

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

Table T22-0155
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	6.9	-950	0.0	0	1.1	16.1	-70	-1.1	3.7
10-20	4.3	-1,120	0.0	0	0.3	27.5	-50	-0.3	2.8
20-30	3.1	-1,250	0.0	0	0.2	22.9	-40	-0.1	4.2
30-40	2.0	-1,330	0.0	0	0.1	13.6	-30	-0.1	6.8
40-50	1.1	-1,400	0.0	0	0.0	6.8	-20	0.0	9.3
50-75	0.7	-1,210	0.0	0	0.0	6.6	-10	0.0	12.8
75-100	0.4	-1,000	0.0	0	0.0	2.2	*	0.0	15.2
100-200	0.1	-1,360	0.0	0	0.0	1.6	*	0.0	18.6
200-500	*	**	0.0	0	0.0	0.3	0	0.0	23.2
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	28.2
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	32.5
All	1.5	-1,170	0.0	0	0.0	100.0	-20	0.0	21.2

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

Number of AMT Taxpayers (millions). Baseline: 7.7

Proposal: 7.7

* 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 T22-0155
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	6.9	0.0	1.1	16.1	-70	-22.7	0.0	0.0	-1.1	3.7
10-20	4.3	0.0	0.3	27.5	-50	-9.0	0.0	0.2	-0.3	2.8
20-30	3.1	0.0	0.2	22.9	-40	-3.2	0.0	0.4	-0.1	4.2
30-40	2.0	0.0	0.1	13.6	-30	-1.0	0.0	0.8	-0.1	6.8
40-50	1.1	0.0	0.0	6.8	-20	-0.3	0.0	1.3	0.0	9.3
50-75	0.7	0.0	0.0	6.6	-10	-0.1	0.0	4.4	0.0	12.8
75-100	0.4	0.0	0.0	2.2	*	0.0	0.0	5.5	0.0	15.2
100-200	0.1	0.0	0.0	1.6	*	0.0	0.0	20.8	0.0	18.6
200-500	*	0.0	0.0	0.3	0	0.0	0.0	30.5	0.0	23.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	12.2	0.0	28.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	23.7	0.0	32.5
All	1.5	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	21.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	7,930	4.2	6,090	0.2	290	0.0	5,800	0.2	4.8
10-20	18,550	9.9	17,310	1.3	530	0.2	16,780	1.6	3.1
20-30	18,950	10.1	28,170	2.1	1,220	0.4	26,950	2.6	4.3
30-40	16,290	8.7	39,460	2.5	2,710	0.8	36,760	3.0	6.9
40-50	14,060	7.5	50,810	2.8	4,760	1.3	46,050	3.3	9.4
50-75	26,490	14.2	69,830	7.3	8,920	4.4	60,910	8.1	12.8
75-100	19,570	10.5	98,250	7.6	14,950	5.5	83,300	8.2	15.2
100-200	37,590	20.1	159,240	23.7	29,580	20.8	129,660	24.5	18.6
200-500	21,550	11.5	326,050	27.8	75,640	30.4	250,420	27.1	23.2
500-1,000	3,090	1.7	748,330	9.1	210,810	12.2	537,520	8.3	28.2
More than 1,000	1,210	0.7	3,217,300	15.5	1,045,310	23.7	2,171,990	13.2	32.5
All	186,800	100.0	135,260	100.0	28,660	100.0	106,600	100.0	21.2

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

Number of AMT Taxpayers (millions). Baseline: 7.7

Proposal: 7.7

* 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 T22-0155
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	0.4	48.2	-20	-5.2	0.0	0.2	-0.3	6.3
10-20	0.5	0.0	0.0	24.5	-10	-0.6	0.0	0.9	0.0	4.8
20-30	0.6	0.0	0.0	14.2	*	-0.2	0.0	1.9	0.0	7.0
30-40	0.2	0.0	0.0	6.7	*	-0.1	0.0	2.8	0.0	9.8
40-50	*	0.0	0.0	0.2	0	0.0	0.0	3.6	0.0	11.6
50-75	0.1	0.0	0.0	4.0	*	0.0	0.0	11.6	0.0	15.0
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	12.3	0.0	18.1
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	29.1	0.0	22.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	18.9	0.0	26.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	5.8	0.0	30.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	35.0
All	0.4	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	19.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	6,520	7.0	6,070	0.6	400	0.2	5,670	0.7	6.6
10-20	14,890	16.1	17,220	3.7	830	0.9	16,390	4.4	4.8
20-30	13,120	14.1	27,960	5.3	1,950	1.9	26,010	6.2	7.0
30-40	9,780	10.5	39,450	5.6	3,860	2.8	35,600	6.3	9.8
40-50	8,170	8.8	50,820	6.0	5,890	3.6	44,930	6.6	11.6
50-75	14,950	16.1	69,680	15.1	10,440	11.6	59,230	16.0	15.0
75-100	9,360	10.1	97,490	13.2	17,660	12.3	79,830	13.5	18.1
100-200	11,560	12.5	151,200	25.4	33,700	29.1	117,490	24.5	22.3
200-500	3,060	3.3	317,560	14.1	82,790	18.9	234,760	13.0	26.1
500-1,000	340	0.4	748,320	3.7	226,460	5.8	521,860	3.2	30.3
More than 1,000	140	0.2	3,351,230	7.0	1,173,540	12.6	2,177,690	5.6	35.0
All	92,760	100.0	74,280	100.0	14,450	100.0	59,830	100.0	19.5

