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Table T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	14.2	0.0	1.4	4.0	-80	-1.3	3.3
10-20	19.2	0.0	1.5	14.7	-224	-1.4	4.1
20-30	23.1	0.0	1.3	15.4	-296	-1.2	9.8
30-40	26.7	0.0	0.9	10.9	-266	-0.7	14.2
40-50	26.6	0.0	0.7	8.0	-254	-0.6	16.5
50-75	27.9	0.0	0.6	15.5	-297	-0.5	18.7
75-100	33.6	0.0	0.6	16.6	-440	-0.5	20.8
100-200	22.9	0.0	0.3	14.2	-299	-0.2	24.2
200-500	1.7	0.0	0.0	0.2	-17	0.0	27.2
500-1,000	1.3	0.0	0.0	0.0	-13	0.0	28.4
More than 1,000	0.2	0.0	0.0	0.0	-3	0.0	33.7
All	22.6	0.0	0.5	100.0	-252	-0.4	22.6

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

Number of AMT Taxpayers (millions). Baseline: 17.0

Proposal: 14.4

(1) Calendar year. Baseline is current law. Proposal extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	14.2	0.0	1.4	4.0	-80	-28.8	-0.1	0.2	-1.3	3.3
10-20	19.2	0.0	1.5	14.7	-224	-26.1	-0.2	0.7	-1.4	4.1
20-30	23.1	0.0	1.3	15.4	-296	-10.6	-0.2	2.0	-1.2	9.8
30-40	26.7	0.0	0.9	10.9	-266	-5.0	-0.1	3.3	-0.7	14.2
40-50	26.6	0.0	0.7	8.0	-254	-3.2	-0.1	3.7	-0.6	16.5
50-75	27.9	0.0	0.6	15.5	-297	-2.4	-0.1	9.7	-0.5	18.7
75-100	33.6	0.0	0.6	16.6	-440	-2.3	-0.1	10.9	-0.5	20.8
100-200	22.9	0.0	0.3	14.2	-299	-0.8	0.2	26.0	-0.2	24.2
200-500	1.7	0.0	0.0	0.2	-17	0.0	0.3	17.2	0.0	27.2
500-1,000	1.3	0.0	0.0	0.0	-13	0.0	0.1	7.7	0.0	28.4
More than 1,000	0.2	0.0	0.0	0.0	-3	0.0	0.3	18.6	0.0	33.7
All	22.6	0.0	0.5	100.0	-252	-1.5	0.0	100.0	-0.4	22.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	19,473	12.5	5,992	279	5,712	4.7	1.1	1.3	0.2
10-20	25,675	16.5	15,574	857	14,717	5.5	3.6	4.4	0.9
20-30	20,342	13.1	25,575	2,789	22,786	10.9	4.7	5.4	2.2
30-40	16,056	10.3	35,907	5,370	30,537	15.0	5.2	5.7	3.4
40-50	12,370	8.0	46,113	7,848	38,265	17.0	5.1	5.5	3.8
50-75	20,373	13.1	64,251	12,313	51,938	19.2	11.8	12.3	9.8
75-100	14,743	9.5	89,246	19,013	70,233	21.3	11.8	12.1	11.0
100-200	18,513	11.9	145,841	35,615	110,225	24.4	24.3	23.8	25.8
200-500	5,241	3.4	304,480	82,782	221,698	27.2	14.3	13.5	17.0
500-1,000	954	0.6	711,387	202,032	509,355	28.4	6.1	5.7	7.5
More than 1,000	446	0.3	3,116,878	1,050,800	2,066,079	33.7	12.5	10.7	18.3
All	155,368	100.0	71,667	16,458	55,208	23.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 17.0 Proposal: 14.4

(1) Calendar year. Baseline is current law. Proposal extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 undindexed refundability threshold.

