0.8	-1.3	6.3
50-75	88.2	0.0	0.9	14.4	-537	-7.2	-0.2	3.6	-0.8	10.5
75-100	85.8	0.0	0.6	9.0	-449	-3.3	-0.1	5.0	-0.5	14.0
100-200	61.4	0.0	0.2	12.8	-283	-1.0	0.2	23.5	-0.2	18.0
200-500	2.3	0.0	0.0	0.1	-6	0.0	0.5	27.5	0.0	22.8
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.2	10.6	0.0	28.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.6	30.1	0.0	34.4
All	68.7	0.0	0.5	100.0	-521	-1.9	0.0	100.0	-0.4	20.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [1]

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,284	2.5	7,081	0.1	-459	0.0	7,541	0.2	-6.5
10-20	4,581	9.0	16,468	1.1	-1,060	-0.3	17,528	1.5	-6.4
20-30	5,635	11.1	26,647	2.2	-463	-0.2	27,109	2.9	-1.7
30-40	4,503	8.9	37,233	2.5	1,416	0.5	35,817	3.0	3.8
40-50	3,579	7.0	47,821	2.5	3,614	0.9	44,207	3.0	7.6
50-75	7,126	14.0	66,079	7.0	7,456	3.8	58,623	7.9	11.3
75-100	5,301	10.4	93,201	7.3	13,502	5.1	79,699	7.9	14.5
100-200	11,978	23.6	151,099	26.9	27,489	23.3	123,610	27.8	18.2
200-500	5,469	10.8	305,621	24.8	69,654	27.0	235,967	24.3	22.8
500-1,000	728	1.4	716,778	7.7	201,805	10.4	514,973	7.0	28.2
More than 1,000	382	0.8	3,183,716	18.1	1,094,079	29.6	2,089,637	15.0	34.4
All	50,858	100.0	132,410	100.0	27,798	100.0	104,612	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).
* Less than 0.05
Note: Tax units with children are those claiming an exemption for children at home or away from home.
(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0196
Create New Young Child Tax Credit of $1,500 for Families with Children Under 3 Years Old
Extend $3000 Refundability Threshold for CTC and YCTC
Index CTC and YCTC Credit Amounts after 2016
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[5]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.7	0.0	0.1	1.1	-3	-1.9	0.0	0.1	-0.1	2.7
10-20	0.7	0.0	0.1	10.8	-8	-2.6	0.0	0.3	-0.1	1.7
20-30	1.0	0.0	0.0	14.5	-11	-1.4	0.0	0.8	0.0	2.8
30-40	1.7	0.0	0.1	13.8	-16	-1.0	0.0	1.1	0.0	4.3
40-50	2.4	0.0	0.0	11.0	-16	-0.6	0.0	1.6	0.0	5.9
50-75	3.2	0.0	0.0	18.8	-16	-0.3	0.0	5.5	0.0	8.8
75-100	3.6	0.0	0.0	15.2	-19	-0.2	0.0	7.6	0.0	12.3
100-200	3.0	0.0	0.0	13.0	-12	-0.1	0.0	21.5	0.0	16.8
200-500	0.3	0.0	0.0	0.2	-1	0.0	0.0	17.7	0.0	22.9
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	28.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	35.6	0.0	35.4
All	2.0	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [1]

Expanded Cash Income Level (thousands of 2015 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,967	4.5	5,719	0.3	157	0.1	5,561	0.4	2.8
10-20	7,651	17.5	16,498	3.5	292	0.4	16,206	4.2	1.8
20-30	7,280	16.7	26,363	5.4	745	0.9	25,618	6.4	2.8
30-40	4,538	10.4	37,061	4.7	1,589	1.1	35,472	5.5	4.3
40-50	3,685	8.4	47,837	4.9	2,839	1.6	44,998	5.7	5.9
50-75	6,115	14.0	65,630	11.2	5,782	5.6	59,848	12.5	8.8
75-100	4,239	9.7	92,416	11.0	11,427	7.6	80,990	11.7	12.4
100-200	5,649	12.9	144,242	22.8	24,248	21.5	119,995	23.1	16.8
200-500	1,660	3.8	296,571	13.8	67,995	17.7	228,575	12.9	22.9
500-1,000	230	0.5	733,498	4.7	210,031	7.6	523,467	4.1	28.6
More than 1,000	175	0.4	3,662,362	17.9	1,297,494	35.6	2,364,868	14.1	35.4
All	43,684	100.0	81,831	100.0	14,596	100.0	67,235	100.0	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).
* Less than 0.05
Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.
(1) Calendar year. Baseline is current law. Proposal would extend the Child Tax Credit's $3000 refundability threshold after 2016 and include a new Young Child Tax Credit of $1,500 for each child under 3 years old. Credit amounts for CTC and YCTC are indexed after 2016. Both credits begin to phase out at current law CTC levels at a rate of 5 percent. For a description of TPC's current law baseline, see:
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http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.