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

Table T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units with Tax Increase or Cut [3]				Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change ($)	Average Federal Tax Rate [5]	
	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					
Less than 10	0.8	-440	0.0	0	0.1	6.7	*	-0.1	7.3
10-20	1.3	-500	0.0	0	0.1	24.5	-10	0.0	3.5
20-30	1.8	-500	0.0	0	0.0	31.0	-10	0.0	5.4
30-40	1.6	-520	0.0	0	0.0	21.1	-10	0.0	8.4
40-50	1.1	-450	0.0	0	0.0	9.8	-10	0.0	10.8
50-75	0.4	-360	0.0	0	0.0	5.8	*	0.0	13.5
75-100	0.1	-360	0.0	0	0.0	0.4	0	0.0	16.0
100-200	*	**	0.0	0	0.0	0.5	0	0.0	18.9
200-500	*	**	0.0	0	0.0	0.2	0	0.0	23.2
500-1,000	*	**	0.0	0	0.0	0.1	0	0.0	28.3
More than 1,000	0.1	-950	0.0	0	0.0	0.1	*	0.0	33.6
All	0.8	-480	0.0	0	0.0	100.0	*	0.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 5.2

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate taxes; and excise taxes.

(5) 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 T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.8	0.0	0.1	6.7	*	-0.8	0.0	0.2	-0.1	7.3
10-20	1.3	0.0	0.1	24.5	-10	-1.2	0.0	0.4	0.0	3.5
20-30	1.8	0.0	0.0	31.0	-10	-0.7	0.0	1.0	0.0	5.4
30-40	1.6	0.0	0.0	21.1	-10	-0.3	0.0	1.5	0.0	8.4
40-50	1.1	0.0	0.0	9.8	-10	-0.1	0.0	2.1	0.0	10.8
50-75	0.4	0.0	0.0	5.8	*	0.0	0.0	6.5	0.0	13.5
75-100	0.1	0.0	0.0	0.4	0	0.0	0.0	7.3	0.0	16.0
100-200	*	0.0	0.0	0.5	0	0.0	0.0	25.5	0.0	18.9
200-500	*	0.0	0.0	0.2	0	0.0	0.0	24.7	0.0	23.2
500-1,000	*	0.0	0.0	0.1	0	0.0	0.0	9.7	0.0	28.3
More than 1,000	0.1	0.0	0.0	0.1	*	0.0	0.0	21.1	0.0	33.6
All	0.8	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	13,180	7.5	5,580	0.5	410	0.2	5,170	0.6	7.4
10-20	24,130	13.8	15,080	2.3	530	0.4	14,550	2.8	3.5
20-30	22,130	12.7	24,800	3.5	1,350	1.0	23,460	4.2	5.4
30-40	16,490	9.4	34,700	3.7	2,930	1.6	31,780	4.2	8.4
40-50	13,240	7.6	44,870	3.8	4,870	2.1	40,000	4.3	10.9
50-75	24,270	13.9	61,610	9.6	8,330	6.5	53,280	10.4	13.5
75-100	16,340	9.3	86,670	9.1	13,860	7.3	72,820	9.5	16.0
100-200	30,260	17.3	139,040	27.0	26,340	25.5	112,700	27.4	18.9
200-500	11,650	6.7	285,470	21.3	66,200	24.7	219,270	20.5	23.2
500-1,000	1,580	0.9	675,110	6.8	191,230	9.7	483,880	6.1	28.3
More than 1,000	640	0.4	3,078,190	12.6	1,033,570	21.1	2,044,620	10.4	33.6
All	174,990	100.0	89,090	100.0	17,840	100.0	71,250	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 5.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate tax; and excise taxes.
