

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

**Table T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <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
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
<b>Less than 10</b>	11.8	-462	0.0	0	1.1	9.7	-54	-1.0	2.9
<b>10-20</b>	18.9	-1,026	0.0	0	1.3	52.2	-194	-1.3	1.6
<b>20-30</b>	14.4	-862	0.0	0	0.5	26.7	-124	-0.5	6.7
<b>30-40</b>	4.4	-777	0.0	0	0.1	6.6	-34	-0.1	11.5
<b>40-50</b>	2.1	-851	0.0	0	0.1	2.8	-18	0.0	13.9
<b>50-75</b>	0.5	-727	0.0	0	0.0	1.1	-4	0.0	17.0
<b>75-100</b>	0.1	-889	0.0	0	0.0	0.1	-1	0.0	19.2
<b>100-200</b>	*	**	0.0	0	0.0	0.1	-1	0.0	21.9
<b>200-500</b>	*	**	0.0	0	0.0	0.0	0	0.0	26.0
<b>500-1,000</b>	0.0	0	0.0	0	0.0	0.0	0	0.0	30.8
<b>More than 1,000</b>	0.0	0	0.0	0	0.0	0.0	0	0.0	34.2
<b>All</b>	6.7	-854	0.0	0	0.1	100.0	-57	-0.1	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.984

Proposal: 3.984

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2012 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	11.8	0.0	1.1	9.7	-54	-26.0	0.0	0.1	-1.0	2.9
10-20	18.9	0.0	1.3	52.2	-194	-44.4	-0.2	0.3	-1.3	1.6
20-30	14.4	0.0	0.5	26.7	-124	-6.9	-0.1	1.4	-0.5	6.7
30-40	4.4	0.0	0.1	6.6	-34	-0.8	0.0	3.1	-0.1	11.5
40-50	2.1	0.0	0.1	2.8	-18	-0.3	0.0	3.8	0.0	13.9
50-75	0.5	0.0	0.0	1.1	-4	0.0	0.0	11.7	0.0	17.0
75-100	0.1	0.0	0.0	0.1	-1	0.0	0.0	10.7	0.0	19.2
100-200	*	0.0	0.0	0.1	-1	0.0	0.1	25.6	0.0	21.9
200-500	*	0.0	0.0	0.0	0	0.0	0.1	15.3	0.0	26.0
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	6.6	0.0	30.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	21.2	0.0	34.2
All	6.7	0.0	0.1	100.0	-57	-0.4	0.0	100.0	-0.1	21.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	16,041	10.1	5,390	0.8	210	0.2	5,180	1.0	3.9
10-20	24,243	15.3	15,105	3.3	437	0.5	14,668	4.1	2.9
20-30	19,317	12.2	25,084	4.4	1,815	1.5	23,269	5.2	7.2
30-40	17,482	11.1	35,579	5.7	4,125	3.1	31,454	6.3	11.6
40-50	13,879	8.8	45,612	5.8	6,370	3.8	39,242	6.3	14.0
50-75	25,633	16.2	62,053	14.5	10,563	11.7	51,489	15.2	17.0
75-100	14,610	9.2	88,235	11.7	16,919	10.7	71,316	12.0	19.2
100-200	20,204	12.8	133,782	24.6	29,261	25.5	104,521	24.3	21.9
200-500	4,780	3.0	283,732	12.3	73,682	15.2	210,050	11.6	26.0
500-1,000	728	0.5	683,264	4.5	210,278	6.6	472,986	4.0	30.8
More than 1,000	433	0.3	3,295,487	13.0	1,127,093	21.1	2,168,394	10.8	34.2
All	158,260	100.0	69,527	100.0	14,633	100.0	54,893	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.984

