

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

Table T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Summary Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Increase or Cut 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
	Percent of Tax Units	Average Tax Cut	Percent of Tax Units	Average Tax Increase					
Less than 10	9.9	-518	0.0	0	0.9	35.2	-51	-0.9	0.6
10-20	8.3	-674	0.0	0	0.4	44.3	-56	-0.4	0.6
20-30	3.6	-673	0.0	0	0.1	14.3	-24	-0.1	5.6
30-40	1.2	-520	0.0	0	0.0	3.1	-6	0.0	9.9
40-50	0.6	-690	0.0	0	0.0	1.6	-4	0.0	12.4
50-75	0.1	-805	0.0	0	0.0	0.6	-1	0.0	14.9
75-100	*	**	0.0	0	0.0	0.2	0	0.0	16.9
100-200	*	**	0.0	0	0.0	0.2	0	0.0	19.6
200-500	*	**	0.0	0	0.0	0.0	0	0.0	22.7
500-1,000	*	**	0.0	0	0.0	0.0	0	0.0	24.4
More than 1,000	*	**	0.0	0	0.0	0.0	0	0.0	29.1
All	3.6	-606	0.0	0	0.0	100.0	-22	0.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.3

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table

Cash Income Level (thousands of 2011 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	9.9	0.0	0.9	35.2	-51	-57.8	-0.1	0.1	-0.9	0.6
10-20	8.3	0.0	0.4	44.3	-56	-38.6	-0.1	0.1	-0.4	0.6
20-30	3.6	0.0	0.1	14.3	-24	-1.7	0.0	1.5	-0.1	5.6
30-40	1.2	0.0	0.0	3.1	-6	-0.2	0.0	3.1	0.0	9.9
40-50	0.6	0.0	0.0	1.6	-4	-0.1	0.0	3.9	0.0	12.4
50-75	0.1	0.0	0.0	0.6	-1	0.0	0.0	9.5	0.0	14.9
75-100	*	0.0	0.0	0.2	0	0.0	0.0	10.3	0.0	16.9
100-200	*	0.0	0.0	0.2	0	0.0	0.1	26.1	0.0	19.6
200-500	*	0.0	0.0	0.0	0	0.0	0.0	18.6	0.0	22.7
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	7.9	0.0	24.4
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.0	19.0	0.0	29.1
All	3.6	0.0	0.0	100.0	-22	-0.2	0.0	100.0	0.0	18.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2011 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	Percent of Total
Less than 10	24,457	14.9	5,898	89	5,810	1.5	1.4	1.6	0.1
10-20	28,266	17.3	14,998	144	14,854	1.0	4.0	4.8	0.2
20-30	20,763	12.7	24,923	1,408	23,515	5.7	4.8	5.6	1.5
30-40	17,188	10.5	34,760	3,432	31,328	9.9	5.6	6.1	3.1
40-50	13,691	8.4	44,748	5,534	39,213	12.4	5.7	6.1	3.9
50-75	19,752	12.1	62,065	9,260	52,805	14.9	11.5	11.9	9.5
75-100	13,684	8.4	85,915	14,492	71,423	16.9	11.0	11.1	10.3
100-200	18,322	11.2	140,324	27,540	112,783	19.6	24.0	23.6	26.1
200-500	5,366	3.3	294,445	66,938	227,507	22.7	14.8	13.9	18.6
500-1,000	907	0.6	686,468	167,201	519,267	24.4	5.8	5.4	7.8
More than 1,000	433	0.3	2,906,843	844,996	2,061,847	29.1	11.8	10.2	18.9
All	163,869	100.0	65,357	11,811	53,546	18.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 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	2.7	0.0	0.2	49.9	-12	-4.2	-0.1	1.1	-0.2	4.6
10-20	1.6	0.0	0.1	41.5	-9	-1.4	0.0	2.9	-0.1	4.6
20-30	0.3	0.0	0.0	6.9	-3	-0.1	0.0	6.5	0.0	10.2
30-40	0.1	0.0	0.0	1.7	-1	0.0	0.0	9.0	0.0	13.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	17.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	17.5	0.0	19.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.5	0.0	21.2
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.1	0.0	21.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	23.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.2	0.0	24.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.3	0.0	32.7
All	1.1	0.0	0.0	100.0	-6	-0.1	0.0	100.0	0.0	17.1

