Table T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2018 [1]
Detail Table

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	12.5	87.5	1.2	6.3	170	30.8	0.9	1.1	3.7	4.9
Second Quintile	28.3	71.7	1.9	19.2	650	23.3	3.7	4.3	7.6	9.4
Middle Quintile	32.0	68.0	1.6	24.1	910	11.0	9.8	10.4	12.4	13.8
Fourth Quintile	39.4	60.6	1.2	26.1	1,180	6.4	18.1	18.4	15.8	16.8
Top Quintile	45.0	55.0	0.5	24.2	1,300	1.6	67.3	65.5	23.3	23.6
All	28.7	71.3	1.0	100.0	740	4.5	100.0	100.0	18.1	18.9
Addendum										
80-90	48.1	51.9	1.0	14.1	1,470	4.4	14.4	14.4	18.5	19.3
90-95	50.0	50.0	0.7	6.3	1,350	2.6	10.8	10.6	20.2	20.7
95-99	41.3	58.7	0.3	3.9	1,090	1.1	15.5	15.0	22.2	22.4
Top 1 Percent	0.5	99.5	0.0	0.0	10	0.0	26.6	25.5	30.3	30.3
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.3	12.7	31.6	31.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 [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	48,780	27.7	14,600	4.4	540	0.9	14,060	5.2	3.7
Second Quintile	38,760	22.0	36,370	8.7	2,770	3.7	33,600	9.8	7.6
Middle Quintile	34,290	19.5	66,960	14.2	8,320	9.8	58,640	15.2	12.4
Fourth Quintile	28,870	16.4	115,950	20.7	18,260	18.1	97,690	21.3	15.8
Top Quintile	24,300	13.8	347,920	52.2	80,960	67.3	266,970	48.9	23.3
All	176,100	100.0	91,930	100.0	16,590	100.0	75,340	100.0	18.1
Addendum									
80-90	12,490	7.1	182,130	14.1	33,680	14.4	148,450	14.0	18.5
90-95	6,020	3.4	259,830	9.7	52,470	10.8	207,370	9.4	20.2
95-99	4,650	2.6	440,180	12.7	97,560	15.5	342,610	12.0	22.2
Top 1 Percent	1,140	0.7	2,250,600	15.9	680,930	26.6	1,569,670	13.5	30.3
Top 0.1 Percent	120	0.1	10,609,590	7.6	3,347,630	13.3	7,261,960	6.3	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $25,000; 40% $48,600; 60% $86,100; 80% $149,400; 90% $216,800; 95% $307,900; 99% $732,800; 99.9% $3,439,900.
(4) Tax units with benefit are tax units with a net benefit of $10 or more.
(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 T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [1]
Detail Table

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	22.5	77.5	2.9	11.8	390	1,088.6	0.1	0.6	0.3	3.1
Second Quintile	30.3	69.7	2.8	23.8	840	42.5	2.5	3.4	6.2	8.8
Middle Quintile	31.8	68.2	1.8	25.4	940	14.3	7.9	8.7	11.3	12.9
Fourth Quintile	32.7	67.3	1.1	23.0	920	6.0	17.1	17.4	15.2	16.1
Top Quintile	27.5	72.5	0.3	15.8	660	1.0	72.1	69.7	23.0	23.2
All	28.7	71.3	1.0	100.0	740	4.5	100.0	100.0	18.1	18.9
Addendum										
80-90	31.0	69.0	0.6	9.9	810	2.8	15.5	15.3	18.3	18.8
90-95	30.7	69.3	0.4	4.0	660	1.5	12.0	11.7	20.2	20.5
95-99	20.2	79.8	0.2	2.0	440	0.5	17.0	16.4	22.0	22.1
Top 1 Percent	0.2	99.9	0.0	0.0	*	0.0	27.6	26.4	30.0	30.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.8	13.3	31.5	31.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	39,180	22.3	13,630	3.3	40	0.1	13,590	4.0	0.3
Second Quintile	37,020	21.0	32,000	7.3	1,970	2.5	30,030	8.4	6.2
Middle Quintile	35,060	19.9	58,430	12.7	6,610	7.9	51,830	13.7	11.3
Fourth Quintile	32,600	18.5	100,930	20.3	15,350	17.1	85,580	21.0	15.2
Top Quintile	31,130	17.7	294,310	56.6	67,690	72.1	226,620	53.2	23.0
All	176,100	100.0	91,930	100.0	16,590	100.0	75,340	100.0	18.1
Addendum									
80-90	15,920	9.0	155,450	15.3	28,470	15.5	126,990	15.2	18.3
90-95	7,840	4.5	221,670	10.7	44,740	12.0	176,930	10.5	20.2
95-99	5,990	3.4	376,890	13.9	82,980	17.0	293,910	13.3	22.0
Top 1 Percent	1,390	0.8	1,940,660	16.6	581,140	27.6	1,359,520	14.2	30.0
Top 0.1 Percent	140	0.1	9,276,300	7.9	2,924,770	13.8	6,351,530	6.6	31.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $17,500; 40% $32,200; 60% $55,400; 80% $91,100; 90% $130,800; 95% $183,600; 99% $422,500; 99.9% $1,969,200.
(4) Tax units with benefit are tax units with a net benefit of $10 or more.
(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 T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [1]
Detail Table - Single Tax Units

