

**Table T10-0006**  
**Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2011 <sup>1</sup>**  
**Summary Table**

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 (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Lowest Quintile</b>	16.7	0.0	1.4	13.7	-144	-1.4	3.3
<b>Second Quintile</b>	24.1	0.0	1.3	26.4	-296	-1.1	10.1
<b>Middle Quintile</b>	26.5	0.0	0.7	20.9	-260	-0.5	16.7
<b>Fourth Quintile</b>	31.8	0.0	0.6	26.8	-400	-0.5	20.7
<b>Top Quintile</b>	15.8	0.0	0.1	11.7	-199	-0.1	27.7
<b>All</b>	22.6	0.0	0.5	100.0	-252	-0.4	22.6
<b>Addendum</b>							
<b>80-90</b>	27.4	0.0	0.4	10.8	-362	-0.3	23.7
<b>90-95</b>	6.4	0.0	0.0	0.7	-47	0.0	25.8
<b>95-99</b>	1.6	0.0	0.0	0.2	-17	0.0	27.3
<b>Top 1 Percent</b>	0.9	0.0	0.0	0.0	-10	0.0	32.2
<b>Top 0.1 Percent</b>	0.2	0.0	0.0	0.0	-4	0.0	35.4

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) The cash 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 2009 dollars): 20% \$17,709, 40% \$34,668, 60% \$63,846, 80% \$104,388, 90% \$167,146, 95% \$210,251, 99% \$555,037, 99.9% \$2,351,648.

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

(5) 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.

(6) 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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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2011<sup>1</sup>**  
**Detail Table**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	16.7	0.0	1.4	13.7	-144	-29.6	-0.2	0.5	-1.4	3.3
Second Quintile	24.1	0.0	1.3	26.4	-296	-10.1	-0.4	3.7	-1.1	10.1
Middle Quintile	26.5	0.0	0.7	20.9	-260	-3.1	-0.2	10.1	-0.5	16.7
Fourth Quintile	31.8	0.0	0.6	26.8	-400	-2.2	-0.1	18.2	-0.5	20.7
Top Quintile	15.8	0.0	0.1	11.7	-199	-0.3	0.9	67.4	-0.1	27.7
All	22.6	0.0	0.5	100.0	-252	-1.5	0.0	100.0	-0.4	22.6
<b>Addendum</b>										
80-90	27.4	0.0	0.4	10.8	-362	-1.1	0.1	14.9	-0.3	23.7
90-95	6.4	0.0	0.0	0.7	-47	-0.1	0.2	10.9	0.0	25.8
95-99	1.6	0.0	0.0	0.2	-17	0.0	0.3	16.7	0.0	27.3
Top 1 Percent	0.9	0.0	0.0	0.0	-10	0.0	0.4	24.9	0.0	32.2
Top 0.1 Percent	0.2	0.0	0.0	0.0	-4	0.0	0.2	12.8	0.0	35.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
Lowest Quintile	37,292	24.0	10,481	487	9,993	4.7	3.5	4.3	0.7
Second Quintile	34,806	22.4	26,186	2,943	23,243	11.2	8.2	9.4	4.0
Middle Quintile	31,498	20.3	48,373	8,323	40,050	17.2	13.7	14.7	10.3
Fourth Quintile	26,231	16.9	84,329	17,855	66,474	21.2	19.9	20.3	18.3
Top Quintile	22,974	14.8	267,017	74,081	192,936	27.7	55.1	51.7	66.6
All	155,368	100.0	71,667	16,458	55,208	23.0	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,625	7.5	136,507	32,702	103,805	24.0	14.3	14.1	14.9
90-95	5,563	3.6	191,223	49,296	141,927	25.8	9.6	9.2	10.7
95-99	4,611	3.0	333,276	91,094	242,182	27.3	13.8	13.0	16.4
Top 1 Percent	1,175	0.8	1,657,137	534,071	1,123,066	32.2	17.5	15.4	24.5
Top 0.1 Percent	119	0.1	7,672,765	2,714,593	4,958,172	35.4	8.2	6.9	12.6

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) The cash 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 2009 dollars): 20% \$17,709, 40% \$34,668, 60% \$63,846, 80% \$104,388, 90% \$167,146, 95% \$210,251, 99% \$555,037, 99.9% \$2,351,648.

