Table T14-0063 Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 By Expanded Cash Income Level, 2018 ¹ Detail Table

Expanded Cash Income	Percent of	Γax Units ³	Benefit as a	Share of	Averag	ge Benefit	Share of Fede	eral Taxes	Average Fed	eral Tax Rate ⁶
Level (thousands of 2013 dollars) 2	With Benefit	Without Benefit	Percent of After- Tax Income ⁴	Total Benefit	Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.1	100.0	0.0	0.0	0	0.1	0.1	0.1	5.9	5.9
10-20	5.2	94.8	0.1	0.9	23	3.6	0.4	0.4	3.8	4.0
20-30	19.4	80.6	0.8	7.2	197	12.6	0.9	1.0	5.7	6.4
30-40	22.7	77.3	0.9	9.2	318	10.5	1.4	1.5	7.8	8.7
40-50	24.0	76.0	0.9	8.8	384	7.8	1.8	1.9	9.9	10.7
50-75	25.1	74.9	0.8	20.4	448	4.8	6.7	6.9	13.6	14.3
75-100	27.3	72.8	0.6	15.3	510	3.3	7.3	7.5	16.2	16.7
100-200	33.3	66.7	0.5	34.5	634	2.3	24.0	24.1	18.3	18.7
200-500	10.4	89.6	0.1	2.5	121	0.2	22.8	22.5	22.5	22.5
500-1,000	*	100.0	0.0	0.0	1	0.0	7.8	7.7	28.0	28.0
More than 1,000	*	100.0	0.0	0.0	0	0.0	26.6	26.2	34.7	34.7
All	20.3	79.7	0.4	100.0	329	1.6	100.0	100.0	20.2	20.6

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

Expanded Cash Income	Tax U	nits	Pre-Tax	Pre-Tax Income		ax Burden	After-Tax	Income ⁵	Average
Level (thousands of 2013 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Tax Rate ⁶
Less than 10	10,379	6.2	6,476	0.4	384	0.1	6,093	0.5	5.9
10-20	21,604	12.9	16,932	2.1	650	0.4	16,281	2.5	3.8
20-30	19,956	12.0	27,645	3.2	1,568	0.9	26,077	3.8	5.7
30-40	15,926	9.5	38,694	3.6	3,028	1.4	35,666	4.1	7.8
40-50	12,495	7.5	49,749	3.6	4,912	1.8	44,837	4.1	9.9
50-75	24,957	15.0	68,654	9.9	9,362	6.7	59,291	10.7	13.6
75-100	16,490	9.9	96,237	9.2	15,603	7.3	80,634	9.6	16.2
100-200	29,893	17.9	153,587	26.5	28,142	24.0	125,446	27.1	18.3
200-500	11,380	6.8	312,652	20.5	70,327	22.8	242,324	19.9	22.5
500-1,000	1,317	0.8	739,986	5.6	206,963	7.8	533,023	5.1	28.0
More than 1,000	764	0.5	3,522,217	15.5	1,222,660	26.6	2,299,558	12.7	34.7
All	166,908	100.0	103,866	100.0	21,016	100.0	82,849	100.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

Number of AMT Taxpayers (millions). Baseline: 5.4

Proposal: 5.4

(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. For 2018, the per child amount would be \$1,100 and the credit would begin to phase out at \$163,000 for married couples and \$81,000 for others. 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 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); 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 expanded cash income.

^{*} Less than 0.05

Table T14-0063 Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 By Expanded Cash Income Level, 2018 Detail Table - Single Tax Units

