

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

**Table T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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>	11.4	-496	0.0	0	1.1	2.5	-57	-1.0	1.6
<b>10-20</b>	18.2	-1,168	0.0	0	1.5	13.8	-213	-1.4	0.8
<b>20-30</b>	25.0	-1,424	0.0	0	1.5	17.9	-356	-1.4	5.4
<b>30-40</b>	25.2	-1,262	0.0	0	1.0	14.2	-318	-0.9	9.9
<b>40-50</b>	25.5	-1,091	0.0	0	0.7	10.1	-279	-0.6	12.4
<b>50-75</b>	27.5	-908	0.0	0	0.5	15.9	-250	-0.4	15.4
<b>75-100</b>	33.9	-898	0.0	0	0.4	11.6	-305	-0.4	17.7
<b>100-200</b>	29.5	-892	0.0	0	0.3	13.5	-263	-0.2	20.5
<b>200-500</b>	0.5	-842	0.0	0	0.0	0.1	-4	0.0	24.6
<b>500-1,000</b>	0.1	-1,586	0.0	0	0.0	0.0	-2	0.0	28.4
<b>More than 1,000</b>	0.1	-1,109	0.0	0	0.0	0.0	-1	0.0	30.7
<b>All</b>	23.3	-1,043	0.0	0	0.4	100.0	-243	-0.4	19.3

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

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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 T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	11.4	0.0	1.1	2.5	-57	-39.8	0.0	0.1	-1.0	1.6
10-20	18.2	0.0	1.5	13.8	-213	-64.2	-0.2	0.1	-1.4	0.8
20-30	25.0	0.0	1.5	17.9	-356	-21.0	-0.3	1.2	-1.4	5.4
30-40	25.2	0.0	1.0	14.2	-318	-8.4	-0.2	2.8	-0.9	9.9
40-50	25.5	0.0	0.7	10.1	-279	-4.8	-0.1	3.6	-0.6	12.4
50-75	27.5	0.0	0.5	15.9	-250	-2.6	-0.1	10.9	-0.4	15.4
75-100	33.9	0.0	0.4	11.6	-305	-2.0	0.0	10.6	-0.4	17.7
100-200	29.5	0.0	0.3	13.5	-263	-1.0	0.2	25.5	-0.2	20.5
200-500	0.5	0.0	0.0	0.1	-4	0.0	0.3	16.2	0.0	24.6
500-1,000	0.1	0.0	0.0	0.0	-2	0.0	0.1	7.0	0.0	28.4
More than 1,000	0.1	0.0	0.0	0.0	-1	0.0	0.4	21.9	0.0	30.7
All	23.3	0.0	0.4	100.0	-243	-1.8	0.0	100.0	-0.4	19.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	16,798	10.7	5,508	0.9	142	0.1	5,366	1.0	2.6
10-20	24,781	15.8	15,006	3.4	331	0.4	14,675	4.1	2.2
20-30	19,254	12.2	24,765	4.4	1,699	1.5	23,065	5.1	6.9
30-40	17,115	10.9	35,020	5.5	3,783	3.0	31,236	6.1	10.8
40-50	13,798	8.8	44,890	5.7	5,845	3.8	39,045	6.1	13.0
50-75	24,352	15.5	61,429	13.7	9,727	11.0	51,702	14.3	15.8
75-100	14,600	9.3	86,655	11.6	15,615	10.6	71,040	11.8	18.0
100-200	19,687	12.5	133,592	24.1	27,640	25.3	105,952	23.8	20.7
200-500	4,954	3.2	282,186	12.8	69,296	16.0	212,890	12.0	24.6
500-1,000	767	0.5	673,824	4.7	191,612	6.8	482,212	4.2	28.4
More than 1,000	458	0.3	3,284,097	13.8	1,009,365	21.5	2,274,733	11.9	30.7
All	157,370	100.0	69,454	100.0	13,677	100.0	55,777	100.0	19.7

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

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

\* Less than 0.05

(1) Calendar year. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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