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

Cash Income Level (thousands of 2011 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	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	19,360	24.1	5,794	277	5,517	4.8	4.1	4.7	1.1
10-20	19,808	24.7	14,819	697	14,122	4.7	10.7	12.3	2.9
20-30	12,116	15.1	24,807	2,522	22,285	10.2	10.9	11.8	6.5
30-40	8,974	11.2	34,679	4,710	29,969	13.6	11.3	11.8	9.0
40-50	5,964	7.4	44,652	7,618	37,034	17.1	9.7	9.7	9.7
50-75	7,023	8.8	61,151	11,696	49,455	19.1	15.6	15.2	17.4
75-100	2,998	3.7	84,771	17,996	66,775	21.2	9.2	8.8	11.5
100-200	2,554	3.2	135,493	29,674	105,819	21.9	12.6	11.9	16.1
200-500	679	0.9	298,048	70,855	227,193	23.8	7.4	6.8	10.2
500-1,000	117	0.2	680,990	167,910	513,081	24.7	2.9	2.6	4.2
More than 1,000	54	0.1	2,994,162	978,766	2,015,396	32.7	5.9	4.8	11.3
All	80,235	100.0	34,300	5,868	28,432	17.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 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	15.1	0.0	1.6	13.5	-89	86.1	0.0	0.0	-1.7	-3.6
10-20	18.0	0.0	1.0	45.5	-163	31.3	0.0	-0.1	-1.0	-4.4
20-30	8.1	0.0	0.3	24.9	-71	-89.2	0.0	0.0	-0.3	0.0
30-40	3.2	0.0	0.1	7.4	-18	-1.1	0.0	0.5	-0.1	4.5
40-50	1.0	0.0	0.0	3.6	-7	-0.2	0.0	1.2	0.0	7.0
50-75	0.2	0.0	0.0	2.0	-2	0.0	0.0	5.4	0.0	11.9
75-100	0.1	0.0	0.0	0.6	-1	0.0	0.0	9.2	0.0	15.3
100-200	*	0.0	0.0	0.4	0	0.0	0.0	30.3	0.0	19.2
200-500	*	0.0	0.0	0.0	0	0.0	0.0	22.4	0.0	22.6
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	9.5	0.0	24.3
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.0	21.6	0.0	28.5
All	2.1	0.0	0.0	100.0	-17	-0.1	0.0	100.0	0.0	19.5

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

Cash Income Level (thousands of 2011 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	Percent of Total
Less than 10	1,469	2.6	5,327	-104	5,430	-2.0	0.1	0.1	0.0
10-20	2,703	4.8	15,680	-521	16,201	-3.3	0.6	0.8	-0.1
20-30	3,378	6.0	25,178	80	25,098	0.3	1.2	1.5	0.0
30-40	3,963	7.0	35,096	1,610	33,486	4.6	2.0	2.4	0.5
40-50	4,983	8.8	45,043	3,162	41,882	7.0	3.3	3.8	1.2
50-75	9,785	17.3	63,042	7,486	55,556	11.9	8.9	9.8	5.4
75-100	9,374	16.5	86,496	13,244	73,252	15.3	11.7	12.3	9.2
100-200	15,014	26.5	141,559	27,169	114,390	19.2	30.7	30.8	30.3
200-500	4,529	8.0	294,076	66,374	227,702	22.6	19.3	18.5	22.3
500-1,000	760	1.3	687,868	167,219	520,649	24.3	7.6	7.1	9.5
More than 1,000	361	0.6	2,827,391	804,315	2,023,076	28.5	14.8	13.1	21.6
All	56,662	100.0	122,041	23,755	98,286	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 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	48.1	0.0	3.4	41.8	-256	28.2	-1.3	-5.2	-3.8	-17.4
10-20	27.8	0.0	1.0	44.5	-173	10.7	-1.5	-12.7	-1.1	-11.7
20-30	9.0	0.0	0.2	11.1	-48	8.0	-0.4	-4.1	-0.2	-2.6
30-40	1.9	0.0	0.0	1.4	-8	-0.4	0.2	9.7	0.0	5.8
40-50	1.3	0.0	0.0	1.0	-9	-0.2	0.4	15.4	0.0	11.2
50-75	0.2	0.0	0.0	0.1	-1	0.0	0.8	29.5	0.0	14.8
75-100	*	0.0	0.0	0.0	0	0.0	0.6	21.3	0.0	17.8
100-200	0.2	0.0	0.0	0.1	-3	0.0	0.6	22.3	0.0	20.7
200-500	0.0	0.0	0.0	0.0	0	0.0	0.3	10.3	0.0	22.7
500-1,000	1.0	0.0	0.0	0.0	-3	0.0	0.1	3.9	0.0	22.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.3	9.7	0.0	29.6
All	15.3	0.0	0.3	100.0	-87	-2.7	0.0	100.0	-0.3	8.9

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

Cash Income Level (thousands of 2011 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	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	3,465	14.2	6,710	-908	7,618	-13.5	2.7	3.4	-4.0
10-20	5,465	22.4	15,268	-1,618	16,885	-10.6	9.6	11.7	-11.2
20-30	4,876	20.0	25,027	-605	25,632	-2.4	14.1	15.9	-3.7
30-40	3,748	15.4	34,564	1,995	32,569	5.8	15.0	15.5	9.5
40-50	2,382	9.8	44,489	4,996	39,492	11.2	12.3	12.0	15.1
50-75	2,528	10.4	60,717	8,968	51,749	14.8	17.7	16.6	28.7
75-100	1,092	4.5	84,509	15,025	69,484	17.8	10.7	9.7	20.8
100-200	633	2.6	131,174	27,085	104,088	20.7	9.6	8.4	21.7
200-500	120	0.5	289,344	65,647	223,698	22.7	4.0	3.4	10.0
500-1,000	20	0.1	662,717	152,006	510,711	22.9	1.5	1.3	3.8
More than 1,000	9	0.0	2,823,081	836,670	1,986,410	29.6	2.9	2.3	9.4
All	24,414	100.0	35,432	3,238	32,194	9.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

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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.