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(5) 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.

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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**Detail Table**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	25.6	0.0	2.9	22.1	-280	-230.3	-0.3	-0.2	-2.8	-1.6
<b>Second Quintile</b>	28.4	0.0	1.5	26.8	-324	-13.9	-0.4	2.6	-1.4	8.5
<b>Middle Quintile</b>	27.6	0.0	0.8	23.3	-293	-4.2	-0.2	8.3	-0.7	15.6
<b>Fourth Quintile</b>	25.8	0.0	0.6	24.3	-322	-2.2	-0.1	17.1	-0.4	19.7
<b>Top Quintile</b>	5.8	0.0	0.0	3.1	-41	-0.1	1.1	72.1	0.0	27.6
<b>All</b>	22.6	0.0	0.5	100.0	-252	-1.5	0.0	100.0	-0.4	22.6
<b>Addendum</b>										
<b>80-90</b>	10.8	0.0	0.1	2.8	-74	-0.3	0.2	16.0	-0.1	24.0
<b>90-95</b>	1.1	0.0	0.0	0.2	-9	0.0	0.2	12.1	0.0	25.3
<b>95-99</b>	0.6	0.0	0.0	0.1	-6	0.0	0.3	18.0	0.0	27.1
<b>Top 1 Percent</b>	0.5	0.0	0.0	0.0	-5	0.0	0.4	26.1	0.0	32.1
<b>Top 0.1 Percent</b>	0.2	0.0	0.0	0.0	-2	0.0	0.2	13.3	0.0	35.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	30,760	19.8	9,877	122	9,755	1.2	2.7	3.5	0.2
<b>Second Quintile</b>	32,347	20.8	23,756	2,339	21,416	9.9	6.9	8.1	3.0
<b>Middle Quintile</b>	31,060	20.0	42,993	7,018	35,975	16.3	12.0	13.0	8.5
<b>Fourth Quintile</b>	29,561	19.0	73,609	14,849	58,759	20.2	19.5	20.3	17.2
<b>Top Quintile</b>	29,073	18.7	226,631	62,488	164,143	27.6	59.2	55.6	71.1
<b>All</b>	155,368	100.0	71,667	16,458	55,208	23.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	14,540	9.4	115,046	27,735	87,312	24.1	15.0	14.8	15.8
<b>90-95</b>	7,282	4.7	165,470	41,837	123,634	25.3	10.8	10.5	11.9
<b>95-99</b>	5,823	3.8	286,103	77,658	208,446	27.1	15.0	14.2	17.7
<b>Top 1 Percent</b>	1,428	0.9	1,431,804	459,677	972,127	32.1	18.4	16.2	25.7
<b>Top 0.1 Percent</b>	142	0.1	6,683,662	2,357,237	4,326,425	35.3	8.5	7.2	13.1

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

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(3) The cash 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 2009 dollars): 20% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

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

(5) 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.

