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Table T09-0493
Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units 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
Less than 10	15.7	0.0	1.0	48.5	-57	-1.0	-2.4
10-20	9.3	0.0	0.2	37.2	-34	-0.2	1.0
20-30	3.1	0.0	0.1	10.2	-11	-0.1	6.6
30-40	0.8	0.0	0.0	1.7	-2	0.0	11.3
40-50	0.5	0.0	0.0	1.0	-2	0.0	13.8
50-75	0.2	0.0	0.0	0.5	-1	0.0	16.3
75-100	0.1	0.0	0.0	0.1	0	0.0	18.6
100-200	0.1	0.0	0.0	0.1	0	0.0	22.2
200-500	0.0	0.0	0.0	0.0	0	0.0	25.0
500-1,000	0.1	0.0	0.0	0.0	0	0.0	24.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	26.9
All	4.1	0.0	0.0	100.0	-15	0.0	19.4

Addenda (in millions)⁶

Tax Units Claiming CTC	Baseline: 35.0	Proposal: 35.6
Children in Tax Units Claiming CTC	Baseline: 59.7	Proposal: 60.6
Tax Units with Increased CTC:	5.7	
Children in Tax Units with Increased CTC:	11.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 28.1

Proposal: 28.1

(1) Calendar year. Baseline is current law. Proposal would reduce the earnings threshold for the refundable child tax credit from \$3,000 to \$0.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

(6) Children refers to children under age 17 eligible for the child tax credit. Tax units with increased CTC include only those who reported a positive CTC in the baseline and a larger CTC under the proposal.

Table T09-0493
Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table

Cash Income Level (thousands of 2009 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 ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	15.7	0.0	1.0	48.5	-57	70.2	-0.1	-0.1	-1.0	-2.4
10-20	9.3	0.0	0.2	37.2	-34	-18.4	0.0	0.2	-0.2	1.0
20-30	3.1	0.0	0.1	10.2	-11	-0.7	0.0	1.6	-0.1	6.6
30-40	0.8	0.0	0.0	1.7	-2	-0.1	0.0	3.1	0.0	11.3
40-50	0.5	0.0	0.0	1.0	-2	0.0	0.0	3.7	0.0	13.8
50-75	0.2	0.0	0.0	0.5	-1	0.0	0.0	10.1	0.0	16.3
75-100	0.1	0.0	0.0	0.1	0	0.0	0.0	11.3	0.0	18.6
100-200	0.1	0.0	0.0	0.1	0	0.0	0.0	27.9	0.0	22.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	18.7	0.0	25.0
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	7.3	0.0	24.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	16.3	0.0	26.9
All	4.1	0.0	0.0	100.0	-15	-0.1	0.0	100.0	0.0	19.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	19,232	12.5	5,904	-82	5,986	-1.4	1.1	1.3	-0.1
10-20	25,210	16.4	15,341	182	15,159	1.2	3.6	4.4	0.2
20-30	20,273	13.2	25,184	1,662	23,521	6.6	4.8	5.5	1.6
30-40	15,926	10.4	35,371	3,994	31,377	11.3	5.3	5.8	3.1
40-50	12,195	8.0	45,433	6,253	39,180	13.8	5.2	5.5	3.7
50-75	20,409	13.3	63,167	10,264	52,903	16.3	12.1	12.5	10.1
75-100	14,353	9.4	87,722	16,286	71,436	18.6	11.8	11.9	11.2
100-200	18,275	11.9	142,484	31,695	110,789	22.2	24.3	23.5	27.8
200-500	5,216	3.4	297,409	74,406	223,002	25.0	14.5	13.5	18.7
500-1,000	900	0.6	700,195	168,857	531,338	24.1	5.9	5.6	7.3
More than 1,000	414	0.3	3,056,945	820,752	2,236,192	26.9	11.8	10.7	16.3
All	153,472	100.0	69,715	13,559	56,155	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 28.1

