

**Table T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
<b>Lowest Quintile</b>	13.7	86.3	1.3	6.7	190	40.9	0.6	0.9	3.2	4.5
<b>Second Quintile</b>	26.5	73.5	1.8	18.8	610	21.0	3.4	4.0	7.9	9.5
<b>Middle Quintile</b>	29.9	70.1	1.4	23.7	840	9.4	9.7	10.2	13.0	14.3
<b>Fourth Quintile</b>	38.3	61.7	1.1	26.2	1,130	5.5	18.4	18.7	16.8	17.7
<b>Top Quintile</b>	44.0	56.0	0.4	24.4	1,250	1.4	67.7	66.0	23.9	24.2
<b>All</b>	28.2	71.8	0.9	100.0	720	3.9	100.0	100.0	18.8	19.6
<b>Addendum</b>										
<b>80-90</b>	46.9	53.1	0.9	14.0	1,390	3.6	14.9	14.8	19.6	20.3
<b>90-95</b>	48.4	51.7	0.6	6.3	1,310	2.2	11.2	11.1	21.5	22.0
<b>95-99</b>	41.0	59.0	0.3	4.0	1,080	1.0	15.9	15.5	23.3	23.5
<b>Top 1 Percent</b>	1.0	99.1	0.0	0.0	20	0.0	25.6	24.7	29.5	29.5
<b>Top 0.1 Percent</b>	*	**	0.0	0.0	0	0.0	12.4	12.0	30.1	30.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	45,510	26.1	14,230	3.7	450	0.6	13,780	4.5	3.2
<b>Second Quintile</b>	38,660	22.1	37,040	8.3	2,910	3.4	34,130	9.4	7.9
<b>Middle Quintile</b>	35,420	20.3	68,690	14.0	8,950	9.7	59,750	15.0	13.0
<b>Fourth Quintile</b>	29,260	16.8	122,090	20.6	20,510	18.4	101,570	21.1	16.8
<b>Top Quintile</b>	24,600	14.1	376,170	53.4	89,820	67.7	286,350	50.1	23.9
<b>All</b>	174,690	100.0	99,280	100.0	18,700	100.0	80,580	100.0	18.8
<b>Addendum</b>									
<b>80-90</b>	12,660	7.3	195,480	14.3	38,380	14.9	157,100	14.1	19.6
<b>90-95</b>	6,070	3.5	281,420	9.9	60,500	11.2	220,920	9.5	21.5
<b>95-99</b>	4,720	2.7	473,040	12.9	110,150	15.9	362,890	12.2	23.3
<b>Top 1 Percent</b>	1,160	0.7	2,460,110	16.4	725,110	25.6	1,735,000	14.2	29.5
<b>Top 0.1 Percent</b>	120	0.1	11,474,060	7.8	3,451,950	12.4	8,022,110	6.7	30.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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 2019 dollars): 20% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(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 T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	22.6	77.5	2.9	11.5	380	-430.9	-0.1	0.3	-0.7	2.2
Second Quintile	30.1	69.9	2.7	23.9	830	39.6	2.3	3.1	6.3	8.8
Middle Quintile	30.2	69.8	1.6	24.9	880	12.0	8.0	8.6	12.0	13.4
Fourth Quintile	32.0	68.0	1.0	23.5	900	5.2	17.5	17.7	16.3	17.2
Top Quintile	27.1	72.9	0.3	16.1	650	0.9	72.1	70.0	23.6	23.8
All	28.2	71.8	0.9	100.0	720	3.9	100.0	100.0	18.8	19.6
<b>Addendum</b>										
80-90	30.5	69.5	0.6	9.9	780	2.4	16.1	15.8	19.7	20.1
90-95	30.3	69.7	0.4	4.2	680	1.3	12.2	11.9	21.3	21.6
95-99	20.0	80.1	0.1	2.1	430	0.5	17.3	16.7	22.9	23.0
Top 1 Percent	0.3	99.7	0.0	0.0	*	0.0	26.6	25.6	29.3	29.3
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.0	12.5	30.1	30.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	37,530	21.5	13,360	2.9	-90	-0.1	13,450	3.6	-0.7
Second Quintile	36,320	20.8	32,990	6.9	2,090	2.3	30,900	8.0	6.3
Middle Quintile	35,680	20.4	60,760	12.5	7,290	8.0	53,480	13.6	12.0
Fourth Quintile	32,850	18.8	106,640	20.2	17,410	17.5	89,230	20.8	16.3
Top Quintile	31,070	17.8	320,850	57.5	75,810	72.1	245,040	54.1	23.6