(5) 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 T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.3	0.0	0.0	16.5	*	-0.3	0.0	0.8	0.0	8.9
10-20	0.3	0.0	0.0	27.2	*	-0.2	0.0	2.3	0.0	6.1
20-30	0.6	0.0	0.0	33.0	*	-0.1	0.0	4.3	0.0	8.6
30-40	0.2	0.0	0.0	8.7	*	0.0	0.0	5.2	0.0	11.5
40-50	0.1	0.0	0.0	12.4	*	0.0	0.0	6.0	0.0	13.6
50-75	0.1	0.0	0.0	1.8	0	0.0	0.0	16.0	0.0	16.7
75-100	*	0.0	0.0	0.3	0	0.0	0.0	13.5	0.0	19.9
100-200	0.0	0.0	0.0	0.2	0	0.0	0.0	25.0	0.0	22.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	12.2	0.0	25.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.9	0.0	30.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	37.2
All	0.3	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	18.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,600	12.9	5,550	1.5	490	0.8	5,050	1.7	8.9
10-20	19,200	21.4	14,970	6.9	920	2.3	14,060	7.9	6.1
20-30	15,180	16.9	24,720	9.0	2,130	4.3	22,590	10.1	8.6
30-40	9,860	11.0	34,620	8.2	3,980	5.2	30,650	8.9	11.5
40-50	7,460	8.3	44,850	8.0	6,120	6.0	38,730	8.5	13.6
50-75	11,860	13.2	61,160	17.4	10,210	16.0	50,950	17.7	16.7
75-100	5,980	6.7	86,120	12.3	17,130	13.5	68,990	12.1	19.9
100-200	6,460	7.2	132,240	20.5	29,390	25.0	102,850	19.5	22.2
200-500	1,280	1.4	279,910	8.6	72,440	12.2	207,470	7.8	25.9
500-1,000	140	0.2	673,260	2.3	204,510	3.9	468,740	2.0	30.4
More than 1,000	70	0.1	2,931,110	5.2	1,090,720	10.7	1,840,390	4.0	37.2
All	89,700	100.0	46,510	100.0	8,460	100.0	38,050	100.0	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate tax; and excise taxes.
(5) 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 T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.0	0.0	0.7	0	-0.4	0.0	0.0	0.0	2.5
10-20	0.2	0.0	0.0	4.3	*	-1.9	0.0	0.0	0.0	0.4
20-30	0.9	0.0	0.0	19.4	*	-1.5	0.0	0.0	0.0	1.0
30-40	0.8	0.0	0.0	22.6	*	-0.4	0.0	0.2	0.0	3.3
40-50	1.1	0.0	0.0	23.3	*	-0.2	0.0	0.4	0.0	6.3
50-75	0.4	0.0	0.0	18.9	*	0.0	0.0	2.1	0.0	9.5
75-100	*	0.0	0.0	1.8	0	0.0	0.0	4.2	0.0	13.1
100-200	*	0.0	0.0	5.0	0	0.0	0.0	25.3	0.0	17.9
200-500	*	0.0	0.0	2.4	0	0.0	0.0	30.6	0.0	22.8
500-1,000	*	0.0	0.0	0.6	0	0.0	0.0	12.4	0.0	28.1
More than 1,000	0.1	0.0	0.0	0.8	*	0.0	0.0	24.7	0.0	33.1
All	0.2	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	730	1.2	5,020	0.0	130	0.0	4,890	0.1	2.5
10-20	1,650	2.8	15,620	0.3	70	0.0	15,550	0.3	0.5
20-30	2,640	4.5	25,160	0.7	250	0.0	24,910	0.9	1.0
30-40	2,700	4.6	34,890	1.0	1,150	0.2	33,740	1.2	3.3
40-50	2,750	4.7	45,050	1.3	2,830	0.4	42,220	1.5	6.3
50-75	7,520	12.7	62,570	4.8	5,970	2.1	56,600	5.5	9.5
75-100	7,780	13.2	87,330	6.9	11,460	4.2	75,870	7.7	13.1
100-200	21,140	35.8	142,130	30.6	25,460	25.3	116,670	32.1	17.9
200-500	9,920	16.8	287,150	29.0	65,450	30.6	221,700	28.6	22.8
500-1,000	1,390	2.3	675,490	9.5	189,730	12.4	485,760	8.8	28.1
More than 1,000	540	0.9	2,961,160	16.1	980,840	24.7	1,980,320	13.8	33.1
All	59,150	100.0	165,830	100.0	35,910	100.0	129,920	100.0	21.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate tax; and excise taxes.