Table T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 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	51.4	0.0	3.7	32.7	-273	22.3	-0.1	-0.8	-4.4	-24.0
10-20	36.9	0.0	1.4	45.2	-251	9.8	-0.2	-2.2	-1.6	-18.1
20-30	12.4	0.0	0.3	15.5	-85	6.0	-0.1	-1.2	-0.3	-6.0
30-40	3.9	0.0	0.1	3.1	-20	-1.7	0.0	0.8	-0.1	3.3
40-50	2.0	0.0	0.0	1.8	-14	-0.4	0.0	2.1	0.0	8.6
50-75	0.4	0.0	0.0	0.7	-3	0.0	0.0	7.2	0.0	13.0
75-100	0.1	0.0	0.0	0.2	-1	0.0	0.0	9.9	0.0	15.7
100-200	0.1	0.0	0.0	0.2	-1	0.0	0.1	31.0	0.0	19.3
200-500	*	0.0	0.0	0.0	0	0.0	0.1	23.4	0.0	23.3
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	9.6	0.0	25.6
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.1	20.1	0.0	29.9
All	10.7	0.0	0.1	100.0	-66	-0.4	0.0	100.0	-0.1	17.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2011 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	Percent of Total
Less than 10	3,818	7.9	6,240	-1,227	7,467	-19.7	0.6	0.8	-0.6
10-20	5,749	11.9	15,486	-2,556	18,042	-16.5	2.1	3.0	-2.0
20-30	5,818	12.0	25,108	-1,428	26,536	-5.7	3.5	4.5	-1.1
30-40	5,069	10.5	34,703	1,180	33,523	3.4	4.2	4.9	0.8
40-50	4,083	8.4	44,647	3,839	40,808	8.6	4.3	4.8	2.1
50-75	6,557	13.6	62,489	8,155	54,334	13.1	9.7	10.3	7.1
75-100	5,473	11.3	85,937	13,485	72,452	15.7	11.2	11.4	9.9
100-200	8,493	17.6	141,033	27,219	113,815	19.3	28.4	27.9	30.9
200-500	2,554	5.3	293,197	68,158	225,039	23.3	17.8	16.6	23.3
500-1,000	404	0.8	690,964	177,171	513,794	25.6	6.6	6.0	9.6
More than 1,000	177	0.4	2,823,394	843,496	1,979,898	29.9	11.9	10.1	20.0
All	48,380	100.0	87,155	15,470	71,685	17.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

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 increases refundability rate of the child tax credit from 15 to 40 percent.

(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 T11-0128
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	0.8
10-20	*	0.0	0.0	2.2	0	-0.1	0.0	0.3	0.0	0.7
20-30	0.5	0.0	0.0	21.0	-2	-0.4	0.0	0.8	0.0	2.2
30-40	0.9	0.0	0.0	45.3	-5	-0.4	0.0	1.5	0.0	4.0
40-50	0.4	0.0	0.0	15.0	-2	-0.1	0.0	2.1	0.0	5.0
50-75	0.1	0.0	0.0	8.6	-1	0.0	0.0	8.0	0.0	8.9
75-100	*	0.0	0.0	6.3	-1	0.0	0.0	9.4	0.0	12.2
100-200	*	0.0	0.0	1.6	0	0.0	0.0	23.6	0.0	16.0
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	19.5	0.0	20.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	21.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	25.8	0.0	29.3
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	14.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2011 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	Percent of Total
Less than 10	3,246	9.1	6,597	53	6,543	0.8	1.0	1.1	0.1
10-20	8,807	24.8	14,675	102	14,573	0.7	5.7	6.6	0.3
20-30	4,635	13.0	24,605	539	24,066	2.2	5.1	5.8	0.8
30-40	3,579	10.1	34,628	1,376	33,253	4.0	5.5	6.2	1.5
40-50	2,957	8.3	45,236	2,260	42,976	5.0	5.9	6.6	2.1
50-75	4,677	13.2	61,976	5,500	56,477	8.9	12.9	13.7	8.0
75-100	2,878	8.1	86,127	10,464	75,664	12.2	11.0	11.3	9.4
100-200	3,397	9.6	139,164	22,230	116,934	16.0	21.0	20.6	23.6
200-500	1,035	2.9	296,495	60,300	236,196	20.3	13.6	12.7	19.5
500-1,000	196	0.6	675,363	147,208	528,155	21.8	5.9	5.4	9.0
More than 1,000	95	0.3	2,953,404	864,856	2,088,548	29.3	12.5	10.3	25.8
All	35,530	100.0	63,396	9,019	54,378	14.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

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 increases refundability rate of the child tax credit from 15 to 40 percent.

(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.