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

Table T15-0191
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 Percentile, 2016 [1]
Summary Table

Expanded Cash Income Percentile[2,3]	Tax Units with Tax Increase or Cut [4]				Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change ($)	Average Federal Tax Rate[6]	
	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					
Lowest Quintile	5.4	-635	0.0	0	0.3	3.4	-34	-0.3	4.0
Second Quintile	21.7	-1,110	0.0	0	0.8	18.8	-241	-0.7	7.6
Middle Quintile	26.3	-1,542	0.0	0	0.8	28.7	-405	-0.7	13.1
Fourth Quintile	32.0	-1,711	0.0	0	0.6	32.4	-547	-0.5	16.9
Top Quintile	19.9	-1,646	0.0	0	0.1	16.2	-328	-0.1	26.2
All	19.5	-1,428	0.0	0	0.4	100.0	-278	-0.3	20.1
Addendum									
80-90	33.0	-1,676	0.0	0	0.4	14.1	-553	-0.3	20.0
90-95	11.0	-1,462	0.0	0	0.1	2.0	-161	-0.1	22.2
95-99	0.8	-1,562	0.0	0	0.0	0.1	-12	0.0	25.8
Top 1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	34.1
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	35.6

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2015 dollars): 20% $22,823; 40% $44,550; 60% $79,661; 80% $141,303; 90% $207,758; 95% $294,348; 99% $720,886; 99.9% $3,672,221.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.
(6) 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 T15-0191
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 Percentile, 2016 [1]
Detail Table

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	5.4	0.0	0.3	3.4	-34	-6.1	0.0	0.8	-0.3	4.0
Second Quintile	21.7	0.0	0.8	18.8	-241	-8.7	-0.3	3.2	-0.7	7.6
Middle Quintile	26.3	0.0	0.8	28.7	-405	-4.8	-0.3	9.1	-0.7	13.1
Fourth Quintile	32.0	0.0	0.6	32.4	-547	-2.9	-0.2	17.2	-0.5	16.9
Top Quintile	19.9	0.0	0.1	16.2	-328	-0.4	0.8	69.5	-0.1	26.2
All	19.5	0.0	0.4	100.0	-278	-1.6	0.0	100.0	-0.3	20.1
Addendum										
80-90	33.0	0.0	0.4	14.1	-553	-1.6	0.0	14.1	-0.3	20.0
90-95	11.0	0.0	0.1	2.0	-161	-0.3	0.1	10.8	-0.1	22.2
95-99	0.8	0.0	0.0	0.1	-12	0.0	0.3	16.0	0.0	25.8
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.5	28.6	0.0	34.1
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	13.7	0.0	35.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	47,691	27.6	13,336	4.2	568	0.9	12,768	5.1	4.3
Second Quintile	37,422	21.7	33,359	8.3	2,782	3.4	30,577	9.6	8.3
Middle Quintile	33,984	19.7	61,542	13.9	8,456	9.4	53,086	15.1	13.7
Fourth Quintile	28,418	16.5	107,903	20.4	18,784	17.4	89,120	21.2	17.4
Top Quintile	23,750	13.8	336,456	53.2	88,524	68.7	247,931	49.3	26.3
All	172,532	100.0	86,987	100.0	17,747	100.0	69,241	100.0	20.4
Addendum									
80-90	12,233	7.1	173,085	14.1	35,184	14.1	137,901	14.1	20.3
90-95	5,942	3.4	248,145	9.8	55,136	10.7	193,009	9.6	22.2
95-99	4,447	2.6	420,979	12.5	108,599	15.8	312,380	11.6	25.8
Top 1 Percent	1,129	0.7	2,239,143	16.8	763,369	28.1	1,475,774	13.9	34.1
Top 0.1 Percent	115	0.1	10,045,915	7.7	3,579,846	13.5	6,466,069	6.3	35.6