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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 T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	3.3	0.0	0.3	11.4	-14	-4.8	0.0	0.7	-0.3	5.3
10-20	3.8	0.0	0.3	39.3	-39	-4.6	-0.1	2.6	-0.3	5.4
20-30	3.3	0.0	0.2	24.0	-36	-1.4	-0.1	5.4	-0.2	10.4
30-40	2.2	0.0	0.1	10.1	-19	-0.4	0.0	8.2	-0.1	13.6
40-50	1.9	0.0	0.0	5.6	-15	-0.2	0.0	9.0	0.0	17.1
50-75	1.7	0.0	0.0	5.9	-11	-0.1	0.1	20.3	0.0	19.7
75-100	2.1	0.0	0.0	3.0	-15	-0.1	0.0	12.2	0.0	22.2
100-200	0.8	0.0	0.0	0.6	-4	0.0	0.1	16.5	0.0	23.8
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	26.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.6	0.0	28.5
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.0	12.4	0.0	32.5
All	2.8	0.0	0.1	100.0	-23	-0.3	0.0	100.0	-0.1	18.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	12,981	18.0	5,451	2.5	305	0.8	5,146	3.0	5.6
10-20	16,827	23.4	14,882	9.0	836	2.7	14,045	10.4	5.6
20-30	11,043	15.3	24,617	9.7	2,598	5.5	22,018	10.7	10.6
30-40	9,017	12.5	34,984	11.3	4,771	8.3	30,212	12.0	13.6
40-50	6,137	8.5	44,784	9.9	7,652	9.0	37,132	10.1	17.1
50-75	8,808	12.2	60,656	19.2	11,986	20.2	48,670	18.9	19.8
75-100	3,311	4.6	86,058	10.2	19,145	12.2	66,913	9.8	22.3
100-200	2,759	3.8	131,005	13.0	31,186	16.5	99,819	12.1	23.8
200-500	611	0.9	285,943	6.3	76,513	9.0	209,431	5.6	26.8
500-1,000	96	0.1	675,977	2.3	192,549	3.5	483,428	2.0	28.5
More than 1,000	60	0.1	3,268,737	7.1	1,061,427	12.3	2,207,311	5.9	32.5
All	72,079	100.0	38,707	100.0	7,237	100.0	31,469	100.0	18.7

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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 T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	10.2	0.0	1.4	0.5	-64	-71.2	0.0	0.0	-1.4	0.6
10-20	25.5	0.0	2.3	5.1	-352	#####	-0.1	-0.1	-2.3	-2.3
20-30	32.6	0.0	2.3	9.4	-568	-93.1	-0.1	0.0	-2.3	0.2
30-40	36.5	0.0	1.8	11.6	-608	-28.8	-0.2	0.4	-1.7	4.3
40-50	33.9	0.0	1.1	10.4	-457	-13.1	-0.1	1.0	-1.0	6.7
50-75	37.9	0.0	0.7	20.6	-378	-4.8	-0.2	6.0	-0.6	12.0
75-100	42.2	0.0	0.5	18.1	-392	-2.7	-0.1	9.4	-0.5	16.0
100-200	35.3	0.0	0.3	23.7	-317	-1.2	0.1	29.3	-0.2	19.8
200-500	0.6	0.0	0.0	0.1	-5	0.0	0.3	19.6	0.0	24.2
500-1,000	0.1	0.0	0.0	0.0	-2	0.0	0.1	8.5	0.0	28.5
More than 1,000	0.1	0.0	0.0	0.0	-1	0.0	0.4	25.8	0.0	30.5
All	32.5	0.0	0.4	100.0	-355	-1.5	0.0	100.0	-0.3	20.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	1,584	2.6	4,603	0.1	89	0.0	4,514	0.1	1.9
10-20	3,105	5.2	15,556	0.7	2	0.0	15,554	0.9	0.0
20-30	3,549	5.9	25,039	1.3	610	0.2	24,429	1.6	2.4
30-40	4,077	6.8	35,208	2.0	2,111	0.6	33,097	2.4	6.0
40-50	4,886	8.1	45,194	3.1	3,490	1.2	41,705	3.7	7.7
50-75	11,635	19.3	62,260	10.3	7,818	6.2	54,441	11.3	12.6
75-100	9,852	16.4	87,041	12.1	14,285	9.5	72,756	12.8	16.4
100-200	16,022	26.6	134,363	30.5	26,899	29.2	107,464	30.8	20.0
200-500	4,180	6.9	281,743	16.7	68,077	19.3	213,666	16.0	24.2
500-1,000	647	1.1	673,254	6.2	191,561	8.4	481,693	5.6	28.5
More than 1,000	379	0.6	3,239,742	17.4	989,290	25.4	2,250,452	15.3	30.5
All	60,207	100.0	117,292	100.0	24,519	100.0	92,773	100.0	20.9

