

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

**Table T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</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 (\$)					
Less than 10	5.6	-2,210	0.0	0	2.3	6.0	-120	-2.2	3.3
10-20	9.3	-1,500	0.0	0	1.0	19.2	-140	-0.9	2.4
20-30	15.9	-1,290	0.0	0	0.9	27.3	-210	-0.8	3.0
30-40	16.0	-1,210	0.0	0	0.6	21.7	-190	-0.6	5.3
40-50	9.4	-1,260	0.0	0	0.3	11.4	-120	-0.3	8.1
50-75	4.5	-1,130	0.0	0	0.1	8.8	-50	-0.1	11.8
75-100	1.6	-1,040	0.0	0	0.0	2.1	-20	0.0	14.5
100-200	0.4	-1,210	0.0	0	0.0	1.1	-10	0.0	17.8
200-500	0.3	-1,080	0.0	0	0.0	0.4	*	0.0	22.2
500-1,000	0.4	-1,160	*	**	0.0	0.1	*	0.0	25.8
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	30.9
All	6.1	-1,320	0.0	0	0.1	100.0	-80	-0.1	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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 June 19, 2023. Provision(s) would make the Child Tax Credit (CTC) fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit (ODTC) would remain nonrefundable.

<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 T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.6	0.0	2.3	6.0	-120	-40.0	0.0	0.0	-2.2	3.3
10-20	9.3	0.0	1.0	19.2	-140	-27.9	-0.1	0.2	-0.9	2.4
20-30	15.9	0.0	0.9	27.3	-210	-21.7	-0.1	0.3	-0.8	3.0
30-40	16.0	0.0	0.6	21.7	-190	-9.5	-0.1	0.7	-0.6	5.3
40-50	9.4	0.0	0.3	11.4	-120	-3.2	0.0	1.2	-0.3	8.1
50-75	4.5	0.0	0.1	8.8	-50	-0.7	0.0	4.2	-0.1	11.8
75-100	1.6	0.0	0.0	2.1	-20	-0.1	0.0	5.4	0.0	14.5
100-200	0.4	0.0	0.0	1.1	-10	0.0	0.1	20.4	0.0	17.8
200-500	0.3	0.0	0.0	0.4	*	0.0	0.1	30.1	0.0	22.2
500-1,000	0.4	*	0.0	0.1	*	0.0	0.0	12.1	0.0	25.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	25.2	0.0	30.9
All	6.1	0.0	0.1	100.0	-80	-0.3	0.0	100.0	-0.1	20.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	7,150	3.9	5,580	0.2	310	0.1	5,270	0.2	5.5
10-20	20,100	10.9	15,260	1.4	500	0.2	14,760	1.7	3.3
20-30	19,610	10.7	24,880	2.2	950	0.4	23,940	2.7	3.8
30-40	16,540	9.0	34,870	2.6	2,040	0.8	32,840	3.1	5.8
40-50	14,130	7.7	44,810	2.9	3,740	1.2	41,080	3.3	8.3
50-75	25,260	13.7	61,710	7.1	7,310	4.2	54,410	7.9	11.8
75-100	18,840	10.2	86,820	7.5	12,640	5.4	74,180	8.0	14.6
100-200	35,640	19.4	141,060	22.9	25,170	20.3	115,890	23.6	17.8
200-500	20,670	11.2	288,880	27.3	64,040	30.0	224,840	26.6	22.2
500-1,000	3,120	1.7	661,630	9.4	170,970	12.1	490,660	8.7	25.8
More than 1,000	1,190	0.7	3,026,030	16.4	935,590	25.2	2,090,440	14.2	30.9
All	183,980	100.0	119,110	100.0	24,010	100.0	95,090	100.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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 June 19, 2023. Provision(s) would make the Child Tax Credit (CTC) fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit (ODTC) would remain nonrefundable.