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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(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 T22-0155
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	11.4	0.0	3.5	9.5	-180	-151.5	0.0	0.0	-3.4	-1.2
10-20	10.4	0.0	1.0	17.5	-160	-32.8	0.0	0.0	-0.9	1.9
20-30	8.3	0.0	0.5	24.7	-140	-20.7	0.0	0.0	-0.5	1.8
30-40	5.3	0.0	0.2	18.7	-90	-9.4	0.0	0.1	-0.2	2.2
40-50	3.3	0.0	0.1	10.7	-60	-2.8	0.0	0.2	-0.1	3.9
50-75	1.7	0.0	0.0	9.7	-20	-0.4	0.0	0.9	0.0	7.6
75-100	0.7	0.0	0.0	3.4	-10	-0.1	0.0	2.0	0.0	11.0
100-200	0.2	0.0	0.0	2.6	*	0.0	0.0	16.0	0.0	16.4
200-500	*	0.0	0.0	0.1	0	0.0	0.0	36.4	0.0	22.6
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	15.6	0.0	27.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	28.6	0.0	32.2
All	1.4	0.0	0.0	100.0	-20	0.0	0.0	100.0	0.0	22.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	760	1.2	5,200	0.0	120	0.0	5,090	0.0	2.3
10-20	1,540	2.4	17,350	0.2	500	0.0	16,850	0.2	2.9
20-30	2,570	3.9	28,780	0.5	670	0.1	28,110	0.6	2.3
30-40	2,950	4.5	39,560	0.7	970	0.1	38,590	0.9	2.4
40-50	2,720	4.2	50,810	0.9	2,020	0.2	48,790	1.1	4.0
50-75	5,970	9.1	70,320	2.7	5,380	0.9	64,940	3.2	7.7
75-100	6,400	9.8	99,300	4.1	10,930	2.0	88,370	4.7	11.0
100-200	20,940	32.1	165,210	22.0	27,160	16.0	138,050	23.8	16.4
200-500	17,350	26.6	328,740	36.3	74,330	36.4	254,410	36.3	22.6
500-1,000	2,650	4.1	748,220	12.6	208,640	15.6	539,580	11.8	27.9
More than 1,000	1,020	1.6	3,101,410	20.0	998,650	28.6	2,102,760	17.6	32.2
All	65,350	100.0	240,210	100.0	54,300	100.0	185,910	100.0	22.6

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 T22-0155
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	59.4	0.0	5.8	16.5	-490	47.0	-0.1	-0.3	-6.6	-20.7
10-20	29.6	0.0	1.5	38.2	-310	15.2	-0.2	-1.5	-1.7	-12.9
20-30	10.2	0.0	0.4	22.2	-110	6.0	-0.1	-2.0	-0.4	-7.1
30-40	4.9	0.0	0.1	10.4	-50	-16.1	-0.1	0.3	-0.1	0.7
40-50	2.3	0.0	0.1	4.2	-20	-0.7	0.0	3.1	-0.1	6.8
50-75	1.3	0.0	0.0	4.3	-10	-0.2	0.0	12.5	0.0	11.3
75-100	0.9	0.0	0.0	1.5	-10	-0.1	0.1	14.4	0.0	14.2
100-200	0.2	0.0	0.0	0.9	*	0.0	0.2	39.3	0.0	18.9
200-500	0.4	0.0	0.0	0.4	-10	0.0	0.1	19.2	0.0	23.6
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	28.8
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.1	11.1	0.0	31.7
All	6.2	0.0	0.1	100.0	-60	-0.5	0.0	100.0	-0.1	14.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	2.1	7,440	0.2	-1,050	-0.2	8,490	0.3	-14.1
10-20	1,870	7.9	17,890	1.7	-2,010	-1.3	19,890	2.2	-11.2
20-30	2,900	12.2	28,510	4.1	-1,900	-1.9	30,410	5.2	-6.7
30-40	3,130	13.2	39,400	6.2	310	0.3	39,100	7.2	0.8
40-50	2,620	11.1	50,750	6.7	3,460	3.1	47,290	7.3	6.8
50-75	4,680	19.8	69,560	16.3	7,860	12.4	61,700	17.0	11.3
75-100	3,060	12.9	98,020	15.0	13,910	14.4	84,100	15.1	14.2
100-200	4,020	17.0	152,640	30.7	28,780	39.1	123,860	29.3	18.9
200-500	790	3.3	302,170	12.0	71,410	19.1	230,760	10.7	23.6
500-1,000	50	0.2	752,840	2.0	216,430	3.8	536,410	1.6	28.8
More than 1,000	20	0.1	4,334,860	5.2	1,372,630	11.1	2,962,230	4.2	31.7
All	23,690	100.0	84,320	100.0	12,490	100.0	71,830	100.0	14.8