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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 T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	62.4	0.0	4.2	4.4	-311	36.9	-0.9	-2.5	-4.8	-17.7
10-20	66.4	0.0	4.6	23.5	-762	55.5	-4.4	-9.9	-5.1	-14.2
20-30	74.7	0.0	4.1	29.5	-1,011	-578.0	-4.3	-3.7	-4.1	-3.4
30-40	70.9	0.0	2.4	18.5	-764	-26.1	-1.4	7.9	-2.2	6.2
40-50	67.9	0.0	1.5	9.8	-589	-10.2	0.4	12.9	-1.3	11.6
50-75	59.2	0.0	0.9	10.2	-442	-4.4	3.0	33.0	-0.7	15.8
75-100	56.8	0.0	0.6	3.5	-420	-2.6	2.1	19.2	-0.5	18.2
100-200	16.3	0.0	0.1	0.6	-109	-0.4	2.8	21.9	-0.1	22.1
200-500	*	0.0	0.0	0.0	0	0.0	1.2	8.9	0.0	25.1
500-1,000	0.3	0.0	0.0	0.0	-3	0.0	0.4	3.0	0.0	27.7
More than 1,000	0.3	0.0	0.0	0.0	-2	0.0	1.2	9.3	0.0	29.5
All	64.7	0.0	1.9	100.0	-654	-13.0	0.0	100.0	-1.6	10.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	2,116	9.3	6,542	1.5	-844	-1.6	7,386	2.0	-12.9
10-20	4,601	20.2	15,088	7.6	-1,374	-5.5	16,463	9.5	-9.1
20-30	4,352	19.1	24,908	11.9	175	0.7	24,733	13.5	0.7
30-40	3,606	15.8	34,851	13.7	2,930	9.2	31,921	14.4	8.4
40-50	2,469	10.8	44,642	12.1	5,767	12.5	38,875	12.0	12.9
50-75	3,435	15.1	60,579	22.8	10,007	30.1	50,573	21.7	16.5
75-100	1,228	5.4	85,584	11.5	15,990	17.2	69,594	10.7	18.7
100-200	770	3.4	127,526	10.7	28,327	19.1	99,199	9.6	22.2
200-500	127	0.6	276,872	3.9	69,382	7.7	207,490	3.3	25.1
500-1,000	16	0.1	682,535	1.2	189,339	2.6	493,196	1.0	27.7
More than 1,000	10	0.0	3,130,030	3.4	923,666	8.1	2,206,365	2.8	29.5
All	22,789	100.0	40,125	100.0	5,019	100.0	35,105	100.0	12.5

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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