(6) 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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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**Detail Table - Single Tax Units**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	6.7	0.0	0.8	55.7	-54	-9.9	-0.1	1.3	-0.7	6.5
Second Quintile	3.4	0.0	0.2	27.6	-28	-1.4	-0.1	5.2	-0.2	11.1
Middle Quintile	1.7	0.0	0.1	11.1	-13	-0.2	0.0	12.7	0.0	17.5
Fourth Quintile	0.9	0.0	0.0	4.9	-7	-0.1	0.0	19.6	0.0	21.2
Top Quintile	0.3	0.0	0.0	0.7	-1	0.0	0.2	61.1	0.0	28.3
All	3.0	0.0	0.1	100.0	-24	-0.3	0.0	100.0	-0.1	22.4
<b>Addendum</b>										
80-90	0.4	0.0	0.0	0.6	-2	0.0	0.0	17.4	0.0	25.1
90-95	0.5	0.0	0.0	0.1	-1	0.0	0.0	8.6	0.0	25.8
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	15.1	0.0	27.2
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	20.0	0.0	34.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	9.4	0.0	38.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	
Lowest Quintile	16,453	24.2	7,653	548	7,105	7.2	4.6	5.5	1.5	
Second Quintile	15,785	23.3	18,188	2,042	16,146	11.2	10.5	12.0	5.2	
Middle Quintile	14,027	20.7	31,881	5,598	26,283	17.6	16.3	17.3	12.7	
Fourth Quintile	10,881	16.0	52,390	11,110	41,280	21.2	20.8	21.1	19.6	
Top Quintile	9,172	13.5	144,769	41,017	103,751	28.3	48.4	44.7	60.9	
All	67,885	100.0	40,448	9,102	31,347	22.5	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	5,247	7.7	81,466	20,463	61,004	25.1	15.6	15.0	17.4	
90-95	1,793	2.6	114,230	29,433	84,797	25.8	7.5	7.2	8.5	
95-99	1,749	2.6	195,211	53,124	142,087	27.2	12.4	11.7	15.0	
Top 1 Percent	383	0.6	924,978	321,685	603,294	34.8	12.9	10.9	19.9	
Top 0.1 Percent	34	0.1	4,473,332	1,728,410	2,744,922	38.6	5.5	4.3	9.4	

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

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(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

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(3) The cash 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 2009 dollars): 20% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

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

(5) 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.

(6) 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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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	27.8	0.0	3.2	11.4	-407	-160.3	-0.2	-0.1	-3.1	-1.2
<b>Second Quintile</b>	37.5	0.0	1.8	19.1	-484	-16.1	-0.2	1.3	-1.6	8.3
<b>Middle Quintile</b>	43.5	0.0	1.1	27.6	-535	-6.4	-0.3	5.2	-1.0	14.2
<b>Fourth Quintile</b>	39.6	0.0	0.7	36.3	-525	-3.0	-0.3	15.0	-0.6	18.9
<b>Top Quintile</b>	8.4	0.0	0.0	4.9	-60	-0.1	0.9	78.5	0.0	27.4
<b>All</b>	29.1	0.0	0.4	100.0	-364	-1.3	0.0	100.0	-0.3	23.7
<b>Addendum</b>										
<b>80-90</b>	17.3	0.0	0.1	4.5	-120	-0.4	0.1	15.7	-0.1	23.6
<b>90-95</b>	1.3	0.0	0.0	0.3	-12	0.0	0.2	13.9	0.0	25.2
<b>95-99</b>	0.8	0.0	0.0	0.1	-8	0.0	0.3	20.0	0.0	27.2
<b>Top 1 Percent</b>	0.7	0.0	0.0	0.0	-7	0.0	0.4	28.9	0.0	31.5
<b>Top 0.1 Percent</b>	0.2	0.0	0.0	0.0	-3	0.0	0.2	14.6	0.0	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	6,220	10.2	12,978	254	12,724	2.0	1.1	1.4	0.1
<b>Second Quintile</b>	8,746	14.4	30,404	3,005	27,399	9.9	3.7	4.3	1.5
<b>Middle Quintile</b>	11,392	18.7	55,534	8,407	47,127	15.1	8.7	9.7	5.5
<b>Fourth Quintile</b>	15,301	25.2	89,245	17,397	71,848	19.5	18.8	19.9	15.2
<b>Top Quintile</b>	18,311	30.1	270,238	73,971	196,267	27.4	68.1	65.1	77.5
<b>All</b>	60,792	100.0	119,608	28,739	90,869	24.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	8,308	13.7	138,140	32,768	105,373	23.7	15.8	15.9	15.6
<b>90-95</b>	5,185	8.5	184,120	46,373	137,747	25.2	13.1	12.9	13.8
<b>95-99</b>	3,832	6.3	329,973	89,836	240,137	27.2	17.4	16.7	19.7
<b>Top 1 Percent</b>	986	1.6	1,603,838	504,565	1,099,274	31.5	21.8	19.6	28.5
<b>Top 0.1 Percent</b>	100	0.2	7,292,608	2,524,971	4,767,637	34.6	10.0	8.6	14.4

