

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

Table T16-0262
YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Summary Table

Expanded Cash Income Level (thousands of 2016 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					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	1.7	-1,675	0.0	0	0.5	2.3	-28	-0.5	6.3
10-20	4.2	-1,765	0.0	0	0.5	10.9	-75	-0.5	2.7
20-30	6.3	-1,815	0.0	0	0.5	14.9	-114	-0.5	4.3
30-40	6.8	-1,730	0.0	0	0.4	11.8	-118	-0.3	7.7
40-50	6.9	-1,798	0.0	0	0.3	10.0	-124	-0.3	10.4
50-75	7.2	-1,745	0.0	0	0.2	19.6	-125	-0.2	13.1
75-100	7.9	-1,667	0.0	0	0.2	13.2	-132	-0.2	15.7
100-200	6.3	-1,483	0.0	0	0.1	16.6	-93	-0.1	18.9
200-500	0.1	-1,575	0.0	0	0.0	0.1	-1	0.0	23.3
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	28.7
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.1
All	5.6	-1,698	0.0	0	0.1	100.0	-95	-0.1	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

* Less than 0.05

** Insufficient data

(1) Calendar year. Proposal would provide additional \$1,500 CTC for children under 3; no phase-in. 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 T16-0257
YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table

Expanded Cash Income Level (thousands of 2016 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	0.5	2.3	-28	-7.4	0.0	0.2	-0.5	6.3
10-20	4.2	0.0	0.5	10.9	-75	-15.0	-0.1	0.3	-0.5	2.7
20-30	6.3	0.0	0.5	14.9	-114	-9.5	-0.1	0.8	-0.5	4.3
30-40	6.8	0.0	0.4	11.8	-118	-4.2	-0.1	1.4	-0.3	7.7
40-50	6.9	0.0	0.3	10.0	-124	-2.5	0.0	2.0	-0.3	10.4
50-75	7.2	0.0	0.2	19.6	-125	-1.5	-0.1	6.8	-0.2	13.1
75-100	7.9	0.0	0.2	13.2	-132	-0.9	0.0	7.3	-0.2	15.7
100-200	6.3	0.0	0.1	16.6	-93	-0.4	0.0	25.2	-0.1	18.9
200-500	0.1	0.0	0.0	0.1	-1	0.0	0.1	22.8	0.0	23.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.8	0.0	28.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	25.2	0.0	34.1
All	5.6	0.0	0.1	100.0	-95	-0.5	0.0	100.0	-0.1	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 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	13,199	7.6	5,632	0.5	384	0.2	5,248	0.6	6.8
10-20	24,240	13.9	15,440	2.4	497	0.4	14,942	2.9	3.2
20-30	21,606	12.4	25,392	3.5	1,210	0.8	24,182	4.2	4.8
30-40	16,498	9.4	35,587	3.7	2,844	1.5	32,742	4.3	8.0
40-50	13,397	7.7	45,919	3.9	4,904	2.1	41,015	4.4	10.7
50-75	25,853	14.8	63,075	10.4	8,396	6.9	54,679	11.3	13.3
75-100	16,504	9.5	88,810	9.3	14,088	7.4	74,722	9.8	15.9
100-200	29,611	17.0	141,216	26.6	26,836	25.1	114,380	27.0	19.0
200-500	10,637	6.1	289,319	19.6	67,473	22.7	221,846	18.8	23.3
500-1,000	1,237	0.7	691,070	5.4	198,470	7.8	492,600	4.9	28.7
More than 1,000	684	0.4	3,396,081	14.8	1,156,863	25.0	2,239,218	12.2	34.1
All	174,683	100.0	89,915	100.0	18,093	100.0	71,822	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

* Less than 0.05

(1) Calendar year. Proposal would provide additional \$1,500 CTC for children under 3; no phase-in. For a description of TPC's current law baseline, see

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(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

