

Table T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2011 ¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase				Change (%)	Under the Proposal
Lowest Quintile	18.1	0.0	2.0	17.5	-195	-1.9	2.8
Second Quintile	24.2	0.0	1.3	25.8	-306	-1.2	10.1
Middle Quintile	26.5	0.0	0.7	19.8	-261	-0.5	16.7
Fourth Quintile	31.8	0.0	0.6	25.5	-403	-0.5	20.8
Top Quintile	15.5	0.0	0.1	10.9	-196	-0.1	27.8
All	22.9	0.0	0.5	100.0	-267	-0.4	22.7
Addendum							
80-90	27.1	0.0	0.4	10.1	-358	-0.3	23.9
90-95	5.8	0.0	0.0	0.6	-44	0.0	25.9
95-99	1.6	0.0	0.0	0.2	-17	0.0	27.4
Top 1 Percent	1.0	0.0	0.0	0.0	-10	0.0	32.2
Top 0.1 Percent	0.2	0.0	0.0	0.0	-4	0.0	35.4

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) 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.

Table T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	18.1	0.0	2.0	17.5	-195	-40.0	-0.3	0.4	-1.9	2.8
Second Quintile	24.2	0.0	1.3	25.8	-306	-10.4	-0.4	3.6	-1.2	10.1
Middle Quintile	26.5	0.0	0.7	19.8	-261	-3.1	-0.2	10.1	-0.5	16.7
Fourth Quintile	31.8	0.0	0.6	25.5	-403	-2.3	-0.1	18.2	-0.5	20.8
Top Quintile	15.5	0.0	0.1	10.9	-196	-0.3	0.9	67.5	-0.1	27.8
All	22.9	0.0	0.5	100.0	-267	-1.6	0.0	100.0	-0.4	22.7
Addendum										
80-90	27.1	0.0	0.4	10.1	-358	-1.1	0.1	15.0	-0.3	23.9
90-95	5.8	0.0	0.0	0.6	-44	-0.1	0.2	10.9	0.0	25.9
95-99	1.6	0.0	0.0	0.2	-17	0.0	0.3	16.7	0.0	27.4
Top 1 Percent	1.0	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	12.7	0.0	35.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011¹

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	37,292	24.0	10,481	487	9,993	4.7	3.5	4.4	0.7
Second Quintile	34,806	22.4	26,186	2,946	23,240	11.3	8.2	9.4	4.0
Middle Quintile	31,498	20.3	48,373	8,344	40,029	17.3	13.7	14.7	10.2
Fourth Quintile	26,231	16.9	84,329	17,940	66,389	21.3	19.9	20.3	18.3
Top Quintile	22,974	14.8	267,017	74,335	192,682	27.8	55.1	51.7	66.6
All	155,368	100.0	71,667	16,515	55,152	23.0	100.0	100.0	100.0
Addendum									
80-90	11,625	7.5	136,507	32,939	103,568	24.1	14.3	14.1	14.9
90-95	5,563	3.6	191,223	49,550	141,672	25.9	9.6	9.2	10.7
95-99	4,611	3.0	333,276	91,386	241,890	27.4	13.8	13.0	16.4
Top 1 Percent	1,175	0.8	1,657,137	534,338	1,122,799	32.2	17.5	15.4	24.5
Top 0.1 Percent	119	0.1	7,672,765	2,714,843	4,957,921	35.4	8.2	6.9	12.5

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

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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 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.

