

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

Table T22-0156
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2027 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	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 (\$)					
Lowest Quintile	4.2	-1,130	0.0	0	0.2	70.2	-50	-0.2	3.9
Second Quintile	1.2	-1,330	0.0	0	0.0	20.8	-20	0.0	9.9
Middle Quintile	0.4	-1,110	0.0	0	0.0	5.5	-10	0.0	15.2
Fourth Quintile	0.1	-1,270	0.0	0	0.0	0.8	*	0.0	18.9
Top Quintile	*	**	0.0	0	0.0	0.3	0	0.0	26.8
All	1.5	-1,170	0.0	0	0.0	100.0	-20	0.0	21.2
Addendum									
80-90	*	**	0.0	0	0.0	0.1	0	0.0	21.9
90-95	*	**	0.0	0	0.0	0.2	*	0.0	24.1
95-99	0.0	0	0.0	0	0.0	0.0	0	0.0	27.6
Top 1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	32.5
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	32.9

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) 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 2022 dollars): 20% \$32,000; 40% \$62,700; 60% \$111,200; 80% \$201,400; 90% \$292,900; 95% \$420,100; 99% \$1,017,300; 99.9% \$4,731,900.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T22-0156
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2027 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	4.2	0.0	0.2	70.2	-50	-5.4	0.0	0.7	-0.2	3.9
Second Quintile	1.2	0.0	0.0	20.8	-20	-0.3	0.0	4.0	0.0	9.9
Middle Quintile	0.4	0.0	0.0	5.5	-10	0.0	0.0	10.4	0.0	15.2
Fourth Quintile	0.1	0.0	0.0	0.8	*	0.0	0.0	18.5	0.0	18.9
Top Quintile	*	0.0	0.0	0.3	0	0.0	0.0	66.0	0.0	26.8
All	1.5	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	21.2
Addendum										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	14.6	0.0	21.9
90-95	*	0.0	0.0	0.2	*	0.0	0.0	11.2	0.0	24.1
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	16.7	0.0	27.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	23.5	0.0	32.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	32.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	48,800	26.1	20,930	4.0	860	0.8	20,070	4.9	4.1	
Second Quintile	41,530	22.2	52,080	8.6	5,150	4.0	46,920	9.8	9.9	
Middle Quintile	38,420	20.6	95,620	14.5	14,530	10.4	81,100	15.7	15.2	
Fourth Quintile	31,000	16.6	168,890	20.7	31,900	18.5	136,990	21.3	18.9	
Top Quintile	25,520	13.7	515,990	52.1	138,480	66.0	377,510	48.4	26.8	
All	186,800	100.0	135,260	100.0	28,660	100.0	106,600	100.0	21.2	
Addendum										
80-90	13,090	7.0	272,880	14.1	59,720	14.6	213,150	14.0	21.9	
90-95	6,380	3.4	388,340	9.8	93,720	11.2	294,620	9.4	24.1	
95-99	4,870	2.6	667,320	12.9	183,960	16.7	483,370	11.8	27.6	
Top 1 Percent	1,180	0.6	3,272,780	15.3	1,064,530	23.5	2,208,250	13.1	32.5	
Top 0.1 Percent	120	0.1	14,341,850	6.9	4,714,940	10.7	9,626,900	5.8	32.9	

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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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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) 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.

