

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

Table T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	5.8	-1,650	0.0	0	1.8	8.5	-100	-1.7	5.3
10-20	12.5	-1,290	0.0	0	1.1	25.9	-160	-1.0	2.1
20-30	19.2	-1,000	0.0	0	0.8	28.8	-190	-0.8	3.7
30-40	16.4	-890	0.0	0	0.4	16.4	-150	-0.4	6.8
40-50	12.0	-860	0.0	0	0.3	9.2	-100	-0.2	9.3
50-75	5.5	-880	0.0	0	0.1	7.9	-50	-0.1	11.9
75-100	1.1	-1,020	0.0	0	0.0	1.2	-10	0.0	14.2
100-200	0.3	-1,100	0.0	0	0.0	0.6	*	0.0	17.0
200-500	0.1	-1,100	0.0	0	0.0	0.1	*	0.0	20.6
500-1,000	0.1	-960	0.0	0	0.0	0.0	*	0.0	24.9
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	31.0
All	8.0	-1,060	0.0	0	0.1	100.0	-90	-0.1	18.0

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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 T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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	5.8	0.0	1.8	8.5	-100	-24.1	0.0	0.1	-1.7	5.3
10-20	12.5	0.0	1.1	25.9	-160	-33.0	-0.1	0.3	-1.0	2.1
20-30	19.2	0.0	0.8	28.8	-190	-17.0	-0.1	0.7	-0.8	3.7
30-40	16.4	0.0	0.4	16.4	-150	-5.7	-0.1	1.4	-0.4	6.8
40-50	12.0	0.0	0.3	9.2	-100	-2.4	0.0	1.9	-0.2	9.3
50-75	5.5	0.0	0.1	7.9	-50	-0.6	0.0	6.3	-0.1	11.9
75-100	1.1	0.0	0.0	1.2	-10	-0.1	0.0	7.2	0.0	14.2
100-200	0.3	0.0	0.0	0.6	*	0.0	0.1	25.7	0.0	17.0
200-500	0.1	0.0	0.0	0.1	*	0.0	0.1	24.0	0.0	20.6
500-1,000	0.1	0.0	0.0	0.0	*	0.0	0.1	9.1	0.0	24.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	23.0	0.0	31.0
All	8.0	0.0	0.1	100.0	-90	-0.5	0.0	100.0	-0.1	18.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 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	13,260	7.5	5,690	0.5	400	0.2	5,300	0.5	7.0
10-20	23,850	13.5	15,470	2.3	490	0.4	14,980	2.7	3.2
20-30	22,240	12.6	25,360	3.5	1,140	0.9	24,230	4.1	4.5
30-40	16,640	9.5	35,510	3.7	2,560	1.5	32,950	4.1	7.2
40-50	13,220	7.5	45,880	3.8	4,350	2.0	41,530	4.1	9.5
50-75	24,450	13.9	63,030	9.5	7,550	6.3	55,490	10.2	12.0
75-100	16,650	9.5	88,640	9.1	12,610	7.2	76,030	9.5	14.2
100-200	30,860	17.5	142,160	27.1	24,230	25.6	117,940	27.4	17.0
200-500	11,640	6.6	291,480	21.0	59,910	23.9	231,580	20.3	20.6
500-1,000	1,530	0.9	691,460	6.5	172,030	9.0	519,430	6.0	24.9
More than 1,000	670	0.4	3,208,090	13.4	993,110	22.9	2,214,980	11.3	31.0
All	176,100	100.0	91,930	100.0	16,590	100.0	75,340	100.0	18.1