Table T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	27.3	0.0	3.6	26.0	-350	-288.1	-0.4	-0.3	-3.5	-2.3
Second Quintile	28.5	0.0	1.5	25.6	-328	-14.0	-0.4	2.6	-1.4	8.5
Middle Quintile	27.6	0.0	0.8	22.1	-295	-4.2	-0.2	8.3	-0.7	15.7
Fourth Quintile	25.8	0.0	0.6	23.1	-323	-2.2	-0.1	17.1	-0.4	19.9
Top Quintile	5.6	0.0	0.0	2.8	-39	-0.1	1.1	72.1	0.0	27.6
All	22.9	0.0	0.5	100.0	-267	-1.6	0.0	100.0	-0.4	22.7
Addendum										
80-90	10.4	0.0	0.1	2.5	-71	-0.3	0.2	16.0	-0.1	24.2
90-95	1.1	0.0	0.0	0.2	-9	0.0	0.2	12.1	0.0	25.4
95-99	0.6	0.0	0.0	0.1	-6	0.0	0.3	18.0	0.0	27.2
Top 1 Percent	0.6	0.0	0.0	0.0	-5	0.0	0.4	26.0	0.0	32.1
Top 0.1 Percent	0.2	0.0	0.0	0.0	-2	0.0	0.2	13.2	0.0	35.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Lowest Quintile	30,760	19.8	9,877	121	9,755	1.2	2.7	3.5	0.2
Second Quintile	32,347	20.8	23,756	2,341	21,414	9.9	6.9	8.1	3.0
Middle Quintile	31,060	20.0	42,993	7,039	35,954	16.4	12.0	13.0	8.5
Fourth Quintile	29,561	19.0	73,609	14,934	58,674	20.3	19.5	20.2	17.2
Top Quintile	29,073	18.7	226,631	62,680	163,951	27.7	59.2	55.6	71.0
All	155,368	100.0	71,667	16,515	55,152	23.0	100.0	100.0	100.0
Addendum									
80-90	14,540	9.4	115,046	27,895	87,152	24.3	15.0	14.8	15.8
90-95	7,282	4.7	165,470	42,056	123,415	25.4	10.8	10.5	11.9
95-99	5,823	3.8	286,103	77,887	208,216	27.2	15.0	14.2	17.7
Top 1 Percent	1,428	0.9	1,431,804	459,903	971,901	32.1	18.4	16.2	25.6
Top 0.1 Percent	142	0.1	6,683,662	2,357,445	4,326,217	35.3	8.5	7.2	13.0

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

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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.

Table T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	7.3	0.0	1.1	62.9	-75	-13.6	-0.2	1.3	-1.0	6.2
Second Quintile	3.4	0.0	0.2	23.3	-29	-1.4	-0.1	5.2	-0.2	11.1
Middle Quintile	1.7	0.0	0.1	9.0	-13	-0.2	0.0	12.7	0.0	17.5
Fourth Quintile	0.9	0.0	0.0	4.0	-7	-0.1	0.1	19.6	0.0	21.2
Top Quintile	0.3	0.0	0.0	0.6	-1	0.0	0.2	61.1	0.0	28.4
All	3.1	0.0	0.1	100.0	-29	-0.3	0.0	100.0	-0.1	22.5
Addendum										
80-90	0.4	0.0	0.0	0.5	-2	0.0	0.1	17.4	0.0	25.2
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	0.1	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, 2011¹

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	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	5,604	26,277	17.6	16.3	17.3	12.7	
Fourth Quintile	10,881	16.0	52,390	11,129	41,261	21.2	20.8	21.1	19.6	
Top Quintile	9,172	13.5	144,769	41,043	103,726	28.4	48.4	44.7	60.9	
All	67,885	100.0	40,448	9,109	31,339	22.5	100.0	100.0	100.0	
Addendum										
80-90	5,247	7.7	81,466	20,493	60,973	25.2	15.6	15.0	17.4	
90-95	1,793	2.6	114,230	29,453	84,776	25.8	7.5	7.2	8.5	
95-99	1,749	2.6	195,211	53,139	142,073	27.2	12.4	11.7	15.0	
Top 1 Percent	383	0.6	924,978	321,728	603,251	34.8	12.9	10.9	19.9	
Top 0.1 Percent	34	0.1	4,473,332	1,728,426	2,744,906	38.6	5.5	4.3	9.4	

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

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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.

