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**Table T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2023 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	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 (\$)					
<b>Lowest Quintile</b>	4.3	-310	0.0	0	0.1	34.6	-10	-0.1	3.7
<b>Second Quintile</b>	6.2	-370	0.0	0	0.1	50.2	-20	-0.1	9.0
<b>Middle Quintile</b>	1.2	-390	0.0	0	0.0	9.6	-10	0.0	14.3
<b>Fourth Quintile</b>	0.2	-490	0.0	0	0.0	1.3	*	0.0	18.0
<b>Top Quintile</b>	0.1	-610	0.0	0	0.0	1.0	*	0.0	25.7
<b>All</b>	2.8	-360	0.0	0	0.0	100.0	-10	0.0	20.3
<b>Addendum</b>									
<b>80-90</b>	0.1	-590	0.0	0	0.0	0.6	*	0.0	21.1
<b>90-95</b>	0.1	-620	0.0	0	0.0	0.2	*	0.0	23.1
<b>95-99</b>	0.2	-610	0.0	0	0.0	0.3	*	0.0	25.6
<b>Top 1 Percent</b>	0.0	0	0.0	0	0.0	0.0	0	0.0	31.4
<b>Top 0.1 Percent</b>	0.0	0	0.0	0	0.0	0.0	0	0.0	32.0

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see

<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% \$30,600; 40% \$59,700; 60% \$105,900; 80% \$193,600; 90% \$281,800; 95% \$409,800; 99% \$991,000; 99.9% \$4,409,300.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2023 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	4.3	0.0	0.1	34.6	-10	-2.0	0.0	0.7	-0.1	3.7
Second Quintile	6.2	0.0	0.1	50.2	-20	-0.6	0.0	3.7	-0.1	9.0
Middle Quintile	1.2	0.0	0.0	9.6	-10	0.0	0.0	10.0	0.0	14.3
Fourth Quintile	0.2	0.0	0.0	1.3	*	0.0	0.0	18.0	0.0	18.0
Top Quintile	0.1	0.0	0.0	1.0	*	0.0	0.0	67.3	0.0	25.7
All	2.8	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	20.3
<b>Addendum</b>										
80-90	0.1	0.0	0.0	0.6	*	0.0	0.0	14.6	0.0	21.1
90-95	0.1	0.0	0.0	0.2	*	0.0	0.0	11.2	0.0	23.1
95-99	0.2	0.0	0.0	0.3	*	0.0	0.0	16.4	0.0	25.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	25.1	0.0	31.4
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	12.4	0.0	32.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2023 <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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	47,910	26.4	18,140	4.0	680	0.7	17,460	4.8	3.7	
Second Quintile	40,130	22.1	45,300	8.4	4,100	3.7	41,200	9.5	9.1	
Middle Quintile	37,160	20.4	83,100	14.2	11,870	10.0	71,230	15.3	14.3	
Fourth Quintile	30,110	16.6	147,190	20.4	26,430	18.0	120,760	21.0	18.0	
Top Quintile	24,980	13.7	462,740	53.1	118,950	67.3	343,790	49.5	25.7	
All	#####	100.0	119,750	100.0	24,300	100.0	95,450	100.0	20.3	
<b>Addendum</b>										
80-90	12,770	7.0	238,840	14.0	50,300	14.6	188,550	13.9	21.1	
90-95	6,260	3.4	343,010	9.9	79,190	11.2	263,820	9.5	23.1	
95-99	4,780	2.6	591,140	13.0	151,450	16.4	439,680	12.1	25.6	
Top 1 Percent	1,160	0.6	3,055,590	16.2	958,970	25.1	2,096,620	14.0	31.4	
Top 0.1 Percent	120	0.1	14,330,230	7.8	4,585,570	12.4	9,744,650	6.7	32.0	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$30,600; 40% \$59,700; 60% \$105,900; 80% \$193,600; 90% \$281,800; 95% \$409,800; 99% \$991,000; 99.9% \$4,409,300.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	7.4	0.0	0.1	53.9	-30	-22.0	0.0	0.1	-0.1	0.5
Second Quintile	4.9	0.0	0.1	37.2	-20	-0.6	0.0	2.7	0.0	7.8
Middle Quintile	0.5	0.0	0.0	3.9	*	0.0	0.0	8.1	0.0	13.0
Fourth Quintile	0.1	0.0	0.0	1.0	*	0.0	0.0	17.3	0.0	17.5
Top Quintile	0.1	0.0	0.0	0.7	0	0.0	0.0	71.6	0.0	25.4
All	2.8	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	20.3
<b>Addendum</b>										
