

**Table T18-0244**  
**Current Law Distribution of Tax Units Receiving Pell Grants, AOTC, and LLC**  
**All Students, by Adjusted Gross Income, 2018 <sup>1</sup>**

Adjusted Gross Income Level (thousands of 2018 dollars)	Number of Tax Units <sup>2</sup> (thousands)	Number of Tax Units with Post-Secondary Students (thousands)	Pell Grant		American Opportunity Tax Credit <sup>3</sup>		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	1,230	120	60	260	30	20	0	0
0 - 5	25,650	1,980	1,000	4,090	610	530	0	0
5 - 10	11,780	2,140	1,010	4,100	790	690	0	0
10 - 15	11,930	2,240	1,120	4,410	860	770	280	30
15 - 20	10,850	1,810	800	3,050	680	810	360	150
20 - 25	9,950	1,730	780	3,000	670	1,010	340	190
25 - 30	8,980	1,560	550	2,100	610	1,060	430	250
30 - 40	15,600	2,540	970	3,730	1,080	2,230	590	410
40 - 50	12,150	1,850	640	2,270	810	1,760	490	420
50 - 75	21,200	2,720	750	2,310	1,330	3,070	770	600
75 - 100	14,000	1,970	220	500	1,030	2,430	390	370
100 - 200	20,990	3,430	40	120	1,720	4,240	440	290
More than 200	7,690	860	0	0	0	0	0	0
<b>All</b>	<b>172,000</b>	<b>24,940</b>	<b>7,940</b>	<b>29,940</b>	<b>10,220</b>	<b>18,640</b>	<b>4,080</b>	<b>2,730</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(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.