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Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Summary Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit				Change due to CTC	With CTC
Less than 10	0.3	99.7	0.1	0.1	3	-0.1	4.9
10-20	10.9	89.1	0.4	2.9	56	-0.4	4.7
20-30	24.7	75.3	1.4	12.3	297	-1.2	9.6
30-40	29.5	70.5	1.5	13.8	442	-1.3	13.6
40-50	27.8	72.2	1.2	11.7	461	-1.0	16.1
50-75	28.7	71.3	1.0	22.7	488	-0.8	18.1
75-100	33.9	66.1	0.9	17.7	584	-0.7	19.8
100-200	29.0	71.1	0.4	18.3	441	-0.3	22.9
200-500	1.7	98.3	0.0	0.2	17	0.0	26.3
500-1,000	0.9	99.1	0.0	0.0	14	0.0	27.2
More than 1,000	0.2	99.8	0.0	0.0	3	0.0	30.8
All	21.1	78.9	0.5	100.0	309	-0.4	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current-law baseline.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	0.3	99.7	0.1	0.1	3	1.0	0.0	0.2	-0.1	4.9
10-20	10.9	89.1	0.4	2.9	56	7.4	0.0	0.7	-0.4	4.7
20-30	24.7	75.3	1.4	12.3	297	11.1	-0.2	1.9	-1.2	9.6
30-40	29.5	70.5	1.5	13.8	442	8.5	-0.2	2.9	-1.3	13.6
40-50	27.8	72.2	1.2	11.7	461	6.0	-0.2	3.5	-1.0	16.1
50-75	28.7	71.3	1.0	22.7	488	4.2	-0.2	10.0	-0.8	18.1
75-100	33.9	66.1	0.9	17.7	584	3.3	-0.2	10.1	-0.7	19.8
100-200	29.0	71.1	0.4	18.3	441	1.4	0.1	24.8	-0.3	22.9
200-500	1.7	98.3	0.0	0.2	17	0.0	0.3	17.2	0.0	26.3
500-1,000	0.9	99.1	0.0	0.0	14	0.0	0.1	7.5	0.0	27.2
More than 1,000	0.2	99.8	0.0	0.0	3	0.0	0.4	21.2	0.0	30.8
All	21.1	78.9	0.5	100.0	309	1.9	0.0	100.0	-0.4	21.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	17,702	11.9	5,646	279	5,367	5.0	0.9	1.1	0.2
10-20	23,850	16.1	14,889	759	14,130	5.1	3.3	4.0	0.8
20-30	19,060	12.8	24,753	2,674	22,079	10.8	4.3	5.0	2.1
30-40	14,270	9.6	34,784	5,183	29,601	14.9	4.6	5.0	3.1
40-50	11,634	7.8	44,854	7,666	37,188	17.1	4.8	5.1	3.7
50-75	21,361	14.4	61,599	11,630	49,969	18.9	12.1	12.7	10.3
75-100	13,920	9.4	86,725	17,752	68,973	20.5	11.1	11.4	10.2
100-200	19,094	12.9	134,972	31,276	103,696	23.2	23.7	23.5	24.7
200-500	5,424	3.7	286,202	75,158	211,044	26.3	14.3	13.6	16.8
500-1,000	967	0.7	679,484	185,081	494,403	27.2	6.1	5.7	7.4
More than 1,000	517	0.4	3,169,574	974,574	2,195,000	30.8	15.1	13.4	20.8
All	148,478	100.0	73,156	16,317	56,838	22.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.9	0.0	7.4
10-20	1.7	98.3	0.1	12.5	10	0.8	0.0	3.2	-0.1	8.6
20-30	3.4	96.6	0.2	34.1	40	1.1	-0.1	6.2	-0.2	14.7
30-40	2.7	97.3	0.1	19.7	34	0.5	0.0	7.3	-0.1	18.5
40-50	1.9	98.2	0.1	12.6	27	0.3	0.0	8.3	-0.1	19.7
50-75	1.6	98.5	0.0	14.0	20	0.2	0.0	18.5	0.0	22.0
75-100	1.6	98.4	0.0	5.6	20	0.1	0.0	11.4	0.0	24.0
100-200	0.9	99.2	0.0	1.4	6	0.0	0.0	16.4	0.0	25.1