80-90	0.1	0.0	0.0	0.4	0	0.0	0.0	15.6	0.0	20.9
90-95	0.1	0.0	0.0	0.1	0	0.0	0.0	12.1	0.0	22.8
95-99	0.1	0.0	0.0	0.2	*	0.0	0.0	17.7	0.0	25.2
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	26.2	0.0	31.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	12.9	0.0	32.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	39,980	22.0	17,210	3.2	110	0.1	17,100	3.9	0.7	
Second Quintile	37,700	20.7	40,680	7.0	3,180	2.7	37,500	8.1	7.8	
Middle Quintile	37,020	20.4	74,080	12.6	9,640	8.1	64,440	13.7	13.0	
Fourth Quintile	34,100	18.8	127,980	20.1	22,400	17.3	105,580	20.8	17.5	
Top Quintile	31,490	17.3	394,840	57.1	100,320	71.5	294,520	53.5	25.4	
All	#####	100.0	119,750	100.0	24,300	100.0	95,450	100.0	20.3	
<b>Addendum</b>										
80-90	16,070	8.8	204,680	15.1	42,780	15.6	161,900	15.0	20.9	
90-95	7,930	4.4	295,880	10.8	67,490	12.1	228,390	10.4	22.8	
95-99	6,090	3.4	508,830	14.2	128,300	17.7	380,530	13.4	25.2	
Top 1 Percent	1,420	0.8	2,617,900	17.0	817,130	26.2	1,800,770	14.7	31.2	
Top 0.1 Percent	140	0.1	12,464,450	8.2	3,990,730	12.9	8,473,720	7.0	32.0	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2023<sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.1	0.0	0.0	73.3	*	-0.4	0.0	1.5	0.0	4.6
Second Quintile	0.4	0.0	0.0	24.1	*	0.0	0.0	5.8	0.0	9.7
Middle Quintile	*	0.0	0.0	1.3	0	0.0	0.0	13.7	0.0	14.1
Fourth Quintile	0.0	0.0	0.0	0.3	0	0.0	0.0	22.7	0.0	18.7
Top Quintile	0.0	0.0	0.0	0.1	0	0.0	0.0	56.0	0.0	26.0
All	0.4	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	19.0
<b>Addendum</b>										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	15.2	0.0	22.1
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	23.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	13.5	0.0	26.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	17.0	0.0	33.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	8.3	0.0	34.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2023<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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	25,970	28.7	13,870	6.1	650	1.5	13,230	7.2	4.7	
Second Quintile	20,900	23.1	32,320	11.5	3,120	5.8	29,200	12.8	9.7	
Middle Quintile	19,000	21.0	57,290	18.5	8,080	13.7	49,210	19.6	14.1	
Fourth Quintile	14,450	15.9	93,810	23.0	17,520	22.7	76,290	23.1	18.7	
Top Quintile	9,500	10.5	253,210	40.8	65,850	56.0	187,360	37.3	26.0	
All	90,650	100.0	65,040	100.0	12,330	100.0	52,710	100.0	19.0	
<b>Addendum</b>										
80-90	5,250	5.8	146,330	13.0	32,360	15.2	113,970	12.5	22.1	
90-95	2,280	2.5	211,650	8.2	50,120	10.2	161,530	7.7	23.7	
95-99	1,640	1.8	354,160	9.8	92,190	13.5	261,970	9.0	26.0	
Top 1 Percent	330	0.4	1,737,790	9.7	576,000	17.0	1,161,790	8.0	33.2	
Top 0.1 Percent	30	0.0	8,519,640	4.6	2,901,850	8.3	5,617,790	3.7	34.1	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <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>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	9.3	0.0	0.2	43.2	-40	-13.2	0.0	0.1	-0.2	1.1
Second Quintile	6.5	0.0	0.1	40.3	-30	-0.8	0.0	1.0	-0.1	6.4
Middle Quintile	0.6	0.0	0.0	4.8	*	0.0	0.0	4.7	0.0	11.9
Fourth Quintile	0.2	0.0	0.0	2.5	*	0.0	0.0	14.5	0.0	16.7
Top Quintile	0.1	0.0	0.0	1.7	*	0.0	0.0	79.5	0.0	25.2
All	2.1	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	21.6
<b>Addendum</b>										
80-90	0.1	0.0	0.0	0.7	0	0.0	0.0	16.1	0.0	20.4
