

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

**Table T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	*	**	0.0	0	0.0	0.0	0	0.0	7.6
10-20	6.1	-558	0.0	0	0.2	1.8	-34	-0.2	3.3
20-30	17.3	-874	0.0	0	0.6	6.9	-151	-0.6	4.9
30-40	23.2	-1,158	0.0	0	0.8	9.0	-269	-0.8	8.1
40-50	24.4	-1,372	0.0	0	0.8	9.2	-335	-0.7	10.7
50-75	26.9	-1,559	0.0	0	0.8	20.8	-419	-0.7	13.1
75-100	29.2	-1,701	0.0	0	0.7	16.5	-497	-0.6	15.8
100-200	33.8	-1,696	0.0	0	0.5	32.6	-573	-0.4	18.7
200-500	8.5	-1,498	0.0	0	0.1	2.8	-127	0.0	23.4
500-1,000	0.3	-1,223	0.0	0	0.0	0.0	-3	0.0	28.5
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.8
All	19.5	-1,428	0.0	0	0.4	100.0	-278	-0.3	20.1

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

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.4

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Proposal increases the maximum per child CTC from \$1,000 to \$2,000. 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 T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	0.0	0.0	0.0	0	-0.1	0.0	0.2	0.0	7.6
10-20	6.1	0.0	0.2	1.8	-34	-6.3	0.0	0.4	-0.2	3.3
20-30	17.3	0.0	0.6	6.9	-151	-10.9	-0.1	0.9	-0.6	4.9
30-40	23.2	0.0	0.8	9.0	-269	-8.5	-0.1	1.5	-0.8	8.1
40-50	24.4	0.0	0.8	9.2	-335	-6.4	-0.1	2.2	-0.7	10.7
50-75	26.9	0.0	0.8	20.8	-419	-4.8	-0.2	6.5	-0.7	13.1
75-100	29.2	0.0	0.7	16.5	-497	-3.4	-0.1	7.4	-0.6	15.8
100-200	33.8	0.0	0.5	32.6	-573	-2.1	-0.1	24.0	-0.4	18.7
200-500	8.5	0.0	0.1	2.8	-127	-0.2	0.3	23.2	0.0	23.4
500-1,000	0.3	0.0	0.0	0.0	-3	0.0	0.1	8.6	0.0	28.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	24.9	0.0	34.8
All	19.5	0.0	0.4	100.0	-278	-1.6	0.0	100.0	-0.3	20.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,724	8.5	5,753	0.6	439	0.2	5,313	0.7	7.6
10-20	26,039	15.1	15,359	2.7	539	0.5	14,820	3.2	3.5
20-30	21,906	12.7	25,245	3.7	1,382	1.0	23,863	4.4	5.5
30-40	16,072	9.3	35,565	3.8	3,153	1.7	32,412	4.4	8.9
40-50	13,205	7.7	45,784	4.0	5,244	2.3	40,540	4.5	11.5
50-75	23,789	13.8	62,910	10.0	8,655	6.7	54,255	10.8	13.8
75-100	15,880	9.2	88,631	9.4	14,527	7.5	74,103	9.9	16.4
100-200	27,265	15.8	141,622	25.7	27,050	24.1	114,572	26.2	19.1
200-500	10,362	6.0	288,418	19.9	67,568	22.9	220,849	19.2	23.4
500-1,000	1,317	0.8	686,585	6.0	195,971	8.4	490,614	5.4	28.5
More than 1,000	705	0.4	3,064,525	14.4	1,066,076	24.6	1,998,449	11.8	34.8
All	172,532	100.0	86,987	100.0	17,747	100.0	69,241	100.0	20.4

