

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

Table T22-0147
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Summary Table

Expanded Cash Income Level (thousands of 2022 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	6.2	-2,220	0.0	0	2.5	8.9	-140	-2.4	2.6
10-20	9.4	-1,460	0.0	0	0.9	20.9	-140	-0.9	2.2
20-30	15.4	-1,230	0.0	0	0.8	27.2	-190	-0.7	3.3
30-40	14.6	-1,100	0.0	0	0.5	19.6	-160	-0.5	6.0
40-50	8.3	-1,070	0.0	0	0.2	9.5	-90	-0.2	8.9
50-75	4.0	-1,020	0.0	0	0.1	8.1	-40	-0.1	12.2
75-100	1.5	-1,020	0.0	0	0.0	2.2	-20	0.0	14.8
100-200	0.4	-1,250	0.0	0	0.0	1.2	*	0.0	17.9
200-500	0.3	-1,060	0.0	0	0.0	0.5	*	0.0	22.4
500-1,000	0.4	-1,180	0.0	0	0.0	0.1	*	0.0	26.2
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	31.4
All	5.7	-1,250	0.0	0	0.1	100.0	-70	-0.1	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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 December 4, 2022. Provision would: make the CTC fully refundable regardless of earned income or individual income tax liability.

<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 T22-0147
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table

Expanded Cash Income Level (thousands of 2022 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	6.2	0.0	2.5	8.9	-140	-48.1	0.0	0.0	-2.4	2.6
10-20	9.4	0.0	0.9	20.9	-140	-29.0	-0.1	0.2	-0.9	2.2
20-30	15.4	0.0	0.8	27.2	-190	-18.1	-0.1	0.4	-0.7	3.3
30-40	14.6	0.0	0.5	19.6	-160	-7.0	-0.1	0.8	-0.5	6.0
40-50	8.3	0.0	0.2	9.5	-90	-2.1	0.0	1.3	-0.2	8.9
50-75	4.0	0.0	0.1	8.1	-40	-0.5	0.0	4.6	-0.1	12.2
75-100	1.5	0.0	0.0	2.2	-20	-0.1	0.0	5.7	0.0	14.8
100-200	0.4	0.0	0.0	1.2	*	0.0	0.1	20.6	0.0	17.9
200-500	0.3	0.0	0.0	0.5	*	0.0	0.1	29.7	0.0	22.4
500-1,000	0.4	0.0	0.0	0.1	*	0.0	0.0	11.5	0.0	26.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	25.1	0.0	31.4
All	5.7	0.0	0.1	100.0	-70	-0.3	0.0	100.0	-0.1	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	8,450	4.7	5,690	0.2	290	0.1	5,410	0.3	5.0
10-20	19,760	10.9	15,710	1.4	480	0.2	15,240	1.7	3.0
20-30	18,770	10.3	25,640	2.2	1,040	0.4	24,600	2.7	4.1
30-40	15,940	8.8	35,960	2.6	2,300	0.8	33,650	3.1	6.4
40-50	13,950	7.7	46,210	3.0	4,190	1.3	42,020	3.4	9.1
50-75	25,810	14.2	63,620	7.5	7,800	4.6	55,820	8.3	12.3
75-100	19,000	10.5	89,580	7.8	13,250	5.7	76,320	8.4	14.8
100-200	34,930	19.2	145,140	23.3	25,960	20.5	119,180	24.0	17.9
200-500	19,680	10.8	296,750	26.8	66,460	29.6	230,300	26.1	22.4
500-1,000	2,840	1.6	680,380	8.9	178,060	11.5	502,330	8.2	26.2
More than 1,000	1,140	0.6	3,079,010	16.2	966,810	25.0	2,112,200	13.9	31.4
All	181,810	100.0	119,750	100.0	24,300	100.0	95,450	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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 December 4, 2022. Provision would: make the CTC fully refundable regardless of earned income or individual income tax liability.