(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 T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 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	4.1	0.0	0.4	17.9	-21	-4.2	0.0	1.1	-0.4	8.1
10-20	4.1	0.0	0.3	38.3	-39	-2.7	-0.1	3.6	-0.3	9.2
20-30	3.0	0.0	0.1	18.8	-28	-0.8	0.0	6.5	-0.1	14.7
30-40	2.7	0.0	0.1	9.9	-21	-0.3	0.0	8.2	-0.1	18.6
40-50	1.9	0.0	0.0	5.3	-15	-0.2	0.0	8.4	0.0	20.2
50-75	1.5	0.0	0.0	5.7	-12	-0.1	0.0	17.2	0.0	22.9
75-100	1.5	0.0	0.0	2.8	-13	-0.1	0.0	12.4	0.0	25.3
100-200	1.0	0.0	0.0	1.1	-7	0.0	0.0	16.5	0.0	26.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	10.3	0.0	29.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.6	0.0	31.6
More than 1,000	0.1	0.0	0.0	0.0	-1	0.0	0.0	11.1	0.0	37.7
All	3.0	0.0	0.1	100.0	-24	-0.3	0.0	100.0	-0.1	22.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	
Less than 10	13,625	20.1	5,910	500	5,410	8.5	2.9	3.5	1.1
10-20	15,494	22.8	15,417	1,459	13,958	9.5	8.7	10.2	3.7
20-30	10,657	15.7	25,474	3,780	21,694	14.8	9.9	10.9	6.5
30-40	7,568	11.2	35,938	6,709	29,228	18.7	9.9	10.4	8.2
40-50	5,576	8.2	46,070	9,307	36,763	20.2	9.4	9.6	8.4
50-75	7,296	10.8	63,429	14,528	48,901	22.9	16.9	16.8	17.2
75-100	3,425	5.1	88,382	22,362	66,020	25.3	11.0	10.6	12.4
100-200	2,751	4.1	140,736	37,034	103,702	26.3	14.1	13.4	16.5
200-500	701	1.0	306,169	90,381	215,787	29.5	7.8	7.1	10.3
500-1,000	127	0.2	709,117	223,853	485,263	31.6	3.3	2.9	4.6
More than 1,000	59	0.1	3,064,204	1,155,368	1,908,836	37.7	6.6	5.3	11.0
All	67,885	100.0	40,448	9,102	31,347	22.5	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 extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 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	12.1	0.0	1.6	0.9	-79	-36.1	0.0	0.0	-1.6	2.8
10-20	20.8	0.0	1.8	5.7	-282	-49.1	-0.1	0.1	-1.8	1.8
20-30	26.5	0.0	1.8	9.4	-420	-23.3	-0.1	0.4	-1.6	5.4
30-40	31.7	0.0	1.2	7.8	-389	-10.6	-0.1	0.8	-1.1	9.1
40-50	37.4	0.1	1.0	7.4	-393	-6.7	-0.1	1.3	-0.9	11.9
50-75	38.7	0.0	0.8	18.2	-418	-4.0	-0.2	5.6	-0.6	15.4
75-100	42.6	0.0	0.8	25.4	-572	-3.2	-0.2	9.8	-0.6	19.1
100-200	27.3	0.0	0.3	24.2	-360	-1.0	0.1	30.4	-0.2	23.8
200-500	2.0	0.0	0.0	0.4	-20	0.0	0.3	20.8	0.0	26.9
500-1,000	1.3	0.0	0.0	0.1	-13	0.0	0.1	9.2	0.0	27.9
More than 1,000	0.2	0.0	0.0	0.0	-4	0.0	0.3	21.6	0.0	33.1
All	29.1	0.0	0.4	100.0	-364	-1.3	0.0	100.0	-0.3	23.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	
Less than 10	2,449	4.0	5,126	220	4,906	4.3	0.2	0.2	0.0
10-20	4,462	7.3	15,983	575	15,408	3.6	1.0	1.2	0.2
20-30	4,928	8.1	25,734	1,804	23,931	7.0	1.7	2.1	0.5
30-40	4,438	7.3	36,076	3,664	32,412	10.2	2.2	2.6	0.9
40-50	4,139	6.8	46,216	5,886	40,329	12.7	2.6	3.0	1.4
50-75	9,641	15.9	65,170	10,477	54,693	16.1	8.6	9.6	5.8
75-100	9,818	16.2	89,778	17,698	72,079	19.7	12.1	12.8	10.0
100-200	14,926	24.6	147,281	35,440	111,841	24.1	30.2	30.2	30.3
200-500	4,378	7.2	304,202	81,764	222,438	26.9	18.3	17.6	20.5
500-1,000	795	1.3	712,174	198,785	513,390	27.9	7.8	7.4	9.0
More than 1,000	368	0.6	3,053,140	1,009,402	2,043,738	33.1	15.5	13.6	21.3