(5) 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 T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	8.5	0.0	0.5	5.0	-30	5.0	0.0	-0.3	-0.5	-10.5
10-20	8.7	0.0	0.2	25.9	-40	2.4	-0.1	-3.3	-0.3	-11.9
20-30	7.5	0.0	0.2	31.7	-40	3.5	-0.1	-2.8	-0.2	-4.7
30-40	6.2	0.0	0.1	23.8	-30	-2.9	-0.1	2.3	-0.1	3.1
40-50	3.8	0.0	0.0	7.7	-10	-0.4	0.0	5.1	0.0	7.0
50-75	1.5	0.0	0.0	5.3	-10	-0.1	0.0	17.4	0.0	11.2
75-100	0.2	0.0	0.0	0.4	*	0.0	0.1	17.0	0.0	15.0
100-200	*	0.0	0.0	0.1	0	0.0	0.1	33.6	0.0	19.2
200-500	*	0.0	0.0	0.0	0	0.0	0.0	12.8	0.0	24.1
500-1,000	0.1	0.0	0.0	0.0	*	0.0	0.0	3.6	0.0	28.9
More than 1,000	0.9	0.0	0.0	0.0	-10	0.0	0.0	14.5	0.0	34.2
All	4.4	0.0	0.0	100.0	-20	-0.3	0.0	100.0	0.0	12.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	720	3.1	6,700	0.4	-670	-0.3	7,370	0.5	-10.0
10-20	3,010	13.1	15,460	3.5	-1,790	-3.2	17,250	4.5	-11.6
20-30	3,960	17.1	24,880	7.5	-1,120	-2.7	26,000	9.0	-4.5
30-40	3,570	15.5	34,760	9.4	1,130	2.4	33,640	10.5	3.2
40-50	2,690	11.7	44,740	9.1	3,160	5.1	41,580	9.7	7.1
50-75	4,260	18.5	61,130	19.8	6,820	17.4	54,300	20.1	11.2
75-100	2,210	9.6	85,890	14.4	12,870	17.0	73,020	14.1	15.0
100-200	2,230	9.7	130,900	22.2	25,140	33.5	105,760	20.5	19.2
200-500	340	1.5	260,060	6.8	62,760	12.8	197,300	5.9	24.1
500-1,000	30	0.1	666,640	1.6	192,770	3.6	473,870	1.3	28.9
More than 1,000	10	0.1	5,348,670	5.4	1,830,270	14.5	3,518,400	4.1	34.2
All	23,080	100.0	57,050	100.0	7,260	100.0	49,790	100.0	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate tax; and excise taxes.