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2015 dollars): 20% $22,823; 40% $44,550; 60% $79,661; 80% $141,303; 90% $207,758; 95% $294,348; 99% $720,886; 99.9% $3,672,221.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T15-0191
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 Percentile Adjusted for Family Size, 2016 [1]
Detail Table

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	10.8	0.0	0.6	6.3	-79	-139.1	-0.1	0.0	-0.6	-0.2
Second Quintile	25.3	0.0	1.3	26.3	-348	-17.4	-0.4	2.0	-1.2	5.7
Middle Quintile	26.8	0.0	1.0	32.3	-449	-6.7	-0.4	7.2	-0.8	11.6
Fourth Quintile	25.9	0.0	0.5	28.0	-418	-2.6	-0.2	16.5	-0.4	16.5
Top Quintile	8.6	0.0	0.1	6.6	-105	-0.1	1.1	74.1	0.0	25.9
All	19.5	0.0	0.4	100.0	-278	-1.6	0.0	100.0	-0.3	20.1
Addendum										
80-90	16.2	0.0	0.2	6.4	-198	-0.7	0.1	15.2	-0.1	20.0
90-95	1.1	0.0	0.0	0.2	-11	0.0	0.2	11.9	0.0	22.1
95-99	0.1	0.0	0.0	0.0	-2	0.0	0.3	17.5	0.0	25.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.5	29.5	0.0	33.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	14.3	0.0	35.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	38,232	22.2	12,438	3.2	57	0.1	12,381	4.0	0.5
Second Quintile	36,211	21.0	29,245	7.1	2,000	2.4	27,245	8.3	6.8
Middle Quintile	34,505	20.0	53,941	12.4	6,723	7.6	47,219	13.6	12.5
Fourth Quintile	32,174	18.7	94,039	20.2	15,900	16.7	78,139	21.0	16.9
Top Quintile	30,143	17.5	285,692	57.4	74,202	73.1	211,490	53.4	26.0
All	172,532	100.0	86,987	100.0	17,747	100.0	69,241	100.0	20.4
Addendum									
80-90	15,518	9.0	147,812	15.3	29,772	15.1	118,039	15.3	20.1
90-95	7,548	4.4	214,051	10.8	47,345	11.7	166,706	10.5	22.1
95-99	5,756	3.3	361,215	13.9	91,720	17.2	269,496	13.0	25.4
Top 1 Percent	1,321	0.8	1,985,313	17.5	673,125	29.1	1,312,188	14.5	33.9
Top 0.1 Percent	136	0.1	8,905,644	8.1	3,173,218	14.1	5,732,427	6.5	35.6

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% $15,856; 40% $29,550; 60% $51,312; 80% $85,800; 90% $124,732; 95% $174,098; 99% $413,202; 99.9% $2,095,408.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T15-0191
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 Percentile Adjusted for Family Size, 2016 [1]
Detail Table - Single Tax Units

