

**Table T10-0110**  
**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	16.5	0.0	2.4	6.6	-139	-2.3	2.3
<b>10-20</b>	19.5	0.0	1.8	15.9	-257	-1.7	3.9
<b>20-30</b>	23.2	0.0	1.4	15.1	-307	-1.2	9.7
<b>30-40</b>	26.7	0.0	0.9	10.4	-268	-0.8	14.2
<b>40-50</b>	26.6	0.0	0.7	7.6	-255	-0.6	16.5
<b>50-75</b>	27.9	0.0	0.6	14.7	-298	-0.5	18.8
<b>75-100</b>	33.6	0.0	0.6	15.8	-444	-0.5	20.9
<b>100-200</b>	22.6	0.0	0.3	13.2	-296	-0.2	24.4
<b>200-500</b>	1.7	0.0	0.0	0.2	-17	0.0	27.3
<b>500-1,000</b>	1.4	0.0	0.0	0.0	-14	0.0	28.4
<b>More than 1,000</b>	0.2	0.0	0.0	0.0	-3	0.0	33.7
<b>All</b>	22.9	0.0	0.5	100.0	-267	-0.4	22.7

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

Number of AMT Taxpayers (millions). Baseline: 17.1

Proposal: 14.5

(1) Calendar year. Baseline is current law, proposal is to extend the CTC provisions in EGTRRA including allowance of credit regardless of AMT, increasing credit amount to \$1,000, and allowing refundability of 15% of earning in excess of threshold. Proposal also reduces the refundability threshold 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 T10-0110**  
**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	16.5	0.0	2.4	6.6	-139	-49.9	-0.1	0.1	-2.3	2.3
10-20	19.5	0.0	1.8	15.9	-257	-30.0	-0.3	0.6	-1.7	3.9
20-30	23.2	0.0	1.4	15.1	-307	-11.0	-0.2	2.0	-1.2	9.7
30-40	26.7	0.0	0.9	10.4	-268	-5.0	-0.1	3.3	-0.8	14.2
40-50	26.6	0.0	0.7	7.6	-255	-3.2	-0.1	3.7	-0.6	16.5
50-75	27.9	0.0	0.6	14.7	-298	-2.4	-0.1	9.7	-0.5	18.8
75-100	33.6	0.0	0.6	15.8	-444	-2.3	-0.1	10.9	-0.5	20.9
100-200	22.6	0.0	0.3	13.2	-296	-0.8	0.2	26.1	-0.2	24.4
200-500	1.7	0.0	0.0	0.2	-17	0.0	0.3	17.2	0.0	27.3
500-1,000	1.4	0.0	0.0	0.0	-14	0.0	0.1	7.6	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	22.9	0.0	0.5	100.0	-267	-1.6	0.0	100.0	-0.4	22.7

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Percent of Total	Share of Post- Percent of Total	Share of Percent of Total
	Number (thousands)	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	22,785	10.9	4.7	5.4	2.2
30-40	16,056	10.3	35,907	5,380	30,528	15.0	5.2	5.7	3.4
40-50	12,370	8.0	46,113	7,868	38,245	17.1	5.1	5.5	3.8
50-75	20,373	13.1	64,251	12,350	51,901	19.2	11.8	12.3	9.8
75-100	14,743	9.5	89,246	19,114	70,132	21.4	11.8	12.1	11.0
100-200	18,513	11.9	145,841	35,843	109,997	24.6	24.3	23.8	25.9
200-500	5,241	3.4	304,480	83,079	221,401	27.3	14.3	13.5	17.0
500-1,000	954	0.6	711,387	202,319	509,069	28.4	6.1	5.7	7.5
More than 1,000	446	0.3	3,116,878	1,051,048	2,065,830	33.7	12.5	10.8	18.3
All	155,368	100.0	71,667	16,515	55,152	23.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 17.1