200-500	0.0	100.0	0.0	0.0	0	0.0	0.0	10.1	0.0	27.8
500-1,000	0.0	100.0	0.0	0.0	0	0.0	0.0	4.4	0.0	29.2
More than 1,000	0.1	99.9	0.0	0.0	1	0.0	0.0	13.1	0.0	34.5
All	1.6	98.4	0.1	100.0	18	0.2	0.0	100.0	0.0	21.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,955	20.2	5,641	414	5,226	7.4	2.8	3.3	0.9
10-20	14,600	22.7	14,704	1,267	13,437	8.6	8.2	9.6	3.2
20-30	9,674	15.1	24,648	3,672	20,976	14.9	9.1	9.9	6.2
30-40	6,480	10.1	34,824	6,471	28,354	18.6	8.6	9.0	7.3
40-50	5,356	8.3	44,816	8,864	35,952	19.8	9.2	9.4	8.3
50-75	7,912	12.3	60,701	13,396	47,305	22.1	18.3	18.3	18.5
75-100	3,172	4.9	85,935	20,613	65,322	24.0	10.4	10.1	11.4
100-200	2,833	4.4	131,136	32,973	98,163	25.1	14.2	13.6	16.3
200-500	722	1.1	288,214	80,157	208,058	27.8	7.9	7.3	10.1
500-1,000	128	0.2	676,848	197,763	479,085	29.2	3.3	3.0	4.4
More than 1,000	70	0.1	3,103,832	1,071,199	2,032,633	34.5	8.3	6.9	13.1
All	64,251	100.0	40,773	8,908	31,864	21.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	1.2	98.9	0.3	0.1	15	5.5	0.0	0.0	-0.3	5.3
10-20	14.5	85.5	0.5	1.1	78	15.2	0.0	0.1	-0.5	2.8
20-30	27.8	72.2	1.5	5.3	346	21.5	-0.1	0.4	-1.4	5.1
30-40	36.6	63.4	2.0	8.0	615	17.4	-0.1	0.7	-1.8	8.4
40-50	42.2	57.8	2.0	9.6	796	13.4	-0.2	1.2	-1.8	11.5
50-75	40.7	59.3	1.4	24.4	755	7.5	-0.3	5.6	-1.2	14.9
75-100	42.6	57.5	1.1	23.7	768	4.6	-0.3	9.0	-0.9	18.1
100-200	34.8	65.2	0.5	27.3	536	1.7	0.0	28.7	-0.4	22.4
200-500	2.0	98.0	0.0	0.3	20	0.0	0.4	20.6	0.0	26.0
500-1,000	1.1	98.9	0.0	0.0	16	0.0	0.2	9.1	0.0	26.9
More than 1,000	0.2	99.8	0.0	0.0	3	0.0	0.5	24.6	0.0	30.1
All	31.1	68.9	0.6	100.0	514	1.8	0.0	100.0	-0.4	22.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,097	3.6	4,837	269	4,568	5.6	0.1	0.2	0.0
10-20	4,051	6.9	15,431	516	14,916	3.3	0.9	1.1	0.1
20-30	4,643	7.9	24,834	1,612	23,222	6.5	1.6	2.0	0.5
30-40	3,924	6.7	34,857	3,538	31,319	10.2	1.9	2.2	0.8
40-50	3,647	6.2	44,948	5,950	38,997	13.2	2.3	2.6	1.3
50-75	9,762	16.6	62,665	10,061	52,605	16.1	8.5	9.3	5.9
75-100	9,336	15.9	87,166	16,568	70,598	19.0	11.4	12.0	9.3
100-200	15,384	26.1	136,073	30,952	105,121	22.8	29.2	29.4	28.7
200-500	4,527	7.7	285,667	74,355	211,312	26.0	18.1	17.4	20.3
500-1,000	808	1.4	679,937	182,958	496,979	26.9	7.7	7.3	8.9
More than 1,000	426	0.7	3,121,378	940,865	2,180,513	30.1	18.6	16.9	24.1
All	58,860	100.0	121,659	28,234	93,424	23.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	0.7	99.3	0.1	0.1	7	-1.5	-0.1	-0.9	-0.1	-7.0
10-20	35.8	64.2	1.1	6.2	178	-27.9	-0.9	-3.2	-1.2	-5.4
20-30	69.4	30.6	3.5	25.7	822	56.2	-2.4	2.3	-3.3	2.6
30-40	72.2	27.8	3.4	25.5	1,028	23.1	-1.6	9.5	-3.0	9.9
40-50	66.9	33.1	2.6	15.7	969	13.2	-0.4	11.6	-2.2	14.2