All	#####	100.0	99,280	100.0	18,700	100.0	80,580	100.0	18.8
<b>Addendum</b>									
80-90	15,940	9.1	167,490	15.4	32,910	16.1	134,570	15.2	19.7
90-95	7,710	4.4	242,810	10.8	51,740	12.2	191,070	10.5	21.3
95-99	6,040	3.5	407,300	14.2	93,390	17.3	313,910	13.5	22.9
Top 1 Percent	1,390	0.8	2,142,400	17.1	626,540	26.6	1,515,850	14.9	29.3
Top 0.1 Percent	140	0.1	10,023,310	8.1	3,013,690	13.0	7,009,620	7.0	30.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
<b>Lowest Quintile</b>	6.7	93.3	0.9	37.4	90	18.0	1.5	1.7	4.9	5.7
<b>Second Quintile</b>	4.8	95.2	0.4	34.4	100	4.2	5.8	6.0	8.9	9.3
<b>Middle Quintile</b>	2.6	97.4	0.1	15.2	50	0.8	14.2	14.2	13.5	13.6
<b>Fourth Quintile</b>	2.1	97.9	0.1	9.3	40	0.3	22.6	22.5	17.6	17.6
<b>Top Quintile</b>	1.4	98.6	0.0	3.7	20	0.1	55.7	55.4	24.0	24.0
<b>All</b>	4.0	96.0	0.2	100.0	70	0.7	100.0	100.0	17.8	17.9
<b>Addendum</b>										
<b>80-90</b>	1.8	98.2	0.0	2.7	30	0.1	16.6	16.5	20.8	20.8
<b>90-95</b>	1.4	98.6	0.0	0.9	20	0.1	10.1	10.0	21.7	21.7
<b>95-99</b>	0.1	99.9	0.0	0.1	*	0.0	12.3	12.2	23.4	23.4
<b>Top 1 Percent</b>	*	**	0.0	0.0	0	0.0	16.8	16.7	31.2	31.2
<b>Top 0.1 Percent</b>	0.0	100.0	0.0	0.0	0	0.0	8.6	8.5	31.5	31.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	22,850	27.3	10,490	5.4	510	1.5	9,980	6.2	4.9
<b>Second Quintile</b>	19,960	23.8	25,770	11.5	2,290	5.8	23,480	12.8	8.9
<b>Middle Quintile</b>	18,020	21.5	46,460	18.8	6,250	14.2	40,210	19.8	13.5
<b>Fourth Quintile</b>	13,160	15.7	77,080	22.8	13,560	22.6	63,520	22.8	17.6
<b>Top Quintile</b>	9,180	11.0	200,460	41.3	48,060	55.7	152,410	38.2	24.0
<b>All</b>	83,830	100.0	53,160	100.0	9,440	100.0	43,720	100.0	17.8
<b>Addendum</b>									
<b>80-90</b>	5,270	6.3	119,780	14.2	24,930	16.6	94,850	13.7	20.8
<b>90-95</b>	2,150	2.6	170,260	8.2	36,970	10.1	133,290	7.8	21.7
<b>95-99</b>	1,480	1.8	281,630	9.3	65,800	12.3	215,830	8.7	23.4
<b>Top 1 Percent</b>	270	0.3	1,551,190	9.6	483,930	16.8	1,067,260	8.0	31.2
<b>Top 0.1 Percent</b>	30	0.0	6,714,230	4.9	2,115,340	8.6	4,598,880	4.0	31.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
<b>Lowest Quintile</b>	25.2	74.9	3.2	5.3	560	-571.2	0.0	0.2	-0.6	2.7
<b>Second Quintile</b>	37.1	62.9	3.2	14.4	1,310	59.1	0.8	1.3	5.1	8.1
<b>Middle Quintile</b>	46.4	53.6	2.3	24.5	1,620	18.8	4.5	5.2	10.8	12.8
<b>Fourth Quintile</b>	47.5	52.5	1.4	31.3	1,490	7.3	14.8	15.4	15.6	16.7
<b>Top Quintile</b>	37.0	63.0	0.3	24.2	930	1.1	79.7	77.8	23.5	23.7
<b>All</b>	39.9	60.1	0.9	100.0	1,200	3.5	100.0	100.0	20.1	20.8
<b>Addendum</b>										
<b>80-90</b>	43.0	57.0	0.7	14.5	1,160	3.1	16.1	16.1	19.2	19.8
<b>90-95</b>	41.4	58.6	0.4	6.4	960	1.6	13.5	13.3	21.2	21.5
<b>95-99</b>	27.3	72.7	0.2	3.3	590	0.6	20.1	19.5	22.8	22.9
<b>Top 1 Percent</b>	0.4	99.6	0.0	0.0	10	0.0	30.0	29.0	28.9	28.9
<b>Top 0.1 Percent</b>	0.0	100.0	0.0	0.0	0	0.0	13.9	13.4	29.9	29.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	7,310	11.4	17,320	1.1	-100	0.0	17,420	1.4	-0.6
<b>Second Quintile</b>	8,470	13.2	43,280	3.3	2,210	0.8	41,070	3.9	5.1