(5) 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 T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	9.0	0.0	0.5	6.7	-40	5.4	0.0	-0.1	-0.6	-11.7
10-20	7.4	0.0	0.2	24.5	-40	2.0	0.0	-0.6	-0.2	-12.4
20-30	6.9	0.0	0.1	31.0	-30	2.7	0.0	-0.6	-0.1	-5.2
30-40	5.4	0.0	0.1	21.1	-30	-4.3	0.0	0.2	-0.1	1.8
40-50	3.4	0.0	0.0	9.8	-20	-0.6	0.0	0.9	0.0	6.0
50-75	1.4	0.0	0.0	5.8	-10	-0.1	0.0	3.8	0.0	10.6
75-100	0.2	0.0	0.0	0.4	*	0.0	0.0	5.1	0.0	14.1
100-200	0.1	0.0	0.0	0.5	0	0.0	0.0	24.7	0.0	18.0
200-500	*	0.0	0.0	0.2	0	0.0	0.0	29.9	0.0	22.9
500-1,000	0.1	0.0	0.0	0.1	0	0.0	0.0	12.4	0.0	28.4
More than 1,000	0.2	0.0	0.0	0.1	*	0.0	0.0	24.2	0.0	33.3
All	2.5	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,110	2.1	6,540	0.1	-730	-0.1	7,270	0.2	-11.1
10-20	4,290	8.1	15,500	1.0	-1,890	-0.6	17,390	1.4	-12.2
20-30	5,920	11.1	24,950	2.3	-1,250	-0.6	26,200	3.0	-5.0
30-40	4,950	9.3	34,720	2.7	650	0.3	34,080	3.3	1.9
40-50	4,130	7.8	44,920	2.9	2,710	0.9	42,220	3.4	6.0
50-75	7,510	14.1	61,740	7.1	6,540	3.8	55,200	8.0	10.6
75-100	5,360	10.1	86,950	7.2	12,250	5.0	74,700	7.7	14.1
100-200	12,650	23.8	141,410	27.6	25,450	24.7	115,950	28.3	18.0
200-500	5,940	11.2	285,700	26.1	65,510	29.9	220,200	25.2	22.9
500-1,000	840	1.6	675,250	8.8	191,420	12.4	483,840	7.9	28.4
More than 1,000	320	0.6	2,962,930	14.6	986,230	24.2	1,976,700	12.2	33.3
All	53,240	100.0	121,870	100.0	24,450	100.0	97,420	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
* Non-zero value rounded to zero; ** Insufficient data
Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.
(1) Calendar year. Baseline is current law. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate tax; and excise taxes.
(5) 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 T17-0172
Make Child and Dependent Care Credit Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.4
20-30	*	0.0	0.0	26.7	0	0.0	0.0	0.8	0.0	2.5
30-40	0.0	0.0	0.0	6.7	0	0.0	0.0	1.0	0.0	3.6
40-50	0.1	0.0	0.0	46.8	0	0.0	0.0	1.5	0.0	5.4
50-75	*	0.0	0.0	7.5	0	0.0	0.0	4.9	0.0	7.8
75-100	0.0	0.0	0.0	5.2	0	0.0	0.0	6.9	0.0	11.4
100-200	0.0	0.0	0.0	1.0	0	0.0	0.0	23.2	0.0	16.4
200-500	0.0	0.0	0.0	2.6	0	0.0	0.0	22.1	0.0	22.8
500-1,000	*	0.0	0.0	3.0	0	0.0	0.0	9.4	0.0	28.4
More than 1,000	0.0	0.0	0.0	0.1	0	0.0	0.0	29.5	0.0	34.2
All	*	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	17.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 [1]

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [4]		Average Federal Tax Rate [5]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,910	4.5	5,370	0.3	80	0.0	5,290	0.4	1.5
10-20	7,680	18.0	15,500	3.6	210	0.3	15,300	4.3	1.4
20-30	7,010	16.4	24,620	5.2	610	0.8	24,010	6.1	2.5
30-40	4,370	10.2	34,630	4.6	1,260	1.0	33,370	5.3	3.6
40-50	3,420	8.0	44,690	4.6	2,430	1.5	42,250	5.3	5.4
50-75	5,830	13.7	61,560	10.8	4,780	4.9	56,780	12.0	7.8
75-100	3,920	9.2	86,490	10.2	9,890	6.9	76,600	10.9	11.4
100-200	5,870	13.8	136,420	24.2	22,330	23.2	114,090	24.3	16.4
200-500	1,880	4.4	291,150	16.5	66,450	22.1	224,700	15.4	22.8
500-1,000	280	0.7	683,260	5.7	193,720	9.4	489,540	4.9	28.4
More than 1,000	140	0.3	3,399,560	14.7	1,162,700	29.5	2,236,870	11.7	34.2
All	42,690	100.0	77,710	100.0	13,240	100.0	64,470	100.0	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
* Non-zero value rounded to zero; ** Insufficient data
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. The proposal would make the Child and Dependent Care Tax Credit refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentage point in subsequent years up to a maximum of 90 percent.
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) 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); estate tax; and excise taxes.
(5) 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.