

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

Table T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile, 2012¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut 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
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	15.4	-960	0.0	0	1.4	15.8	-148	-1.4	0.9
Second Quintile	25.1	-1,353	0.0	0	1.3	31.6	-339	-1.2	7.6
Middle Quintile	25.9	-1,008	0.0	0	0.6	21.3	-261	-0.5	13.9
Fourth Quintile	33.0	-893	0.0	0	0.4	20.0	-294	-0.4	17.4
Top Quintile	20.5	-893	0.0	0	0.1	10.9	-183	-0.1	25.0
All	23.3	-1,043	0.0	0	0.4	100.0	-243	-0.4	19.3
Addendum									
80-90	34.0	-915	0.0	0	0.3	9.4	-311	-0.3	20.0
90-95	13.3	-774	0.0	0	0.1	1.5	-103	-0.1	22.0
95-99	0.3	-925	0.0	0	0.0	0.0	-3	0.0	24.8
Top 1 Percent	0.1	-1,400	0.0	0	0.0	0.0	-1	0.0	30.2
Top 0.1 Percent	0.1	-1,037	0.0	0	0.0	0.0	-1	0.0	31.2

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) The 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 2012 dollars): 20% \$19,738; 40% \$39,096; 60% \$64,828; 80% \$107,628; 90% \$148,688; 95% \$208,810; 99% \$521,411; 99.9% \$2,749,437.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile, 2012 ¹
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	15.4	0.0	1.4	15.8	-148	-60.1	-0.3	0.2	-1.4	0.9
Second Quintile	25.1	0.0	1.3	31.6	-339	-13.3	-0.5	3.7	-1.2	7.6
Middle Quintile	25.9	0.0	0.6	21.3	-261	-3.6	-0.2	10.4	-0.5	13.9
Fourth Quintile	33.0	0.0	0.4	20.0	-294	-2.0	0.0	17.8	-0.4	17.4
Top Quintile	20.5	0.0	0.1	10.9	-183	-0.3	1.0	67.8	-0.1	25.0
All	23.3	0.0	0.4	100.0	-243	-1.8	0.0	100.0	-0.4	19.3
Addendum										
80-90	34.0	0.0	0.3	9.4	-311	-1.2	0.1	13.7	-0.3	20.0
90-95	13.3	0.0	0.1	1.5	-103	-0.3	0.2	10.1	-0.1	22.0
95-99	0.3	0.0	0.0	0.0	-3	0.0	0.3	15.7	0.0	24.8
Top 1 Percent	0.1	0.0	0.0	0.0	-1	0.0	0.5	28.3	0.0	30.2
Top 0.1 Percent	0.1	0.0	0.0	0.0	-1	0.0	0.3	14.3	0.0	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2012 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	40,798	25.9	11,002	4.1	246	0.5	10,756	5.0	2.2	
Second Quintile	35,670	22.7	28,965	9.5	2,542	4.2	26,422	10.7	8.8	
Middle Quintile	31,258	19.9	50,863	14.6	7,304	10.6	43,559	15.5	14.4	
Fourth Quintile	26,010	16.5	83,216	19.8	14,777	17.9	68,439	20.3	17.8	
Top Quintile	22,827	14.5	251,138	52.5	62,935	66.8	188,203	48.9	25.1	
All	157,370	100.0	69,454	100.0	13,677	100.0	55,777	100.0	19.7	
Addendum										
80-90	11,524	7.3	125,289	13.2	25,401	13.6	99,888	13.1	20.3	
90-95	5,598	3.6	172,864	8.9	38,125	9.9	134,739	8.6	22.1	
95-99	4,556	2.9	294,044	12.3	72,919	15.4	221,124	11.5	24.8	
Top 1 Percent	1,149	0.7	1,724,365	18.1	520,596	27.8	1,203,769	15.8	30.2	
Top 0.1 Percent	117	0.1	8,316,831	8.9	2,590,355	14.1	5,726,477	7.6	31.2	