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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 T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.0	0.0	0.8	17.6	-40	-10.3	0.0	0.2	-0.7	6.3
10-20	3.0	0.0	0.2	35.9	-30	-3.9	0.0	1.1	-0.2	4.9
20-30	3.1	0.0	0.1	31.4	-30	-1.9	0.0	2.0	-0.1	6.9
30-40	1.7	0.0	0.0	9.1	-10	-0.4	0.0	2.8	0.0	9.6
40-50	0.5	0.0	0.0	3.0	-10	-0.1	0.0	3.7	0.0	11.6
50-75	0.2	0.0	0.0	1.3	*	0.0	0.0	11.1	0.0	14.6
75-100	*	0.0	0.0	0.1	0	0.0	0.0	12.1	0.0	17.8
100-200	*	0.0	0.0	0.1	0	0.0	0.0	28.2	0.0	21.6
200-500	*	0.0	0.0	0.0	0	0.0	0.0	18.6	0.0	24.6
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	6.5	0.0	29.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	13.5	0.0	33.3
All	1.4	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 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	5,990	6.4	5,620	0.5	390	0.2	5,230	0.6	7.0
10-20	16,400	17.5	15,170	4.0	780	1.1	14,390	4.7	5.1
20-30	13,420	14.3	24,680	5.4	1,740	2.0	22,950	6.2	7.0
30-40	9,880	10.6	34,880	5.6	3,370	2.8	31,510	6.2	9.7
40-50	8,260	8.8	44,830	6.0	5,190	3.7	39,640	6.5	11.6
50-75	14,450	15.4	61,630	14.4	9,010	11.1	52,620	15.2	14.6
75-100	9,240	9.9	86,460	12.9	15,370	12.1	71,100	13.1	17.8
100-200	11,350	12.1	134,240	24.7	29,010	28.1	105,230	23.9	21.6
200-500	3,140	3.4	281,600	14.3	69,150	18.6	212,450	13.3	24.6
500-1,000	400	0.4	652,320	4.2	189,750	6.5	462,570	3.7	29.1
More than 1,000	150	0.2	3,199,540	7.7	1,066,080	13.5	2,133,450	6.3	33.3
All	93,680	100.0	65,950	100.0	12,500	100.0	53,440	100.0	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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

(1) Calendar Year. Baseline is the law currently in place as of June 19, 2023. Provision(s) would make the Child Tax Credit (CTC) fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit (ODTC) would remain nonrefundable.