Expanded Cash Income	Percent of	Tax Units ³	Benefit as a Percent of After- Tax Income ⁴	Share of Total	Averag	ge Benefit	Share of Fede	eral Taxes	Average Fed	eral Tax Rate ⁶
Level (thousands of 2013 dollars) ²	With Benefit	Without Benefit		Benefit	Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.6	0.6	7.8	7.8
10-20	0.9	99.1	0.0	6.5	5	0.5	2.2	2.2	6.5	6.5
20-30	2.6	97.4	0.1	29.1	29	1.2	3.9	3.9	9.1	9.2
30-40	2.4	97.6	0.1	22.2	31	0.7	4.7	4.7	11.1	11.2
40-50	1.7	98.3	0.1	10.6	21	0.3	5.1	5.1	13.3	13.4
50-75	1.6	98.5	0.0	19.4	22	0.2	16.5	16.5	17.5	17.6
75-100	1.2	98.8	0.0	8.0	16	0.1	14.3	14.3	20.2	20.2
100-200	0.8	99.2	0.0	3.0	7	0.0	21.2	21.2	22.2	22.2
200-500	0.0	100.0	0.0	0.0	0	0.0	11.7	11.7	25.3	25.3
500-1,000	0.0	100.0	0.0	0.0	0	0.0	4.2	4.2	30.8	30.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	15.4	15.3	37.0	37.0
All	1.4	98.6	0.0	100.0	16	0.2	100.0	100.0	19.0	19.0

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

Expanded Cash Income	Tax U	Inits	Pre-Tax Income		Federal Tax	Burden	After-Tax In	come ⁵	Average Federal Tax
Level (thousands of 2013 dollars) 2	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Tax Rate ⁶
Less than 10	8,590	11.6	6,464	1.4	506	0.6	5,958	1.6	7.8
10-20	15,693	21.1	16,883	6.5	1,096	2.2	15,788	7.5	6.5
20-30	12,047	16.2	27,457	8.1	2,487	3.9	24,971	9.1	9.1
30-40	8,483	11.4	38,690	8.1	4,294	4.7	34,396	8.9	11.1
40-50	5,929	8.0	49,627	7.2	6,608	5.1	43,019	7.7	13.3
50-75	10,570	14.2	68,702	17.8	12,034	16.5	56,668	18.2	17.5
75-100	5,762	7.8	95,436	13.5	19,241	14.3	76,195	13.3	20.2
100-200	5,093	6.9	145,164	18.2	32,177	21.2	112,987	17.4	22.2
200-500	1,143	1.5	312,916	8.8	79,114	11.7	233,801	8.1	25.3
500-1,000	144	0.2	737,627	2.6	226,860	4.2	510,767	2.2	30.8
More than 1,000	90	0.1	3,550,103	7.9	1,314,746	15.4	2,235,358	6.1	37.0
All	74,338	100.0	54,777	100.0	10,403	100.0	44,374	100.0	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. For 2018, the per child amount would be \$1,100 and the credit would begin to phase out at \$163,000 for married couples and \$81,000 for others. For a description of TPC's current law baseline, see:

http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm

(2) Includes both filling and non-filling units but excludes those that are dependents of other tax units. Tax units with negative 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); 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 expanded cash income.

^{*} Less than 0.05

Table T14-0063 Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 By Expanded Cash Income Level, 2018 ¹ Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income	Percent of	Γax Units ³	Benefit as a Percent of After- Tax Income ⁴	Share of Total	Averag	ge Benefit	Share of Fede	eral Taxes	Average Fed	eral Tax Rate ⁶
Level (thousands of 2013 dollars) ²	With Benefit	Without Benefit		Benefit	Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.1	99.9	0.0	0.0	2	2.2	0.0	0.0	1.8	1.9
10-20	12.6	87.4	0.4	0.3	59	20.5	0.0	0.0	1.7	2.0
20-30	23.7	76.3	1.0	2.2	264	29.4	0.1	0.1	3.2	4.2
30-40	29.5	70.5	1.2	4.0	443	24.3	0.2	0.3	4.7	5.8
40-50	29.6	70.4	1.2	5.2	543	17.2	0.4	0.5	6.3	7.4
50-75	32.6	67.5	1.1	16.5	664	9.9	2.4	2.7	9.7	10.7
75-100	37.8	62.2	0.9	16.9	770	6.0	4.1	4.3	13.3	14.1
100-200	41.1	58.9	0.6	50.1	804	3.0	24.8	25.1	17.3	17.9
200-500	11.9	88.1	0.1	3.8	138	0.2	27.6	27.2	22.1	22.1
500-1,000	*	100.0	0.0	0.0	1	0.0	9.3	9.2	27.6	27.6
More than 1,000	*	100.0	0.0	0.0	0	0.0	30.7	30.3	34.4	34.4
All	30.4	69.6	0.4	100.0	566	1.5	100.0	100.0	21.6	21.9