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

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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) The 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 2012 dollars): 20% \$19,738; 40% \$39,096; 60% \$64,828; 80% \$107,628; 90% \$148,688; 95% \$208,810; 99% \$521,411; 99.9% \$2,749,437.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012 ¹
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	24.7	0.0	2.9	26.1	-298	274.2	-0.5	-0.6	-2.9	-4.0
Second Quintile	29.6	0.0	1.6	32.1	-378	-20.2	-0.5	2.3	-1.5	5.8
Middle Quintile	27.2	0.0	0.6	20.1	-247	-4.3	-0.2	8.2	-0.6	12.3
Fourth Quintile	26.1	0.0	0.4	17.2	-222	-1.8	0.0	17.0	-0.3	16.8
Top Quintile	8.2	0.0	0.0	4.2	-53	-0.1	1.2	73.0	0.0	24.8
All	23.3	0.0	0.4	100.0	-243	-1.8	0.0	100.0	-0.4	19.3
Addendum										
80-90	16.2	0.0	0.1	4.1	-105	-0.5	0.2	15.0	-0.1	20.0
90-95	0.4	0.0	0.0	0.0	-2	0.0	0.2	11.6	0.0	22.0
95-99	0.1	0.0	0.0	0.0	-1	0.0	0.3	17.0	0.0	24.5
Top 1 Percent	0.1	0.0	0.0	0.0	-1	0.0	0.5	29.4	0.0	30.1
Top 0.1 Percent	0.1	0.0	0.0	0.0	0	0.0	0.3	14.9	0.0	31.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	33,507	21.3	10,260	3.2	-109	-0.2	10,369	4.0	-1.1	
Second Quintile	32,422	20.6	25,845	7.7	1,872	2.8	23,973	8.9	7.2	
Middle Quintile	31,148	19.8	45,181	12.9	5,812	8.4	39,369	14.0	12.9	
Fourth Quintile	29,682	18.9	72,260	19.6	12,353	17.0	59,907	20.3	17.1	
Top Quintile	29,804	18.9	209,208	57.1	51,847	71.8	157,361	53.4	24.8	
All	157,370	100.0	69,454	100.0	13,677	100.0	55,777	100.0	19.7	
Addendum										
80-90	14,959	9.5	106,226	14.5	21,367	14.9	84,860	14.5	20.1	
90-95	7,574	4.8	146,467	10.2	32,275	11.4	114,192	9.9	22.0	
95-99	5,885	3.7	250,209	13.5	61,205	16.7	189,004	12.7	24.5	
Top 1 Percent	1,386	0.9	1,489,805	18.9	448,149	28.9	1,041,657	16.4	30.1	
Top 0.1 Percent	139	0.1	7,288,508	9.3	2,268,238	14.7	5,020,270	8.0	31.1	

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 <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The 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 2012 dollars): 20% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	5.7	0.0	0.7	59.6	-49	-14.0	-0.2	1.2	-0.6	3.9
Second Quintile	2.8	0.0	0.1	26.2	-25	-1.6	-0.1	5.2	-0.1	8.1
Middle Quintile	1.6	0.0	0.0	9.1	-11	-0.2	0.0	11.9	0.0	13.5
Fourth Quintile	1.0	0.0	0.0	4.3	-6	-0.1	0.1	21.0	0.0	18.5
Top Quintile	0.3	0.0	0.0	0.8	-1	0.0	0.2	60.6	0.0	25.0
All	2.8	0.0	0.1	100.0	-23	-0.3	0.0	100.0	-0.1	18.6
Addendum										
80-90	0.5	0.0	0.0	0.6	-2	0.0	0.1	15.5	0.0	21.5
90-95	0.3	0.0	0.0	0.2	-1	0.0	0.0	11.0	0.0	22.9
95-99	0.0	0.0	0.0	0.0	0	0.0	0.1	14.2	0.0	24.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	19.9	0.0	30.9
Top 0.1 Percent	*	0.0	0.0	0.0	0	0.0	0.0	10.1	0.0	32.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	20,008	27.8	7,853	5.6	352	1.4	7,501	6.6	4.5
Second Quintile	17,123	23.8	19,563	12.0	1,612	5.3	17,951	13.6	8.2
Middle Quintile	13,753	19.1	33,496	16.5	4,525	11.9	28,971	17.6	13.5
Fourth Quintile	11,375	15.8	51,800	21.1	9,586	20.9	42,215	21.2	18.5
Top Quintile	9,391	13.0	134,073	45.1	33,562	60.4	100,511	41.6	25.0
All	72,079	100.0	38,707	100.0	7,237	100.0	31,469	100.0	18.7
Addendum									
80-90	4,934	6.9	75,793	13.4	16,302	15.4	59,491	12.9	21.5
90-95	2,380	3.3	105,118	9.0	24,117	11.0	81,001	8.5	22.9
95-99	1,732	2.4	173,602	10.8	42,741	14.2	130,860	10.0	24.6
Top 1 Percent	345	0.5	969,358	12.0	299,645	19.8	669,713	10.2	30.9
Top 0.1 Percent	31	0.0	5,166,364	5.8	1,696,541	10.1	3,469,823	4.8	32.8