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

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

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Table T22-0155
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	71.5	0.0	7.9	16.1	-680	60.7	0.0	-0.1	-9.0	-23.9
10-20	29.5	0.0	1.7	27.5	-330	15.5	0.0	-0.3	-1.9	-13.9
20-30	14.4	0.0	0.6	22.9	-180	10.3	0.0	-0.4	-0.6	-6.7
30-40	7.6	0.0	0.3	13.6	-100	-32.1	0.0	0.0	-0.3	0.5
40-50	4.3	0.0	0.1	6.8	-60	-1.9	0.0	0.5	-0.1	6.2
50-75	2.7	0.0	0.1	6.6	-30	-0.4	0.0	2.3	-0.1	10.8
75-100	1.5	0.0	0.0	2.2	-20	-0.1	0.0	2.9	0.0	13.6
100-200	0.3	0.0	0.0	1.6	*	0.0	0.0	16.6	0.0	18.2
200-500	0.1	0.0	0.0	0.3	*	0.0	0.1	34.5	0.0	23.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	15.4	0.0	28.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	28.3	0.0	32.6
All	5.4	0.0	0.0	100.0	-60	-0.2	0.0	100.0	0.0	22.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	760	1.5	7,540	0.1	-1,120	0.0	8,660	0.1	-14.9
10-20	2,690	5.2	17,750	0.5	-2,140	-0.3	19,890	0.7	-12.1
20-30	4,140	8.0	28,590	1.2	-1,750	-0.3	30,340	1.6	-6.1
30-40	4,370	8.5	39,560	1.8	320	0.1	39,250	2.3	0.8
40-50	3,630	7.0	50,680	1.9	3,210	0.5	47,470	2.3	6.3
50-75	6,600	12.8	69,920	4.7	7,590	2.3	62,330	5.4	10.9
75-100	4,810	9.3	98,430	4.8	13,430	2.9	85,000	5.4	13.7
100-200	12,350	23.9	163,750	20.5	29,780	16.6	133,970	21.7	18.2
200-500	9,920	19.2	329,020	33.1	77,170	34.5	251,860	32.7	23.5
500-1,000	1,600	3.1	749,410	12.1	213,710	15.4	535,710	11.2	28.5
More than 1,000	630	1.2	3,079,370	19.5	1,002,910	28.2	2,076,460	17.0	32.6
All	51,730	100.0	190,630	100.0	42,910	100.0	147,710	100.0	22.5

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 T22-0155
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 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	1.0	0.0	0.1	2.4	-10	-5.1	0.0	0.0	-0.1	1.8
10-20	0.9	0.0	0.0	15.9	-10	-3.9	0.0	0.1	0.0	1.1
20-30	0.3	0.0	0.0	6.4	*	-0.5	0.0	0.3	0.0	2.0
30-40	0.7	0.0	0.0	16.6	-10	-0.7	0.0	0.6	0.0	2.9
40-50	0.8	0.0	0.0	17.6	-10	-0.4	0.0	1.1	0.0	4.4
50-75	0.9	0.0	0.0	27.1	-10	-0.2	0.0	3.8	0.0	6.9
75-100	0.4	0.0	0.0	8.6	*	0.0	0.0	5.4	0.0	9.6
100-200	0.1	0.0	0.0	3.0	*	0.0	0.0	21.5	0.0	14.1
200-500	*	0.0	0.0	0.1	0	0.0	0.0	24.6	0.0	20.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	26.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	31.1	0.0	32.5
All	0.5	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	16.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 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	1,180	2.2	5,900	0.1	110	0.0	5,790	0.1	1.9
10-20	5,510	10.5	18,020	1.6	200	0.1	17,820	1.9	1.1
20-30	6,170	11.7	28,000	2.8	570	0.3	27,430	3.4	2.0
30-40	5,450	10.4	39,630	3.6	1,140	0.6	38,480	4.2	2.9
40-50	4,880	9.3	50,850	4.1	2,240	1.1	48,610	4.7	4.4
50-75	8,230	15.6	69,420	9.4	4,790	3.9	64,630	10.5	6.9
75-100	5,870	11.2	98,340	9.5	9,490	5.4	88,850	10.3	9.7
100-200	10,020	19.1	155,290	25.6	21,930	21.5	133,360	26.4	14.1
200-500	3,830	7.3	323,890	20.4	65,800	24.6	258,090	19.5	20.3
500-1,000	550	1.0	745,230	6.7	199,600	10.7	545,630	5.9	26.8
More than 1,000	270	0.5	3,659,240	16.1	1,187,540	31.1	2,471,700	13.1	32.5
All	52,600	100.0	115,550	100.0	19,440	100.0	96,110	100.0	16.8

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.