

Table T17-0178
Current Law Distribution of Tax Units Receiving Pell Grants, AOTC, and LLC
All Students, by Adjusted Gross Income, 2017 ¹

Adjusted Gross Income Level (thousands of 2017 dollars)	Number of Tax Units ² (thousands)	Number of Tax Units with Post-Secondary Students (thousands)	Pell Grant		American Opportunity Tax Credit ³		Lifetime Learning Credit	
			Number of Tax Units (thousands)	Grant Amount (\$ millions)	Number of Tax Units (thousands)	Credit Amount (\$ millions)	Number of Tax Units (thousands)	Credit Amount (\$ millions)
Less than zero	1,104	111	55	224	21	17	0	0
0 - 5	30,503	1,965	930	3,730	623	559	0	0
5 - 10	12,414	2,094	916	3,715	812	723	0	0
10 - 15	11,810	2,136	1,042	4,160	862	869	381	76
15 - 20	10,629	1,785	772	2,943	689	925	339	170
20 - 25	10,636	1,812	741	2,925	719	1,111	373	246
25 - 30	9,078	1,540	557	2,198	604	997	338	242
30 - 40	14,455	2,321	837	3,248	1,026	1,980	495	346
40 - 50	11,356	1,709	565	2,016	713	1,520	444	348
50 - 75	20,713	2,636	657	2,053	1,234	2,775	699	532
75 - 100	14,364	2,122	226	521	1,043	2,297	393	393
100 - 200	20,648	3,451	33	84	1,702	3,721	380	248
More than 200	7,277	787	0	0	0	0	0	0
All	174,987	24,470	7,330	27,817	10,050	17,493	3,840	2,602

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

(1) Calendar year.

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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