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

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.4

\* Less than 0.05

(1) Calendar year. Proposal increases the maximum per child CTC from \$1,000 to \$2,000. 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 T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	1.0	0.0	9.5
10-20	1.5	0.0	0.1	9.8	-8	-0.8	0.0	2.7	-0.1	6.3
20-30	2.4	0.0	0.1	15.6	-18	-0.8	0.0	4.5	-0.1	9.1
30-40	2.6	0.0	0.1	15.2	-28	-0.6	0.0	5.6	-0.1	12.2
40-50	2.8	0.0	0.1	15.0	-34	-0.5	0.0	6.8	-0.1	14.5
50-75	2.8	0.0	0.1	21.5	-33	-0.3	0.0	16.4	-0.1	17.2
75-100	2.9	0.0	0.1	13.7	-42	-0.2	0.0	13.6	-0.1	20.3
100-200	2.2	0.0	0.0	8.2	-26	-0.1	0.0	21.7	0.0	22.3
200-500	0.5	0.0	0.0	0.6	-10	0.0	0.0	10.2	0.0	26.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	32.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	13.8	0.0	37.7
All	1.9	0.0	0.1	100.0	-19	-0.2	0.0	100.0	0.0	18.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,809	14.7	5,712	1.9	540	1.0	5,171	2.1	9.5
10-20	20,058	23.0	15,217	7.9	971	2.7	14,246	9.0	6.4
20-30	14,163	16.3	25,106	9.2	2,305	4.5	22,801	10.2	9.2
30-40	9,258	10.6	35,513	8.5	4,363	5.6	31,150	9.1	12.3
40-50	7,373	8.5	45,789	8.7	6,653	6.8	39,137	9.1	14.5
50-75	10,972	12.6	62,354	17.6	10,769	16.4	51,585	17.9	17.3
75-100	5,479	6.3	87,830	12.4	17,880	13.6	69,951	12.1	20.4
100-200	5,238	6.0	133,711	18.0	29,832	21.7	103,879	17.2	22.3
200-500	994	1.1	276,795	7.1	73,900	10.2	202,896	6.4	26.7
500-1,000	112	0.1	694,692	2.0	223,500	3.5	471,193	1.7	32.2
More than 1,000	83	0.1	3,180,472	6.8	1,197,912	13.8	1,982,560	5.2	37.7
All	87,180	100.0	44,584	100.0	8,266	100.0	36,317	100.0	18.5

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

\* Less than 0.05

(1) Calendar year. Proposal increases the maximum per child CTC from \$1,000 to \$2,000. 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 T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.2	0.0	0.1	0.0	-3	-3.0	0.0	0.0	-0.1	2.2
10-20	9.8	0.0	0.4	0.4	-65	-39.8	0.0	0.0	-0.4	0.6
20-30	24.8	0.0	0.9	2.2	-222	-91.2	0.0	0.0	-0.9	0.1
30-40	32.6	0.0	1.2	4.0	-397	-29.3	-0.1	0.1	-1.1	2.7
40-50	34.8	0.0	1.2	5.2	-524	-16.8	-0.1	0.4	-1.1	5.7
50-75	35.5	0.0	1.1	16.7	-621	-9.7	-0.2	2.2	-1.0	9.0
75-100	37.7	0.0	0.9	18.6	-691	-5.6	-0.2	4.4	-0.8	13.1
100-200	41.2	0.0	0.6	47.9	-716	-2.7	-0.3	24.1	-0.5	17.7
200-500	9.5	0.0	0.1	4.4	-143	-0.2	0.3	28.8	-0.1	23.0
500-1,000	0.3	0.0	0.0	0.0	-3	0.0	0.2	10.8	0.0	28.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	29.0	0.0	34.3
All	30.4	0.0	0.4	100.0	-504	-1.4	0.0	100.0	-0.3	21.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	825	1.4	4,990	0.0	114	0.0	4,876	0.1	2.3
10-20	1,902	3.3	15,969	0.3	165	0.0	15,804	0.4	1.0
20-30	2,948	5.1	25,619	0.8	243	0.0	25,376	1.0	1.0
30-40	2,940	5.0	35,768	1.1	1,355	0.2	34,412	1.4	3.8
40-50	2,904	5.0	45,927	1.4	3,124	0.4	42,803	1.7	6.8
50-75	7,878	13.5	63,892	5.3	6,395	2.4	57,497	6.1	10.0
75-100	7,909	13.6	89,407	7.4	12,363	4.6	77,045	8.2	13.8
100-200	19,667	33.7	144,686	29.7	26,354	24.4	118,332	31.2	18.2
200-500	9,043	15.5	290,037	27.4	66,805	28.5	223,232	27.1	23.0
500-1,000	1,165	2.0	685,362	8.3	192,911	10.6	492,451	7.7	28.2
More than 1,000	594	1.0	2,981,946	18.5	1,023,566	28.6	1,958,379	15.6	34.3
All	58,288	100.0	164,217	100.0	36,401	100.0	127,815	100.0	22.2