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(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

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(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T22-0147
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2022 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	2.4	0.0	1.0	27.1	-50	-13.7	0.0	0.2	-0.9	5.7
10-20	2.8	0.0	0.2	31.5	-30	-3.4	0.0	1.1	-0.2	4.7
20-30	2.8	0.0	0.1	28.6	-30	-1.6	0.0	2.1	-0.1	7.2
30-40	1.6	0.0	0.0	7.5	-10	-0.3	0.0	3.1	0.0	10.1
40-50	0.4	0.0	0.0	2.6	*	-0.1	0.0	4.1	0.0	12.2
50-75	0.1	0.0	0.0	1.2	*	0.0	0.0	12.3	0.0	14.9
75-100	*	0.0	0.0	0.1	0	0.0	0.0	12.7	0.0	18.1
100-200	*	0.0	0.0	0.1	0	0.0	0.0	27.6	0.0	21.7
200-500	*	0.0	0.0	0.0	0	0.0	0.0	17.8	0.0	25.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	5.8	0.0	29.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	13.1	0.0	34.2
All	1.3	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	18.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	7,000	7.7	5,700	0.7	380	0.2	5,320	0.8	6.6
10-20	15,890	17.5	15,610	4.2	770	1.1	14,850	4.9	4.9
20-30	12,600	13.9	25,430	5.4	1,860	2.1	23,570	6.2	7.3
30-40	9,510	10.5	35,990	5.8	3,660	3.1	32,330	6.4	10.2
40-50	7,990	8.8	46,280	6.3	5,660	4.0	40,620	6.8	12.2
50-75	14,560	16.1	63,460	15.7	9,430	12.3	54,030	16.5	14.9
75-100	8,800	9.7	89,180	13.3	16,130	12.7	73,060	13.5	18.1
100-200	10,290	11.4	137,910	24.1	29,920	27.5	107,990	23.3	21.7
200-500	2,730	3.0	289,500	13.4	72,650	17.8	216,860	12.4	25.1
500-1,000	330	0.4	670,780	3.7	197,040	5.8	473,750	3.3	29.4
More than 1,000	130	0.2	3,238,480	7.2	1,107,530	13.1	2,130,940	5.9	34.2
All	90,650	100.0	65,040	100.0	12,330	100.0	52,710	100.0	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

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(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

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(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T22-0147
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2022 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	9.4	0.0	5.9	5.6	-280	-163.9	0.0	0.0	-5.7	-2.2
10-20	11.5	0.0	1.8	10.9	-270	-63.7	0.0	0.0	-1.7	1.0
20-30	15.0	0.0	1.2	21.1	-310	-52.9	0.0	0.0	-1.2	1.1
30-40	20.3	0.0	0.9	22.5	-330	-41.1	0.0	0.1	-0.9	1.3
40-50	15.1	0.0	0.5	13.6	-200	-11.7	0.0	0.2	-0.4	3.3
50-75	8.6	0.0	0.2	14.9	-110	-2.2	0.0	1.0	-0.2	7.3
75-100	2.2	0.0	0.0	3.9	-30	-0.3	0.0	2.2	0.0	10.9
100-200	0.4	0.0	0.0	2.4	-10	0.0	0.0	16.6	0.0	16.0
200-500	0.3	0.0	0.0	1.1	*	0.0	0.1	35.7	0.0	21.9
500-1,000	0.4	0.0	0.0	0.3	-10	0.0	0.0	14.5	0.0	25.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	29.7	0.0	31.0
All	4.1	0.0	0.0	100.0	-70	-0.1	0.0	100.0	0.0	21.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	830	1.3	5,010	0.0	170	0.0	4,840	0.0	3.5
10-20	1,670	2.6	15,860	0.2	430	0.0	15,430	0.2	2.7
20-30	2,880	4.5	26,190	0.6	580	0.1	25,600	0.7	2.2
30-40	2,880	4.5	36,000	0.8	800	0.1	35,200	1.0	2.2
40-50	2,820	4.4	46,160	1.0	1,730	0.2	44,440	1.2	3.7
50-75	5,910	9.3	64,300	2.8	4,810	1.0	59,490	3.3	7.5
75-100	6,580	10.3	90,290	4.4	9,860	2.2	80,430	5.0	10.9
100-200	20,330	31.9	150,180	22.4	23,970	16.6	126,210	24.0	16.0
200-500	16,030	25.1	298,810	35.2	65,370	35.6	233,440	35.0	21.9
500-1,000	2,430	3.8	681,460	12.2	175,000	14.5	506,460	11.5	25.7
More than 1,000	960	1.5	2,925,410	20.6	906,630	29.6	2,018,780	18.2	31.0
All	63,830	100.0	213,390	100.0	46,090	100.0	167,300	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is the law currently in place as of December 4, 2022. Provision would: make the CTC fully refundable regardless of earned income or individual income tax liability.