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

Expanded Cash Income	Tax U	Jnits	Pre-Tax Income		Federal Tax	Burden	After-Tax In	come ⁵	Average
Level (thousands of 2013 dollars) 2	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	0.1 0.3 0.9 1.3	Federal Tax Rate ⁶
Less than 10	728	1.1	5,754	0.0	106	0.0	5,648	0.1	1.8
10-20	1,686	2.6	17,361	0.3	289	0.0	17,072	0.3	1.7
20-30	3,047	4.7	28,056	0.7	900	0.1	27,156	0.9	3.2
30-40	3,275	5.1	38,879	1.1	1,819	0.2	37,059	1.3	4.7
40-50	3,485	5.4	50,096	1.5	3,158	0.4	46,939	1.8	6.3
50-75	9,052	14.1	69,064	5.4	6,712	2.4	62,352	6.2	9.7
75-100	7,986	12.4	97,056	6.7	12,880	4.1	84,176	7.4	13.3
100-200	22,675	35.3	156,557	30.8	27,141	24.8	129,415	32.5	17.3
200-500	9,923	15.4	312,750	26.9	69,050	27.6	243,699	26.7	22.1
500-1,000	1,135	1.8	740,392	7.3	204,382	9.3	536,010	6.7	27.6
More than 1,000	643	1.0	3,451,460	19.3	1,188,151	30.7	2,263,310	16.1	34.4
All	64,328	100.0	179,237	100.0	38,655	100.0	140,582	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. For 2018, the per child amount would be \$1,100 and the credit would begin to phase out at \$163,000 for married couples and \$81,000 for others. For a description of TPC's current law baseline, see:

http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm

(2) Includes both filling and non-filling units but excludes those that are dependents of other tax units. Tax units with negative 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); 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 expanded cash income.

^{*} Less than 0.05

Table T14-0063 Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 By Expanded Cash Income Level, 2018 Detail Table - Head of Household Tax Units

Expanded Cash Income	Percent of	Γax Units ³	Benefit as a	Share of Total	Avera	ge Benefit	Share of Fede	eral Taxes	Average Federal Tax Rate ⁶	
Level (thousands of 2013 dollars) ²	With Benefit	Without Benefit	Percent of After- Tax Income ⁴	Benefit	Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.2	99.8	0.0	0.0	0	-0.1	-0.3	-0.3	-7.8	-7.8
10-20	19.0	81.0	0.5	2.0	82	-8.0	-2.5	-2.1	-6.0	-5.5
20-30	62.3	37.8	2.2	16.5	612	-98.0	-1.7	0.0	-2.2	0.0
30-40	63.4	36.6	2.3	19.8	867	85.0	2.4	4.0	2.7	4.9
40-50	66.9	33.1	2.2	16.4	1,001	32.5	5.1	6.2	6.2	8.2
50-75	65.0	35.0	1.7	28.3	1,021	12.5	23.0	23.5	12.0	13.5
75-100	57.5	42.5	1.1	11.9	885	5.8	20.7	19.9	15.9	16.8
100-200	32.4	67.6	0.3	3.7	356	1.3	29.1	26.7	19.4	19.6
200-500	0.8	99.2	0.0	0.0	12	0.0	10.4	9.4	23.9	23.9
500-1,000	*	100.0	0.0	0.0	0	0.0	3.1	2.8	27.9	27.9
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	10.5	9.5	34.0	34.0
All	51.0	49.0	1.4	100.0	667	10.2	100.0	100.0	11.7	12.9