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	5.4	94.6	0.7	34.2	70	11.9	2.3	2.5	5.7	6.4
Second Quintile	4.2	95.8	0.4	32.3	80	4.1	6.1	6.4	7.8	8.1
Middle Quintile	3.5	96.6	0.2	19.9	60	1.1	13.8	13.9	12.4	12.6
Fourth Quintile	2.3	97.7	0.1	8.9	40	0.3	21.4	21.3	16.4	16.5
Top Quintile	1.7	98.3	0.0	4.6	30	0.1	56.1	55.7	23.2	23.2
All	3.8	96.2	0.2	100.0	60	0.8	100.0	100.0	16.6	16.7
Addendum										
80-90	2.0	98.0	0.0	3.0	30	0.1	16.3	16.2	19.5	19.5
90-95	2.4	97.6	0.0	1.6	40	0.1	10.8	10.8	20.9	21.0
95-99	0.1	99.9	0.0	0.0	*	0.0	12.4	12.3	22.8	22.8
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	16.5	16.4	32.0	32.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	8.2	8.1	33.9	33.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	26,620	29.6	10,700	6.6	610	2.3	10,090	7.5	5.7
Second Quintile	22,430	24.9	25,270	13.1	1,960	6.1	23,300	14.5	7.8
Middle Quintile	17,990	20.0	44,230	18.4	5,500	13.8	38,730	19.3	12.4
Fourth Quintile	12,850	14.3	72,790	21.7	11,950	21.4	60,840	21.7	16.4
Top Quintile	9,550	10.6	181,610	40.1	42,130	56.1	139,470	37.0	23.2
All	90,040	100.0	47,960	100.0	7,970	100.0	39,990	100.0	16.6
Addendum									
80-90	5,380	6.0	111,500	13.9	21,690	16.3	89,810	13.4	19.5
90-95	2,360	2.6	157,050	8.6	32,890	10.8	124,160	8.2	20.9
95-99	1,520	1.7	258,310	9.1	58,820	12.4	199,490	8.4	22.8
Top 1 Percent	290	0.3	1,292,820	8.6	413,290	16.5	879,540	7.0	32.0
Top 0.1 Percent	30	0.0	5,871,560	4.0	1,990,970	8.2	3,880,600	3.2	33.9

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. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $17,500; 40% $32,200; 60% $55,400; 80% $91,100; 90% $130,800; 95% $183,600; 99% $422,500; 99.9% $1,969,200.

(4) Tax units with benefit are tax units with a net benefit of $10 or more.

(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 T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	39.0	61.0	4.2	5.4	880	-288.5	-0.1	0.1	-1.5	2.8
Second Quintile	51.0	49.0	4.2	15.4	1,810	70.1	0.9	1.5	5.7	9.6
Middle Quintile	50.1	49.9	2.6	25.2	1,800	22.1	4.6	5.5	10.4	12.8
Fourth Quintile	47.8	52.2	1.4	30.4	1,510	8.4	14.7	15.3	14.5	15.8
Top Quintile	37.7	62.3	0.4	23.4	960	1.2	79.6	77.4	22.8	23.1
All	44.4	55.7	1.0	100.0	1,360	4.1	100.0	100.0	19.5	20.3
Addendum										
80-90	43.7	56.3	0.8	14.3	1,220	3.8	15.4	15.4	17.8	18.5
90-95	42.1	57.9	0.5	5.9	950	1.9	12.8	12.5	19.9	20.3
95-99	28.3	71.7	0.2	3.2	610	0.7	19.6	19.0	21.8	21.9
Top 1 Percent	0.2	99.8	0.0	0.0	10	0.0	31.7	30.5	29.6	29.6
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	15.3	14.7	31.3	31.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	4,940	8.3	20,510	1.0	-310	-0.1	20,810	1.3	-1.5
Second Quintile	6,900	11.6	45,500	3.1	2,580	0.9	42,920	3.6	5.7
Middle Quintile	11,360	19.0	77,740	8.7	8,120	4.6	69,620	9.6	10.4
Fourth Quintile	16,300	27.3	123,430	19.7	17,940	14.7	105,490	20.9	14.5
Top Quintile	19,780	33.2	349,730	67.8	79,900	79.6	269,840	65.0	22.8
All	59,680	100.0	170,910	100.0	33,290	100.0	137,620	100.0	19.5
Addendum									
80-90	9,500	15.9	181,610	16.9	32,310	15.4	149,310	17.3	17.8
90-95	5,020	8.4	254,180	12.5	50,640	12.8	203,540	12.4	19.9
95-99	4,230	7.1	422,820	17.5	92,050	19.6	330,770	17.0	21.8
Top 1 Percent	1,040	1.7	2,054,280	20.9	607,900	31.7	1,446,380	18.3	29.6
Top 0.1 Percent	100	0.2	9,902,920	9.5	3,095,420	15.3	6,807,500	8.1	31.3