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.8	0.0	0.1	16.9	-11	-1.9	0.0	2.1	-0.1	6.1
Second Quintile	2.8	0.0	0.1	37.6	-29	-1.5	-0.1	5.9	-0.1	8.5
Middle Quintile	2.1	0.0	0.1	28.8	-27	-0.5	0.0	13.8	-0.1	13.7
Fourth Quintile	1.7	0.0	0.0	14.4	-19	-0.2	0.0	22.2	0.0	18.3
Top Quintile	0.4	0.0	0.0	1.9	-4	0.0	0.1	55.7	0.0	26.1
All	1.9	0.0	0.1	100.0	-19	-0.2	0.0	100.0	0.0	18.5
Addendum										
80-90	0.5	0.0	0.0	1.8	-6	0.0	0.0	16.1	0.0	21.3
90-95	0.2	0.0	0.0	0.2	-1	0.0	0.0	9.4	0.0	22.6
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	12.0	0.0	25.8
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	18.2	0.0	36.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	37.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,683	29.5	9,700	6.4	598	2.1	9,102	7.4	6.2
Second Quintile	21,585	24.8	23,067	12.8	1,993	6.0	21,074	14.4	8.6
Middle Quintile	17,636	20.2	41,046	18.6	5,642	13.8	35,404	19.7	13.8
Fourth Quintile	12,851	14.7	68,044	22.5	12,461	22.2	55,583	22.6	18.3
Top Quintile	8,784	10.1	175,035	39.6	45,615	55.6	129,420	35.9	26.1
All	87,180	100.0	44,584	100.0	8,266	100.0	36,317	100.0	18.5
Addendum									
80-90	5,172	5.9	105,179	14.0	22,416	16.1	82,763	13.5	21.3
90-95	2,001	2.3	148,758	7.7	33,634	9.3	115,124	7.3	22.6
95-99	1,374	1.6	244,058	8.6	62,976	12.0	181,081	7.9	25.8
Top 1 Percent	237	0.3	1,524,021	9.3	553,461	18.2	970,560	7.3	36.3
Top 0.1 Percent	29	0.0	6,406,099	4.8	2,391,340	9.7	4,014,758	3.7	37.3

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% $15,856; 40% $29,550; 60% $51,312; 80% $85,800; 90% $124,732; 95% $174,098; 99% $413,202; 99.9% $2,095,408.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T15-0191
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 Percentile Adjusted for Family Size, 2016 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	22.4	0.0	1.1	3.3	-201	85.5	-0.1	-0.1	-1.1	-2.3
Second Quintile	44.8	0.0	2.0	17.1	-753	-29.2	-0.2	0.6	-1.8	4.4
Middle Quintile	44.4	0.0	1.4	31.8	-855	-10.4	-0.4	3.8	-1.2	10.3
Fourth Quintile	40.3	0.0	0.7	37.2	-696	-3.7	-0.3	13.5	-0.6	15.5
Top Quintile	12.1	0.0	0.1	10.0	-150	-0.2	1.0	82.0	0.0	25.9
All	30.4	0.0	0.4	100.0	-504	-1.4	0.0	100.0	-0.3	21.9
Addendum										
80-90	24.7	0.0	0.2	9.7	-308	-0.9	0.1	15.0	-0.2	19.5
90-95	1.4	0.0	0.0	0.3	-14	0.0	0.2	13.0	0.0	22.0
95-99	0.2	0.0	0.0	0.0	-2	0.0	0.3	20.3	0.0	25.3
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.5	33.8	0.0	33.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	15.7	0.0	35.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	4,872	8.4	18,801	1.0	-235	-0.1	19,035	1.2	-1.3
Second Quintile	6,661	11.4	41,196	2.9	2,578	0.8	38,618	3.5	6.3
Middle Quintile	10,912	18.7	71,227	8.1	8,194	4.2	63,033	9.2	11.5
Fourth Quintile	15,713	27.0	115,487	19.0	18,618	13.8	96,869	20.4	16.1
Top Quintile	19,617	33.7	338,411	69.4	87,643	81.0	250,768	66.0	25.9
All	58,288	100.0	164,217	100.0	36,401	100.0	127,815	100.0	22.2
Addendum									
80-90	9,309	16.0	172,936	16.8	33,980	14.9	138,956	17.4	19.7
90-95	5,126	8.8	241,837	13.0	53,138	12.8	188,700	13.0	22.0
95-99	4,159	7.1	403,001	17.5	101,902	20.0	301,099	16.8	25.3
Top 1 Percent	1,023	1.8	2,065,598	22.1	690,920	33.3	1,374,678	18.9	33.5
Top 0.1 Percent	97	0.2	9,569,483	9.7	3,373,039	15.5	6,196,444	8.1	35.3