90-95	0.1	0.0	0.0	0.4	0	0.0	0.0	13.4	0.0	22.6
95-99	0.2	0.0	0.0	0.6	*	0.0	0.0	20.4	0.0	25.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	29.6	0.0	30.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	13.9	0.0	31.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,620	10.4	23,200	1.1	300	0.1	22,900	1.4	1.3	
Second Quintile	8,540	13.4	53,200	3.3	3,430	1.0	49,770	4.0	6.5	
Middle Quintile	11,990	18.8	96,740	8.5	11,490	4.7	85,260	9.6	11.9	
Fourth Quintile	16,050	25.1	159,270	18.8	26,550	14.5	132,730	20.0	16.7	
Top Quintile	20,110	31.5	462,380	68.3	116,330	79.5	346,050	65.2	25.2	
All	63,830	100.0	213,390	100.0	46,090	100.0	167,300	100.0	21.6	
<b>Addendum</b>										
80-90	9,740	15.3	238,270	17.0	48,580	16.1	189,690	17.3	20.4	
90-95	5,180	8.1	336,960	12.8	75,980	13.4	260,980	12.7	22.6	
95-99	4,190	6.6	574,380	17.7	143,450	20.4	430,940	16.9	25.0	
Top 1 Percent	1,000	1.6	2,818,900	20.8	869,400	29.6	1,949,500	18.3	30.8	
Top 0.1 Percent	100	0.2	13,149,910	9.5	4,166,820	13.9	8,983,090	8.3	31.7	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2023<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>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	29.6	0.0	0.4	58.5	-100	4.4	-0.3	-7.0	-0.4	-9.4
Second Quintile	16.6	0.0	0.1	36.8	-60	-2.0	-0.1	9.0	-0.1	5.5
Middle Quintile	2.3	0.0	0.0	3.5	-10	-0.1	0.1	24.3	0.0	12.8
Fourth Quintile	0.2	0.0	0.0	0.2	*	0.0	0.1	28.9	0.0	18.5
Top Quintile	0.4	0.0	0.0	0.2	*	0.0	0.2	44.6	0.0	25.7
All	14.8	0.0	0.1	100.0	-50	-0.5	0.0	100.0	-0.1	13.2
<b>Addendum</b>										
80-90	0.7	0.0	0.0	0.2	*	0.0	0.1	13.4	0.0	21.8
90-95	0.1	0.0	0.0	0.0	*	0.0	0.0	7.4	0.0	22.3
95-99	*	0.0	0.0	0.0	0	0.0	0.0	6.7	0.0	26.7
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	17.1	0.0	31.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	11.5	0.0	32.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2023<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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,940	30.1	24,130	9.8	-2,160	-6.6	26,290	12.3	-9.0	
Second Quintile	7,360	31.9	50,270	21.6	2,830	9.2	47,450	23.5	5.6	
Middle Quintile	5,000	21.7	85,960	25.1	10,960	24.2	74,990	25.3	12.8	
Fourth Quintile	2,600	11.3	135,350	20.6	25,020	28.8	110,320	19.4	18.5	
Top Quintile	1,100	4.8	355,720	22.8	91,580	44.4	264,140	19.5	25.7	
All	23,050	100.0	74,210	100.0	9,830	100.0	64,390	100.0	13.2	
<b>Addendum</b>										
80-90	680	2.9	204,980	8.1	44,770	13.4	160,210	7.3	21.8	
90-95	280	1.2	271,830	4.4	60,730	7.4	211,100	3.9	22.3	
95-99	120	0.5	491,850	3.3	131,250	6.7	360,610	2.8	26.7	
Top 1 Percent	30	0.1	3,732,510	7.1	1,190,180	17.0	2,542,330	5.5	31.9	
Top 0.1 Percent	*	0.0	26,262,550	4.7	8,501,840	11.4	17,760,700	3.6	32.4	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	27.7	0.0	0.3	53.9	-90	4.9	-0.1	-1.2	-0.4	-8.0
Second Quintile	16.6	0.0	0.1	37.2	-60	-1.7	0.0	2.2	-0.1	6.5
Middle Quintile	1.9	0.0	0.0	3.9	-10	-0.1	0.0	7.7	0.0	13.7
Fourth Quintile	0.3	0.0	0.0	1.0	*	0.0	0.0	17.7	0.0	18.8
Top Quintile	0.3	0.0	0.0	0.7	*	0.0	0.1	73.4	0.0	26.5
All	10.1	0.0	0.0	100.0	-40	-0.1	0.0	100.0	0.0	21.0
<b>Addendum</b>										
80-90	0.3	0.0	0.0	0.4	*	0.0	0.0	15.6	0.0	22.1
90-95	0.2	0.0	0.0	0.1	*	0.0	0.0	11.7	0.0	23.9
95-99	0.3	0.0	0.0	0.2	*	0.0	0.0	18.2	0.0	26.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	27.8	0.0	31.4