Proposal: 14.5

(1) Calendar year. Baseline is current law, proposal is to extend the CTC provisions in EGTRRA including allowance of credit regardless of AMT, increasing credit amount to \$1,000, and allowing refundability of 15% of earning in excess of threshold. Proposal also reduces the refundability threshold 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 T10-0110**  
**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	4.7	0.0	0.7	26.5	-38	-7.6	-0.1	1.0	-0.6	7.8
10-20	4.2	0.0	0.3	36.8	-46	-3.2	-0.1	3.6	-0.3	9.2
20-30	3.0	0.0	0.1	16.0	-29	-0.8	0.0	6.5	-0.1	14.7
30-40	2.7	0.0	0.1	8.3	-21	-0.3	0.0	8.2	-0.1	18.6
40-50	1.9	0.0	0.0	4.4	-16	-0.2	0.0	8.4	0.0	20.2
50-75	1.5	0.0	0.0	4.6	-12	-0.1	0.0	17.2	0.0	22.9
75-100	1.5	0.0	0.0	2.3	-13	-0.1	0.0	12.4	0.0	25.3
100-200	1.0	0.0	0.0	0.9	-7	0.0	0.1	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	3.1	0.0	0.1	100.0	-29	-0.3	0.0	100.0	-0.1	22.5

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Percent of Total	Share of Post- Percent of Total	Share of Percent of Total
	Number (thousands)	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	3,781	21,693	14.8	9.9	10.9	6.5
30-40	7,568	11.2	35,938	6,718	29,219	18.7	9.9	10.4	8.2
40-50	5,576	8.2	46,070	9,320	36,750	20.2	9.4	9.6	8.4
50-75	7,296	10.8	63,429	14,555	48,874	23.0	16.9	16.8	17.2
75-100	3,425	5.1	88,382	22,392	65,991	25.3	11.0	10.6	12.4
100-200	2,751	4.1	140,736	37,052	103,684	26.3	14.1	13.4	16.5
200-500	701	1.0	306,169	90,397	215,772	29.5	7.8	7.1	10.3
500-1,000	127	0.2	709,117	223,914	485,203	31.6	3.3	2.9	4.6
More than 1,000	59	0.1	3,064,204	1,155,378	1,908,826	37.7	6.6	5.3	11.0
All	67,885	100.0	40,448	9,109	31,339	22.5	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 extend the CTC provisions in EGTRRA including allowance of credit regardless of AMT, increasing credit amount to \$1,000, and allowing refundability of 15% of earning in excess of threshold. Proposal also reduces the refundability threshold 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 T10-0110**  
**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	13.9	0.0	2.6	1.4	-127	-58.0	0.0	0.0	-2.5	1.8
10-20	21.2	0.0	2.1	6.5	-328	-57.1	-0.1	0.1	-2.1	1.5
20-30	26.7	0.0	1.8	9.6	-438	-24.3	-0.1	0.4	-1.7	5.3
30-40	31.7	0.0	1.2	7.7	-391	-10.6	-0.1	0.8	-1.1	9.1
40-50	37.4	0.1	1.0	7.2	-394	-6.7	-0.1	1.3	-0.9	12.0
50-75	38.8	0.0	0.8	17.9	-420	-4.0	-0.2	5.6	-0.6	15.5
75-100	42.6	0.0	0.8	25.1	-578	-3.2	-0.2	9.8	-0.6	19.2
100-200	26.8	0.0	0.3	23.5	-356	-1.0	0.1	30.5	-0.2	24.0
200-500	1.9	0.0	0.0	0.4	-20	0.0	0.3	20.7	0.0	27.0
500-1,000	1.4	0.0	0.0	0.1	-14	0.0	0.1	9.1	0.0	28.0
More than 1,000	0.2	0.0	0.0	0.0	-4	0.0	0.3	21.5	0.0	33.1
All	29.1	0.0	0.4	100.0	-372	-1.3	0.0	100.0	-0.3	23.8

