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Table T10-0074
Child Tax Credit (CTC)
Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Level, 2010¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units with Eligible Children ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit				Without Credit	With Credit
Less than 10	61.1	38.9	4.9	2.9	-347	-13.6	-19.1
10-20	83.0	17.0	5.9	11.0	-994	-9.4	-15.8
20-30	94.4	5.6	5.8	14.3	-1,450	0.5	-5.3
30-40	98.2	1.8	4.8	13.2	-1,549	8.8	4.4
40-50	99.1	0.9	4.2	10.8	-1,669	13.3	9.6
50-75	99.5	0.5	3.2	18.5	-1,699	16.9	14.2
75-100	99.3	0.7	2.4	16.1	-1,715	19.2	17.3
100-200	66.9	33.1	0.9	12.7	-981	23.2	22.6
200-500	6.1	93.9	0.0	0.2	-67	26.5	26.5
500-1,000	5.0	95.1	0.0	0.0	-60	26.0	26.0
More than 1,000	0.7	99.3	0.0	0.0	-12	28.5	28.5
All	82.2	17.8	1.9	100.0	-1,217	20.4	18.9

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) 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.

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Child Tax Credit (CTC)
Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Level, 2010 ¹
Detail Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units with Eligible Children ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Without Credit	With Credit	Without Credit	With Credit
Less than 10	61.1	38.9	4.9	2.9	-347	40.6	-0.5	-0.8	-13.6	-19.1
10-20	83.0	17.0	5.9	11.0	-994	68.6	-1.2	-2.2	-9.4	-15.8
20-30	94.4	5.6	5.8	14.3	-1,450	-1,175.1	0.1	-1.0	0.5	-5.3
30-40	98.2	1.8	4.8	13.2	-1,549	-50.2	1.9	1.0	8.8	4.4
40-50	99.1	0.9	4.2	10.8	-1,669	-27.7	2.9	2.3	13.3	9.6
50-75	99.5	0.5	3.2	18.5	-1,699	-15.8	8.6	7.8	16.9	14.2
75-100	99.3	0.7	2.4	16.1	-1,715	-10.1	11.7	11.4	19.2	17.3
100-200	66.9	33.1	0.9	12.7	-981	-2.9	31.8	33.4	23.2	22.6
200-500	6.1	93.9	0.0	0.2	-67	-0.1	21.0	22.6	26.5	26.5
500-1,000	5.0	95.1	0.0	0.0	-60	0.0	7.8	8.4	26.0	26.0
More than 1,000	0.7	99.3	0.0	0.0	-12	0.0	15.8	17.0	28.5	28.5
All	82.2	17.8	1.9	100.0	-1,217	-7.4	100.0	100.0	20.4	18.9

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	4,246	10.0	6,304	-855	7,158	-13.6	0.8	1.1	-0.5
10-20	5,728	13.5	15,480	-1,451	16,930	-9.4	2.6	3.5	-1.2
20-30	5,112	12.0	25,279	123	25,156	0.5	3.8	4.7	0.1
30-40	4,401	10.3	35,182	3,085	32,097	8.8	4.5	5.2	1.9
40-50	3,356	7.9	45,382	6,031	39,351	13.3	4.4	4.8	2.9
50-75	5,644	13.3	63,551	10,745	52,806	16.9	10.4	10.9	8.6
75-100	4,863	11.4	87,993	16,920	71,072	19.2	12.4	12.6	11.7
100-200	6,700	15.8	143,772	33,413	110,359	23.2	27.9	26.9	31.8
200-500	1,862	4.4	298,671	79,211	219,460	26.5	16.1	14.9	21.0
500-1,000	300	0.7	701,680	182,133	519,547	26.0	6.1	5.7	7.8
More than 1,000	125	0.3	3,110,440	885,264	2,225,177	28.5	11.3	10.1	15.8
All	42,548	100.0	81,035	16,527	64,508	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 28.3

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