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. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $17,500; 40% $32,200; 60% $55,400; 80% $91,100; 90% $130,800; 95% $183,600; 99% $422,500; 99.9% $1,969,200.

(4) Tax units with benefit are tax units with a net benefit of $10 or more.

(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 T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	74.5	25.5	5.7	21.1	1,240	-64.8	-9.3	-2.6	-9.7	-3.4
Second Quintile	92.8	7.2	5.9	38.5	2,300	184.8	6.0	13.2	3.1	8.8
Middle Quintile	94.5	5.5	3.8	26.2	2,260	32.5	23.0	23.7	10.4	13.8
Fourth Quintile	89.6	10.4	1.9	10.9	1,690	10.5	29.7	25.6	15.5	17.1
Top Quintile	69.4	30.6	0.6	3.2	1,090	1.8	50.6	40.1	23.5	23.9
All	85.7	14.3	3.5	100.0	1,820	28.5	100.0	100.0	10.9	14.0
Addendum										
80-90	83.9	16.1	1.1	2.5	1,420	4.8	15.2	12.4	19.3	20.3
90-95	68.0	32.0	0.5	0.7	850	1.9	9.7	7.7	20.7	21.1
95-99	7.1	92.9	0.0	0.0	90	0.1	8.0	6.3	24.5	24.6
Top 1 Percent	*	**	0.0	0.0	0	0.0	17.6	13.7	30.7	30.7
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	11.9	9.3	31.4	31.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	7,240	31.1	19,740	10.5	-1,910	-9.3	21,650	12.9	-9.7
Second Quintile	7,100	30.5	40,380	21.0	1,250	6.0	39,140	22.8	3.1
Middle Quintile	4,900	21.1	67,110	24.1	6,970	23.0	60,140	24.2	10.4
Fourth Quintile	2,730	11.8	104,730	21.0	16,180	29.7	88,550	19.9	15.5
Top Quintile	1,250	5.4	255,750	23.5	59,980	50.6	195,770	20.2	23.5
All	23,270	100.0	58,680	100.0	6,390	100.0	52,290	100.0	10.9
Addendum									
80-90	760	3.3	154,240	8.6	29,820	15.2	124,420	7.8	19.3
90-95	330	1.4	212,090	5.1	43,930	9.7	168,160	4.5	20.7
95-99	140	0.6	354,670	3.6	87,050	8.0	267,610	3.0	24.5
Top 1 Percent	30	0.1	2,924,730	6.3	898,330	17.6	2,026,400	4.9	30.7
Top 0.1 Percent	*	0.0	16,886,040	4.1	5,301,270	11.9	11,584,770	3.2	31.4

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. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $17,500; 40% $32,200; 60% $55,400; 80% $91,100; 90% $130,800; 95% $183,600; 99% $422,500; 99.9% $1,969,200.

(4) Tax units with benefit are tax units with a net benefit of $10 or more.

