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Table T10-0075
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Percentile, 2010¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units with Eligible Children ⁴		Benefit as Percent of After-Tax Income ⁵	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit				Without Credit	With Credit
Lowest Quintile	73.0	27.0	5.4	10.2	-640	-11.5	-17.6
Second Quintile	94.7	5.3	5.6	25.0	-1,451	1.7	-3.8
Middle Quintile	98.9	1.1	4.0	26.5	-1,647	13.8	10.3
Fourth Quintile	99.3	0.8	2.5	27.7	-1,717	19.0	17.0
Top Quintile	47.1	52.9	0.4	10.4	-654	25.5	25.2
All	82.2	17.8	1.9	100.0	-1,217	20.4	18.9
Addendum							
80-90	81.1	18.9	1.1	9.6	-1,185	22.5	21.6
90-95	18.9	81.1	0.1	0.6	-151	25.1	25.1
95-99	5.6	94.5	0.0	0.2	-66	26.7	26.7
Top 1 Percent	3.6	96.4	0.0	0.0	-46	27.6	27.6
Top 0.1 Percent	0.8	99.2	0.0	0.0	-14	28.7	28.7

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

Number of AMT Taxpayers (millions). Baseline: 28.3

Proposal: 28.1

(1) Calendar year. Benefits of the credit are calculated under current law.

(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% \$17,983, 40% \$35,188, 60% \$63,156, 80% \$104,403, 90% \$163,028, 95% \$207,739, 99% \$524,199, 99.9% \$2,083,935.

(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 T10-0075
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Percentile, 2010¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units with Eligible Children ⁴		Benefit as Percent of After-Tax Income ⁵	Share of Total Federal Tax Benefits	Average Federal Tax Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent	Without Credit	With Credit	Without Credit	With Credit
Lowest Quintile	73.0	27.0	5.4	10.2	-640	52.6	-1.4	-2.4	-11.5	-17.6
Second Quintile	94.7	5.3	5.6	25.0	-1,451	-317.5	0.6	-1.4	1.7	-3.8
Middle Quintile	98.9	1.1	4.0	26.5	-1,647	-25.1	7.8	6.3	13.8	10.3
Fourth Quintile	99.3	0.8	2.5	27.7	-1,717	-10.8	18.9	18.2	19.0	17.0
Top Quintile	47.1	52.9	0.4	10.4	-654	-1.0	74.0	79.1	25.5	25.2
All	82.2	17.8	1.9	100.0	-1,217	-7.4	100.0	100.0	20.4	18.9
Addendum										
80-90	81.1	18.9	1.1	9.6	-1,185	-4.0	17.8	18.5	22.5	21.6
90-95	18.9	81.1	0.1	0.6	-151	-0.3	13.9	15.0	25.1	25.1
95-99	5.6	94.5	0.0	0.2	-66	-0.1	19.8	21.3	26.7	26.7
Top 1 Percent	3.6	96.4	0.0	0.0	-46	0.0	22.5	24.3	27.6	27.6
Top 0.1 Percent	0.8	99.2	0.0	0.0	-14	0.0	10.8	11.6	28.7	28.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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								
Lowest Quintile	8,258	19.4	10,548	-1,215	11,763	-11.5	2.5	3.5	-1.4	
Second Quintile	8,909	20.9	26,236	457	25,779	1.7	6.8	8.4	0.6	
Middle Quintile	8,339	19.6	47,589	6,566	41,023	13.8	11.5	12.5	7.8	
Fourth Quintile	8,341	19.6	83,695	15,934	67,761	19.0	20.3	20.6	18.9	
Top Quintile	8,242	19.4	247,748	63,163	184,584	25.5	59.2	55.4	74.0	
All	42,548	100.0	81,035	16,527	64,508	20.4	100.0	100.0	100.0	
Addendum										
80-90	4,178	9.8	133,596	30,018	103,579	22.5	16.2	15.8	17.8	
90-95	2,077	4.9	187,819	47,204	140,615	25.1	11.3	10.6	13.9	
95-99	1,614	3.8	322,818	86,201	236,618	26.7	15.1	13.9	19.8	
Top 1 Percent	374	0.9	1,532,340	422,806	1,109,534	27.6	16.6	15.1	22.5	
Top 0.1 Percent	36	0.1	7,333,307	2,106,566	5,226,741	28.7	7.6	6.8	10.7	