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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 T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	52.6	0.0	3.9	2.1	-265	28.9	-0.1	-0.4	-4.5	-20.0
10-20	71.2	0.0	5.0	13.2	-849	47.4	-0.6	-1.8	-5.6	-17.4
20-30	82.0	0.0	4.7	17.6	-1,180	314.5	-0.8	-1.0	-4.7	-6.2
30-40	85.0	0.0	3.3	14.2	-1,088	-46.5	-0.6	0.7	-3.1	3.6
40-50	82.4	0.0	2.3	10.1	-907	-18.6	-0.3	2.0	-2.0	8.9
50-75	81.0	0.0	1.4	16.3	-737	-7.9	-0.3	8.4	-1.2	13.9
75-100	80.5	0.0	1.0	12.0	-725	-4.8	-0.1	10.5	-0.8	16.6
100-200	61.0	0.0	0.5	14.0	-545	-2.0	0.7	30.2	-0.4	19.9
200-500	1.0	0.0	0.0	0.1	-8	0.0	0.8	19.9	0.0	24.5
500-1,000	0.2	0.0	0.0	0.0	-3	0.0	0.4	8.4	0.0	28.8
More than 1,000	0.2	0.0	0.0	0.0	-2	0.0	1.0	23.1	0.0	30.7
All	70.1	0.0	1.0	100.0	-737	-4.2	0.0	100.0	-0.8	18.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	2,960	6.0	5,912	0.4	-915	-0.3	6,827	0.6	-15.5
10-20	5,698	11.5	15,183	2.0	-1,792	-1.2	16,974	2.7	-11.8
20-30	5,466	11.0	24,920	3.1	-375	-0.2	25,295	3.9	-1.5
30-40	4,799	9.6	34,963	3.8	2,337	1.3	32,627	4.4	6.7
40-50	4,075	8.2	44,798	4.1	4,885	2.3	39,913	4.6	10.9
50-75	8,105	16.3	61,820	11.3	9,309	8.7	52,510	12.0	15.1
75-100	6,095	12.2	86,732	12.0	15,100	10.6	71,632	12.3	17.4
100-200	9,446	19.0	134,168	28.7	27,172	29.5	106,996	28.5	20.3
200-500	2,406	4.8	281,083	15.3	68,881	19.1	212,202	14.4	24.5
500-1,000	358	0.7	674,027	5.5	194,224	8.0	479,803	4.8	28.8
More than 1,000	198	0.4	3,164,875	14.2	971,624	22.2	2,193,250	12.3	30.7
All	49,780	100.0	88,755	100.0	17,458	100.0	71,297	100.0	19.7

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. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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 T12-0278**  
**Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <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	1.0
10-20	0.1	0.0	0.0	1.0	-1	-0.6	0.0	0.2	0.0	0.6
20-30	0.7	0.0	0.0	6.2	-6	-1.1	0.0	0.7	0.0	2.1
30-40	1.5	0.0	0.0	12.4	-12	-1.0	0.0	1.5	0.0	3.4
40-50	2.8	0.0	0.1	24.3	-29	-1.3	0.0	2.2	-0.1	4.9
50-75	2.9	0.0	0.0	33.6	-24	-0.5	0.0	8.7	0.0	8.4
75-100	2.1	0.0	0.0	9.5	-13	-0.1	0.0	9.1	0.0	12.2
100-200	2.3	0.0	0.0	12.9	-17	-0.1	0.0	20.8	0.0	16.9
200-500	0.1	0.0	0.0	0.1	0	0.0	0.0	17.9	0.0	22.9
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	27.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	30.2	0.0	30.6
All	1.4	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	15.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <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	2,148	6.2	6,160	0.6	59	0.0	6,101	0.7	1.0
10-20	7,385	21.4	15,174	5.0	90	0.2	15,084	5.8	0.6
20-30	4,499	13.1	24,743	5.0	517	0.7	24,227	5.7	2.1
30-40	4,092	11.9	34,876	6.4	1,211	1.5	33,665	7.2	3.5
40-50	3,392	9.9	45,169	6.8	2,248	2.3	42,920	7.6	5.0
50-75	5,671	16.5	61,358	15.5	5,166	8.7	56,191	16.7	8.4
75-100	2,925	8.5	86,240	11.2	10,516	9.1	75,724	11.6	12.2
100-200	3,125	9.1	133,006	18.5	22,462	20.8	110,544	18.1	16.9
200-500	924	2.7	285,207	11.7	65,270	17.9	219,937	10.6	22.9
500-1,000	157	0.5	672,243	4.7	182,683	8.5	489,561	4.0	27.2
More than 1,000	102	0.3	3,263,298	14.8	999,049	30.2	2,264,249	12.1	30.6
All	34,450	100.0	65,248	100.0	9,783	100.0	55,465	100.0	15.0

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. Baseline is current policy with the child tax credit amount set at \$500 and the refundability rate set at 0%. Proposal has the child tax credit amount set at \$1000 and the refundability rate set at 15%. 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.