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

\* Less than 0.05

(1) Calendar year. Proposal increases the maximum per child CTC from \$1,000 to \$2,000. 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 T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.3	0.0	0.0	0.0	-1	0.2	-0.1	-0.5	0.0	-10.2
10-20	28.5	0.0	0.9	3.5	-153	9.2	-0.9	-5.1	-1.0	-11.6
20-30	60.1	0.0	2.0	14.4	-528	53.6	-2.1	-5.0	-2.1	-6.0
30-40	70.2	0.0	2.3	17.3	-804	-67.4	-1.8	1.0	-2.3	1.1
40-50	74.2	0.0	2.3	15.7	-979	-29.7	-1.2	4.5	-2.2	5.1
50-75	73.1	0.0	1.9	27.8	-1,047	-14.9	-0.9	19.1	-1.7	9.6
75-100	66.3	0.0	1.3	12.9	-973	-7.2	0.8	19.9	-1.1	14.2
100-200	49.1	0.0	0.6	8.1	-684	-2.7	3.0	35.9	-0.5	18.9
200-500	5.1	0.0	0.0	0.1	-69	-0.1	1.3	12.6	0.0	24.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	3.6	0.0	29.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.5	13.9	0.0	34.7
All	57.1	0.0	1.4	100.0	-679	-10.8	0.0	100.0	-1.3	10.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	944	3.9	6,963	0.5	-711	-0.4	7,674	0.6	-10.2
10-20	3,778	15.7	15,795	4.6	-1,677	-4.2	17,473	5.8	-10.6
20-30	4,451	18.4	25,430	8.8	-986	-2.9	26,416	10.4	-3.9
30-40	3,522	14.6	35,527	9.7	1,194	2.8	34,333	10.7	3.4
40-50	2,630	10.9	45,596	9.3	3,301	5.7	42,295	9.8	7.2
50-75	4,350	18.0	62,486	21.1	7,017	20.0	55,469	21.3	11.2
75-100	2,175	9.0	87,734	14.8	13,431	19.2	74,303	14.2	15.3
100-200	1,950	8.1	132,812	20.1	25,725	32.9	107,087	18.4	19.4
200-500	258	1.1	274,070	5.5	66,325	11.2	207,744	4.7	24.2
500-1,000	24	0.1	693,999	1.3	206,307	3.2	487,692	1.0	29.7
More than 1,000	14	0.1	3,840,137	4.2	1,333,715	12.4	2,506,422	3.1	34.7
All	24,145	100.0	53,332	100.0	6,313	100.0	47,020	100.0	11.8