Proposal: 3.984

\* Less than 0.05

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2012 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	3.6	0.0	0.3	18.8	-15	-3.9	0.0	0.8	-0.3	6.8
10-20	4.1	0.0	0.3	64.4	-38	-3.8	-0.1	2.7	-0.3	6.3
20-30	1.5	0.0	0.1	14.4	-12	-0.4	0.0	5.7	-0.1	11.5
30-40	0.2	0.0	0.0	2.1	-2	0.0	0.0	8.8	0.0	15.1
40-50	*	0.0	0.0	0.1	0	0.0	0.0	9.4	0.0	18.7
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	21.3	0.0	21.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.3	0.0	23.7
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.2	0.0	25.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	8.4	0.0	28.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.4	0.0	32.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.8	0.0	36.7
All	1.8	0.0	0.0	100.0	-13	-0.2	0.0	100.0	0.0	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,280	17.1	5,327	2.3	376	0.8	4,951	2.7	7.1
10-20	16,353	22.7	14,997	8.7	989	2.8	14,008	10.2	6.6
20-30	11,329	15.7	24,885	10.0	2,884	5.7	22,000	11.1	11.6
30-40	9,396	13.0	35,554	11.9	5,373	8.8	30,181	12.6	15.1
40-50	6,306	8.8	45,513	10.2	8,523	9.4	36,991	10.4	18.7
50-75	9,292	12.9	61,373	20.2	13,089	21.3	48,283	20.0	21.3
75-100	3,125	4.3	87,575	9.7	20,711	11.3	66,865	9.3	23.7
100-200	2,763	3.8	132,172	13.0	33,376	16.1	98,796	12.2	25.3
200-500	581	0.8	286,777	5.9	82,236	8.4	204,541	5.3	28.7
500-1,000	89	0.1	684,999	2.2	219,379	3.4	465,620	1.8	32.0
More than 1,000	56	0.1	3,307,366	6.5	1,213,782	11.8	2,093,584	5.2	36.7
All	72,035	100.0	39,146	100.0	7,940	100.0	31,206	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2012 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	9.0	0.0	1.1	3.1	-46	-24.9	0.0	0.0	-1.0	3.1
10-20	25.7	0.0	1.9	39.5	-303	-468.8	-0.1	0.0	-1.9	-1.5
20-30	21.3	0.0	0.8	31.1	-207	-39.6	0.0	0.1	-0.8	1.2
30-40	9.1	0.0	0.2	13.1	-72	-3.6	0.0	0.5	-0.2	5.4
40-50	4.0	0.0	0.1	7.1	-33	-0.9	0.0	1.1	-0.1	7.7
50-75	0.8	0.0	0.0	3.3	-6	-0.1	0.0	6.6	0.0	13.5
75-100	0.1	0.0	0.0	0.4	-1	0.0	0.0	10.0	0.0	17.6
100-200	0.1	0.0	0.0	0.5	-1	0.0	0.0	29.9	0.0	21.2
200-500	*	0.0	0.0	0.0	0	0.0	0.0	18.5	0.0	25.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.2	0.0	30.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	25.1	0.0	33.9
All	3.8	0.0	0.0	100.0	-36	-0.1	0.0	100.0	0.0	22.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,457	2.4	4,559	0.1	186	0.0	4,373	0.1	4.1
10-20	2,877	4.7	15,669	0.6	65	0.0	15,605	0.8	0.4
20-30	3,317	5.5	25,449	1.2	521	0.1	24,927	1.5	2.1
30-40	4,027	6.6	35,715	2.0	2,006	0.5	33,709	2.5	5.6
40-50	4,740	7.8	45,931	3.1	3,572	1.1	42,360	3.6	7.8
50-75	12,272	20.2	62,784	10.9	8,471	6.6	54,313	12.1	13.5
75-100	10,124	16.7	88,587	12.7	15,608	10.0	72,978	13.4	17.6
100-200	16,567	27.3	134,301	31.4	28,429	29.8	105,872	31.8	21.2
200-500	4,043	6.7	283,374	16.2	72,193	18.5	211,181	15.5	25.5
500-1,000	616	1.0	683,221	5.9	209,190	8.2	474,032	5.3	30.6
More than 1,000	360	0.6	3,245,436	16.5	1,099,522	25.1	2,145,914	14.0	33.9
All	60,744	100.0	116,746	100.0	26,000	100.0	90,746	100.0	22.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units with Children Filing Jointly**