Proposal: 28.1

(1) Calendar year. Baseline is current law. Proposal would reduce the earnings threshold for the refundable child tax credit from \$3,000 to \$0.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0493
Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 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 ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.5	0.0	0.3	63.7	-16	-8.0	0.0	0.5	-0.3	3.2
10-20	2.0	0.0	0.1	30.9	-7	-0.7	0.0	3.1	0.0	6.5
20-30	0.3	0.0	0.0	3.7	-1	0.0	0.0	6.4	0.0	12.0
30-40	0.1	0.0	0.0	1.4	-1	0.0	0.0	8.7	0.0	16.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	17.9
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.8	0.0	20.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	13.5	0.0	22.6
100-200	0.1	0.0	0.0	0.2	0	0.0	0.0	17.5	0.0	23.1
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	23.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	22.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.9	0.0	26.7
All	1.4	0.0	0.0	100.0	-5	-0.1	0.0	100.0	0.0	18.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,491	20.1	5,823	201	5,623	3.4	3.0	3.5	0.6
10-20	15,275	22.8	15,188	999	14,189	6.6	8.7	10.0	3.1
20-30	10,557	15.7	25,082	3,012	22,071	12.0	10.0	10.8	6.4
30-40	7,505	11.2	35,408	5,750	29,658	16.2	10.0	10.3	8.7
40-50	5,457	8.1	45,383	8,135	37,248	17.9	9.3	9.4	9.0
50-75	7,250	10.8	62,323	12,804	49,519	20.5	17.0	16.6	18.8
75-100	3,401	5.1	86,929	19,639	67,289	22.6	11.1	10.6	13.5
100-200	2,721	4.1	137,783	31,804	105,979	23.1	14.1	13.3	17.5
200-500	682	1.0	299,180	70,362	228,818	23.5	7.7	7.2	9.7
500-1,000	121	0.2	699,028	156,156	542,872	22.3	3.2	3.1	3.8
More than 1,000	56	0.1	2,928,936	781,013	2,147,923	26.7	6.2	5.6	8.9
All	67,097	100.0	39,588	7,376	32,212	18.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law. Proposal would reduce the earnings threshold for the refundable child tax credit from \$3,000 to \$0.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0493
Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 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 ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	13.1	0.0	0.9	25.1	-49	37.0	0.0	0.0	-1.0	-3.5
10-20	12.1	0.0	0.3	41.9	-46	14.5	0.0	-0.1	-0.3	-2.3
20-30	5.5	0.0	0.1	20.6	-20	-6.1	0.0	0.1	-0.1	1.2
30-40	1.8	0.0	0.0	4.4	-5	-0.3	0.0	0.6	0.0	5.1
40-50	0.8	0.0	0.0	2.2	-3	-0.1	0.0	1.1	0.0	8.5
50-75	0.3	0.0	0.0	1.9	-1	0.0	0.0	5.5	0.0	12.7
75-100	0.1	0.0	0.0	0.5	0	0.0	0.0	9.8	0.0	16.8
100-200	0.1	0.0	0.0	0.4	0	0.0	0.0	32.3	0.0	22.0
200-500	0.0	0.0	0.0	0.1	0	0.0	0.0	22.8	0.0	25.3