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

Expanded Cash Income	Tax U	Tax Units		Pre-Tax Income		Burden	After-Tax In	come ⁵	Average Federal Tax
Level (thousands of 2013 dollars) 2	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Ta
Less than 10	947	3.8	7,160	0.5	-558	-0.3	7,718	0.6	-7.8
10-20	3,990	16.0	16,965	4.8	-1,018	-2.5	17,982	5.8	-6.0
20-30	4,486	17.9	27,819	8.9	-624	-1.7	28,443	10.3	-2.2
30-40	3,803	15.2	38,526	10.5	1,020	2.4	37,506	11.6	2.7
40-50	2,729	10.9	49,600	9.7	3,083	5.1	46,517	10.3	6.2
50-75	4,625	18.5	67,849	22.4	8,164	23.0	59,685	22.4	12.0
75-100	2,240	9.0	95,483	15.3	15,185	20.7	80,298	14.6	15.9
100-200	1,732	6.9	142,055	17.6	27,539	29.1	114,516	16.1	19.4
200-500	234	0.9	303,634	5.1	72,516	10.4	231,118	4.4	23.9
500-1,000	25	0.1	727,670	1.3	203,271	3.1	524,399	1.1	27.9
More than 1,000	15	0.1	3,398,327	3.6	1,154,837	10.5	2,243,490	2.7	34.0
All	25,002	100.0	55,939	100.0	6,560	100.0	49,379	100.0	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. For 2018, the per child amount would be \$1,100 and the credit would begin to phase out at \$163,000 for married couples and \$81,000 for others. For a description of TPC's current law baseline, see:

(2) Includes both filling and non-filling units but excludes those that are dependents of other tax units. Tax units with negative gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

 $\underline{\text{http://www.taxpolicycenter.org/TaxModel/income.cfm}}$

(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); 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 expanded cash income.

^{*} Less than 0.05

http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm

Table T14-0063 Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 By Expanded Cash Income Level, 2018 ¹ Detail Table - Tax Units with Children

Expanded Cash Income	Percent of 1	ax Units ³	Benefit as a	Share of	Avera	ge Benefit	Share of Fede	eral Taxes	Average Fed	eral Tax Rate ⁶
Level (thousands of 2013 dollars) 2	With Benefit	Without Benefit	Percent of After- Tax Income ⁴	Total Benefit	Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.4	99.6	0.0	0.0	3	-0.4	-0.1	-0.1	-12.4	-12.3
10-20	22.4	77.6	0.5	0.9	100	-6.5	-0.5	-0.5	-9.0	-8.4
20-30	66.2	33.8	2.3	6.8	672	-58.2	-0.5	-0.2	-4.2	-1.7
30-40	71.9	28.1	2.6	8.9	1,006	279.3	0.1	0.5	0.9	3.5
40-50	76.3	23.7	2.6	8.6	1,224	49.0	0.7	1.0	5.0	7.5
50-75	80.2	19.8	2.3	20.2	1,438	20.2	3.9	4.6	10.4	12.5
75-100	79.7	20.3	1.8	15.5	1,492	11.3	5.4	5.8	13.7	15.3
100-200	75.5	24.5	1.1	35.4	1,439	5.5	25.5	25.9	16.8	17.7
200-500	21.4	78.6	0.1	2.6	248	0.4	27.8	26.8	21.7	21.8
500-1,000	0.1	99.9	0.0	0.0	1	0.0	9.2	8.8	27.3	27.3
More than 1,000	*	100.0	0.0	0.0	0	0.0	28.2	27.1	34.6	34.6
All	61.9	38.1	1.0	100.0	1,012	4.0	100.0	100.0	19.3	20.1