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) The 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 2012 dollars): 20% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	32.2	0.0	3.7	14.0	-528	251.4	-0.2	-0.3	-3.7	-5.2
Second Quintile	47.2	0.0	2.2	26.8	-716	-29.3	-0.4	1.0	-2.0	4.9
Middle Quintile	43.2	0.0	0.9	25.2	-439	-6.5	-0.3	5.4	-0.8	11.1
Fourth Quintile	41.4	0.0	0.5	26.4	-371	-2.6	-0.2	14.6	-0.4	15.8
Top Quintile	12.1	0.0	0.0	7.0	-80	-0.1	1.1	79.3	0.0	24.7
All	32.5	0.0	0.4	100.0	-355	-1.5	0.0	100.0	-0.3	20.6
Addendum										
80-90	24.9	0.0	0.2	7.0	-165	-0.7	0.1	14.9	-0.1	19.4
90-95	0.5	0.0	0.0	0.1	-2	0.0	0.2	12.1	0.0	21.7
95-99	0.1	0.0	0.0	0.0	-1	0.0	0.3	18.7	0.0	24.3
Top 1 Percent	0.1	0.0	0.0	0.0	-1	0.0	0.5	33.6	0.0	30.0
Top 0.1 Percent	0.1	0.0	0.0	0.0	-1	0.0	0.2	16.8	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,654	9.4	14,125	1.1	-210	-0.1	14,335	1.5	-1.5	
Second Quintile	8,013	13.3	35,067	4.0	2,441	1.3	32,625	4.7	7.0	
Middle Quintile	12,295	20.4	57,336	10.0	6,782	5.7	50,554	11.1	11.8	
Fourth Quintile	15,236	25.3	88,185	19.0	14,332	14.8	73,852	20.1	16.3	
Top Quintile	18,717	31.1	249,870	66.2	61,679	78.2	188,191	63.1	24.7	
All	60,207	100.0	117,292	100.0	24,519	100.0	92,773	100.0	20.9	
Addendum										
80-90	8,992	14.9	124,067	15.8	24,193	14.7	99,874	16.1	19.5	
90-95	4,842	8.0	168,021	11.5	36,383	11.9	131,638	11.4	21.7	
95-99	3,897	6.5	286,245	15.8	69,674	18.4	216,571	15.1	24.3	
Top 1 Percent	984	1.6	1,657,627	23.1	496,874	33.1	1,160,754	20.5	30.0	
Top 0.1 Percent	101	0.2	7,879,154	11.2	2,433,927	16.6	5,445,226	9.8	30.9	

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

* Less than 0.05

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
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Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	69.5	0.0	5.2	40.0	-786	61.1	-7.3	-15.8	-5.7	-15.1
Second Quintile	76.1	0.0	3.0	40.2	-872	-49.5	-4.4	6.1	-2.8	2.9
Middle Quintile	63.0	0.0	1.1	13.7	-460	-6.6	2.0	29.2	-0.9	13.4
Fourth Quintile	48.5	0.0	0.5	5.4	-314	-2.4	3.5	32.5	-0.4	17.7
Top Quintile	12.5	0.0	0.1	0.5	-58	-0.2	6.2	47.9	0.0	23.8
All	64.7	0.0	1.9	100.0	-654	-13.0	0.0	100.0	-1.6	10.9
Addendum										
80-90	19.9	0.0	0.1	0.5	-92	-0.4	2.1	16.8	-0.1	21.2
90-95	0.5	0.0	0.0	0.0	-4	0.0	1.0	8.0	0.0	22.7
95-99	*	0.0	0.0	0.0	0	0.0	1.3	10.2	0.0	24.2
Top 1 Percent	0.2	0.0	0.0	0.0	-2	0.0	1.7	12.9	0.0	28.9
Top 0.1 Percent	0.1	0.0	0.0	0.0	0	0.0	0.8	6.2	0.0	29.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,596	33.3	13,741	11.4	-1,287	-8.6	15,028	14.3	-9.4	
Second Quintile	6,873	30.2	30,835	23.2	1,761	10.6	29,075	25.0	5.7	
Middle Quintile	4,458	19.6	48,655	23.7	6,974	27.2	41,680	23.2	14.3	
Fourth Quintile	2,561	11.2	71,361	20.0	12,957	29.0	58,405	18.7	18.2	
Top Quintile	1,241	5.5	161,246	21.9	38,428	41.7	122,819	19.1	23.8	
All	22,789	100.0	40,125	100.0	5,019	100.0	35,105	100.0	12.5	
Addendum										
80-90	771	3.4	102,104	8.6	21,766	14.7	80,337	7.7	21.3	
90-95	258	1.1	135,692	3.8	30,738	6.9	104,954	3.4	22.7	
95-99	181	0.8	232,109	4.6	56,099	8.9	176,010	4.0	24.2	
Top 1 Percent	32	0.1	1,379,305	4.9	398,301	11.3	981,004	4.0	28.9	
Top 0.1 Percent	3	0.0	7,060,550	2.3	2,106,065	5.4	4,954,485	1.8	29.8	