500-1,000	0.1	0.0	0.0	0.1	0	0.0	0.0	8.9	0.0	24.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	19.0	0.0	26.8
All	2.2	0.0	0.0	100.0	-8	0.0	0.0	100.0	0.0	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,455	4.1	5,141	-133	5,274	-2.6	0.2	0.2	0.0
10-20	4,417	7.4	15,755	-314	16,069	-2.0	1.0	1.3	-0.1
20-30	4,861	8.1	25,306	335	24,970	1.3	1.8	2.2	0.1
30-40	4,389	7.3	35,520	1,801	33,718	5.1	2.2	2.7	0.6
40-50	4,097	6.8	45,591	3,860	41,731	8.5	2.7	3.1	1.1
50-75	9,767	16.3	64,107	8,145	55,962	12.7	9.0	9.9	5.5
75-100	9,535	15.9	88,206	14,834	73,372	16.8	12.1	12.7	9.8
100-200	14,745	24.5	143,882	31,655	112,226	22.0	30.5	30.0	32.3
200-500	4,367	7.3	297,347	75,284	222,063	25.3	18.7	17.6	22.8
500-1,000	747	1.2	701,119	171,171	529,948	24.4	7.5	7.2	8.9
More than 1,000	340	0.6	3,002,884	806,032	2,196,852	26.8	14.7	13.5	19.0
All	60,097	100.0	115,873	24,021	91,852	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law. Proposal would reduce the earnings threshold for the refundable child tax credit from \$3,000 to \$0.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0493
Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 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 ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	66.8	0.0	3.0	52.6	-246	18.9	-0.8	-4.9	-3.6	-22.6
10-20	28.9	0.0	0.6	37.1	-103	5.5	-0.7	-10.6	-0.7	-12.9
20-30	7.5	0.0	0.1	8.3	-27	12.1	-0.1	-1.1	-0.1	-1.0
30-40	1.1	0.0	0.0	0.9	-4	-0.1	0.1	10.2	0.0	7.9
40-50	1.1	0.0	0.0	0.7	-5	-0.1	0.2	13.3	0.0	12.6
50-75	0.2	0.0	0.0	0.1	-1	0.0	0.5	31.0	0.0	16.9
75-100	0.1	0.0	0.0	0.0	0	0.0	0.3	21.1	0.0	20.3
100-200	0.0	0.0	0.0	0.0	0	0.0	0.3	21.8	0.0	23.8
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	8.5	0.0	23.3
500-1,000	1.1	0.0	0.0	0.0	-5	0.0	0.1	3.3	0.0	22.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	7.2	0.0	27.2
All	16.8	0.0	0.2	100.0	-61	-1.5	0.0	100.0	-0.2	11.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	3,099	13.0	6,866	-1,303	8,168	-19.0	2.4	3.2	-4.1
10-20	5,220	22.0	15,424	-1,887	17,311	-12.2	9.0	11.4	-9.9
20-30	4,519	19.0	25,284	-220	25,504	-0.9	12.8	14.5	-1.0
30-40	3,634	15.3	35,054	2,758	32,295	7.9	14.2	14.8	10.1
40-50	2,292	9.6	45,331	5,715	39,616	12.6	11.6	11.4	13.1
50-75	2,913	12.3	62,050	10,465	51,585	16.9	20.2	18.9	30.6
75-100	1,183	5.0	86,451	17,545	68,906	20.3	11.4	10.2	20.8
100-200	683	2.9	131,866	31,417	100,449	23.8	10.1	8.6	21.5
200-500	123	0.5	292,662	68,052	224,610	23.3	4.0	3.5	8.4
500-1,000	21	0.1	672,994	153,525	519,469	22.8	1.6	1.4	3.3
More than 1,000	9	0.0	2,883,601	783,066	2,100,535	27.2	2.9	2.4	7.1
All	23,770	100.0	37,673	4,196	33,477	11.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