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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 T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	9.4	0.0	6.0	3.6	-280	-200.8	0.0	0.0	-5.8	-2.9
10-20	13.2	0.0	2.4	11.0	-350	-72.0	0.0	0.0	-2.3	0.9
20-30	17.1	0.0	1.6	21.5	-410	-62.7	0.0	0.0	-1.6	1.0
30-40	22.4	0.0	1.3	24.8	-440	-52.7	-0.1	0.0	-1.3	1.1
40-50	16.6	0.0	0.7	15.0	-280	-19.7	0.0	0.1	-0.6	2.6
50-75	9.5	0.0	0.2	14.6	-140	-3.2	0.0	0.8	-0.2	6.7
75-100	2.7	0.0	0.0	3.3	-30	-0.3	0.0	2.0	0.0	10.4
100-200	0.5	0.0	0.0	2.0	-10	0.0	0.0	15.9	0.0	15.8
200-500	0.3	0.0	0.0	0.8	*	0.0	0.1	35.9	0.0	21.7
500-1,000	0.4	*	0.0	0.2	-10	0.0	0.0	15.1	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	29.8	0.0	30.5
All	4.6	0.0	0.1	100.0	-90	-0.2	0.0	100.0	0.0	21.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	1.2	4,730	0.0	140	0.0	4,600	0.0	2.9
10-20	1,760	2.7	15,410	0.2	490	0.0	14,920	0.2	3.2
20-30	2,960	4.6	25,470	0.6	650	0.1	24,820	0.7	2.6
30-40	3,160	4.9	34,910	0.8	840	0.1	34,070	1.0	2.4
40-50	2,990	4.6	44,850	1.0	1,430	0.2	43,420	1.2	3.2
50-75	5,920	9.1	62,080	2.7	4,280	0.9	57,800	3.2	6.9
75-100	6,300	9.7	87,410	4.0	9,120	2.0	78,290	4.6	10.4
100-200	20,160	31.1	146,130	21.6	23,040	15.9	123,080	23.1	15.8
200-500	16,620	25.7	290,990	35.4	63,050	35.8	227,940	35.3	21.7
500-1,000	2,640	4.1	662,600	12.8	167,660	15.1	494,940	12.2	25.3
More than 1,000	1,000	1.5	2,868,390	20.9	875,750	29.8	1,992,640	18.5	30.5
All	64,810	100.0	210,720	100.0	45,160	100.0	165,560	100.0	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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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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(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 T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	58.6	0.0	16.5	5.7	-1,220	144.5	-0.2	-0.4	-18.6	-31.6
10-20	64.4	0.0	5.3	22.3	-960	44.8	-0.9	-2.6	-6.0	-19.4
20-30	73.3	0.0	2.9	31.2	-800	32.3	-1.3	-4.7	-3.2	-12.9
30-40	55.0	0.0	1.4	21.5	-520	43.4	-0.9	-2.6	-1.5	-4.9
40-50	31.0	0.0	0.7	10.3	-310	-22.9	-0.3	1.3	-0.7	2.3
50-75	13.0	0.0	0.2	6.0	-110	-2.0	0.2	10.9	-0.2	8.5
75-100	4.7	0.0	0.1	1.7	-50	-0.4	0.5	14.4	-0.1	12.5
100-200	1.0	0.0	0.0	0.6	-10	-0.1	1.4	39.6	0.0	17.8
200-500	1.2	0.0	0.0	0.2	-20	0.0	0.7	20.3	0.0	22.8
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.2	4.7	0.0	28.5
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.7	19.1	0.0	31.5
All	30.8	0.0	0.5	100.0	-340	-3.5	0.0	100.0	-0.5	12.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	360	1.6	6,520	0.1	-840	-0.1	7,360	0.2	-12.9
10-20	1,780	8.0	15,920	1.7	-2,140	-1.8	18,050	2.2	-13.4
20-30	3,000	13.5	25,200	4.6	-2,460	-3.4	27,660	5.8	-9.8
30-40	3,180	14.3	34,820	6.7	-1,190	-1.8	36,010	8.0	-3.4
40-50	2,550	11.5	44,740	6.9	1,340	1.6	43,400	7.7	3.0
50-75	4,340	19.5	61,380	16.1	5,330	10.7	56,050	17.0	8.7
75-100	2,780	12.5	86,470	14.6	10,840	13.9	75,630	14.7	12.5
100-200	3,450	15.5	134,720	28.2	23,940	38.2	110,790	26.7	17.8
200-500	690	3.1	268,980	11.3	61,450	19.6	207,530	10.0	22.9
500-1,000	50	0.2	670,970	2.1	190,950	4.5	480,020	1.7	28.5
More than 1,000	20	0.1	5,693,790	7.7	1,792,590	18.4	3,901,200	6.0	31.5
All	22,250	100.0	74,110	100.0	9,710	100.0	64,400	100.0	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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**Table T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	70.5	0.0	20.7	6.0	-1,560	165.8	-0.1	-0.1	-23.6	-37.9
10-20	67.6	0.0	5.6	19.2	-1,020	45.1	-0.2	-0.5	-6.4	-20.7
20-30	70.7	0.0	3.3	27.3	-910	40.7	-0.2	-0.8	-3.6	-12.5
30-40	56.7	0.0	1.9	21.7	-690	70.1	-0.2	-0.4	-2.0	-4.8
40-50	36.7	0.0	1.1	11.4	-460	-39.1	-0.1	0.2	-1.0	1.6
50-75	18.0	0.0	0.4	8.8	-210	-4.0	-0.1	1.8	-0.3	8.0
75-100	6.4	0.0	0.1	2.1	-70	-0.6	0.0	2.8	-0.1	12.0
100-200	1.1	0.0	0.0	1.1	-10	-0.1	0.1	16.5	0.0	17.0
200-500	0.6	*	0.0	0.4	-10	0.0	0.3	34.9	0.0	22.3
500-1,000	0.7	*	0.0	0.1	-10	0.0	0.1	15.4	0.0	26.0
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.3	30.2	0.0	30.9
All	21.9	0.0	0.2	100.0	-290	-0.8	0.0	100.0	-0.2	20.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	570	1.1	6,610	0.0	-940	0.0	7,550	0.1	-14.2
10-20	2,780	5.4	15,810	0.5	-2,250	-0.4	18,070	0.7	-14.3
20-30	4,410	8.6	25,270	1.3	-2,240	-0.6	27,510	1.8	-8.9
30-40	4,650	9.1	34,910	1.9	-980	-0.3	35,890	2.5	-2.8
40-50	3,630	7.1	44,700	1.9	1,180	0.2	43,520	2.3	2.6
50-75	6,360	12.4	61,750	4.6	5,120	1.8	56,630	5.3	8.3
75-100	4,720	9.2	86,970	4.8	10,530	2.8	76,440	5.3	12.1
100-200	11,950	23.4	144,900	20.1	24,670	16.3	120,230	21.1	17.0
200-500	9,620	18.8	291,060	32.5	64,930	34.6	226,140	31.9	22.3
500-1,000	1,590	3.1	665,790	12.3	173,400	15.3	492,390	11.5	26.0
More than 1,000	600	1.2	2,904,690	20.3	897,770	30.0	2,006,910	17.8	30.9
All	51,140	100.0	168,530	100.0	35,290	100.0	133,240	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