(7) 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 T22-0156
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	5.7	0.0	0.3	84.4	-70	-21.1	-0.1	0.2	-0.3	1.3
Second Quintile	0.8	0.0	0.0	10.2	-10	-0.2	0.0	3.0	0.0	8.8
Middle Quintile	0.2	0.0	0.0	2.3	*	0.0	0.0	8.5	0.0	13.9
Fourth Quintile	*	0.0	0.0	0.4	0	0.0	0.0	17.7	0.0	18.4
Top Quintile	*	0.0	0.0	0.2	0	0.0	0.0	70.3	0.0	26.5
All	1.5	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	21.2
Addendum										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	15.5	0.0	21.6
90-95	*	0.0	0.0	0.1	0	0.0	0.0	12.1	0.0	23.8
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.1	0.0	27.1
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	24.6	0.0	32.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	11.2	0.0	32.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	40,760	21.8	19,880	3.2	320	0.2	19,560	4.0	1.6	
Second Quintile	39,210	21.0	46,850	7.3	4,150	3.0	42,700	8.4	8.9	
Middle Quintile	38,230	20.5	85,630	13.0	11,880	8.5	73,740	14.2	13.9	
Fourth Quintile	34,810	18.6	147,590	20.3	27,150	17.7	120,450	21.1	18.4	
Top Quintile	32,240	17.3	440,380	56.2	116,650	70.3	323,740	52.4	26.5	
All	#####	100.0	135,260	100.0	28,660	100.0	106,600	100.0	21.2	
Addendum										
80-90	16,450	8.8	233,500	15.2	50,530	15.5	182,970	15.1	21.6	
90-95	8,120	4.4	335,170	10.8	79,900	12.1	255,260	10.4	23.8	
95-99	6,230	3.3	573,070	14.1	155,100	18.0	417,970	13.1	27.1	
Top 1 Percent	1,440	0.8	2,817,250	16.1	910,860	24.6	1,906,390	13.8	32.3	
Top 0.1 Percent	150	0.1	12,513,970	7.2	4,110,460	11.2	8,403,510	6.1	32.9	

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

Number of AMT Taxpayers (millions). Baseline: 7.7 Proposal: 7.7

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.3	0.0	0.1	92.8	-10	-1.3	0.0	1.5	-0.1	4.8
Second Quintile	0.1	0.0	0.0	4.9	*	0.0	0.0	5.9	0.0	9.6
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	14.1	0.0	14.6
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	22.6	0.0	19.4
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	55.6	0.0	26.9
All	0.4	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	19.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	15.3	0.0	22.8
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	24.6
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	13.8	0.0	27.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	16.3	0.0	33.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	34.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,280	28.3	16,020	6.1	770	1.5	15,250	7.2	4.8	
Second Quintile	21,950	23.7	37,440	11.9	3,600	5.9	33,840	13.4	9.6	
Middle Quintile	19,540	21.1	66,430	18.8	9,680	14.1	56,760	20.0	14.6	
Fourth Quintile	14,420	15.6	108,220	22.7	21,000	22.6	87,230	22.7	19.4	
Top Quintile	9,710	10.5	285,620	40.3	76,790	55.6	208,830	36.5	26.9	
All	92,760	100.0	74,280	100.0	14,450	100.0	59,830	100.0	19.5	
Addendum										
80-90	5,390	5.8	167,490	13.1	38,140	15.3	129,350	12.6	22.8	
90-95	2,300	2.5	241,320	8.1	59,400	10.2	181,920	7.6	24.6	
95-99	1,680	1.8	398,850	9.7	110,090	13.8	288,760	8.7	27.6	
Top 1 Percent	340	0.4	1,903,810	9.4	644,550	16.3	1,259,260	7.7	33.9	
Top 0.1 Percent	30	0.0	8,701,010	4.2	3,039,010	7.6	5,662,000	3.4	34.9	

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

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(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) 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.

(7) 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.