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) The 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 2012 dollars): 20% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	68.8	0.0	5.5	25.2	-861	57.9	-1.2	-3.0	-6.0	-16.5
Second Quintile	85.6	0.0	3.4	31.9	-1,104	-51.9	-1.3	1.3	-3.2	2.9
Middle Quintile	82.4	0.0	1.5	20.5	-752	-8.5	-0.5	9.8	-1.2	13.4
Fourth Quintile	78.4	0.0	0.9	17.7	-666	-3.8	0.1	19.7	-0.7	17.5
Top Quintile	28.7	0.0	0.1	4.3	-186	-0.3	2.9	72.1	-0.1	25.4
All	70.1	0.0	1.0	100.0	-737	-4.2	0.0	100.0	-0.8	18.8
Addendum										
80-90	54.2	0.0	0.3	4.3	-351	-1.2	0.5	15.6	-0.3	20.7
90-95	1.5	0.0	0.0	0.0	-7	0.0	0.5	10.7	0.0	22.7
95-99	0.2	0.0	0.0	0.0	-3	0.0	0.7	17.0	0.0	25.7
Top 1 Percent	0.2	0.0	0.0	0.0	-2	0.0	1.2	28.8	0.0	30.3
Top 0.1 Percent	0.2	0.0	0.0	0.0	-2	0.0	0.6	13.6	0.0	31.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,714	21.5	14,275	3.5	-1,487	-1.8	15,762	4.8	-10.4	
Second Quintile	10,605	21.3	35,079	8.4	2,127	2.6	32,952	9.9	6.1	
Middle Quintile	10,013	20.1	60,604	13.7	8,888	10.2	51,715	14.6	14.7	
Fourth Quintile	9,766	19.6	96,254	21.3	17,487	19.7	78,767	21.7	18.2	
Top Quintile	8,509	17.1	277,459	53.4	70,724	69.2	206,735	49.6	25.5	
All	49,780	100.0	88,755	100.0	17,458	100.0	71,297	100.0	19.7	
Addendum										
80-90	4,450	8.9	140,675	14.2	29,514	15.1	111,161	13.9	21.0	
90-95	1,994	4.0	196,930	8.9	44,656	10.2	152,273	8.6	22.7	
95-99	1,647	3.3	334,890	12.5	85,977	16.3	248,913	11.6	25.7	
Top 1 Percent	418	0.8	1,889,954	17.9	573,206	27.6	1,316,748	15.5	30.3	
Top 0.1 Percent	39	0.1	9,283,969	8.3	2,881,615	13.0	6,402,354	7.1	31.0	

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) The 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 2012 dollars): 20% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0279
Effect of 2009 ARRA Changes to the Child Tax Credit, Relative to 2000 Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012 ¹
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	0.2	0.0	0.0	3.6	-3	-4.7	0.0	0.1	0.0	0.6
Second Quintile	1.5	0.0	0.1	33.4	-16	-5.7	0.0	0.7	-0.1	1.2
Middle Quintile	2.6	0.0	0.1	41.7	-21	-1.3	-0.1	3.9	-0.1	4.0
Fourth Quintile	1.6	0.0	0.0	16.1	-10	-0.2	0.0	11.6	0.0	9.4
Top Quintile	0.5	0.0	0.0	5.1	-3	0.0	0.1	83.7	0.0	22.3
All	1.4	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	15.0
Addendum										
80-90	1.0	0.0	0.0	5.0	-7	-0.1	0.0	11.6	0.0	13.9
90-95	0.1	0.0	0.0	0.1	0	0.0	0.0	10.4	0.0	17.4
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	19.3	0.0	21.4
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	42.4	0.0	29.7
Top 0.1 Percent	*	0.0	0.0	0.0	0	0.0	0.0	22.2	0.0	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,146	14.9	10,014	2.3	60	0.1	9,953	2.7	0.6	
Second Quintile	8,664	25.2	21,497	8.3	273	0.7	21,224	9.6	1.3	
Middle Quintile	8,103	23.5	40,629	14.7	1,630	3.9	38,999	16.5	4.0	
Fourth Quintile	6,410	18.6	65,279	18.6	6,125	11.7	59,153	19.8	9.4	
Top Quintile	6,098	17.7	207,422	56.3	46,188	83.6	161,234	51.5	22.3	
All	34,450	100.0	65,248	100.0	9,783	100.0	55,465	100.0	15.0	
Addendum										
80-90	2,899	8.4	96,300	12.4	13,432	11.6	82,868	12.6	14.0	
90-95	1,516	4.4	133,171	9.0	23,105	10.4	110,066	8.7	17.4	
95-99	1,322	3.8	229,671	13.5	49,155	19.3	180,516	12.5	21.4	
Top 1 Percent	360	1.1	1,331,956	21.4	395,873	42.3	936,083	17.7	29.7	
Top 0.1 Percent	37	0.1	6,520,643	10.6	2,040,624	22.2	4,480,019	8.6	31.3	

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. 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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(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.