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	13.0	0.0	31.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,660	20.8	25,040	3.1	-1,920	-1.1	26,950	4.2	-7.7	
Second Quintile	11,240	21.9	54,650	7.1	3,590	2.2	51,060	8.4	6.6	
Middle Quintile	10,050	19.6	101,460	11.8	13,860	7.7	87,590	12.9	13.7	
Fourth Quintile	9,680	18.9	176,400	19.8	33,170	17.7	143,230	20.4	18.8	
Top Quintile	9,340	18.2	537,940	58.3	142,550	73.3	395,390	54.2	26.5	
All	51,200	100.0	168,440	100.0	35,460	100.0	132,980	100.0	21.1	
<b>Addendum</b>										
80-90	4,730	9.2	270,980	14.9	59,860	15.6	211,130	14.7	22.1	
90-95	2,280	4.4	391,130	10.3	93,580	11.7	297,550	9.9	23.9	
95-99	1,850	3.6	673,420	14.5	178,740	18.2	494,680	13.5	26.5	
Top 1 Percent	480	0.9	3,324,450	18.6	1,044,310	27.8	2,280,140	16.2	31.4	
Top 0.1 Percent	50	0.1	16,173,390	8.6	5,128,450	13.0	11,044,940	7.4	31.7	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0191**  
**Repeal Child Tax Credit (CTC) Refundability Limit Enacted by the 2017 Tax Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>7</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent <sup>6</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.3	0.0	0.0	21.0	*	-0.4	0.0	0.3	0.0	1.3
Second Quintile	0.5	0.0	0.0	53.4	*	-0.1	0.0	1.7	0.0	3.3
Middle Quintile	0.1	0.0	0.0	11.8	0	0.0	0.0	6.4	0.0	7.2
Fourth Quintile	*	0.0	0.0	1.5	0	0.0	0.0	14.1	0.0	11.9
Top Quintile	*	0.0	0.0	1.0	0	0.0	0.0	76.9	0.0	23.5
All	0.2	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	16.5
<b>Addendum</b>										
80-90	*	0.0	0.0	0.7	0	0.0	0.0	13.1	0.0	16.3
90-95	*	0.0	0.0	0.2	0	0.0	0.0	10.1	0.0	18.9
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	17.3	0.0	22.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	36.4	0.0	31.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	20.7	0.0	32.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2023 <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>7</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	9,640	20.0	17,030	3.3	210	0.3	16,820	3.9	1.3	
Second Quintile	11,720	24.3	37,010	8.6	1,220	1.7	35,790	10.0	3.3	
Middle Quintile	10,770	22.4	68,560	14.7	4,930	6.4	63,620	16.3	7.2	
Fourth Quintile	8,440	17.5	116,250	19.5	13,770	14.1	102,470	20.6	11.9	
Top Quintile	6,990	14.5	387,000	53.8	91,040	76.9	295,960	49.3	23.5	
All	48,190	100.0	104,320	100.0	17,170	100.0	87,160	100.0	16.5	
<b>Addendum</b>										
80-90	3,610	7.5	184,680	13.3	30,100	13.1	154,580	13.3	16.3	
90-95	1,660	3.4	266,820	8.8	50,520	10.1	216,290	8.5	18.9	
95-99	1,370	2.8	462,450	12.6	104,630	17.3	357,820	11.6	22.6	
Top 1 Percent	360	0.7	2,698,590	19.2	842,170	36.4	1,856,420	15.8	31.2	
Top 0.1 Percent	50	0.1	11,578,370	10.5	3,744,610	20.7	7,833,760	8.5	32.3	

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 11, 2022. Under current law, the refundable amount per child is limited to \$1,400, indexed for inflation after 2018 and rounded down to the nearest \$100. Proposal would repeal the limitation so that the entire per child amount would potentially be refundable. The limitation sunsets under current law on 12/31/2025. For more information on TPC's baseline definitions, see <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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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.