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% $15,856; 40% $29,550; 60% $51,312; 80% $85,800; 90% $124,732; 95% $174,098; 99% $413,202; 99.9% $2,095,408.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T15-0191
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 Percentile Adjusted for Family Size, 2016 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	34.6	0.0	1.2	10.6	-237	13.9	-2.3	-10.5	-1.3	-10.9
Second Quintile	73.4	0.0	2.6	41.6	-918	-67.2	-4.2	2.4	-2.5	1.2
Middle Quintile	74.2	0.0	1.9	33.4	-1,047	-14.7	-1.1	23.3	-1.7	9.7
Fourth Quintile	58.2	0.0	0.9	13.2	-729	-4.4	2.3	34.8	-0.8	16.4
Top Quintile	16.3	0.0	0.1	1.1	-151	-0.3	5.3	49.9	-0.1	25.1
All	57.1	0.0	1.4	100.0	-679	-10.8	0.0	100.0	-1.3	10.6
Addendum										
80-90	25.2	0.0	0.2	1.1	-233	-0.8	1.6	16.3	-0.2	20.8
90-95	1.7	0.0	0.0	0.0	-16	0.0	1.0	9.1	0.0	22.5
95-99	0.1	0.0	0.0	0.0	-1	0.0	0.9	8.2	0.0	25.7
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	1.8	16.3	0.0	34.1
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	1.0	9.4	0.0	35.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,312	30.3	17,857	10.1	-1,713	-8.2	19,570	12.6	-9.6
Second Quintile	7,436	30.8	36,660	21.2	1,365	6.7	35,295	23.1	3.7
Middle Quintile	5,226	21.6	62,412	25.3	7,117	24.4	55,295	25.5	11.4
Fourth Quintile	2,957	12.3	97,505	22.4	16,727	32.5	80,778	21.0	17.2
Top Quintile	1,165	4.8	231,777	21.0	58,373	44.6	173,403	17.8	25.2
All	24,145	100.0	53,332	100.0	6,313	100.0	47,020	100.0	11.8
Addendum									
80-90	734	3.0	145,231	8.3	30,410	14.7	114,821	7.4	20.9
90-95	273	1.1	201,115	4.3	45,289	8.1	155,826	3.7	22.5
95-99	129	0.5	337,575	3.4	86,585	7.4	250,990	2.9	25.7
Top 1 Percent	29	0.1	2,238,359	5.0	763,247	14.5	1,475,112	3.8	34.1
Top 0.1 Percent	3	0.0	11,305,434	2.8	4,060,765	8.4	7,244,669	2.0	35.9

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% $15,856; 40% $29,550; 60% $51,312; 80% $85,800; 90% $124,732; 95% $174,098; 99% $413,202; 99.9% $2,095,408.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T15-0191
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 Percentile Adjusted for Family Size, 2016 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	37.6	0.0	1.3	6.1	-276	16.5	-0.3	-1.6	-1.5	-10.3
Second Quintile	82.2	0.0	2.9	25.6	-1,136	-65.5	-0.9	0.5	-2.8	1.5
Middle Quintile	87.8	0.0	2.3	32.3	-1,477	-16.1	-0.9	6.3	-2.0	10.4
Fourth Quintile	82.5	0.0	1.3	28.7	-1,337	-6.1	-0.4	16.4	-1.1	16.2
Top Quintile	27.6	0.0	0.1	6.8	-335	-0.3	2.6	78.2	-0.1	26.6
All	64.0	0.0	0.9	100.0	-917	-3.6	0.0	100.0	-0.7	19.9
Addendum										
80-90	52.9	0.0	0.4	6.6	-646	-1.6	0.3	15.1	-0.3	20.1
90-95	3.6	0.0	0.0	0.2	-35	-0.1	0.4	11.7	0.0	22.7
95-99	0.4	0.0	0.0	0.0	-5	0.0	0.7	19.0	0.0	26.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	1.2	32.5	0.0	34.0
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.5	14.9	0.0	35.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,234	20.4	18,852	3.1	-1,667	-1.3	20,519	4.3	-8.8
Second Quintile	10,415	20.7	40,647	6.8	1,733	1.4	38,914	8.2	4.3
Middle Quintile	10,074	20.0	74,066	12.0	9,191	7.2	64,875	13.2	12.4
Fourth Quintile	9,897	19.7	126,678	20.1	21,860	16.9	104,819	21.0	17.3
Top Quintile	9,368	18.6	388,066	58.4	103,660	75.7	284,405	53.9	26.7
All	50,272	100.0	123,886	100.0	25,527	100.0	98,359	100.0	20.6
Addendum									
80-90	4,730	9.4	195,763	14.9	40,041	14.8	155,722	14.9	20.5
90-95	2,275	4.5	280,240	10.2	63,616	11.3	216,624	10.0	22.7
95-99	1,882	3.7	473,252	14.3	124,816	18.3	348,436	13.3	26.4
Top 1 Percent	482	1.0	2,453,236	19.0	834,989	31.3	1,618,247	15.8	34.0
Top 0.1 Percent	47	0.1	11,186,185	8.4	3,940,058	14.3	7,246,127	6.8	35.2