50-75	60.1	39.9	1.8	19.5	868	7.4	0.8	27.3	-1.4	17.9
75-100	55.7	44.3	1.1	6.1	722	3.8	1.1	17.1	-0.8	21.1
100-200	20.2	79.8	0.2	1.1	202	0.7	1.7	17.8	-0.2	24.0
200-500	2.2	97.8	0.0	0.0	30	0.0	0.8	7.6	0.0	25.2
500-1,000	0.3	99.7	0.0	0.0	5	0.0	0.3	2.8	0.0	27.0
More than 1,000	0.2	99.8	0.0	0.0	3	0.0	0.8	8.2	0.0	30.7
All	50.7	49.3	1.9	100.0	615	10.1	0.0	100.0	-1.6	14.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,489	10.9	6,356	-441	6,797	-6.9	1.8	2.3	-0.8
10-20	4,914	21.5	14,990	-636	15,626	-4.3	8.3	10.2	-2.2
20-30	4,397	19.2	24,884	1,465	23,420	5.9	12.3	13.7	4.6
30-40	3,489	15.3	34,573	4,449	30,124	12.9	13.5	14.0	11.1
40-50	2,285	10.0	44,845	7,351	37,494	16.4	11.5	11.4	12.0
50-75	3,168	13.9	60,613	11,687	48,926	19.3	21.5	20.6	26.5
75-100	1,185	5.2	85,666	18,800	66,866	22.0	11.4	10.5	16.0
100-200	732	3.2	127,507	30,736	96,771	24.1	10.5	9.4	16.1
200-500	129	0.6	292,846	73,958	218,888	25.3	4.2	3.8	6.8
500-1,000	19	0.1	672,753	181,312	491,441	27.0	1.5	1.3	2.5
More than 1,000	11	0.1	3,045,089	933,636	2,111,453	30.7	3.8	3.1	7.4
All	22,867	100.0	38,999	6,112	32,887	15.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	1.4	98.6	0.3	0.1	17	-2.6	0.0	-0.2	-0.3	-11.3
10-20	43.2	56.8	1.4	2.8	221	-19.4	-0.2	-0.8	-1.5	-8.9
20-30	79.7	20.3	4.0	11.8	955	101.4	-0.5	0.0	-3.8	-0.1
30-40	84.7	15.3	4.2	13.5	1,277	31.2	-0.5	1.4	-3.7	8.1
40-50	82.6	17.4	3.6	11.6	1,374	19.4	-0.4	2.3	-3.1	12.7
50-75	81.1	18.9	2.7	22.9	1,384	12.3	-0.7	7.7	-2.2	16.0
75-100	80.4	19.7	2.0	18.1	1,386	7.8	-0.4	10.0	-1.6	18.8
100-200	61.4	38.6	0.9	18.8	935	2.9	0.5	29.1	-0.7	22.8
200-500	3.6	96.4	0.0	0.2	36	0.1	0.9	20.4	0.0	26.6
500-1,000	2.1	97.9	0.0	0.0	30	0.0	0.4	8.6	0.0	27.7
More than 1,000	0.4	99.6	0.0	0.0	6	0.0	1.0	21.6	0.0	30.8
All	63.2	36.8	1.3	100.0	931	4.5	0.0	100.0	-1.0	21.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,776	5.8	5,898	-652	6,550	-11.1	0.4	0.5	-0.2
10-20	5,557	11.6	15,197	-1,137	16,334	-7.5	1.9	2.6	-0.6
20-30	5,511	11.5	24,900	942	23,958	3.8	3.1	3.8	0.5
30-40	4,690	9.8	34,744	4,090	30,653	11.8	3.7	4.2	1.9
40-50	3,752	7.9	44,854	7,086	37,768	15.8	3.8	4.1	2.7
50-75	7,363	15.4	61,821	11,297	50,524	18.3	10.3	10.8	8.3
75-100	5,827	12.2	87,024	17,733	69,291	20.4	11.4	11.8	10.4
100-200	8,962	18.7	135,841	31,856	103,985	23.5	27.5	27.1	28.6
200-500	2,595	5.4	282,902	75,206	207,696	26.6	16.6	15.7	19.5
500-1,000	436	0.9	676,229	187,274	488,955	27.7	6.7	6.2	8.2
More than 1,000	212	0.4	3,150,935	969,698	2,181,237	30.8	15.1	13.5	20.6
All	47,814	100.0	92,771	20,884	71,887	22.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