All	60,792	100.0	119,608	28,739	90,869	24.0	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 extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 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	59.3	0.0	4.4	7.2	-337	53.0	-1.0	-2.5	-4.8	-13.9
10-20	61.8	0.0	4.4	25.8	-714	96.8	-3.4	-6.2	-4.6	-9.3
20-30	68.9	0.0	3.4	24.1	-817	-61.0	-2.4	1.8	-3.2	2.0
30-40	70.8	0.0	2.0	15.5	-635	-14.3	-0.5	11.1	-1.8	10.7
40-50	67.4	0.0	1.5	8.9	-572	-7.6	0.4	12.8	-1.2	15.1
50-75	58.8	0.0	1.2	12.1	-619	-5.0	1.6	27.4	-1.0	18.6
75-100	53.6	0.0	0.9	5.2	-618	-3.2	1.5	19.0	-0.7	21.5
100-200	19.3	0.0	0.2	1.0	-208	-0.6	1.9	18.7	-0.2	24.4
200-500	1.5	0.0	0.0	0.0	-27	0.0	0.8	7.2	0.0	25.1
500-1,000	9.9	0.0	0.0	0.0	-95	-0.1	0.3	3.1	0.0	26.5
More than 1,000	0.3	0.0	0.0	0.0	-2	0.0	0.8	7.5	0.0	34.0
All	62.1	0.0	1.9	100.0	-620	-10.6	0.0	100.0	-1.6	13.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	
Less than 10	3,209	13.3	6,999	-637	7,635	-9.1	2.4	3.1	-1.5
10-20	5,408	22.4	15,686	-737	16,424	-4.7	9.1	11.3	-2.8
20-30	4,419	18.3	25,635	1,339	24,296	5.2	12.2	13.6	4.2
30-40	3,670	15.2	35,569	4,452	31,117	12.5	14.1	14.5	11.6
40-50	2,322	9.6	46,068	7,543	38,525	16.4	11.5	11.4	12.4
50-75	2,941	12.2	63,194	12,351	50,843	19.5	20.0	19.0	25.7
75-100	1,267	5.2	87,790	19,530	68,260	22.3	12.0	11.0	17.5
100-200	710	2.9	135,920	33,370	102,549	24.6	10.4	9.3	16.8
200-500	119	0.5	304,528	76,488	228,040	25.1	3.9	3.4	6.4
500-1,000	21	0.1	686,300	181,595	504,706	26.5	1.6	1.4	2.8
More than 1,000	9	0.0	3,051,458	1,037,466	2,013,991	34.0	3.0	2.3	6.7
All	24,178	100.0	38,406	5,836	32,569	15.2	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 extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	59.7	0.0	4.6	3.5	-342	40.3	-0.1	-0.5	-5.2	-18.0
10-20	71.5	0.0	5.0	14.2	-856	68.8	-0.6	-1.3	-5.4	-13.3
20-30	80.3	0.0	4.2	15.2	-1,041	-119.1	-0.6	-0.1	-4.1	-0.7
30-40	84.0	0.0	2.7	10.9	-847	-20.5	-0.3	1.6	-2.4	9.2
40-50	82.2	0.1	2.0	8.0	-788	-11.0	-0.2	2.5	-1.7	13.8
50-75	81.0	0.0	1.6	15.7	-859	-7.2	-0.3	7.7	-1.3	17.1
75-100	80.1	0.0	1.5	17.2	-1,050	-5.7	-0.2	10.9	-1.2	19.6
100-200	49.4	0.0	0.6	14.7	-647	-1.8	0.6	30.7	-0.4	24.1
200-500	3.7	0.0	0.0	0.2	-37	0.0	0.8	20.6	0.0	27.5
500-1,000	3.1	0.0	0.0	0.0	-32	0.0	0.3	8.7	0.0	29.5
More than 1,000	0.5	0.0	0.0	0.0	-7	0.0	0.7	19.0	0.0	34.5
All	67.9	0.0	1.1	100.0	-768	-3.7	0.0	100.0	-0.9	22.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	3,805	7.8	6,625	-849	7,474	-12.8	0.6	0.8	-0.3
10-20	6,209	12.7	15,826	-1,244	17,070	-7.9	2.2	3.1	-0.8
20-30	5,470	11.2	25,668	874	24,794	3.4	3.2	4.0	0.5
30-40	4,817	9.9	35,746	4,123	31,623	11.5	3.9	4.5	1.9
40-50	3,830	7.8	46,097	7,150	38,947	15.5	4.0	4.4	2.7
50-75	6,853	14.0	64,651	11,907	52,744	18.4	10.0	10.6	8.0
75-100	6,138	12.6	89,544	18,558	70,986	20.7	12.4	12.8	11.2
100-200	8,529	17.4	147,403	36,117	111,286	24.5	28.4	27.9	30.2
200-500	2,436	5.0	303,499	83,347	220,151	27.5	16.7	15.8	19.9
500-1,000	405	0.8	714,589	210,599	503,990	29.5	6.6	6.0	8.4
More than 1,000	175	0.4	3,095,878	1,068,683	2,027,195	34.5	12.3	10.5	18.3
All	48,902	100.0	90,398	20,893	69,506	23.1	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 extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 undindexed refundability threshold.