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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 T16-0257
YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2016 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	0.5	0.0	0.2	7.5	-8	-1.8	0.0	0.7	-0.2	8.2
10-20	1.1	0.0	0.1	29.5	-20	-2.3	-0.1	2.2	-0.1	5.7
20-30	1.2	0.0	0.1	22.4	-20	-1.0	0.0	3.9	-0.1	7.8
30-40	1.1	0.0	0.1	12.7	-17	-0.4	0.0	5.3	-0.1	11.1
40-50	0.9	0.0	0.0	8.9	-16	-0.3	0.0	6.4	0.0	13.6
50-75	0.6	0.0	0.0	11.3	-12	-0.1	0.0	17.3	0.0	16.7
75-100	0.9	0.0	0.0	6.5	-15	-0.1	0.0	13.7	0.0	19.9
100-200	0.2	0.0	0.0	0.9	-2	0.0	0.0	24.3	0.0	22.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	26.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	31.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	13.1	0.0	36.8
All	0.9	0.0	0.0	100.0	-15	-0.2	0.0	100.0	0.0	18.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 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	11,605	13.1	5,583	1.6	465	0.7	5,118	1.8	8.3
10-20	19,069	21.5	15,322	7.1	893	2.3	14,429	8.1	5.8
20-30	14,709	16.5	25,309	9.0	2,003	4.0	23,306	10.1	7.9
30-40	10,033	11.3	35,530	8.6	3,955	5.3	31,575	9.3	11.1
40-50	7,526	8.5	45,867	8.4	6,272	6.4	39,596	8.8	13.7
50-75	12,280	13.8	62,531	18.6	10,458	17.3	52,073	18.9	16.7
75-100	5,811	6.5	88,204	12.4	17,528	13.7	70,676	12.1	19.9
100-200	6,060	6.8	133,721	19.6	29,766	24.3	103,955	18.6	22.3
200-500	991	1.1	276,438	6.6	72,702	9.7	203,736	6.0	26.3
500-1,000	103	0.1	684,442	1.7	217,789	3.0	466,653	1.4	31.8
More than 1,000	77	0.1	3,416,726	6.4	1,257,653	13.1	2,159,073	4.9	36.8
All	88,906	100.0	46,487	100.0	8,357	100.0	38,130	100.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05

(1) Calendar year. Proposal would provide additional \$1,500 CTC for children under 3; no phase-in. 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

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(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 T16-0257
YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2016 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	2.5	0.0	0.8	0.4	-40	-25.4	0.0	0.0	-0.8	2.3
10-20	7.4	0.0	0.8	2.9	-132	-396.1	0.0	0.0	-0.8	-0.6
20-30	12.0	0.0	0.9	8.1	-235	-178.3	0.0	0.0	-0.9	-0.4
30-40	10.9	0.0	0.6	7.3	-206	-20.1	0.0	0.1	-0.6	2.3
40-50	10.9	0.0	0.5	7.1	-201	-7.1	0.0	0.3	-0.4	5.7
50-75	10.6	0.0	0.3	19.9	-189	-3.1	-0.1	2.2	-0.3	9.1
75-100	11.2	0.0	0.3	20.0	-192	-1.6	-0.1	4.3	-0.2	12.9
100-200	8.1	0.0	0.1	33.3	-123	-0.5	0.0	24.9	-0.1	17.9
200-500	0.1	0.0	0.0	0.2	-2	0.0	0.1	28.4	0.0	23.0
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	28.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	29.7	0.0	33.7
All	7.8	0.0	0.1	100.0	-131	-0.4	0.0	100.0	-0.1	21.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 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	724	1.2	4,995	0.0	157	0.0	4,838	0.1	3.1
10-20	1,729	2.9	15,952	0.3	33	0.0	15,918	0.4	0.2
20-30	2,662	4.5	25,715	0.7	132	0.0	25,584	0.9	0.5
30-40	2,731	4.6	35,772	1.0	1,028	0.1	34,744	1.2	2.9
40-50	2,760	4.7	46,073	1.3	2,830	0.4	43,243	1.5	6.1
50-75	8,138	13.7	64,155	5.3	6,020	2.2	58,136	6.1	9.4
75-100	8,106	13.7	89,428	7.3	11,688	4.3	77,740	8.1	13.1
100-200	20,960	35.4	144,321	30.4	25,985	24.9	118,336	31.9	18.0
200-500	9,254	15.6	291,545	27.1	66,951	28.3	224,594	26.8	23.0
500-1,000	1,102	1.9	691,642	7.7	196,513	9.9	495,129	7.0	28.4
More than 1,000	579	1.0	3,322,658	19.3	1,118,794	29.6	2,203,864	16.4	33.7
All	59,213	100.0	168,110	100.0	36,923	100.0	131,187	100.0	22.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05