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(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

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(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T22-0147
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2022 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	54.6	0.0	14.9	7.6	-1,120	121.8	-0.3	-0.5	-17.0	-31.0
10-20	62.3	0.0	5.1	24.9	-940	47.3	-0.9	-2.6	-5.8	-17.9
20-30	70.7	0.0	2.7	30.7	-760	34.7	-1.1	-4.0	-2.9	-11.4
30-40	50.7	0.0	1.3	19.9	-470	61.6	-0.7	-1.8	-1.3	-3.4
40-50	25.8	0.0	0.5	8.4	-230	-11.6	-0.2	2.2	-0.5	3.8
50-75	11.2	0.0	0.2	5.6	-90	-1.5	0.2	12.2	-0.1	9.3
75-100	4.5	0.0	0.1	1.7	-40	-0.4	0.4	15.0	-0.1	12.7
100-200	0.9	0.0	0.0	0.6	-10	-0.1	1.3	39.4	0.0	17.9
200-500	1.2	0.0	0.0	0.2	-20	0.0	0.6	19.2	0.0	23.1
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.1	4.4	0.0	28.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.5	16.5	0.0	31.9
All	28.6	0.0	0.5	100.0	-320	-3.3	0.0	100.0	-0.4	12.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	500	2.2	6,610	0.2	-920	-0.2	7,530	0.3	-14.0
10-20	1,960	8.5	16,300	1.9	-1,980	-1.7	18,280	2.4	-12.1
20-30	2,970	12.9	25,980	4.5	-2,200	-2.9	28,190	5.6	-8.5
30-40	3,150	13.7	35,870	6.6	-760	-1.1	36,630	7.8	-2.1
40-50	2,690	11.7	46,140	7.2	1,980	2.4	44,160	8.0	4.3
50-75	4,570	19.8	63,210	16.9	5,960	12.0	57,250	17.6	9.4
75-100	2,930	12.7	88,860	15.2	11,280	14.6	77,580	15.3	12.7
100-200	3,500	15.2	138,140	28.2	24,700	38.1	113,430	26.7	17.9
200-500	660	2.9	276,090	10.6	63,750	18.5	212,340	9.4	23.1
500-1,000	50	0.2	681,910	1.9	196,120	4.2	485,790	1.6	28.8
More than 1,000	20	0.1	5,034,570	6.6	1,604,430	15.9	3,430,130	5.2	31.9
All	23,050	100.0	74,210	100.0	9,830	100.0	64,390	100.0	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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Table T22-0147
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2022 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	67.3	0.0	19.0	8.9	-1,490	144.5	-0.1	-0.1	-21.8	-36.9
10-20	65.8	0.0	5.2	20.9	-960	45.0	-0.2	-0.5	-5.9	-19.1
20-30	68.3	0.0	3.0	27.2	-840	41.0	-0.2	-0.7	-3.2	-11.1
30-40	51.5	0.0	1.5	19.6	-570	94.8	-0.1	-0.3	-1.6	-3.2
40-50	31.6	0.0	0.8	9.5	-340	-18.9	-0.1	0.3	-0.7	3.1
50-75	15.7	0.0	0.3	8.1	-160	-2.8	0.0	2.1	-0.3	8.8
75-100	5.6	0.0	0.1	2.2	-60	-0.5	0.0	3.1	-0.1	12.3
100-200	1.0	0.0	0.0	1.2	-10	-0.1	0.1	17.0	0.0	17.1
200-500	0.6	0.0	0.0	0.5	-10	0.0	0.2	34.3	0.0	22.5
500-1,000	0.7	0.0	0.0	0.1	-10	0.0	0.1	14.7	0.0	26.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	30.0	0.0	31.3
All	20.4	0.0	0.2	100.0	-260	-0.7	0.0	100.0	-0.2	20.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	780	1.5	6,850	0.1	-1,030	0.0	7,880	0.1	-15.1
10-20	2,830	5.5	16,250	0.5	-2,140	-0.3	18,390	0.8	-13.1
20-30	4,230	8.3	26,020	1.3	-2,040	-0.5	28,060	1.7	-7.9
30-40	4,520	8.8	36,020	1.9	-600	-0.2	36,610	2.4	-1.7
40-50	3,660	7.2	46,140	2.0	1,780	0.4	44,360	2.4	3.9
50-75	6,640	13.0	63,600	4.9	5,770	2.1	57,840	5.6	9.1
75-100	5,010	9.8	89,680	5.2	11,120	3.1	78,560	5.8	12.4
100-200	12,040	23.5	148,760	20.8	25,510	16.9	123,250	21.8	17.2
200-500	9,200	18.0	298,490	31.9	67,170	34.0	231,320	31.3	22.5
500-1,000	1,470	2.9	683,410	11.6	179,980	14.6	503,440	10.9	26.3
More than 1,000	590	1.2	2,938,400	20.0	918,970	29.8	2,019,430	17.4	31.3
All	51,200	100.0	168,440	100.0	35,460	100.0	132,980	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 December 4, 2022. Provision would: make the CTC fully refundable regardless of earned income or individual income tax liability.