Table T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	28.8	0.0	3.7	13.0	-471	-186.1	-0.2	-0.1	-3.6	-1.7
Second Quintile	37.6	0.0	1.8	18.8	-487	-16.1	-0.2	1.3	-1.6	8.3
Middle Quintile	43.5	0.0	1.1	27.1	-538	-6.4	-0.3	5.2	-1.0	14.3
Fourth Quintile	39.6	0.0	0.7	35.7	-528	-3.0	-0.3	15.0	-0.6	19.1
Top Quintile	8.1	0.0	0.0	4.6	-57	-0.1	1.0	78.4	0.0	27.5
All	29.1	0.0	0.4	100.0	-372	-1.3	0.0	100.0	-0.3	23.8
Addendum										
80-90	16.6	0.0	0.1	4.2	-114	-0.3	0.2	15.8	-0.1	23.8
90-95	1.2	0.0	0.0	0.3	-12	0.0	0.2	14.0	0.0	25.3
95-99	0.8	0.0	0.0	0.1	-8	0.0	0.3	19.9	0.0	27.3
Top 1 Percent	0.8	0.0	0.0	0.0	-7	0.0	0.4	28.7	0.0	31.5
Top 0.1 Percent	0.2	0.0	0.0	0.0	-3	0.0	0.2	14.5	0.0	34.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total		
Lowest Quintile	6,220	10.2	12,978	253	12,725	2.0	1.1	1.4	0.1	
Second Quintile	8,746	14.4	30,404	3,015	27,389	9.9	3.7	4.3	1.5	
Middle Quintile	11,392	18.7	55,534	8,454	47,079	15.2	8.7	9.7	5.5	
Fourth Quintile	15,301	25.2	89,245	17,545	71,700	19.7	18.8	19.9	15.3	
Top Quintile	18,311	30.1	270,238	74,262	195,977	27.5	68.1	65.1	77.5	
All	60,792	100.0	119,608	28,874	90,734	24.1	100.0	100.0	100.0	
Addendum										
80-90	8,308	13.7	138,140	33,027	105,114	23.9	15.8	15.8	15.6	
90-95	5,185	8.5	184,120	46,673	137,448	25.4	13.1	12.9	13.8	
95-99	3,832	6.3	329,973	90,178	239,795	27.3	17.4	16.7	19.7	
Top 1 Percent	986	1.6	1,603,838	504,874	1,098,964	31.5	21.8	19.7	28.4	
Top 0.1 Percent	100	0.2	7,292,608	2,525,262	4,767,347	34.6	10.0	8.6	14.3	

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

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(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 T10-0111
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Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	68.7	0.0	6.4	39.9	-839	92.5	-5.9	-11.0	-6.9	-14.4
Second Quintile	71.7	0.0	3.0	35.1	-784	-37.5	-3.2	7.7	-2.8	4.7
Middle Quintile	64.4	0.0	1.4	16.2	-536	-6.9	1.5	28.9	-1.2	15.6
Fourth Quintile	49.6	0.0	0.8	8.0	-483	-3.1	3.0	33.7	-0.7	20.7
Top Quintile	11.1	0.0	0.1	0.5	-79	-0.2	4.7	40.6	-0.1	26.0
All	63.7	0.0	2.1	100.0	-681	-11.7	0.0	100.0	-1.8	13.4
Addendum										
80-90	16.1	0.0	0.1	0.5	-112	-0.4	1.6	13.9	-0.1	23.8
90-95	3.3	0.0	0.0	0.0	-23	-0.1	0.9	7.6	0.0	25.2
95-99	3.3	0.0	0.0	0.0	-38	-0.1	1.0	8.1	0.0	24.3
Top 1 Percent	0.4	0.0	0.0	0.0	-5	0.0	1.3	11.0	0.0	32.0
Top 0.1 Percent	0.4	0.0	0.0	0.0	-2	0.0	0.6	5.5	0.0	34.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	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	7,828	32.4	12,145	-907	13,052	-7.5	10.2	13.0	-5.0	
Second Quintile	7,381	30.5	27,927	2,091	25,836	7.5	22.2	24.2	10.9	
Middle Quintile	4,991	20.6	46,364	7,751	38,613	16.7	24.9	24.5	27.4	
Fourth Quintile	2,741	11.3	74,093	15,798	58,295	21.3	21.9	20.3	30.7	
Top Quintile	1,111	4.6	175,378	45,636	129,742	26.0	21.0	18.3	35.9	
All	24,178	100.0	38,406	5,838	32,568	15.2	100.0	100.0	100.0	
Addendum										
80-90	682	2.8	106,498	25,472	81,026	23.9	7.8	7.0	12.3	
90-95	241	1.0	155,730	39,313	116,417	25.2	4.1	3.6	6.7	
95-99	155	0.6	269,959	65,500	204,459	24.3	4.5	4.0	7.2	
Top 1 Percent	32	0.1	1,323,451	423,606	899,844	32.0	4.6	3.7	9.7	
Top 0.1 Percent	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 0509-5).