\* 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 June 19, 2023. Provision(s) would make the Child Tax Credit (CTC) fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit (ODTC) would remain nonrefundable.

<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 T23-0087**  
**Make CTC Fully Refundable**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Older Adults**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.9	0.0	0.3	2.1	-20	-20.0	0.0	0.0	-0.3	1.2
10-20	1.0	0.0	0.1	11.9	-20	-9.6	0.0	0.1	-0.1	1.0
20-30	0.8	0.0	0.0	7.3	-10	-1.8	0.0	0.4	0.0	2.2
30-40	1.7	0.0	0.1	16.5	-30	-2.3	0.0	0.7	-0.1	3.1
40-50	2.2	0.0	0.1	23.4	-40	-2.2	0.0	1.0	-0.1	3.9
50-75	1.7	0.0	0.1	27.2	-30	-0.8	0.0	3.4	-0.1	6.3
75-100	0.6	0.0	0.0	6.2	-10	-0.1	0.0	4.9	0.0	8.9
100-200	0.1	0.0	0.0	2.9	*	0.0	0.0	19.8	0.0	13.3
200-500	0.1	0.0	0.0	0.2	0	0.0	0.0	23.7	0.0	18.9
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	24.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	34.4	0.0	30.9
All	1.0	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	16.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2023 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,020	2.1	5,530	0.1	80	0.0	5,440	0.1	1.5
10-20	5,740	11.7	15,720	1.8	170	0.1	15,550	2.1	1.1
20-30	5,970	12.2	24,740	2.9	550	0.4	24,200	3.4	2.2
30-40	5,240	10.7	34,900	3.6	1,100	0.7	33,800	4.2	3.1
40-50	4,650	9.5	44,820	4.1	1,800	1.0	43,010	4.7	4.0
50-75	7,230	14.8	61,310	8.8	3,890	3.5	57,420	9.8	6.4
75-100	5,180	10.6	86,570	8.9	7,710	4.9	78,860	9.7	8.9
100-200	8,810	18.0	137,500	24.0	18,240	19.8	119,260	24.8	13.3
200-500	3,540	7.2	287,880	20.2	54,380	23.6	233,500	19.5	18.9
500-1,000	570	1.2	652,640	7.4	156,850	11.0	495,790	6.7	24.0
More than 1,000	260	0.5	3,466,740	17.9	1,070,950	34.3	2,395,790	14.8	30.9
All	48,940	100.0	103,090	100.0	16,630	100.0	86,460	100.0	16.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-2).

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

Note: Tax units in which either the primary individual (or secondary individual in a married couple) is age 65 or older.

(1) Calendar Year. Baseline is the law currently in place as of June 19, 2023. Provision(s) would make the Child Tax Credit (CTC) fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit (ODTC) would remain nonrefundable.

<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.