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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 T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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	1.6	0.0	0.5	20.1	-30	-5.5	0.0	0.7	-0.5	8.1
10-20	2.9	0.0	0.2	40.5	-30	-3.6	-0.1	2.3	-0.2	5.7
20-30	3.0	0.0	0.1	24.6	-30	-1.3	0.0	4.1	-0.1	7.6
30-40	1.3	0.0	0.0	8.8	-10	-0.4	0.0	5.1	0.0	10.3
40-50	1.1	0.0	0.0	3.9	-10	-0.1	0.0	5.9	0.0	12.4
50-75	0.2	0.0	0.0	0.8	*	0.0	0.0	15.7	0.0	14.9
75-100	*	0.0	0.0	0.0	0	0.0	0.0	13.5	0.0	18.0
100-200	*	0.0	0.0	0.3	*	0.0	0.1	25.1	0.0	20.3
200-500	*	0.0	0.0	0.0	0	0.0	0.0	11.9	0.0	23.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	27.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.7	0.0	34.3
All	1.6	0.0	0.0	100.0	-20	-0.2	0.0	100.0	0.0	16.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 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	11,640	12.9	5,650	1.5	480	0.8	5,170	1.7	8.5
10-20	18,920	21.0	15,370	6.7	900	2.4	14,470	7.6	5.9
20-30	15,320	17.0	25,280	9.0	1,950	4.2	23,340	9.9	7.7
30-40	10,000	11.1	35,430	8.2	3,640	5.1	31,790	8.8	10.3
40-50	7,390	8.2	45,850	7.9	5,680	5.9	40,170	8.3	12.4
50-75	12,030	13.4	62,600	17.4	9,350	15.7	53,250	17.8	14.9
75-100	6,070	6.7	88,060	12.4	15,860	13.4	72,200	12.2	18.0
100-200	6,540	7.3	135,190	20.5	27,430	25.0	107,760	19.6	20.3
200-500	1,280	1.4	285,340	8.5	66,540	11.9	218,800	7.8	23.3
500-1,000	140	0.2	689,700	2.3	192,310	3.8	497,390	2.0	27.9
More than 1,000	80	0.1	3,052,600	5.6	1,047,180	11.6	2,005,420	4.4	34.3
All	90,040	100.0	47,960	100.0	7,970	100.0	39,990	100.0	16.6

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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 T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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	15.2	0.0	7.1	5.0	-360	-301.9	0.0	0.0	-7.0	-4.7
10-20	26.6	0.0	3.1	14.7	-490	-1,952.7	0.0	0.0	-3.1	-2.9
20-30	36.3	0.0	2.1	25.8	-530	-506.7	-0.1	-0.1	-2.1	-1.7
30-40	33.0	0.0	1.1	19.1	-380	-40.2	-0.1	0.1	-1.1	1.6
40-50	23.9	0.0	0.6	13.4	-260	-10.5	0.0	0.3	-0.6	4.8
50-75	10.1	0.0	0.2	14.6	-100	-1.9	0.0	2.0	-0.2	8.3
75-100	1.7	0.0	0.0	2.9	-20	-0.2	0.0	4.1	0.0	11.5
100-200	0.3	0.0	0.0	1.2	*	0.0	0.1	25.4	0.0	16.0
200-500	0.2	0.0	0.0	0.3	*	0.0	0.1	29.5	0.0	20.1
500-1,000	0.1	0.0	0.0	0.0	*	0.0	0.0	11.5	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	27.0	0.0	30.5
All	6.9	0.0	0.1	100.0	-90	-0.3	0.0	100.0	-0.1	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 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	740	1.2	5,140	0.0	120	0.0	5,030	0.1	2.3
10-20	1,610	2.7	15,900	0.3	30	0.0	15,880	0.3	0.2
20-30	2,600	4.4	25,720	0.7	110	0.0	25,610	0.8	0.4
30-40	2,710	4.5	35,680	1.0	940	0.1	34,740	1.1	2.6
40-50	2,780	4.7	46,020	1.3	2,470	0.4	43,550	1.5	5.4
50-75	7,490	12.6	63,960	4.7	5,430	2.1	58,530	5.3	8.5
75-100	7,960	13.3	89,310	7.0	10,290	4.1	79,020	7.7	11.5
100-200	21,590	36.2	145,310	30.8	23,300	25.3	122,010	32.1	16.0
200-500	9,900	16.6	293,310	28.5	59,040	29.4	234,270	28.2	20.1
500-1,000	1,340	2.3	691,840	9.1	169,480	11.5	522,360	8.6	24.5
More than 1,000	560	1.0	3,100,340	17.2	946,820	26.9	2,153,520	14.8	30.5
All	59,680	100.0	170,910	100.0	33,290	100.0	137,620	100.0	19.5