(1) Calendar year. Proposal would provide additional \$1,500 CTC for children under 3; no phase-in. For a description of TPC's current law baseline, see

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(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

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(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 T16-0257
YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 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	18.6	0.0	4.2	3.3	-320	43.7	-0.2	-0.5	-4.6	-15.2
10-20	21.2	0.0	2.1	16.2	-373	21.5	-0.9	-4.3	-2.4	-13.3
20-30	21.8	0.0	1.5	20.9	-389	31.7	-1.1	-4.0	-1.5	-6.4
30-40	20.8	0.0	1.0	16.3	-351	-46.1	-0.7	0.9	-1.0	1.2
40-50	19.3	0.0	0.8	13.1	-345	-11.8	-0.4	4.6	-0.8	5.7
50-75	18.4	0.0	0.6	20.7	-313	-4.6	0.0	19.9	-0.5	10.3
75-100	15.0	0.0	0.3	7.2	-235	-1.8	0.5	18.6	-0.3	14.8
100-200	6.4	0.0	0.1	2.1	-71	-0.3	1.5	36.3	-0.1	19.5
200-500	0.1	0.0	0.0	0.0	-1	0.0	0.6	13.0	0.0	24.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	2.8	0.0	29.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.6	12.6	0.0	34.1
All	18.1	0.0	0.6	100.0	-309	-4.4	0.0	100.0	-0.5	11.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 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	742	3.1	6,940	0.4	-733	-0.3	7,672	0.5	-10.6
10-20	3,180	13.4	15,864	3.7	-1,736	-3.4	17,601	4.7	-11.0
20-30	3,916	16.6	25,459	7.4	-1,227	-2.9	26,686	8.8	-4.8
30-40	3,394	14.4	35,586	8.9	761	1.6	34,825	10.0	2.1
40-50	2,779	11.8	45,904	9.4	2,939	5.0	42,965	10.1	6.4
50-75	4,827	20.4	62,653	22.4	6,791	19.9	55,862	22.7	10.8
75-100	2,228	9.4	88,206	14.5	13,321	18.0	74,885	14.1	15.1
100-200	2,187	9.2	133,619	21.6	26,186	34.8	107,433	19.8	19.6
200-500	317	1.3	266,242	6.3	64,581	12.5	201,661	5.4	24.3
500-1,000	22	0.1	698,993	1.1	202,895	2.7	496,098	0.9	29.0
More than 1,000	14	0.1	4,169,376	4.3	1,423,597	12.0	2,745,780	3.2	34.1
All	23,658	100.0	57,170	100.0	6,954	100.0	50,216	100.0	12.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2016 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	23.4	0.0	5.3	2.4	-392	51.9	0.0	-0.1	-5.9	-17.2
10-20	25.2	0.0	2.5	11.1	-445	23.8	-0.1	-0.7	-2.8	-14.6
20-30	25.3	0.0	1.7	14.8	-459	32.2	-0.2	-0.7	-1.8	-7.4
30-40	24.9	0.0	1.2	11.6	-432	-158.4	-0.1	-0.1	-1.2	-0.5
40-50	23.5	0.0	1.0	9.7	-426	-17.3	-0.1	0.6	-0.9	4.4
50-75	22.6	0.0	0.7	19.4	-396	-6.2	-0.2	3.6	-0.6	9.5
75-100	23.3	0.0	0.5	13.2	-391	-3.1	-0.1	5.0	-0.4	13.5
100-200	14.8	0.0	0.2	17.2	-221	-0.8	0.1	24.5	-0.2	18.0
200-500	0.2	0.0	0.0	0.1	-3	0.0	0.3	28.6	0.0	23.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	10.2	0.0	28.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	29.2	0.0	34.0
All	18.6	0.0	0.3	100.0	-316	-1.2	0.0	100.0	-0.3	20.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 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	953	1.9	6,665	0.1	-755	-0.1	7,420	0.1	-11.3