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% $15,856; 40% $29,550; 60% $51,312; 80% $85,800; 90% $124,732; 95% $174,098; 99% $413,202; 99.9% $2,095,408.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T15-0191
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 Percentile Adjusted for Family Size, 2016 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile[2,3]	Percent of Tax Units[4]		Percent Change in After-Tax Income[5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate[6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.5	0.0	0.0	3.3	-4	-1.9	0.0	0.2	0.0	1.6
Second Quintile	1.2	0.0	0.1	17.2	-12	-1.9	0.0	1.2	-0.1	2.5
Middle Quintile	2.6	0.0	0.1	37.0	-30	-1.0	0.0	4.8	-0.1	6.0
Fourth Quintile	3.0	0.0	0.1	35.2	-36	-0.4	0.0	13.2	0.0	11.8
Top Quintile	0.7	0.0	0.0	4.7	-6	0.0	0.1	80.1	0.0	25.8
All	1.7	0.0	0.0	100.0	-19	-0.1	0.0	100.0	0.0	17.7
Addendum										
80-90	0.9	0.0	0.0	3.2	-7	0.0	0.0	13.2	0.0	17.1
90-95	0.8	0.0	0.0	1.5	-8	0.0	0.0	10.7	0.0	20.2
95-99	*	0.0	0.0	0.0	0	0.0	0.0	15.3	0.0	24.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	41.0	0.0	34.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	22.6	0.0	36.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,761	16.4	11,850	2.6	197	0.2	11,652	3.1	1.7
Second Quintile	10,923	26.5	24,835	8.6	642	1.3	24,194	10.2	2.6
Middle Quintile	9,410	22.9	47,748	14.3	2,885	4.9	44,863	16.3	6.0
Fourth Quintile	7,396	18.0	83,981	19.8	9,948	13.2	74,033	21.2	11.9
Top Quintile	6,233	15.1	277,400	55.0	71,666	80.0	205,734	49.6	25.8
All	41,164	100.0	76,347	100.0	13,565	100.0	62,782	100.0	17.8
Addendum									
80-90	3,290	8.0	130,820	13.7	22,416	13.2	108,404	13.8	17.1
90-95	1,531	3.7	191,752	9.3	38,812	10.6	152,939	9.1	20.2
95-99	1,087	2.6	321,464	11.1	78,334	15.2	243,130	10.2	24.4
Top 1 Percent	325	0.8	2,015,265	20.9	701,931	40.9	1,313,334	16.5	34.8
Top 0.1 Percent	43	0.1	8,080,211	11.0	2,947,959	22.6	5,132,252	8.5	36.5

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% $15,856; 40% $29,550; 60% $51,312; 80% $85,800; 90% $124,732; 95% $174,098; 99% $413,202; 99.9% $2,095,408.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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.