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

Expanded Cash Income	Tax U	Inits	Pre-Tax	Pre-Tax Income		ax Burden	After-Tax	Income ⁵	Average
Level (thousands of 2013 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Tax Rate ⁶
Less than 10	1,279	2.4	6,945	0.1	-858	-0.1	7,803	0.2	-12.4
10-20	4,525	8.6	17,116	1.1	-1,543	-0.5	18,659	1.5	-9.0
20-30	5,375	10.2	27,787	2.1	-1,155	-0.5	28,941	2.8	-4.2
30-40	4,689	8.9	38,534	2.6	360	0.1	38,174	3.2	0.9
40-50	3,739	7.1	49,700	2.7	2,500	0.7	47,201	3.1	5.0
50-75	7,471	14.2	68,516	7.3	7,104	3.9	61,412	8.2	10.4
75-100	5,515	10.5	96,569	7.6	13,259	5.4	83,309	8.2	13.7
100-200	13,116	24.9	156,104	29.4	26,249	25.5	129,855	30.3	16.8
200-500	5,522	10.5	312,445	24.7	67,837	27.8	244,608	24.0	21.7
500-1,000	616	1.2	735,857	6.5	200,834	9.2	535,023	5.9	27.3
More than 1,000	329	0.6	3,344,315	15.8	1,155,677	28.2	2,188,638	12.8	34.6
All	52,638	100.0	132,473	100.0	25,616	100.0	106,856	100.0	19.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

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 without the child tax credit. Proposal is current law with the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. For 2018, the per child amount would be \$1,100 and the credit would begin to phase out at \$163,000 for married couples and \$81,000 for others. 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 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); 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 expanded cash income.

^{*} Less than 0.05

Table T14-0063 Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 By Expanded Cash Income Level, 2018 Detail Table - Elderly Tax Units

Expanded Cash Income	Percent of 1	Tax Units ³	Benefit as a	Share of Total	Averag	ge Benefit	Share of Fede	eral Taxes	Average Fed	eral Tax Rate ⁶
Level (thousands of 2013 dollars) ²	With Benefit	Without Benefit	Percent of After- Tax Income ⁴	Benefit	Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.3	1.3
10-20	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	0.8	0.8
20-30	*	100.0	0.0	0.2	0	0.0	0.5	0.5	2.1	2.1
30-40	0.2	99.8	0.0	2.4	3	0.2	1.1	1.1	4.3	4.3
40-50	1.3	98.8	0.0	10.0	16	0.5	1.7	1.7	6.0	6.0
50-75	1.9	98.1	0.0	27.1	24	0.4	6.7	6.8	9.5	9.5
75-100	2.5	97.5	0.0	23.2	35	0.3	7.7	7.7	13.0	13.0
100-200	2.4	97.6	0.0	34.7	36	0.2	21.3	21.3	16.4	16.5
200-500	0.8	99.2	0.0	1.9	6	0.0	20.3	20.3	22.5	22.5
500-1,000	*	100.0	0.0	0.0	0	0.0	8.1	8.1	28.8	28.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	32.3	32.3	34.7	34.7
All	1.1	98.9	0.0	100.0	15	0.1	100.0	100.0	17.7	17.7

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

Expanded Cash Income	Tax U	nits	Pre-Tax Income		Federal Tax	Burden	After-Tax In	come ⁵	Average
Level (thousands of 2013 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Ta
Less than 10	1,281	3.3	6,501	0.2	86	0.0	6,416	0.3	1.3
10-20	5,940	15.2	17,292	2.8	135	0.1	17,158	3.4	0.8
20-30	5,122	13.1	27,406	3.8	588	0.5	26,819	4.6	2.1
30-40	4,308	11.0	38,941	4.6	1,685	1.1	37,255	5.3	4.3
40-50	3,665	9.4	49,784	5.0	2,979	1.7	46,805	5.7	6.0
50-75	6,750	17.2	68,255	12.6	6,484	6.7	61,770	13.8	9.5
75-100	3,969	10.1	96,598	10.5	12,541	7.7	84,057	11.1	13.0
100-200	5,651	14.4	148,851	23.0	24,446	21.3	124,405	23.3	16.4
200-500	1,857	4.7	316,047	16.0	71,055	20.3	244,992	15.1	22.5
500-1,000	245	0.6	744,708	5.0	214,635	8.1	530,073	4.3	28.8
More than 1,000	174	0.4	3,479,925	16.5	1,207,420	32.3	2,272,505	13.1	34.7
All	39,179	100.0	93,526	100.0	16,574	100.0	76,952	100.0	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

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 without the child tax credit. Proposal is current law with the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. For 2018, the per child amount would be \$1,100 and the credit would begin to phase out at \$163,000 for married couples and \$81,000 for others. For a description of TPC's current law baseline, see:

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