<b>Middle Quintile</b>	11,720	18.2	79,750	8.4	8,620	4.5	71,120	9.4	10.8
<b>Fourth Quintile</b>	16,220	25.2	131,120	19.1	20,400	14.8	110,720	20.2	15.6
<b>Top Quintile</b>	20,200	31.4	375,860	68.2	88,190	79.7	287,670	65.3	23.5
<b>All</b>	64,370	100.0	173,090	100.0	34,740	100.0	138,350	100.0	20.1
<b>Addendum</b>									
<b>80-90</b>	9,640	15.0	194,930	16.9	37,400	16.1	157,530	17.1	19.2
<b>90-95</b>	5,180	8.0	275,400	12.8	58,360	13.5	217,040	12.6	21.2
<b>95-99</b>	4,340	6.7	453,720	17.7	103,370	20.1	350,350	17.1	22.8
<b>Top 1 Percent</b>	1,040	1.6	2,222,510	20.8	642,370	30.0	1,580,140	18.5	28.9
<b>Top 0.1 Percent</b>	100	0.2	10,610,780	9.3	3,175,840	13.9	7,434,940	8.1	29.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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>

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(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 T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	72.3	27.7	5.6	19.6	1,170	-55.3	-9.3	-3.3	-11.3	-5.0
Second Quintile	91.8	8.2	5.7	39.9	2,290	186.4	5.6	12.8	3.0	8.6
Middle Quintile	93.5	6.5	3.6	26.5	2,190	28.6	24.4	24.8	11.1	14.2
Fourth Quintile	88.9	11.2	1.8	11.0	1,690	9.1	31.8	27.5	16.8	18.4
Top Quintile	67.0	33.0	0.5	3.0	1,100	1.7	47.4	38.1	23.8	24.2
All	84.7	15.3	3.4	100.0	1,800	26.3	100.0	100.0	11.3	14.3
<b>Addendum</b>										
80-90	81.0	19.0	1.0	2.4	1,350	4.1	15.4	12.7	20.0	20.8
90-95	58.1	41.9	0.5	0.5	880	1.8	7.8	6.3	21.4	21.8
95-99	10.9	89.1	0.1	0.0	170	0.2	6.4	5.1	24.3	24.4
Top 1 Percent	*	**	0.0	0.0	0	0.0	17.8	14.1	30.0	30.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	12.1	9.6	30.0	30.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,990	30.2	18,700	9.4	-2,110	-9.3	20,800	11.8	-11.3
Second Quintile	7,270	31.4	41,080	21.5	1,230	5.6	39,860	23.5	3.0
Middle Quintile	5,020	21.7	69,480	25.1	7,680	24.4	61,810	25.2	11.1
Fourth Quintile	2,710	11.7	110,260	21.4	18,570	31.8	91,680	20.1	16.8
Top Quintile	1,130	4.9	279,460	22.6	66,430	47.4	213,030	19.5	23.8
All	23,150	100.0	60,140	100.0	6,820	100.0	53,320	100.0	11.3
<b>Addendum</b>									
80-90	740	3.2	166,080	8.8	33,140	15.4	132,940	7.9	20.0
90-95	250	1.1	226,300	4.1	48,420	7.8	177,880	3.7	21.4
95-99	110	0.5	378,480	3.0	92,070	6.4	286,410	2.6	24.3
Top 1 Percent	30	0.1	3,340,980	6.7	1,000,540	17.8	2,340,440	5.3	30.0
Top 0.1 Percent	*	0.0	21,548,910	4.6	6,459,820	12.1	15,089,090	3.6	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	74.4	25.6	5.9	11.5	1,280	-62.5	-1.7	-0.6	-10.4	-3.9
Second Quintile	93.7	6.3	6.2	23.9	2,640	157.7	1.4	3.3	3.8	9.7
Middle Quintile	97.6	2.4	4.0	24.8	2,940	29.3	7.8	9.3	12.1	15.7
Fourth Quintile	99.3	0.7	2.4	23.4	2,900	11.7	18.5	18.9	17.3	19.3
Top Quintile	87.8	12.2	0.7	16.1	2,170	2.0	73.8	69.0	24.9	25.4
All	90.2	9.8	2.2	100.0	2,370	9.2	100.0	100.0	19.2	21.0
<b>Addendum</b>										
80-90	99.4	0.7	1.5	9.9	2,610	5.7	15.9	15.4	20.7	21.9
90-95	98.1	2.0	0.9	4.2	2,240	3.1	12.4	11.7	22.6	23.3
95-99	66.6	33.4	0.4	2.1	1,450	1.1	17.3	16.0	24.6	24.8