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	10.2	0.0	0.7	79.3	-170	-32.0	0.0	0.1	-0.6	1.4
Second Quintile	1.7	0.0	0.0	14.0	-20	-0.5	0.0	1.1	0.0	7.1
Middle Quintile	0.4	0.0	0.0	3.2	*	0.0	0.0	5.0	0.0	12.7
Fourth Quintile	*	0.0	0.0	0.4	0	0.0	0.0	14.9	0.0	17.6
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	78.6	0.0	26.3
All	1.4	0.0	0.0	100.0	-20	0.0	0.0	100.0	0.0	22.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	16.1	0.0	21.1
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	13.4	0.0	23.6
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	20.9	0.0	26.9
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	28.2	0.0	32.1
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	12.3	0.0	32.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,630	10.2	26,790	1.1	540	0.1	26,250	1.4	2.0	
Second Quintile	8,810	13.5	61,160	3.4	4,390	1.1	56,770	4.1	7.2	
Middle Quintile	12,470	19.1	111,400	8.9	14,180	5.0	97,220	10.0	12.7	
Fourth Quintile	16,510	25.3	182,710	19.2	32,090	14.9	150,620	20.5	17.6	
Top Quintile	20,440	31.3	517,800	67.4	136,410	78.6	381,400	64.2	26.3	
All	65,350	100.0	240,210	100.0	54,300	100.0	185,910	100.0	22.6	
Addendum										
80-90	9,900	15.2	272,320	17.2	57,520	16.1	214,800	17.5	21.1	
90-95	5,280	8.1	381,720	12.8	90,080	13.4	291,640	12.7	23.6	
95-99	4,250	6.5	648,980	17.6	174,630	20.9	474,350	16.6	26.9	
Top 1 Percent	1,020	1.6	3,067,730	19.9	985,780	28.2	2,081,940	17.4	32.1	
Top 0.1 Percent	100	0.2	13,483,130	8.5	4,397,290	12.3	9,085,840	7.4	32.6	

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

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(6) 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.

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	17.7	0.0	0.6	88.1	-180	11.0	-0.5	-4.5	-0.7	-6.5
Second Quintile	1.6	0.0	0.0	7.7	-20	-0.3	0.0	13.0	0.0	8.9
Middle Quintile	0.6	0.0	0.0	1.9	-10	0.0	0.1	24.8	0.0	14.6
Fourth Quintile	0.1	0.0	0.0	0.5	*	0.0	0.1	28.9	0.0	19.8
Top Quintile	0.3	0.0	0.0	0.4	-10	0.0	0.2	37.8	0.0	25.7
All	6.2	0.0	0.1	100.0	-60	-0.5	0.0	100.0	-0.1	14.7
Addendum										
80-90	0.2	0.0	0.0	0.1	*	0.0	0.1	12.7	0.0	22.7
90-95	0.6	0.0	0.0	0.3	-10	0.0	0.0	7.0	0.0	22.9
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	6.1	0.0	26.8
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	11.9	0.0	31.7
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	6.9	0.0	32.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,320	30.9	27,660	10.1	-1,620	-4.0	29,280	12.6	-5.9
Second Quintile	7,380	31.2	58,270	21.5	5,190	13.0	53,090	23.0	8.9
Middle Quintile	5,020	21.2	99,590	25.0	14,520	24.7	85,070	25.1	14.6
Fourth Quintile	2,750	11.6	156,150	21.5	30,900	28.8	125,250	20.3	19.8
Top Quintile	1,150	4.9	375,610	21.7	96,480	37.6	279,120	18.9	25.7
All	23,690	100.0	84,320	100.0	12,490	100.0	71,830	100.0	14.8
Addendum									
80-90	700	3.0	234,460	8.2	53,240	12.6	181,220	7.5	22.7
90-95	300	1.3	306,190	4.5	70,140	7.0	236,050	4.1	22.9
95-99	120	0.5	548,920	3.4	147,260	6.1	401,660	2.9	26.8
Top 1 Percent	30	0.1	3,358,250	5.6	1,064,420	11.9	2,293,820	4.5	31.7
Top 0.1 Percent	*	0.0	19,906,530	3.2	6,421,440	6.9	13,485,080	2.5	32.3

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.

<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 2022 dollars): 20% \$22,800; 40% \$44,000; 60% \$74,900; 80% \$124,000; 90% \$179,700; 95% \$252,500; 99% \$594,900; 99.9% \$2,685,000.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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) 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.