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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 T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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	61.2	0.0	12.0	8.6	-910	123.1	-0.5	-0.9	-13.3	-24.0
10-20	65.2	0.0	4.5	30.7	-800	40.9	-2.0	-6.0	-5.1	-17.4
20-30	72.1	0.0	2.4	31.6	-630	41.0	-2.0	-6.1	-2.5	-8.6
30-40	47.7	0.0	1.0	16.1	-360	-70.3	-0.8	0.4	-1.0	0.4
40-50	31.2	0.0	0.5	7.4	-220	-9.2	-0.2	4.1	-0.5	4.7
50-75	13.0	0.0	0.2	4.8	-90	-1.6	0.7	17.2	-0.1	9.0
75-100	1.6	0.0	0.0	0.3	-10	-0.1	1.0	18.2	0.0	13.0
100-200	0.4	0.0	0.0	0.1	-10	0.0	2.0	37.7	0.0	17.3
200-500	0.1	0.0	0.0	0.0	*	0.0	0.8	14.8	0.0	22.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	4.2	0.0	27.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.9	16.4	0.0	31.1
All	36.4	0.0	0.7	100.0	-340	-5.3	0.0	100.0	-0.6	10.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 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	750	3.2	6,870	0.4	-740	-0.4	7,610	0.5	-10.8
10-20	3,040	13.1	15,830	3.5	-1,950	-4.0	17,780	4.5	-12.3
20-30	3,950	17.0	25,440	7.4	-1,550	-4.1	26,980	8.8	-6.1
30-40	3,570	15.4	35,580	9.3	510	1.2	35,080	10.3	1.4
40-50	2,710	11.7	45,800	9.1	2,350	4.3	43,450	9.7	5.1
50-75	4,270	18.3	62,610	19.6	5,750	16.5	56,860	20.0	9.2
75-100	2,240	9.6	87,850	14.4	11,440	17.2	76,410	14.1	13.0
100-200	2,300	9.9	133,840	22.5	23,130	35.7	110,710	20.9	17.3
200-500	350	1.5	265,510	6.9	59,020	14.0	206,490	6.0	22.2
500-1,000	30	0.1	685,500	1.6	190,270	3.9	495,230	1.3	27.8
More than 1,000	10	0.1	5,257,670	5.4	1,634,740	15.5	3,622,930	4.2	31.1
All	23,270	100.0	58,680	100.0	6,390	100.0	52,290	100.0	10.9

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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 T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6

Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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	67.2	0.0	14.9	8.5	-1,110	140.2	-0.1	-0.2	-16.7	-28.5
10-20	69.1	0.0	5.0	25.9	-890	43.4	-0.3	-1.1	-5.7	-18.7
20-30	72.5	0.0	2.7	28.8	-730	44.5	-0.4	-1.2	-2.9	-9.3
30-40	55.1	0.0	1.4	16.4	-490	-719.2	-0.2	-0.2	-1.4	-1.2
40-50	39.0	0.0	0.8	9.2	-340	-17.0	-0.1	0.6	-0.7	3.6
50-75	17.8	0.0	0.3	7.9	-160	-2.9	-0.1	3.3	-0.3	8.5
75-100	3.3	0.0	0.0	1.2	-30	-0.3	0.0	4.9	0.0	12.2
100-200	0.6	0.0	0.0	0.6	-10	0.0	0.3	24.9	0.0	16.1
200-500	0.3	0.0	0.0	0.1	*	0.0	0.4	29.3	0.0	20.3
500-1,000	0.2	0.0	0.0	0.0	*	0.0	0.2	11.9	0.0	25.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.3	27.5	0.0	30.7
All	26.4	0.0	0.3	100.0	-280	-1.2	0.0	100.0	-0.2	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 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	1,140	2.1	6,650	0.1	-790	-0.1	7,440	0.2	-11.9
10-20	4,310	8.1	15,830	1.0	-2,060	-0.7	17,890	1.4	-13.0
20-30	5,900	11.0	25,500	2.2	-1,630	-0.8	27,130	2.9	-6.4
30-40	4,970	9.3	35,570	2.6	70	0.0	35,500	3.2	0.2
40-50	4,080	7.6	45,940	2.8	1,980	0.7	43,960	3.2	4.3
50-75	7,500	14.0	63,130	7.0	5,500	3.4	57,630	7.8	8.7
75-100	5,380	10.1	88,910	7.1	10,890	4.8	78,020	7.6	12.3
100-200	12,810	24.0	144,620	27.5	23,330	24.6	121,290	28.1	16.1
200-500	5,940	11.1	291,760	25.7	59,140	29.0	232,620	25.0	20.3
500-1,000	820	1.5	692,280	8.4	173,610	11.7	518,670	7.7	25.1
More than 1,000	340	0.6	3,141,940	15.9	965,730	27.2	2,176,220	13.4	30.7
All	53,430	100.0	126,320	100.0	22,720	100.0	103,600	100.0	18.0

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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 T18-0039
Option 3: Eliminate Cap on Additional Child Tax Credit, Eliminate Refundability Threshold,
and Eliminate Phase in for Families with Children under 6
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 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	0.8	0.0	0.2	3.4	-10	-9.0	0.0	0.0	-0.2	1.5
10-20	0.8	0.0	0.1	13.5	-10	-3.7	0.0	0.3	-0.1	1.3
20-30	0.9	0.0	0.0	11.0	-10	-1.2	0.0	0.8	0.0	2.2
30-40	2.0	0.0	0.1	24.9	-30	-2.2	0.0	0.9	-0.1	3.0
40-50	1.5	0.0	0.0	11.6	-20	-0.7	0.0	1.4	0.0	4.6
50-75	1.2	0.0	0.0	23.0	-20	-0.4	0.0	4.8	0.0	6.7
75-100	0.4	0.0	0.0	7.8	-10	-0.1	0.0	6.9	0.0	9.6
100-200	0.1	0.0	0.0	1.8	*	0.0	0.0	23.0	0.0	14.0
200-500	*	0.0	0.0	0.1	0	0.0	0.0	20.9	0.0	19.5
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	8.8	0.0	23.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	31.6	0.0	31.4
All	0.9	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	14.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 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	1,940	4.4	5,390	0.3	90	0.0	5,310	0.4	1.6
10-20	7,590	17.3	15,940	3.5	220	0.3	15,720	4.0	1.4
20-30	7,360	16.7	25,200	5.3	560	0.8	24,640	6.1	2.2
30-40	4,590	10.5	35,400	4.7	1,090	1.0	34,310	5.3	3.1
40-50	3,460	7.9	45,710	4.5	2,110	1.4	43,600	5.1	4.6
50-75	5,990	13.6	62,870	10.8	4,220	4.9	58,650	11.8	6.7
75-100	4,210	9.6	88,450	10.7	8,520	6.9	79,940	11.3	9.6
100-200	6,110	13.9	139,530	24.4	19,570	23.0	119,960	24.6	14.0
200-500	1,880	4.3	296,830	15.9	57,790	20.8	239,040	15.1	19.5
500-1,000	280	0.6	697,210	5.5	166,470	8.8	530,750	4.9	23.9
More than 1,000	150	0.3	3,489,130	14.9	1,096,920	31.6	2,392,220	12.0	31.4
All	43,950	100.0	79,580	100.0	11,840	100.0	67,730	100.0	14.9

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 would eliminate the refundability threshold for the Additional Child Tax Credit (ACTC), eliminate its \$1,400 cap, and eliminate the phase-in for families with children under 6.

<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.