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

Number of AMT Taxpayers (millions). Baseline: 28.3

Proposal: 28.1

(1) Calendar year. Benefits of the credit are calculated under current law.

(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% \$17,983, 40% \$35,188, 60% \$63,156, 80% \$104,403, 90% \$163,028, 95% \$207,739, 99% \$524,199, 99.9% \$2,083,935.

(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 T10-0075
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Percentile Adjusted for Family Size, 2010¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units with Eligible Children ⁴		Benefit as Percent of After-Tax Income ⁵	Share of Total Federal Tax Benefits	Average Federal Tax Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent	Without Credit	With Credit	Without Credit	With Credit
Lowest Quintile	76.0	24.0	6.1	16.5	-846	63.6	-1.9	-3.4	-10.6	-17.3
Second Quintile	96.9	3.1	5.5	29.7	-1,617	-85.4	2.6	0.4	6.0	0.9
Middle Quintile	99.1	0.9	3.5	27.7	-1,676	-18.0	11.3	10.0	16.1	13.2
Fourth Quintile	99.1	0.9	2.0	22.8	-1,541	-8.0	21.1	21.0	20.2	18.6
Top Quintile	30.4	69.6	0.1	3.0	-251	-0.3	66.8	71.8	26.1	26.0
All	82.2	17.8	1.9	100.0	-1,217	-7.4	100.0	100.0	20.4	18.9
Addendum										
80-90	52.4	47.6	0.4	2.7	-422	-1.1	18.5	19.7	24.1	23.9
90-95	5.7	94.3	0.0	0.2	-60	-0.1	10.8	11.7	25.0	25.0
95-99	3.3	96.7	0.0	0.1	-41	0.0	17.0	18.4	27.2	27.1
Top 1 Percent	3.5	96.5	0.0	0.0	-37	0.0	20.5	22.1	27.8	27.8
Top 0.1 Percent	0.8	99.2	0.0	0.0	-14	0.0	10.0	10.7	28.8	28.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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								
Lowest Quintile	10,122	23.8	12,587	-1,329	13,917	-10.6	3.7	5.1	-1.9	
Second Quintile	9,507	22.4	31,383	1,892	29,491	6.0	8.7	10.2	2.6	
Middle Quintile	8,561	20.1	57,934	9,309	48,625	16.1	14.4	15.2	11.3	
Fourth Quintile	7,657	18.0	96,096	19,390	76,706	20.2	21.3	21.4	21.1	
Top Quintile	6,242	14.7	288,389	75,228	213,161	26.1	52.2	48.5	66.8	
All	42,548	100.0	81,035	16,527	64,508	20.4	100.0	100.0	100.0	
Addendum										
80-90	3,370	7.9	159,627	38,532	121,094	24.1	15.6	14.9	18.5	
90-95	1,461	3.4	208,039	52,053	155,985	25.0	8.8	8.3	10.8	
95-99	1,128	2.7	391,292	106,253	285,039	27.2	12.8	11.7	17.0	
Top 1 Percent	284	0.7	1,823,150	507,291	1,315,859	27.8	15.0	13.6	20.5	
Top 0.1 Percent	28	0.1	8,613,882	2,476,295	6,137,586	28.8	7.1	6.3	10.0	

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

Number of AMT Taxpayers (millions). Baseline: 28.3 Proposal: 28.1

(1) Calendar year. Benefits of the credit are calculated under current law.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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.