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

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

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(6) 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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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	64.1	0.0	5.1	34.5	-661	72.9	-4.7	-9.7	-5.4	-12.9
<b>Second Quintile</b>	71.6	0.0	3.0	38.1	-775	-37.0	-3.2	7.7	-2.8	4.7
<b>Middle Quintile</b>	64.3	0.0	1.4	17.8	-533	-6.9	1.2	28.5	-1.2	15.6
<b>Fourth Quintile</b>	49.6	0.0	0.8	8.8	-483	-3.1	2.6	33.3	-0.7	20.7
<b>Top Quintile</b>	11.1	0.0	0.1	0.6	-79	-0.2	4.2	40.1	-0.1	26.0
<b>All</b>	62.1	0.0	1.9	100.0	-620	-10.6	0.0	100.0	-1.6	13.6
<b>Addendum</b>										
<b>80-90</b>	16.1	0.0	0.1	0.5	-113	-0.4	1.4	13.7	-0.1	23.8
<b>90-95</b>	3.3	0.0	0.0	0.0	-23	-0.1	0.8	7.5	0.0	25.2
<b>95-99</b>	3.3	0.0	0.0	0.0	-38	-0.1	0.9	8.1	0.0	24.3
<b>Top 1 Percent</b>	0.4	0.0	0.0	0.0	-5	0.0	1.2	10.8	0.0	32.0
<b>Top 0.1 Percent</b>	0.4	0.0	0.0	0.0	-2	0.0	0.6	5.4	0.0	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	7,828	32.4	12,145	-907	13,052	-7.5	10.2	13.0	-5.0
<b>Second Quintile</b>	7,381	30.5	27,927	2,096	25,832	7.5	22.2	24.2	11.0
<b>Middle Quintile</b>	4,991	20.6	46,364	7,746	38,618	16.7	24.9	24.5	27.4
<b>Fourth Quintile</b>	2,741	11.3	74,093	15,790	58,302	21.3	21.9	20.3	30.7
<b>Top Quintile</b>	1,111	4.6	175,378	45,618	129,760	26.0	21.0	18.3	35.9
<b>All</b>	24,178	100.0	38,406	5,836	32,569	15.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	682	2.8	106,498	25,452	81,046	23.9	7.8	7.0	12.3
<b>90-95</b>	241	1.0	155,730	39,293	116,437	25.2	4.1	3.6	6.7
<b>95-99</b>	155	0.6	269,959	65,491	204,468	24.3	4.5	4.0	7.2
<b>Top 1 Percent</b>	32	0.1	1,323,451	423,602	899,848	32.0	4.6	3.7	9.7
<b>Top 0.1 Percent</b>	3	0.0	6,199,747	2,164,690	4,035,057	34.9	2.1	1.6	4.8

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) The cash 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 2009 dollars): 20% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

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

(5) 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.

