

**Table T16-0289**  
**Current Law Distribution of Tax Units with Premium Tax Credit by Expanded Cash Income Level, 2017<sup>1</sup>**

Expanded Cash Income Level <sup>2</sup>	Number of Tax Units (thousands)	Percent of Tax Units with Premium Credit	Average Credit for Units with Credit > 0	Average Credit for All Units	Average Credit as Percent of After-Tax Income <sup>4</sup>
Less than 10	13,200	*	**	***	0.0
10-20	24,240	4.2	4,020	170	1.1
20-30	21,610	10.0	4,220	420	1.7
30-40	16,500	9.7	5,600	450	1.4
40-50	13,400	6.6	5,490	360	0.9
50-75	25,850	3.3	6,430	210	0.4
75-100	16,500	1.4	5,840	80	0.1
100-200	29,610	0.4	7,000	30	0.0
200-500	10,640	*	**	***	0.0
500-1,000	1,240	0.0	0	0	0.0
More than 1,000	680	0.0	0	0	0.0
All	174,680	3.9	4,820	190	0.3

**Source: Urban-Brooking Tax Policy Center Microsimulation Model (version 0516-2).**

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(1) Calendar year. Estimates exclude those that are dependents of other tax units. TPC does not include Premium Tax Credit in its tax baseline due to its similarity to a spending program. Simulations of Premium Tax Credit calibrated to match results from Urban Institute's Health Insurance Policy Simulation Model (HIPSM).

(2) 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) 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. It excludes the Premium Tax Credit.