<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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T22-0147
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2022 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.9	0.0	0.3	2.7	-20	-13.8	0.0	0.0	-0.3	1.7
10-20	1.0	0.0	0.1	11.9	-10	-7.0	0.0	0.1	-0.1	1.1
20-30	0.7	0.0	0.0	7.6	-10	-1.5	0.0	0.4	0.0	2.2
30-40	1.7	0.0	0.1	16.2	-20	-1.9	0.0	0.7	-0.1	3.4
40-50	2.0	0.0	0.1	17.4	-30	-1.4	0.0	1.0	-0.1	4.3
50-75	1.8	0.0	0.1	31.7	-30	-0.7	0.0	3.7	-0.1	6.7
75-100	0.5	0.0	0.0	6.6	-10	-0.1	0.0	5.3	0.0	9.4
100-200	0.1	0.0	0.0	3.1	*	0.0	0.0	20.3	0.0	13.6
200-500	0.1	0.0	0.0	0.2	0	0.0	0.0	24.2	0.0	19.6
500-1,000	*	0.0	0.0	0.0	*	0.0	0.0	10.1	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	33.5	0.0	31.6
All	1.0	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	16.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	1,210	2.5	5,690	0.1	110	0.0	5,580	0.2	1.9
10-20	6,040	12.5	16,100	1.9	190	0.1	15,910	2.3	1.2
20-30	5,820	12.1	25,490	3.0	580	0.4	24,910	3.5	2.3
30-40	4,880	10.1	35,960	3.5	1,230	0.7	34,740	4.0	3.4
40-50	4,270	8.9	46,130	3.9	2,030	1.1	44,100	4.5	4.4
50-75	7,220	15.0	63,260	9.1	4,290	3.7	58,970	10.1	6.8
75-100	5,200	10.8	89,470	9.3	8,460	5.3	81,010	10.0	9.5
100-200	8,740	18.1	141,590	24.6	19,180	20.3	122,410	25.5	13.6
200-500	3,440	7.1	297,460	20.3	58,180	24.2	239,280	19.6	19.6
500-1,000	500	1.1	674,070	6.8	165,070	10.1	509,000	6.1	24.5
More than 1,000	250	0.5	3,503,510	17.4	1,107,280	33.5	2,396,230	14.3	31.6
All	48,190	100.0	104,320	100.0	17,170	100.0	87,160	100.0	16.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 December 4, 2022. Provision would: make the CTC fully refundable regardless of earned income or individual income tax liability.

<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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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.