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Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 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 ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	67.8	0.0	3.1	45.8	-249	15.9	-0.1	-0.8	-3.8	-27.7
10-20	35.9	0.0	0.7	38.5	-128	4.8	-0.1	-2.0	-0.8	-18.0
20-30	11.0	0.0	0.2	11.3	-40	3.4	0.0	-0.8	-0.2	-4.9
30-40	2.5	0.0	0.0	1.8	-8	-0.4	0.0	1.0	0.0	5.0
40-50	1.5	0.0	0.0	1.1	-6	-0.1	0.0	2.1	0.0	10.2
50-75	0.4	0.0	0.0	0.5	-1	0.0	0.0	7.6	0.0	14.6
75-100	0.1	0.0	0.0	0.1	0	0.0	0.0	11.0	0.0	17.6
100-200	0.1	0.0	0.0	0.1	0	0.0	0.1	33.5	0.0	22.7
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	22.8	0.0	26.3
500-1,000	0.3	0.0	0.0	0.0	-1	0.0	0.0	8.4	0.0	25.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	17.0	0.0	28.3
All	11.4	0.0	0.1	100.0	-41	-0.2	0.0	100.0	-0.1	19.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	3,690	7.6	6,525	-1,562	8,087	-23.9	0.6	0.9	-0.7
10-20	5,996	12.4	15,600	-2,685	18,285	-17.2	2.2	3.2	-1.9
20-30	5,563	11.5	25,332	-1,208	26,541	-4.8	3.3	4.3	-0.8
30-40	4,833	10.0	35,234	1,777	33,457	5.0	4.0	4.7	1.0
40-50	3,844	7.9	45,427	4,633	40,793	10.2	4.1	4.5	2.1
50-75	6,876	14.2	63,634	9,270	54,364	14.6	10.2	10.8	7.6
75-100	5,941	12.2	88,048	15,529	72,519	17.6	12.2	12.5	11.0
100-200	8,597	17.7	143,922	32,611	111,311	22.7	28.8	27.7	33.4
200-500	2,442	5.0	297,068	78,186	218,882	26.3	16.9	15.5	22.8
500-1,000	393	0.8	700,113	179,621	520,492	25.7	6.4	5.9	8.4
More than 1,000	164	0.3	3,064,969	867,680	2,197,289	28.3	11.7	10.4	17.0
All	48,527	100.0	88,512	17,285	71,227	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal would reduce the earnings threshold for the refundable child tax credit from \$3,000 to \$0.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T09-0493
Reduce Child Tax Credit Refundability Threshold to \$0
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 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 ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	1.4	0.0	0.1	44.2	-5	-4.7	0.0	0.1	-0.1	1.6
10-20	0.4	0.0	0.0	22.0	-1	-0.3	0.0	0.7	0.0	1.9
20-30	0.1	0.0	0.0	5.6	0	0.0	0.0	1.3	0.0	3.5
30-40	0.5	0.0	0.0	16.7	-2	-0.1	0.0	1.4	0.0	4.3
40-50	0.1	0.0	0.0	3.5	0	0.0	0.0	1.7	0.0	5.5
50-75	0.1	0.0	0.0	5.2	0	0.0	0.0	7.6	0.0	8.7
75-100	0.1	0.0	0.0	2.0	0	0.0	0.0	8.3	0.0	12.3
100-200	0.0	0.0	0.0	0.7	0	0.0	0.0	22.8	0.0	17.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	21.2	0.0	20.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	21.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	24.9	0.0	24.9
All	0.3	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	14.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,580	8.9	6,461	106	6,355	1.7	0.8	1.0	0.1
10-20	6,648	22.8	15,269	295	14,974	1.9	5.0	5.8	0.7
20-30	4,517	15.5	24,959	866	24,093	3.5	5.6	6.3	1.3
30-40	2,742	9.4	35,251	1,500	33,751	4.3	4.8	5.4	1.4
40-50	2,038	7.0	45,587	2,489	43,098	5.5	4.6	5.1	1.7
50-75	4,156	14.3	62,690	5,444	57,246	8.7	12.9	13.8	7.6
75-100	2,313	7.9	87,183	10,687	76,495	12.3	10.0	10.3	8.2
100-200	2,802	9.6	142,175	24,380	117,795	17.2	19.7	19.2	22.8
200-500	1,021	3.5	297,063	62,210	234,852	20.9	15.0	13.9	21.2
500-1,000	204	0.7	694,961	150,540	544,421	21.7	7.0	6.4	10.2
More than 1,000	101	0.4	2,965,312	739,230	2,226,082	24.9	14.8	13.0	24.8
All	29,160	100.0	69,393	10,284	59,109	14.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal would reduce the earnings threshold for the refundable child tax credit from \$3,000 to \$0.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.