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

\* Less than 0.05

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

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(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 T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.3	0.0	0.0	0.0	-3	0.3	0.0	-0.1	0.0	-11.8
10-20	31.8	0.0	1.0	1.8	-174	9.6	-0.1	-0.8	-1.1	-12.6
20-30	62.1	0.0	2.0	6.7	-542	44.5	-0.3	-0.8	-2.1	-6.9
30-40	77.2	0.0	2.6	8.7	-891	-126.4	-0.3	-0.1	-2.5	-0.5
40-50	82.6	0.0	2.6	8.9	-1,129	-39.2	-0.3	0.5	-2.5	3.8
50-75	86.5	0.0	2.4	20.7	-1,353	-20.1	-0.6	3.1	-2.2	8.5
75-100	85.8	0.0	1.9	16.5	-1,462	-11.4	-0.4	4.8	-1.6	12.7
100-200	78.0	0.0	1.1	33.5	-1,326	-5.1	-0.4	23.4	-0.9	17.2
200-500	16.5	0.0	0.1	2.9	-248	-0.4	0.9	28.9	-0.1	23.0
500-1,000	0.5	0.0	0.0	0.0	-6	0.0	0.4	11.2	0.0	28.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.1	29.8	0.0	34.4
All	64.0	0.0	0.9	100.0	-917	-3.6	0.0	100.0	-0.7	19.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,246	2.5	6,635	0.1	-782	-0.1	7,417	0.2	-11.8
10-20	4,675	9.3	15,763	1.2	-1,818	-0.7	17,580	1.7	-11.5
20-30	5,672	11.3	25,471	2.3	-1,218	-0.5	26,689	3.1	-4.8
30-40	4,492	8.9	35,564	2.6	705	0.3	34,858	3.2	2.0
40-50	3,628	7.2	45,644	2.7	2,881	0.8	42,763	3.1	6.3
50-75	7,050	14.0	63,024	7.1	6,717	3.7	56,307	8.0	10.7
75-100	5,198	10.3	89,122	7.4	12,820	5.2	76,302	8.0	14.4
100-200	11,657	23.2	144,292	27.0	26,147	23.8	118,145	27.9	18.1
200-500	5,301	10.5	293,122	25.0	67,624	27.9	225,499	24.2	23.1
500-1,000	712	1.4	683,288	7.8	193,863	10.8	489,426	7.0	28.4
More than 1,000	357	0.7	2,994,529	17.2	1,031,349	28.7	1,963,181	14.2	34.4
All	50,272	100.0	123,886	100.0	25,527	100.0	98,359	100.0	20.6

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. Proposal increases the maximum per child CTC from \$1,000 to \$2,000. 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 T15-0190**  
**Option 2: Double Maximum Per Child CTC from \$1,000 to \$2,000**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.4
10-20	0.1	0.0	0.0	0.4	0	-0.2	0.0	0.4	0.0	1.7
20-30	0.7	0.0	0.0	4.8	-6	-0.8	0.0	0.8	0.0	2.8
30-40	1.0	0.0	0.0	4.2	-8	-0.5	0.0	1.2	0.0	4.4
40-50	1.6	0.0	0.0	7.3	-17	-0.6	0.0	1.7	0.0	6.1
50-75	3.0	0.0	0.1	23.7	-31	-0.6	0.0	5.7	-0.1	8.6
75-100	3.9	0.0	0.1	23.7	-47	-0.4	0.0	7.6	-0.1	12.3
100-200	3.5	0.0	0.0	29.9	-45	-0.2	0.0	21.6	0.0	16.9
200-500	1.4	0.0	0.0	3.5	-17	0.0	0.0	18.4	0.0	23.3
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	29.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	34.1	0.0	35.8
All	1.7	0.0	0.0	100.0	-19	-0.1	0.0	100.0	0.0	17.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,889	4.6	5,514	0.3	131	0.0	5,383	0.4	2.4
10-20	7,909	19.2	15,610	3.9	265	0.4	15,344	4.7	1.7
20-30	6,516	15.8	25,150	5.2	721	0.8	24,429	6.2	2.9
30-40	4,256	10.3	35,561	4.8	1,580	1.2	33,981	5.6	4.4
40-50	3,361	8.2	45,754	4.9	2,786	1.7	42,968	5.6	6.1
50-75	5,868	14.3	62,781	11.7	5,408	5.7	57,373	13.0	8.6
75-100	3,871	9.4	88,361	10.9	10,948	7.6	77,413	11.6	12.4
100-200	5,135	12.5	138,547	22.6	23,508	21.6	115,039	22.9	17.0
200-500	1,539	3.7	285,155	14.0	66,530	18.3	218,626	13.0	23.3
500-1,000	220	0.5	710,712	5.0	206,407	8.1	504,305	4.3	29.0
More than 1,000	159	0.4	3,339,288	16.9	1,195,134	34.0	2,144,154	13.2	35.8
All	41,164	100.0	76,347	100.0	13,565	100.0	62,782	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. Proposal increases the maximum per child CTC from \$1,000 to \$2,000. 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.