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Percent of Total	Share of Post- Percent of Total	Share of Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,449	4.0	5,126	219	4,906	4.3	0.2	0.2	0.0
10-20	4,462	7.3	15,983	574	15,409	3.6	1.0	1.3	0.2
20-30	4,928	8.1	25,734	1,808	23,927	7.0	1.7	2.1	0.5
30-40	4,438	7.3	36,076	3,680	32,396	10.2	2.2	2.6	0.9
40-50	4,139	6.8	46,216	5,922	40,293	12.8	2.6	3.0	1.4
50-75	9,641	15.9	65,170	10,531	54,639	16.2	8.6	9.6	5.8
75-100	9,818	16.2	89,778	17,838	71,940	19.9	12.1	12.8	10.0
100-200	14,926	24.6	147,281	35,719	111,562	24.3	30.2	30.2	30.4
200-500	4,378	7.2	304,202	82,117	222,085	27.0	18.3	17.6	20.5
500-1,000	795	1.3	712,174	199,119	513,056	28.0	7.8	7.4	9.0
More than 1,000	368	0.6	3,053,140	1,009,700	2,043,440	33.1	15.5	13.7	21.2
All	60,792	100.0	119,608	28,874	90,734	24.1	100.0	100.0	100.0

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

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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 <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 T10-0110**  
**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	68.9	0.0	7.7	11.4	-585	91.8	-1.7	-3.1	-8.4	-17.5
10-20	62.7	0.0	5.0	26.7	-812	110.1	-3.9	-6.7	-5.2	-9.9
20-30	69.1	0.0	3.5	22.7	-846	-63.4	-2.5	1.7	-3.3	1.9
30-40	70.8	0.0	2.1	14.2	-637	-14.3	-0.4	11.2	-1.8	10.7
40-50	67.5	0.0	1.5	8.1	-577	-7.6	0.6	13.0	-1.3	15.1
50-75	58.8	0.0	1.2	11.1	-620	-5.0	1.9	27.7	-1.0	18.6
75-100	53.6	0.0	0.9	4.8	-618	-3.2	1.7	19.2	-0.7	21.6
100-200	19.3	0.0	0.2	0.9	-209	-0.6	2.1	18.9	-0.2	24.4
200-500	1.5	0.0	0.0	0.0	-27	0.0	0.9	7.3	0.0	25.1
500-1,000	9.9	0.0	0.0	0.0	-99	-0.1	0.4	3.1	0.0	26.5
More than 1,000	0.3	0.0	0.0	0.0	-2	0.0	0.9	7.6	0.0	34.0
All	63.7	0.0	2.1	100.0	-681	-11.7	0.0	100.0	-1.8	13.4

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Percent of Total	Share of Post- Percent of Total	Share of Percent of Total
	Number (thousands)	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	-738	16,424	-4.7	9.1	11.3	-2.8
20-30	4,419	18.3	25,635	1,334	24,301	5.2	12.2	13.6	4.2
30-40	3,670	15.2	35,569	4,454	31,115	12.5	14.1	14.5	11.6
40-50	2,322	9.6	46,068	7,550	38,518	16.4	11.5	11.4	12.4
50-75	2,941	12.2	63,194	12,352	50,842	19.6	20.0	19.0	25.7
75-100	1,267	5.2	87,790	19,545	68,245	22.3	12.0	11.0	17.5
100-200	710	2.9	135,920	33,381	102,539	24.6	10.4	9.3	16.8
200-500	119	0.5	304,528	76,500	228,028	25.1	3.9	3.4	6.4
500-1,000	21	0.1	686,300	181,598	504,702	26.5	1.6	1.4	2.8
More than 1,000	9	0.0	3,051,458	1,037,468	2,013,989	34.0	3.0	2.3	6.7
All	24,178	100.0	38,406	5,838	32,568	15.2	100.0	100.0	100.0

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

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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 <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.

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**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	69.7	0.0	7.9	5.7	-591	69.5	-0.2	-0.6	-8.9	-21.7
10-20	72.5	0.0	5.7	15.4	-979	78.6	-0.7	-1.4	-6.2	-14.1
20-30	80.5	0.0	4.4	15.0	-1,081	-123.9	-0.6	-0.1	-4.2	-0.8
30-40	84.1	0.0	2.7	10.4	-852	-20.6	-0.3	1.6	-2.4	9.2
40-50	82.2	0.1	2.0	7.7	-793	-11.1	-0.2	2.5	-1.7	13.8
50-75	81.1	0.0	1.6	14.9	-863	-7.2	-0.3	7.7	-1.3	17.1
75-100	80.1	0.0	1.5	16.4	-1,059	-5.7	-0.2	11.0	-1.2	19.7
100-200	48.7	0.0	0.6	13.8	-641	-1.8	0.7	30.9	-0.4	24.3
200-500	3.6	0.0	0.0	0.2	-37	0.0	0.8	20.7	0.0	27.6
500-1,000	3.3	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	-8	0.0	0.7	19.0	0.0	34.5
All	68.8	0.0	1.2	100.0	-809	-3.9	0.0	100.0	-0.9	22.3