(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) 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 T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	73.2	0.0	6.8	24.8	-968	86.8	-1.0	-2.1	-7.4	-15.9
Second Quintile	84.4	0.0	3.4	25.3	-984	-37.3	-0.9	1.7	-3.1	5.2
Middle Quintile	82.5	0.0	1.9	22.5	-888	-8.7	-0.5	9.5	-1.5	16.1
Fourth Quintile	77.5	0.0	1.3	23.9	-974	-4.7	-0.2	19.6	-1.0	20.7
Top Quintile	19.3	0.0	0.1	2.9	-135	-0.2	2.6	71.2	-0.1	28.6
All	68.8	0.0	1.2	100.0	-809	-3.9	0.0	100.0	-0.9	22.3
Addendum										
80-90	33.7	0.0	0.2	2.6	-230	-0.6	0.6	18.3	-0.1	25.3
90-95	3.8	0.0	0.0	0.2	-33	-0.1	0.4	11.2	0.0	26.1
95-99	2.3	0.0	0.0	0.1	-23	0.0	0.7	17.6	0.0	28.5
Top 1 Percent	2.1	0.0	0.0	0.0	-19	0.0	0.9	24.0	0.0	33.5
Top 0.1 Percent	0.6	0.0	0.0	0.0	-9	0.0	0.5	11.8	0.0	35.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	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	-1,115	14,246	-8.5	3.0	4.3	-1.1	
Second Quintile	10,182	20.8	31,660	2,637	29,023	8.3	7.3	8.7	2.6	
Middle Quintile	10,047	20.5	58,167	10,250	47,917	17.6	13.2	14.2	10.0	
Fourth Quintile	9,721	19.9	96,287	20,862	75,426	21.7	21.2	21.6	19.8	
Top Quintile	8,416	17.2	292,032	83,581	208,451	28.6	55.6	51.7	68.6	
All	48,902	100.0	90,398	20,984	69,414	23.2	100.0	100.0	100.0	
Addendum										
80-90	4,474	9.2	160,074	40,655	119,419	25.4	16.2	15.7	17.7	
90-95	2,031	4.2	208,849	54,456	154,393	26.1	9.6	9.2	10.8	
95-99	1,536	3.1	396,436	113,167	283,269	28.6	13.8	12.8	16.9	
Top 1 Percent	376	0.8	1,884,947	630,784	1,254,163	33.5	16.0	13.9	23.1	
Top 0.1 Percent	36	0.1	9,014,245	3,224,393	5,789,852	35.8	7.4	6.2	11.4	

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.

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(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 T10-0111
Extend EGTRRA Child Tax Credit Changes and Reduce Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	2.0	0.0	0.2	22.1	-19	-8.3	0.0	0.2	-0.2	2.1
Second Quintile	1.0	0.0	0.1	23.5	-11	-1.4	0.0	1.5	-0.1	3.8
Middle Quintile	2.3	0.0	0.1	32.6	-20	-0.8	0.0	3.5	-0.1	6.2
Fourth Quintile	1.5	0.0	0.0	18.9	-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	1.4	0.0	0.0	100.0	-13	-0.1	0.0	100.0	0.0	19.5
Addendum										
80-90	0.6	0.0	0.0	2.1	-3	0.0	0.0	10.1	0.0	18.2
90-95	0.1	0.0	0.0	0.4	-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
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	Number (thousands)	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	19,606	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	8,141	59,408	12.1	17.2	18.7	10.6	
Top Quintile	5,552	18.7	241,246	63,250	177,997	26.2	62.5	57.2	84.1	
All	29,671	100.0	72,264	14,075	58,188	19.5	100.0	100.0	100.0	
Addendum										
80-90	2,283	7.7	101,663	18,517	83,146	18.2	10.8	11.0	10.1	
90-95	1,440	4.9	154,504	32,934	121,570	21.3	10.4	10.1	11.4	
95-99	1,410	4.8	256,863	64,816	192,047	25.2	16.9	15.7	21.9	
Top 1 Percent	418	1.4	1,249,575	406,661	842,915	32.5	24.4	20.4	40.7	
Top 0.1 Percent	41	0.1	5,802,387	2,092,735	3,709,653	36.1	11.1	8.8	20.6	

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.

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