(7) 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 T22-0156
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	21.0	0.0	0.8	84.4	-250	17.4	-0.1	-0.8	-0.9	-5.8
Second Quintile	2.6	0.0	0.1	10.2	-30	-0.5	0.0	3.0	-0.1	9.4
Middle Quintile	0.8	0.0	0.0	2.3	-10	0.0	0.0	8.1	0.0	15.3
Fourth Quintile	0.1	0.0	0.0	0.4	*	0.0	0.0	18.0	0.0	20.1
Top Quintile	*	0.0	0.0	0.2	*	0.0	0.1	71.6	0.0	27.9
All	5.4	0.0	0.0	100.0	-60	-0.2	0.0	100.0	0.0	22.5
Addendum										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	15.4	0.0	23.0
90-95	0.1	0.0	0.0	0.1	*	0.0	0.0	11.7	0.0	25.4
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.5	0.0	28.7
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	26.0	0.0	32.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	32.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	11,100	21.5	28,590	3.2	-1,420	-0.7	30,000	4.4	-5.0	
Second Quintile	11,190	21.6	63,120	7.2	5,940	3.0	57,170	8.4	9.4	
Middle Quintile	9,930	19.2	117,720	11.9	18,020	8.1	99,700	13.0	15.3	
Fourth Quintile	9,820	19.0	202,510	20.2	40,640	18.0	161,870	20.8	20.1	
Top Quintile	9,470	18.3	601,010	57.7	167,550	71.5	433,460	53.7	27.9	
All	51,730	100.0	190,630	100.0	42,910	100.0	147,710	100.0	22.5	
Addendum										
80-90	4,780	9.2	310,130	15.0	71,430	15.4	238,700	14.9	23.0	
90-95	2,310	4.5	441,940	10.4	112,430	11.7	329,510	10.0	25.4	
95-99	1,880	3.6	760,220	14.5	217,840	18.4	542,380	13.3	28.7	
Top 1 Percent	490	1.0	3,562,930	17.8	1,167,080	25.9	2,395,850	15.5	32.8	
Top 0.1 Percent	50	0.1	15,668,230	7.5	5,122,990	11.0	10,545,240	6.6	32.7	

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) 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 2022 dollars): 20% \$22,800; 40% \$44,000; 60% \$74,900; 80% \$124,000; 90% \$179,700; 95% \$252,500; 99% \$594,900; 99.9% \$2,685,000.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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) 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.

(7) 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 T22-0156
Make Child Tax Credit (CTC) Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.2	0.0	0.1	43.1	-10	-4.8	0.0	0.2	-0.1	1.2
Second Quintile	0.9	0.0	0.0	45.5	-10	-0.7	0.0	1.8	0.0	3.2
Middle Quintile	0.2	0.0	0.0	9.0	*	0.0	0.0	7.5	0.0	7.9
Fourth Quintile	0.0	0.0	0.0	0.2	0	0.0	0.0	15.2	0.0	12.7
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	74.6	0.0	24.6
All	0.5	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	16.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	13.3	0.0	17.0
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	19.8
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	17.5	0.0	24.9
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	33.9	0.0	32.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	18.0	0.0	32.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	9,980	19.0	19,780	3.3	250	0.2	19,540	3.9	1.2	
Second Quintile	13,190	25.1	42,950	9.3	1,370	1.8	41,590	10.9	3.2	
Middle Quintile	12,340	23.5	78,930	16.0	6,220	7.5	72,700	17.8	7.9	
Fourth Quintile	9,190	17.5	133,790	20.2	16,950	15.2	116,840	21.2	12.7	
Top Quintile	7,240	13.8	429,030	51.1	105,310	74.6	323,720	46.4	24.6	
All	52,600	100.0	115,550	100.0	19,440	100.0	96,110	100.0	16.8	
Addendum										
80-90	3,800	7.2	210,480	13.2	35,830	13.3	174,660	13.1	17.0	
90-95	1,690	3.2	302,130	8.4	59,910	9.9	242,220	8.1	19.8	
95-99	1,380	2.6	521,830	11.8	129,670	17.5	392,160	10.7	24.9	
Top 1 Percent	380	0.7	2,871,210	17.7	923,420	33.9	1,947,790	14.5	32.2	
Top 0.1 Percent	50	0.1	11,805,830	9.2	3,880,640	18.0	7,925,190	7.4	32.9	

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>

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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) 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.

(7) 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.