Cash Income Level (thousands of 2012 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	28.0	0.0	2.5	3.0	-148	31.0	0.0	0.0	-2.7	-11.4
10-20	59.6	0.0	4.1	39.5	-705	51.4	-0.1	-0.3	-4.5	-13.1
20-30	51.2	0.0	1.9	31.0	-497	42.0	-0.1	-0.3	-2.0	-6.6
30-40	21.9	0.0	0.5	13.2	-172	-18.4	0.0	0.2	-0.5	2.1
40-50	9.9	0.0	0.2	7.0	-83	-2.3	0.0	0.8	-0.2	7.9
50-75	1.9	0.0	0.0	3.4	-13	-0.1	0.0	6.4	0.0	14.7
75-100	0.2	0.0	0.0	0.5	-2	0.0	0.0	10.2	0.0	18.0
100-200	0.1	0.0	0.0	0.5	-1	0.0	0.1	30.9	0.0	21.2
200-500	*	0.0	0.0	0.0	0	0.0	0.1	19.6	0.0	25.8
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	30.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	23.9	0.0	33.6
All	7.9	0.0	0.1	100.0	-76	-0.3	0.0	100.0	-0.1	22.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	448	1.6	5,473	0.1	-477	0.0	5,950	0.1	-8.7
10-20	1,220	4.2	15,814	0.5	-1,372	-0.2	17,186	0.8	-8.7
20-30	1,361	4.7	25,350	1.0	-1,184	-0.2	26,533	1.3	-4.7
30-40	1,665	5.8	35,862	1.7	935	0.2	34,927	2.1	2.6
40-50	1,846	6.4	45,797	2.4	3,699	0.9	42,098	2.8	8.1
50-75	5,540	19.3	63,149	9.8	9,304	6.4	53,845	10.8	14.7
75-100	5,167	18.0	88,627	12.8	15,955	10.2	72,672	13.6	18.0
100-200	8,712	30.3	134,601	32.8	28,556	30.8	106,045	33.4	21.2
200-500	2,154	7.5	283,609	17.1	73,128	19.5	210,481	16.4	25.8
500-1,000	329	1.1	680,897	6.3	208,209	8.5	472,689	5.6	30.6
More than 1,000	183	0.6	3,133,466	16.0	1,054,171	23.8	2,079,296	13.7	33.6
All	28,774	100.0	124,097	100.0	28,058	100.0	96,038	100.0	22.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

Note: Married tax units with children filing jointly are those claiming an exemption for children at home or away from home.