10-20	3,947	7.9	15,874	1.0	-1,871	-0.6	17,745	1.4	-11.8
20-30	5,113	10.2	25,489	2.0	-1,428	-0.6	26,916	2.7	-5.6
30-40	4,245	8.5	35,576	2.3	273	0.1	35,303	2.9	0.8
40-50	3,601	7.2	45,974	2.6	2,464	0.7	43,510	3.1	5.4
50-75	7,738	15.4	63,371	7.6	6,401	3.7	56,970	8.6	10.1
75-100	5,357	10.7	89,163	7.4	12,461	5.0	76,702	8.0	14.0
100-200	12,336	24.6	144,136	27.6	26,130	24.4	118,006	28.4	18.1
200-500	5,556	11.1	291,381	25.1	67,295	28.3	224,086	24.3	23.1
500-1,000	673	1.3	690,702	7.2	197,778	10.1	492,924	6.5	28.6
More than 1,000	344	0.7	3,266,069	17.4	1,108,999	28.8	2,157,070	14.5	34.0
All	50,115	100.0	128,613	100.0	26,402	100.0	102,211	100.0	20.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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 would provide additional \$1,500 CTC for children under 3; no phase-in. 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 T16-0257
YCTC Fully Refundable for all Children under 3
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 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	0.1	0.0	0.0	0.5	-1	-1.0	0.0	0.0	0.0	1.5
10-20	0.1	0.0	0.0	5.1	-2	-0.9	0.0	0.3	0.0	1.4
20-30	0.1	0.0	0.0	5.4	-2	-0.4	0.0	0.7	0.0	2.4
30-40	0.5	0.0	0.0	10.7	-7	-0.6	0.0	1.0	0.0	3.6
40-50	0.4	0.0	0.0	6.8	-6	-0.3	0.0	1.4	0.0	5.1
50-75	0.9	0.0	0.0	27.9	-14	-0.3	0.0	5.3	0.0	7.8
75-100	1.2	0.0	0.0	22.0	-17	-0.2	0.0	7.0	0.0	11.3
100-200	0.8	0.0	0.0	20.4	-11	-0.1	0.0	22.4	0.0	16.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	18.2	0.0	22.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.0	0.0	29.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	36.1	0.0	34.6
All	0.5	0.0	0.0	100.0	-7	-0.1	0.0	100.0	0.0	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 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	1,915	4.5	5,465	0.3	82	0.0	5,383	0.4	1.5
10-20	7,723	18.1	15,811	3.7	216	0.3	15,595	4.4	1.4
20-30	7,023	16.4	25,238	5.4	600	0.7	24,638	6.3	2.4
30-40	4,471	10.5	35,583	4.8	1,283	1.0	34,299	5.6	3.6
40-50	3,371	7.9	45,779	4.7	2,340	1.4	43,439	5.3	5.1
50-75	6,185	14.5	62,821	11.7	4,887	5.3	57,934	13.0	7.8
75-100	3,986	9.3	88,479	10.6	9,968	7.0	78,510	11.4	11.3
100-200	5,707	13.4	136,959	23.6	22,264	22.4	114,695	23.8	16.3
200-500	1,570	3.7	287,691	13.6	65,609	18.2	222,082	12.7	22.8
500-1,000	196	0.5	695,571	4.1	202,949	7.0	492,622	3.5	29.2
More than 1,000	151	0.4	3,911,853	17.8	1,352,227	36.1	2,559,626	14.1	34.6
All	42,731	100.0	77,605	100.0	13,248	100.0	64,357	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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 would provide additional \$1,500 CTC for children under 3; no phase-in. 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.