

Table T13-0107
Baseline Distribution of Students Receiving Pell Grants, AOTC, LLC, and Tuition and Fees Deduction
All Students, by Adjusted Gross Income, 2012¹

Adjusted Gross Income Level (thousands of 2012 dollars)	Number of Students (thousands)	Pell Grant			American Opportunity Tax Credit ²			Lifetime Learning Credit			Tuition and Fees Deduction				
		Number of Recipients (thousands)	Total Amount (\$ millions)	Amount Per Recipient (\$)	Number of Recipients (thousands)	Total Amount (\$ millions)	Amount Per Recipient (\$)	Number of Recipients (thousands)	Total Amount (\$ millions)	Amount Per Recipient (\$)	Number of Recipients (thousands)	Total Amount (\$ millions) ³	Amount Per Recipient (\$)	Total Value (\$ millions) ³	Value Per Recipient (\$)
less than zero	917	538	2,037	3,789	274	219	801	*	*	1,031	43	89	2,070	0	0
0 - 5	1,672	1,045	3,811	3,645	491	412	839	0	0	0	170	541	3,189	0	0
5 - 10	1,915	1,305	4,862	3,725	585	471	805	5	*	7	182	577	3,165	1	4
10 - 15	2,265	1,388	5,282	3,805	666	526	790	184	47	258	72	161	2,248	11	155
15 - 20	1,970	1,116	4,022	3,605	621	677	1,091	190	107	563	77	164	2,119	10	129
20 - 25	2,034	933	3,205	3,434	727	1,049	1,443	155	96	619	103	226	2,202	20	192
25 - 30	1,777	764	2,593	3,395	579	915	1,581	189	129	681	64	132	2,063	15	237
30 - 40	2,909	1,088	3,475	3,193	1,193	2,084	1,747	334	205	615	127	250	1,971	28	219
40 - 50	2,376	677	1,920	2,838	966	1,782	1,845	334	223	667	160	315	1,971	48	302
50 - 75	3,797	607	1,712	2,819	1,906	3,797	1,992	558	364	653	455	906	1,994	176	387
75 - 100	2,835	51	160	3,148	1,782	3,552	1,993	478	339	710	222	325	1,464	56	252
100 - 200	3,940	29	126	4,281	2,391	4,889	2,045	83	69	831	647	1,398	2,160	321	496
200 - 500	469	0	0	0	0	0	0	0	0	0	0	0	0	0	0
more than 500	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All	28,991	9,546	33,215	3,480	12,181	20,375	1,673	2,510	1,580	629	2,322	5,085	2,191	686	295

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8 with the 2012 education module).

* Less than 0.5

(1) Calendar year.

(2) The figures include the refundable and non-refundable portions of the credit.

(3) Deduction value is the product of statutory marginal tax rate and effective deduction amount; effective amount is the amount of claimed deduction that can be used to reduce taxable income. For example, a tax unit with \$1,000 deduction but -\$400 in taxable income after accounting for such deduction would be deemed to have only \$600 effective deduction since the other \$400 would not reduce taxable income beyond \$0.