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2012 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	60.3	0.0	4.1	10.7	-286	38.7	-0.6	-2.0	-4.5	-16.3
10-20	66.2	0.0	4.1	55.1	-669	50.5	-3.1	-8.3	-4.4	-13.2
20-30	43.4	0.0	1.4	27.1	-359	307.0	-1.4	-1.8	-1.4	-1.9
30-40	10.4	0.0	0.2	4.9	-78	-2.7	0.2	8.9	-0.2	8.0
40-50	4.1	0.0	0.1	1.6	-37	-0.6	0.6	13.2	-0.1	13.2
50-75	0.8	0.0	0.0	0.4	-6	-0.1	1.6	33.5	0.0	17.5
75-100	0.2	0.0	0.0	0.1	-2	0.0	0.9	17.8	0.0	19.9
100-200	*	0.0	0.0	0.0	0	0.0	1.0	19.6	0.0	23.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.4	7.7	0.0	26.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	2.6	0.0	29.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	8.7	0.0	32.8
All	29.8	0.0	0.7	100.0	-250	-4.8	0.0	100.0	-0.6	12.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,173	9.4	6,307	1.5	-739	-1.3	7,046	1.9	-11.7
10-20	4,761	20.6	15,129	7.8	-1,327	-5.3	16,456	9.7	-8.8
20-30	4,367	18.9	25,305	12.0	-117	-0.4	25,422	13.8	-0.5
30-40	3,599	15.6	35,454	13.8	2,901	8.7	32,553	14.6	8.2
40-50	2,531	11.0	45,338	12.4	5,998	12.7	39,340	12.4	13.2
50-75	3,553	15.4	61,312	23.6	10,738	31.9	50,574	22.3	17.5
75-100	1,170	5.1	87,387	11.1	17,350	17.0	70,037	10.2	19.9
100-200	734	3.2	129,043	10.3	30,385	18.6	98,658	9.0	23.6
200-500	117	0.5	280,322	3.5	75,524	7.4	204,798	3.0	26.9
500-1,000	15	0.1	673,865	1.1	199,235	2.5	474,630	0.9	29.6
More than 1,000	10	0.0	3,141,640	3.3	1,029,600	8.3	2,112,040	2.5	32.8
All	23,101	100.0	40,006	100.0	5,183	100.0	34,823	100.0	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2012 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	51.7	0.0	3.7	8.7	-243	29.3	-0.1	-0.4	-4.2	-18.5
10-20	70.6	0.0	4.4	51.9	-739	42.4	-0.5	-1.6	-4.8	-16.3
20-30	48.9	0.0	1.6	27.6	-428	54.0	-0.3	-0.7	-1.7	-4.8
30-40	14.9	0.0	0.3	6.7	-115	-5.7	-0.1	1.0	-0.3	5.3
40-50	7.1	0.0	0.2	3.0	-61	-1.3	0.0	2.1	-0.1	10.4
50-75	1.5	0.0	0.0	1.1	-11	-0.1	0.1	9.3	0.0	15.6
75-100	0.2	0.0	0.0	0.2	-2	0.0	0.1	11.2	0.0	18.3
100-200	0.1	0.0	0.0	0.1	-1	0.0	0.3	29.9	0.0	21.4
200-500	*	0.0	0.0	0.0	0	0.0	0.2	18.4	0.0	25.9
500-1,000	*	0.0	0.0	0.0	0	0.0	0.1	7.9	0.0	30.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	22.7	0.0	33.6
All	18.8	0.0	0.2	100.0	-165	-0.9	0.0	100.0	-0.2	20.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,962	5.9	5,794	0.4	-829	-0.3	6,623	0.6	-14.3
10-20	5,804	11.6	15,260	2.0	-1,742	-1.1	17,001	2.8	-11.4
20-30	5,335	10.6	25,332	3.1	-792	-0.5	26,123	4.0	-3.1
30-40	4,816	9.6	35,564	3.9	2,016	1.1	33,548	4.6	5.7
40-50	4,037	8.1	45,576	4.2	4,804	2.1	40,772	4.7	10.5
50-75	8,599	17.2	62,528	12.2	9,777	9.2	52,751	13.0	15.6
75-100	6,206	12.4	88,416	12.5	16,217	11.1	72,199	12.8	18.3
100-200	9,390	18.7	134,200	28.6	28,740	29.7	105,460	28.3	21.4
200-500	2,258	4.5	283,593	14.5	73,345	18.2	210,248	13.6	25.9
500-1,000	345	0.7	680,629	5.3	207,915	7.9	472,714	4.7	30.6
More than 1,000	193	0.4	3,158,341	13.8	1,060,441	22.5	2,097,900	11.6	33.6
All	50,150	100.0	87,888	100.0	18,150	100.0	69,739	100.0	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* 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. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0245**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2012 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
10-20	0.1	0.0	0.0	4.6	-1	-0.7	0.0	0.2	0.0	0.7
20-30	0.7	0.0	0.0	13.1	-3	-0.5	0.0	0.8	0.0	2.4
30-40	1.3	0.0	0.0	30.4	-9	-0.6	0.0	1.5	0.0	3.9
40-50	1.4	0.0	0.0	28.6	-10	-0.4	0.0	2.3	0.0	5.5
50-75	0.8	0.0	0.0	22.8	-5	-0.1	0.0	8.7	0.0	9.1
75-100	*	0.0	0.0	0.3	0	0.0	0.0	8.7	0.0	13.0
100-200	*	0.0	0.0	0.3	0	0.0	0.0	23.0	0.0	17.8
200-500	*	0.0	0.0	0.0	0	0.0	0.0	17.9	0.0	24.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.4	0.0	31.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	28.4	0.0	35.5
All	0.5	0.0	0.0	100.0	-3	0.0	0.0	100.0	0.0	16.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,099	6.0	6,146	0.6	78	0.0	6,068	0.7	1.3
10-20	7,199	20.5	15,399	4.8	108	0.2	15,290	5.7	0.7
20-30	4,736	13.5	24,906	5.1	607	0.8	24,298	5.9	2.4
30-40	4,155	11.8	35,411	6.4	1,397	1.5	34,014	7.3	3.9
40-50	3,401	9.7	45,731	6.7	2,512	2.3	43,219	7.6	5.5
50-75	5,792	16.5	61,846	15.5	5,619	8.7	56,227	16.8	9.1
75-100	2,864	8.2	87,420	10.8	11,381	8.7	76,039	11.2	13.0
100-200	3,657	10.4	133,081	21.0	23,650	23.0	109,431	20.7	17.8
200-500	962	2.7	285,711	11.9	69,996	17.9	215,715	10.7	24.5
500-1,000	148	0.4	687,513	4.4	213,997	8.4	473,516	3.6	31.1
More than 1,000	91	0.3	3,301,216	13.0	1,170,713	28.4	2,130,504	10.0	35.5
All	35,135	100.0	65,837	100.0	10,696	100.0	55,141	100.0	16.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* 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. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.