Note: Tax units with

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	0.0	100.0	0.0	0.3	0	0.2	0.0	0.1	0.0	2.6
10-20	0.2	99.8	0.0	1.0	1	0.2	0.0	0.7	0.0	2.8
20-30	1.2	98.8	0.1	9.4	10	0.8	0.0	1.3	0.0	5.5
30-40	1.1	98.9	0.0	6.5	14	0.6	0.0	1.1	0.0	6.4
40-50	1.8	98.2	0.1	9.4	23	0.6	0.0	1.6	-0.1	8.2
50-75	2.9	97.1	0.1	38.3	41	0.6	0.0	7.4	-0.1	11.9
75-100	2.8	97.2	0.1	19.2	33	0.3	0.0	8.0	0.0	14.9
100-200	1.7	98.3	0.0	14.8	21	0.1	0.0	19.8	0.0	19.5
200-500	0.3	99.7	0.0	0.9	4	0.0	0.0	19.0	0.0	25.1
500-1,000	0.1	99.9	0.0	0.1	2	0.0	0.0	10.3	0.0	27.6
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	0.0	30.7	0.0	31.8
All	1.3	98.7	0.0	100.0	15	0.1	0.0	100.0	0.0	19.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,972	10.6	6,620	175	6,445	2.6	1.0	1.2	0.1
10-20	6,525	23.2	14,858	412	14,445	2.8	4.7	5.7	0.7
20-30	3,880	13.8	24,363	1,339	23,024	5.5	4.6	5.4	1.3
30-40	2,027	7.2	34,496	2,204	32,292	6.4	3.4	3.9	1.1
40-50	1,758	6.3	44,970	3,697	41,272	8.2	3.8	4.4	1.6
50-75	4,029	14.3	61,893	7,381	54,513	11.9	12.0	13.2	7.4
75-100	2,494	8.9	86,278	12,881	73,398	14.9	10.4	11.0	8.0
100-200	3,021	10.8	135,091	26,354	108,737	19.5	19.7	19.7	19.8
200-500	1,039	3.7	292,533	73,417	219,115	25.1	14.7	13.6	19.0
500-1,000	218	0.8	682,870	188,438	494,432	27.6	7.2	6.5	10.2
More than 1,000	124	0.4	3,120,404	991,718	2,128,686	31.8	18.7	15.8	30.6
All	28,106	100.0	73,692	14,287	59,404	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

Note: Elderly tax

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

Table T08-0139
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits by Cash Income Level, 2008 ¹
Detail Table - Tax Units with Eligible Children Only

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Less than 10	1.4	98.6	0.2	0.1	14	-3.9	0.0	-0.2	-0.3	-6.6
10-20	50.6	49.4	1.6	2.9	260	-32.3	-0.2	-0.7	-1.7	-7.0
20-30	92.9	7.2	4.7	12.3	1,115	111.2	-0.7	-0.1	-4.5	-0.5
30-40	98.0	2.0	4.8	13.8	1,470	36.0	-0.7	1.5	-4.2	7.5
40-50	98.5	1.5	4.3	11.7	1,634	23.1	-0.5	2.4	-3.7	12.2
50-75	99.6	0.4	3.4	22.7	1,697	15.0	-0.9	7.9	-2.8	15.6
75-100	99.3	0.7	2.5	17.7	1,709	9.7	-0.4	10.2	-2.0	18.4
100-200	78.5	21.5	1.2	18.3	1,194	3.8	0.6	28.8	-0.9	22.5
200-500	4.7	95.4	0.0	0.2	47	0.1	1.2	20.3	0.0	26.7
500-1,000	2.7	97.3	0.0	0.0	40	0.0	0.5	8.4	0.0	27.8
More than 1,000	0.5	99.5	0.0	0.0	9	0.0	1.2	21.4	0.0	30.9
All	74.9	25.1	1.7	100.0	1,096	5.8	0.0	100.0	-1.3	20.9

Baseline Distribution of Income and Federal Taxes for Tax Units with Eligible Children Only
by Cash Income Level, 2008 ¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	3,482	8.3	5,775	-365	6,139	-6.3	0.6	0.8	-0.2
10-20	5,148	12.3	15,120	-804	15,925	-5.3	2.2	3.0	-0.5
20-30	5,077	12.1	24,871	1,003	23,868	4.0	3.5	4.4	0.6
30-40	4,295	10.3	34,697	4,080	30,617	11.8	4.2	4.7	2.2
40-50	3,285	7.8	44,816	7,088	37,728	15.8	4.1	4.5	2.9
50-75	6,145	14.7	61,740	11,307	50,432	18.3	10.6	11.2	8.8
75-100	4,757	11.4	87,060	17,685	69,375	20.3	11.6	11.9	10.6
100-200	7,045	16.8	135,851	31,700	104,151	23.3	26.8	26.4	28.2
200-500	1,996	4.8	284,080	75,895	208,185	26.7	15.9	15.0	19.1
500-1,000	334	0.8	677,829	188,412	489,417	27.8	6.4	5.9	8.0
More than 1,000	161	0.4	3,206,263	989,975	2,216,288	30.9	14.5	12.9	20.1
All	41,874	100.0	85,250	18,924	66,326	22.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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