(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 T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	76.0	24.0	5.9	11.8	1,340	-72.1	-1.7	-0.4	-9.0	-2.5
Second Quintile	93.9	6.1	6.3	23.8	2,690	166.4	1.5	3.7	3.6	9.7
Middle Quintile	98.0	2.0	4.3	25.4	3,040	34.0	7.9	9.6	11.2	15.0
Fourth Quintile	99.4	0.6	2.6	23.0	2,920	13.8	17.7	18.2	15.7	17.9
Top Quintile	87.1	12.9	0.7	15.9	2,160	2.3	74.3	68.7	23.8	24.3
All	90.6	9.4	2.3	100.0	2,420	10.6	100.0	100.0	18.0	19.9
Addendum										
80-90	99.5	0.5	1.6	9.9	2,680	6.9	15.1	14.6	18.8	20.1
90-95	98.2	1.8	0.9	4.0	2,160	3.6	11.8	11.0	20.6	21.3
95-99	63.8	36.2	0.4	2.0	1,390	1.2	17.5	16.0	23.0	23.3
Top 1 Percent	0.4	99.6	0.0	0.0	10	0.0	29.9	27.0	30.4	30.4
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	14.4	13.0	31.1	31.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	11,400	21.3	20,690	3.5	-1,860	-1.7	22,540	4.6	-9.0
Second Quintile	11,420	21.4	44,460	7.5	1,620	1.5	42,840	8.8	3.6
Middle Quintile	10,780	20.2	80,050	12.8	8,940	7.9	71,110	13.9	11.2
Fourth Quintile	10,130	19.0	135,440	20.3	21,260	17.7	114,180	20.9	15.7
Top Quintile	9,470	17.7	400,530	56.2	95,330	74.3	305,200	52.2	23.8
All	53,430	100.0	126,320	100.0	22,720	100.0	103,600	100.0	18.0
Addendum									
80-90	4,750	8.9	205,550	14.5	38,680	15.1	166,870	14.3	18.8
90-95	2,380	4.5	291,900	10.3	60,140	11.8	231,760	10.0	20.6
95-99	1,860	3.5	497,660	13.7	114,330	17.5	383,340	12.9	23.0
Top 1 Percent	480	0.9	2,510,160	17.7	762,470	29.9	1,747,680	15.0	30.4
Top 0.1 Percent	50	0.1	11,647,050	8.3	3,625,990	14.4	8,021,060	7.0	31.1

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. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $17,500; 40% $32,200; 60% $55,400; 80% $91,100; 90% $130,800; 95% $183,600; 99% $422,500; 99.9% $1,969,200.
(4) Tax units with benefit are tax units with a net benefit of $10 or more.
(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 T18-0034
Tax Expenditure of Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Benefit as a Percent of After-Tax Income [5]	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	1.8	98.2	0.2	7.2	20	12.5	0.3	0.3	1.4	1.6
Second Quintile	2.3	97.7	0.2	19.1	40	6.6	1.4	1.5	2.2	2.4
Middle Quintile	4.5	95.5	0.2	30.6	80	3.0	4.9	5.0	5.1	5.3
Fourth Quintile	4.9	95.1	0.1	27.9	90	1.0	13.2	13.3	10.0	10.1
Top Quintile	3.3	96.7	0.0	14.6	50	0.1	79.7	79.4	21.8	21.8
All	3.3	96.7	0.1	100.0	60	0.5	100.0	100.0	14.9	15.0
Addendum										
80-90	3.3	96.8	0.1	7.7	60	0.3	13.2	13.2	14.6	14.7
90-95	4.5	95.5	0.0	4.4	70	0.2	10.6	10.5	17.4	17.4
95-99	2.9	97.1	0.0	2.4	50	0.1	17.2	17.1	20.1	20.1
Top 1 Percent	*	**	0.0	0.0	0	0.0	38.7	38.5	30.0	30.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	21.6	21.5	31.8	31.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	7,760	17.7	12,910	2.9	180	0.3	12,730	3.3	1.4
Second Quintile	12,000	27.3	27,010	9.3	600	1.4	26,410	10.7	2.2
Middle Quintile	9,540	21.7	51,560	14.1	2,650	4.9	48,920	15.7	5.1
Fourth Quintile	7,630	17.4	90,370	19.7	9,010	13.2	81,360	20.9	10.0
Top Quintile	6,630	15.1	287,440	54.5	62,610	79.7	224,830	50.0	21.8
All	43,950	100.0	79,580	100.0	11,840	100.0	67,730	100.0	14.9
Addendum									
80-90	3,360	7.6	140,140	13.5	20,520	13.2	119,620	13.5	14.6
90-95	1,600	3.6	198,250	9.1	34,400	10.6	163,850	8.8	17.4
95-99	1,320	3.0	338,490	12.7	68,080	17.2	270,410	11.9	20.1
Top 1 Percent	360	0.8	1,893,990	19.2	567,710	38.7	1,326,280	15.8	30.0
Top 0.1 Percent	40	0.1	8,634,630	10.1	2,746,180	21.6	5,888,450	8.1	31.8

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. Proposal shows the federal tax benefits of the Child Tax Credit including the $500 credit for dependents ineligible for the full credit.
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 2017 dollars): 20% $17,500; 40% $32,200; 60% $55,400; 80% $91,100; 90% $130,800; 95% $183,600; 99% $422,500; 99.9% $1,969,200.
(4) Tax units with benefit are tax units with a net benefit of $10 or more.
(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.