Top 1 Percent	1.0	99.1	0.0	0.0	10	0.0	28.2	25.8	29.9	29.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.1	12.0	30.0	30.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,280	21.4	19,610	3.1	-2,040	-1.7	21,650	4.3	-10.4
Second Quintile	11,280	21.4	44,660	7.1	1,680	1.4	42,980	8.5	3.8
Middle Quintile	10,560	20.0	82,740	12.4	10,030	7.8	72,710	13.5	12.1
Fourth Quintile	10,070	19.1	143,570	20.5	24,820	18.5	118,760	21.0	17.3
Top Quintile	9,280	17.6	432,700	56.9	107,670	73.8	325,040	52.9	24.9
All	52,690	100.0	133,830	100.0	25,680	100.0	108,160	100.0	19.2
<b>Addendum</b>									
80-90	4,700	8.9	221,300	14.8	45,820	15.9	175,480	14.5	20.7
90-95	2,330	4.4	318,560	10.5	71,980	12.4	246,580	10.1	22.6
95-99	1,780	3.4	537,770	13.6	132,020	17.3	405,750	12.7	24.6
Top 1 Percent	470	0.9	2,725,070	18.1	813,900	28.2	1,911,170	15.7	29.9
Top 0.1 Percent	50	0.1	12,948,940	8.4	3,887,860	13.1	9,061,070	7.3	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

\* 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 the law currently in place as of January 1, 2020.

<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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0092**  
**Child Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	2.1	97.9	0.2	6.9	30	19.3	0.2	0.2	1.1	1.3
Second Quintile	2.9	97.1	0.2	21.7	50	8.0	1.2	1.3	2.3	2.4
Middle Quintile	4.3	95.8	0.1	27.6	80	2.6	4.9	5.0	5.2	5.4
Fourth Quintile	4.7	95.3	0.1	26.2	90	0.9	13.3	13.3	10.2	10.3
Top Quintile	4.1	95.9	0.0	17.2	70	0.1	80.0	79.7	21.6	21.6
All	3.6	96.4	0.1	100.0	60	0.5	100.0	100.0	15.1	15.1
<b>Addendum</b>										
80-90	4.4	95.6	0.1	9.6	80	0.3	12.9	12.9	14.7	14.8
90-95	4.1	95.9	0.0	3.9	60	0.2	10.4	10.4	17.2	17.3
95-99	4.4	95.6	0.0	3.6	70	0.1	16.8	16.8	19.8	19.9
Top 1 Percent	*	**	0.0	0.0	0	0.0	39.8	39.7	28.9	28.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	22.1	22.0	30.0	30.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,930	16.3	12,770	2.3	140	0.2	12,630	2.7	1.1
Second Quintile	10,670	25.1	29,690	8.2	670	1.2	29,020	9.4	2.3
Middle Quintile	9,820	23.1	55,150	14.0	2,880	4.9	52,270	15.6	5.2
Fourth Quintile	7,960	18.7	95,830	19.7	9,740	13.3	86,090	20.8	10.2
Top Quintile	6,730	15.8	321,490	55.9	69,310	80.0	252,180	51.6	21.6
All	42,590	100.0	90,980	100.0	13,700	100.0	77,280	100.0	15.1
<b>Addendum</b>									
80-90	3,410	8.0	150,350	13.2	22,130	12.9	128,220	13.3	14.7
90-95	1,630	3.8	216,040	9.1	37,240	10.4	178,800	8.8	17.2
95-99	1,330	3.1	373,320	12.8	74,030	16.8	299,290	12.1	19.8
Top 1 Percent	370	0.9	2,176,670	20.8	628,280	39.8	1,548,380	17.4	28.9
Top 0.1 Percent	50	0.1	9,099,240	11.1	2,726,540	22.1	6,372,700	9.2	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

\* 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 the law currently in place as of January 1, 2020.

<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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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.