(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 T10-0005
Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	1.5	0.0	0.1	6.5	-9	-4.7	0.0	0.1	-0.1	2.8
10-20	0.6	0.0	0.0	10.0	-5	-1.2	0.0	0.7	0.0	2.7
20-30	1.0	0.0	0.0	14.6	-11	-0.9	0.0	1.4	0.0	4.9
30-40	0.9	0.0	0.0	6.9	-8	-0.3	0.0	1.7	0.0	6.8
40-50	2.1	0.0	0.1	12.2	-20	-0.6	0.0	1.7	0.0	7.2
50-75	2.5	0.0	0.0	25.2	-21	-0.3	0.0	7.4	0.0	11.6
75-100	2.4	0.0	0.0	14.3	-21	-0.2	0.0	7.6	0.0	15.3
100-200	1.2	0.0	0.0	9.8	-11	0.0	0.0	21.6	0.0	20.9
200-500	0.2	0.0	0.0	0.4	-1	0.0	0.0	20.1	0.0	26.5
500-1,000	0.1	0.0	0.0	0.1	-1	0.0	0.0	10.7	0.0	28.0
More than 1,000	0.1	0.0	0.0	0.0	-1	0.0	0.0	27.1	0.0	34.4
All	1.3	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	19.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	2,522	8.5	6,528	189	6,339	2.9	0.8	0.9	0.1
10-20	6,642	22.4	15,553	417	15,135	2.7	4.8	5.8	0.7
20-30	4,651	15.7	25,360	1,245	24,115	4.9	5.5	6.5	1.4
30-40	2,939	9.9	35,780	2,433	33,346	6.8	4.9	5.7	1.7
40-50	2,058	6.9	46,183	3,361	42,821	7.3	4.4	5.1	1.7
50-75	4,144	14.0	63,809	7,424	56,384	11.6	12.3	13.5	7.4
75-100	2,348	7.9	88,288	13,517	74,770	15.3	9.7	10.2	7.6
100-200	2,957	10.0	145,786	30,475	115,312	20.9	20.1	19.8	21.6
200-500	1,037	3.5	304,965	80,682	224,283	26.5	14.8	13.5	20.1
500-1,000	229	0.8	697,487	194,916	502,571	28.0	7.5	6.7	10.7
More than 1,000	108	0.4	3,055,011	1,049,434	2,005,577	34.4	15.3	12.5	27.1
All	29,671	100.0	72,264	14,068	58,196	19.5	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 extends the CTC provisions in EGTRRA including the allowance of the credit regardless of AMT. It also extends the American Recovery and Reinvestment Act \$3,000 undindexed refundability threshold.

(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.