

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T10-0108
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
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	48.6	-57	-1.0	-2.4
10-20	9.3	0.0	0.2	37.2	-33	-0.2	0.9
20-30	3.1	0.0	0.1	10.1	-11	0.0	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	0.9	-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	18.7
100-200	0.1	0.0	0.0	0.1	0	0.0	22.4
200-500	0.0	0.0	0.0	0.0	0	0.0	25.1
500-1,000	0.1	0.0	0.0	0.0	0	0.0	24.2
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	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 28.5

Proposal: 28.5

(1) Calendar year. Baseline is current law, proposal is to reduce the refundability threshold of the 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 T10-0108
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
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	48.6	-57	66.8	-0.1	-0.1	-1.0	-2.4
10-20	9.3	0.0	0.2	37.2	-33	-18.8	0.0	0.2	-0.2	0.9
20-30	3.1	0.0	0.1	10.1	-11	-0.7	0.0	1.6	0.0	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	0.9	-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	18.7
100-200	0.1	0.0	0.0	0.1	0	0.0	0.0	28.0	0.0	22.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	18.7	0.0	25.1
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	7.3	0.0	24.2
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	19.5

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-	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	19,232	12.5	5,904	-86	5,990	-1.5	1.1	1.3	-0.1
10-20	25,210	16.4	15,341	178	15,163	1.2	3.6	4.4	0.2
20-30	20,273	13.2	25,184	1,660	23,523	6.6	4.8	5.5	1.6
30-40	15,926	10.4	35,371	4,002	31,370	11.3	5.3	5.8	3.1
40-50	12,195	8.0	45,433	6,272	39,162	13.8	5.2	5.6	3.7
50-75	20,409	13.3	63,167	10,298	52,869	16.3	12.1	12.5	10.1
75-100	14,353	9.4	87,722	16,380	71,343	18.7	11.8	11.9	11.3
100-200	18,275	11.9	142,484	31,929	110,554	22.4	24.3	23.5	27.9
200-500	5,216	3.4	297,409	74,709	222,700	25.1	14.5	13.5	18.7
500-1,000	900	0.6	700,195	169,107	531,088	24.2	5.9	5.6	7.3
More than 1,000	414	0.3	3,056,945	820,992	2,235,953	26.9	11.8	10.7	16.3
All	153,472	100.0	69,715	13,613	56,101	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 28.5

Proposal: 28.5

(1) Calendar year. Baseline is current law, proposal is to reduce the refundability threshold of the 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 T10-0108
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
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	63.8	-16	-8.0	0.0	0.5	-0.3	3.2
10-20	2.0	0.0	0.1	30.8	-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	16.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	18.0
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.8	0.0	20.6
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	22.4
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	
Less than 10	13,491	20.1	5,823	200	5,623	3.4	3.0	3.5	0.6
10-20	15,275	22.8	15,188	998	14,190	6.6	8.7	10.0	3.1
20-30	10,557	15.7	25,082	3,013	22,070	12.0	10.0	10.8	6.4
30-40	7,505	11.2	35,408	5,758	29,650	16.3	10.0	10.3	8.7
40-50	5,457	8.1	45,383	8,150	37,233	18.0	9.3	9.4	9.0
50-75	7,250	10.8	62,323	12,831	49,492	20.6	17.0	16.6	18.8
75-100	3,401	5.1	86,929	19,669	67,260	22.6	11.1	10.6	13.5
100-200	2,721	4.1	137,783	31,822	105,960	23.1	14.1	13.3	17.5
200-500	682	1.0	299,180	70,378	228,802	23.5	7.7	7.2	9.7
500-1,000	121	0.2	699,028	156,223	542,805	22.4	3.2	3.1	3.8
More than 1,000	56	0.1	2,928,936	781,036	2,147,900	26.7	6.2	5.6	8.9
All	67,097	100.0	39,588	7,384	32,204	18.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law, proposal is to reduce the refundability threshold of the 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 T10-0108
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
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	25.3	-49	34.9	0.0	0.0	-1.0	-3.7
10-20	12.0	0.0	0.3	42.1	-45	14.2	0.0	-0.1	-0.3	-2.3
20-30	5.3	0.0	0.1	20.3	-20	-6.0	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	0.7	0.0	0.0	2.1	-2	-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	12.8
75-100	0.1	0.0	0.0	0.5	0	0.0	0.0	9.8	0.0	17.0
100-200	0.1	0.0	0.0	0.4	0	0.0	0.0	32.5	0.0	22.2
200-500	0.0	0.0	0.0	0.1	0	0.0	0.0	22.8	0.0	25.4
500-1,000	0.1	0.0	0.0	0.1	0	0.0	0.0	8.8	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	18.9	0.0	26.9
All	2.2	0.0	0.0	100.0	-8	0.0	0.0	100.0	0.0	20.8