(6) 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 T10-0006**  
**Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**Detail Table - Tax Units with Children**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	68.8	0.0	5.5	21.2	-784	70.4	-0.9	-2.0	-6.0	-14.5
Second Quintile	84.3	0.0	3.4	26.4	-975	-37.0	-0.9	1.7	-3.1	5.2
Middle Quintile	82.5	0.0	1.8	23.6	-883	-8.7	-0.5	9.5	-1.5	16.0
Fourth Quintile	77.5	0.0	1.3	25.1	-969	-4.7	-0.2	19.5	-1.0	20.5
Top Quintile	20.1	0.0	0.1	3.2	-142	-0.2	2.5	71.1	-0.1	28.5
All	67.9	0.0	1.1	100.0	-768	-3.7	0.0	100.0	-0.9	22.3
<b>Addendum</b>										
80-90	35.0	0.0	0.2	2.9	-241	-0.6	0.6	18.3	-0.2	25.1
90-95	4.0	0.0	0.0	0.2	-34	-0.1	0.4	11.2	0.0	25.9
95-99	2.3	0.0	0.0	0.1	-23	0.0	0.6	17.6	0.0	28.5
Top 1 Percent	1.9	0.0	0.0	0.0	-19	0.0	0.9	24.1	0.0	33.4
Top 0.1 Percent	0.6	0.0	0.0	0.0	-9	0.0	0.4	11.9	0.0	35.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
Lowest Quintile	10,146	20.8	13,131	-1,114	14,245	-8.5	3.0	4.3	-1.1
Second Quintile	10,182	20.8	31,660	2,633	29,028	8.3	7.3	8.7	2.6
Middle Quintile	10,047	20.5	58,167	10,210	47,957	17.6	13.2	14.2	10.0
Fourth Quintile	9,721	19.9	96,287	20,702	75,586	21.5	21.2	21.6	19.7
Top Quintile	8,416	17.2	292,032	83,283	208,748	28.5	55.6	51.7	68.6
All	48,902	100.0	90,398	20,893	69,506	23.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,474	9.2	160,074	40,397	119,677	25.2	16.2	15.8	17.7
90-95	2,031	4.2	208,849	54,136	154,714	25.9	9.6	9.2	10.8
95-99	1,536	3.1	396,436	112,801	283,634	28.5	13.8	12.8	17.0
Top 1 Percent	376	0.8	1,884,947	630,422	1,254,525	33.5	16.0	13.9	23.2
Top 0.1 Percent	36	0.1	9,014,245	3,224,090	5,790,155	35.8	7.4	6.2	11.4

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 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) The cash 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 2009 dollars): 20% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

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

(5) 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.

(6) 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 T10-0006**  
**Extend EGTRRA Child Tax Credit Changes and the \$3,000 Refundability Threshold**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

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>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.7	0.0	0.2	18.1	-14	-6.3	0.0	0.2	-0.2	2.2
Second Quintile	0.9	0.0	0.1	23.9	-10	-1.3	0.0	1.5	-0.1	3.8
Middle Quintile	2.3	0.0	0.1	34.6	-19	-0.8	0.0	3.5	-0.1	6.2
Fourth Quintile	1.5	0.0	0.0	20.4	-13	-0.2	0.0	10.6	0.0	12.0
Top Quintile	0.3	0.0	0.0	2.8	-2	0.0	0.1	84.2	0.0	26.2
All	1.3	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	19.5
<b>Addendum</b>										
80-90	0.6	0.0	0.0	2.3	-3	0.0	0.0	10.1	0.0	18.2
90-95	0.1	0.0	0.0	0.3	-1	0.0	0.0	11.4	0.0	21.3
95-99	0.1	0.0	0.0	0.2	0	0.0	0.0	21.9	0.0	25.2
Top 1 Percent	0.1	0.0	0.0	0.1	-1	0.0	0.0	40.8	0.0	32.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	20.6	0.0	36.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	
Lowest Quintile	4,348	14.7	9,801	227	9,574	2.3	2.0	2.4	0.2	
Second Quintile	7,946	26.8	20,388	781	19,607	3.8	7.6	9.0	1.5	
Middle Quintile	6,155	20.7	38,029	2,380	35,648	6.3	10.9	12.7	3.5	
Fourth Quintile	5,447	18.4	67,549	8,130	59,419	12.0	17.2	18.7	10.6	
Top Quintile	5,552	18.7	241,246	63,219	178,027	26.2	62.5	57.2	84.1	
All	29,671	100.0	72,264	14,068	58,196	19.5	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	2,283	7.7	101,663	18,501	83,162	18.2	10.8	11.0	10.1	
90-95	1,440	4.9	154,504	32,891	121,613	21.3	10.4	10.1	11.4	
95-99	1,410	4.8	256,863	64,776	192,087	25.2	16.9	15.7	21.9	
Top 1 Percent	418	1.4	1,249,575	406,621	842,955	32.5	24.4	20.4	40.7	
Top 0.1 Percent	41	0.1	5,802,387	2,092,684	3,709,704	36.1	11.1	8.8	20.6	

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 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

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(3) The cash 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 2009 dollars): 20% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

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

(5) 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.

(6) 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.