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Percent of Total	Share of Post- Percent of Total	Share of Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	3,805	7.8	6,625	-850	7,475	-12.8	0.6	0.8	-0.3
10-20	6,209	12.7	15,826	-1,246	17,072	-7.9	2.2	3.1	-0.8
20-30	5,470	11.2	25,668	873	24,795	3.4	3.2	4.0	0.5
30-40	4,817	9.9	35,746	4,133	31,613	11.6	3.9	4.5	1.9
40-50	3,830	7.8	46,097	7,174	38,922	15.6	4.0	4.4	2.7
50-75	6,853	14.0	64,651	11,940	52,712	18.5	10.0	10.6	8.0
75-100	6,138	12.6	89,544	18,678	70,866	20.9	12.4	12.8	11.2
100-200	8,529	17.4	147,403	36,390	111,014	24.7	28.4	27.9	30.2
200-500	2,436	5.0	303,499	83,710	219,789	27.6	16.7	15.8	19.9
500-1,000	405	0.8	714,589	210,971	503,618	29.5	6.6	6.0	8.3
More than 1,000	175	0.4	3,095,878	1,069,010	2,026,868	34.5	12.3	10.5	18.3
All	48,902	100.0	90,398	20,984	69,414	23.2	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 extend the CTC provisions in EGTRRA including allowance of credit regardless of AMT, increasing credit amount to \$1,000, and allowing refundability of 15% of earning in excess of threshold. Proposal also reduces the refundability threshold 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 T10-0110**  
**Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	1.6	0.0	0.2	9.6	-14	-7.5	0.0	0.1	-0.2	2.7
10-20	0.7	0.0	0.0	10.8	-6	-1.5	0.0	0.7	0.0	2.6
20-30	1.1	0.0	0.1	14.0	-11	-0.9	0.0	1.4	0.0	4.9
30-40	0.9	0.0	0.0	7.4	-9	-0.4	0.0	1.7	0.0	6.8
40-50	2.1	0.0	0.1	11.6	-21	-0.6	0.0	1.7	-0.1	7.2
50-75	2.5	0.0	0.0	23.6	-21	-0.3	0.0	7.4	0.0	11.6
75-100	2.4	0.0	0.0	13.2	-21	-0.2	0.0	7.6	0.0	15.3
100-200	1.2	0.0	0.0	9.3	-12	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	1.4	0.0	0.0	100.0	-13	-0.1	0.0	100.0	0.0	19.5

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Percent of Total	Share of Post- Percent of Total	Share of 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	15,136	2.7	4.8	5.8	0.7
20-30	4,651	15.7	25,360	1,246	24,115	4.9	5.5	6.5	1.4
30-40	2,939	9.9	35,780	2,435	33,345	6.8	4.9	5.7	1.7
40-50	2,058	6.9	46,183	3,362	42,821	7.3	4.4	5.1	1.7
50-75	4,144	14.0	63,809	7,431	56,378	11.7	12.3	13.5	7.4
75-100	2,348	7.9	88,288	13,538	74,750	15.3	9.7	10.2	7.6
100-200	2,957	10.0	145,786	30,503	115,283	20.9	20.1	19.7	21.6
200-500	1,037	3.5	304,965	80,733	224,231	26.5	14.8	13.5	20.1
500-1,000	229	0.8	697,487	194,957	502,530	28.0	7.5	6.7	10.7
More than 1,000	108	0.4	3,055,011	1,049,495	2,005,516	34.4	15.3	12.5	27.1
All	29,671	100.0	72,264	14,075	58,188	19.5	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 extend the CTC provisions in EGTRRA including allowance of credit regardless of AMT, increasing credit amount to \$1,000, and allowing refundability of 15% of earning in excess of threshold. Proposal also reduces the refundability threshold 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.