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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,455	4.1	5,141	-140	5,281	-2.7	0.2	0.2	0.0
10-20	4,417	7.4	15,755	-318	16,074	-2.0	1.0	1.3	-0.1
20-30	4,861	8.1	25,306	332	24,974	1.3	1.8	2.2	0.1
30-40	4,389	7.3	35,520	1,812	33,708	5.1	2.2	2.7	0.6
40-50	4,097	6.8	45,591	3,893	41,698	8.5	2.7	3.1	1.1
50-75	9,767	16.3	64,107	8,195	55,912	12.8	9.0	9.9	5.5
75-100	9,535	15.9	88,206	14,963	73,243	17.0	12.1	12.7	9.8
100-200	14,745	24.5	143,882	31,943	111,939	22.2	30.5	29.9	32.5
200-500	4,367	7.3	297,347	75,641	221,706	25.4	18.7	17.6	22.8
500-1,000	747	1.2	701,119	171,460	529,659	24.5	7.5	7.2	8.8
More than 1,000	340	0.6	3,002,884	806,318	2,196,566	26.9	14.7	13.5	18.9
All	60,097	100.0	115,873	24,154	91,720	20.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law, proposal is to reduce the refundability threshold of the 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 T10-0108
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	18.6	-0.8	-5.0	-3.6	-22.8
10-20	28.9	0.0	0.6	37.1	-103	5.4	-0.7	-10.7	-0.7	-13.0
20-30	7.5	0.0	0.1	8.3	-27	11.7	-0.1	-1.2	-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	31.1	0.0	16.9
75-100	0.1	0.0	0.0	0.0	0	0.0	0.3	21.2	0.0	20.3
100-200	0.0	0.0	0.0	0.0	0	0.0	0.3	21.9	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	3.4	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, 2010¹

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	3,099	13.0	6,866	-1,321	8,187	-19.2	2.4	3.2	-4.1
10-20	5,220	22.0	15,424	-1,901	17,326	-12.3	9.0	11.4	-10.0
20-30	4,519	19.0	25,284	-229	25,513	-0.9	12.8	14.5	-1.0
30-40	3,634	15.3	35,054	2,758	32,296	7.9	14.2	14.8	10.1
40-50	2,292	9.6	45,331	5,718	39,613	12.6	11.6	11.4	13.2
50-75	2,913	12.3	62,050	10,463	51,586	16.9	20.2	18.9	30.6
75-100	1,183	5.0	86,451	17,550	68,901	20.3	11.4	10.2	20.9
100-200	683	2.9	131,866	31,422	100,444	23.8	10.1	8.6	21.6
200-500	123	0.5	292,662	68,079	224,583	23.3	4.0	3.5	8.4
500-1,000	21	0.1	672,994	153,543	519,451	22.8	1.6	1.4	3.3
More than 1,000	9	0.0	2,883,601	783,079	2,100,522	27.2	2.9	2.4	7.1
All	23,770	100.0	37,673	4,189	33,484	11.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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Baseline: Current Law
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	45.9	-248	15.7	-0.1	-0.8	-3.8	-28.1
10-20	35.8	0.0	0.7	38.5	-128	4.8	-0.1	-2.0	-0.8	-18.1
20-30	10.9	0.0	0.2	11.2	-40	3.3	0.0	-0.8	-0.2	-5.0
30-40	2.5	0.0	0.0	1.8	-7	-0.4	0.0	1.0	0.0	5.1
40-50	1.5	0.0	0.0	1.0	-5	-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	11.1	0.0	17.8
100-200	0.1	0.0	0.0	0.1	0	0.0	0.1	33.6	0.0	22.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	22.8	0.0	26.4
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	16.9	0.0	28.3
All	11.4	0.0	0.1	100.0	-41	-0.2	0.0	100.0	-0.1	19.6

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	
Less than 10	3,690	7.6	6,525	-1,583	8,108	-24.3	0.6	0.9	-0.7
10-20	5,996	12.4	15,600	-2,699	18,299	-17.3	2.2	3.2	-1.9
20-30	5,563	11.5	25,332	-1,217	26,549	-4.8	3.3	4.3	-0.8
30-40	4,833	10.0	35,234	1,786	33,447	5.1	4.0	4.7	1.0
40-50	3,844	7.9	45,427	4,657	40,769	10.3	4.1	4.5	2.1
50-75	6,876	14.2	63,634	9,296	54,338	14.6	10.2	10.8	7.6
75-100	5,941	12.2	88,048	15,636	72,412	17.8	12.2	12.5	11.0
100-200	8,597	17.7	143,922	32,889	111,033	22.9	28.8	27.7	33.5
200-500	2,442	5.0	297,068	78,542	218,526	26.4	16.9	15.5	22.8
500-1,000	393	0.8	700,113	179,935	520,179	25.7	6.4	5.9	8.4
More than 1,000	164	0.3	3,064,969	867,987	2,196,981	28.3	11.7	10.4	16.9
All	48,527	100.0	88,512	17,371	71,141	19.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 is to reduce the refundability threshold of the 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 T10-0108
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
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	44.3	-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	3.1	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	1.1	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	21.0
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	24.8	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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	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	1,502	33,750	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	5,449	57,241	8.7	12.9	13.8	7.6
75-100	2,313	7.9	87,183	10,709	76,473	12.3	10.0	10.3	8.3
100-200	2,802	9.6	142,175	24,406	117,769	17.2	19.7	19.2	22.8
200-500	1,021	3.5	297,063	62,259	234,804	21.0	15.0	13.9	21.2
500-1,000	204	0.7	694,961	150,585	544,375	21.7	7.0	6.4	10.2
More than 1,000	101	0.4	2,965,312	739,297	2,226,016	24.9	14.8	13.0	24.8
All	29,160	100.0	69,393	10,291	59,101	14.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 is to reduce the refundability threshold of the 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>

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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.