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**Table T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values But Remain Allowable Against AMT**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2013<sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	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	0.0	0	17.4	995	-1.6	15.7	173	1.5	3.4
Second Quintile	0.0	0	25.6	1,653	-1.6	34.3	424	1.4	10.8
Middle Quintile	0.0	0	27.5	1,162	-0.7	22.4	319	0.6	16.1
Fourth Quintile	0.0	0	33.3	900	-0.4	17.5	300	0.4	19.3
Top Quintile	0.0	0	20.8	891	-0.1	9.6	185	0.1	26.9
All	0.0	0	24.4	1,158	-0.5	100.0	283	0.4	21.4
<b>Addendum</b>									
80-90	0.0	0	33.2	908	-0.3	7.9	301	0.2	21.7
90-95	0.0	0	16.1	821	-0.1	1.7	132	0.1	23.3
95-99	0.0	0	0.3	896	0.0	0.0	3	0.0	26.1
Top 1 Percent	0.0	0	0.1	1,331	0.0	0.0	1	0.0	33.3
Top 0.1 Percent	0.0	0	0.1	1,112	0.0	0.0	1	0.0	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current policy. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2013<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	0.0	17.4	-1.6	15.7	173	82.7	0.3	0.7	1.5	3.4
<b>Second Quintile</b>	0.0	25.6	-1.6	34.3	424	15.0	0.6	5.0	1.4	10.8
<b>Middle Quintile</b>	0.0	27.5	-0.7	22.4	319	3.9	0.2	11.2	0.6	16.1
<b>Fourth Quintile</b>	0.0	33.3	-0.4	17.5	300	1.9	0.0	18.0	0.4	19.3
<b>Top Quintile</b>	0.0	20.8	-0.1	9.6	185	0.3	-1.1	64.9	0.1	26.9
<b>All</b>	0.0	24.4	-0.5	100.0	283	1.9	0.0	100.0	0.4	21.4
<b>Addendum</b>										
80-90	0.0	33.2	-0.3	7.9	301	1.1	-0.1	13.6	0.2	21.7
90-95	0.0	16.1	-0.1	1.7	132	0.3	-0.2	9.5	0.1	23.3
95-99	0.0	0.3	0.0	0.0	3	0.0	-0.3	14.7	0.0	26.1
<b>Top 1 Percent</b>	0.0	0.1	0.0	0.0	1	0.0	-0.5	27.2	0.0	33.3
<b>Top 0.1 Percent</b>	0.0	0.1	0.0	0.0	1	0.0	-0.3	13.8	0.0	34.9

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

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	40,520	25.6	11,290	4.2	209	0.4	11,080	5.2	1.9
<b>Second Quintile</b>	36,208	22.9	30,031	9.9	2,826	4.4	27,205	11.3	9.4
<b>Middle Quintile</b>	31,370	19.8	52,294	14.9	8,097	11.0	44,197	15.9	15.5
<b>Fourth Quintile</b>	26,062	16.5	84,355	20.0	15,963	18.0	68,392	20.5	18.9
<b>Top Quintile</b>	23,189	14.7	244,576	51.5	65,639	66.0	178,937	47.7	26.8
<b>All</b>	158,260	100.0	69,527	100.0	14,576	100.0	54,950	100.0	21.0
<b>Addendum</b>									
80-90	11,692	7.4	125,820	13.4	26,955	13.7	98,865	13.3	21.4
90-95	5,736	3.6	166,808	8.7	38,769	9.6	128,039	8.5	23.2
95-99	4,615	2.9	287,453	12.1	74,896	15.0	212,557	11.3	26.1
<b>Top 1 Percent</b>	1,147	0.7	1,671,536	17.4	557,097	27.7	1,114,439	14.7	33.3
<b>Top 0.1 Percent</b>	117	0.1	7,985,826	8.5	2,790,215	14.1	5,195,610	7.0	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

\* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>3,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	27.2	-3.4	27.2	363	-133.1	0.5	0.1	3.4	0.9
Second Quintile	0.0	31.0	-2.0	35.8	491	24.7	0.6	3.4	1.8	9.2
Middle Quintile	0.0	28.7	-0.7	18.0	259	4.0	0.2	8.9	0.6	14.5
Fourth Quintile	0.0	25.8	-0.4	14.8	221	1.6	-0.1	17.5	0.3	18.7
Top Quintile	0.0	8.6	0.0	3.7	55	0.1	-1.3	69.9	0.0	26.6
All	0.0	24.4	-0.5	100.0	283	1.9	0.0	100.0	0.4	21.4
<b>Addendum</b>										
80-90	0.0	17.2	-0.1	3.7	110	0.5	-0.2	14.6	0.1	21.5
90-95	0.0	0.4	0.0	0.0	2	0.0	-0.2	11.2	0.0	23.2
95-99	0.0	0.1	0.0	0.0	1	0.0	-0.3	16.0	0.0	25.8
Top 1 Percent	0.0	*	0.0	0.0	1	0.0	-0.5	28.1	0.0	33.2
Top 0.1 Percent	0.0	*	0.0	0.0	0	0.0	-0.3	14.5	0.0	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>3,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	33,405	21.1	10,552	3.2	-273	-0.4	10,825	4.2	-2.6
Second Quintile	32,563	20.6	26,837	7.9	1,988	2.8	24,849	9.3	7.4
Middle Quintile	31,164	19.7	46,562	13.2	6,476	8.8	40,086	14.4	13.9
Fourth Quintile	29,985	19.0	73,219	20.0	13,483	17.5	59,735	20.6	18.4
Top Quintile	30,233	19.1	204,490	56.2	54,286	71.2	150,205	52.2	26.6
All	158,260	100.0	69,527	100.0	14,576	100.0	54,950	100.0	21.0
<b>Addendum</b>									
80-90	14,991	9.5	106,847	14.6	22,806	14.8	84,041	14.5	21.3
90-95	7,896	5.0	142,978	10.3	33,216	11.4	109,763	10.0	23.2
95-99	5,972	3.8	244,529	13.3	62,970	16.3	181,559	12.5	25.8
Top 1 Percent	1,374	0.9	1,448,832	18.1	480,919	28.7	967,913	15.3	33.2
Top 0.1 Percent	139	0.1	6,989,966	8.9	2,442,038	14.7	4,547,928	7.3	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0 Proposal: 4.0

\* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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) 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	0.0	6.5	-0.8	64.4	58	13.5	0.2	1.7	0.7	6.0
<b>Second Quintile</b>	0.0	2.8	-0.1	23.3	24	1.2	0.1	5.9	0.1	9.6
<b>Middle Quintile</b>	0.0	1.6	0.0	8.2	11	0.2	0.0	12.2	0.0	15.0
<b>Fourth Quintile</b>	0.0	0.9	0.0	3.4	5	0.1	-0.1	21.6	0.0	20.1
<b>Top Quintile</b>	0.0	0.3	0.0	0.6	1	0.0	-0.2	58.4	0.0	27.0
<b>All</b>	0.0	2.9	-0.1	100.0	25	0.3	0.0	100.0	0.1	20.3
<b>Addendum</b>										
80-90	0.0	0.5	0.0	0.5	2	0.0	0.0	14.4	0.0	22.9
90-95	0.0	0.1	0.0	0.1	1	0.0	0.0	10.8	0.0	24.5
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	26.1
<b>Top 1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	-0.1	19.0	0.0	34.5
<b>Top 0.1 Percent</b>	0.0	*	0.0	0.0	0	0.0	0.0	9.9	0.0	37.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	19,721	27.4	8,091	5.7	427	1.5	7,664	6.7	5.3
<b>Second Quintile</b>	17,211	23.9	20,316	12.4	1,933	5.8	18,383	14.1	9.5
<b>Middle Quintile</b>	13,567	18.8	34,462	16.6	5,150	12.2	29,312	17.7	14.9
<b>Fourth Quintile</b>	11,717	16.3	52,696	21.9	10,574	21.7	42,122	22.0	20.1
<b>Top Quintile</b>	9,354	13.0	132,560	44.0	35,770	58.6	96,790	40.3	27.0
<b>All</b>	72,035	100.0	39,146	100.0	7,927	100.0	31,219	100.0	20.3
<b>Addendum</b>									
80-90	4,749	6.6	75,578	12.7	17,338	14.4	58,240	12.3	22.9
90-95	2,416	3.4	104,552	9.0	25,571	10.8	78,980	8.5	24.5
95-99	1,849	2.6	168,798	11.1	44,087	14.3	124,712	10.3	26.1
<b>Top 1 Percent</b>	340	0.5	931,104	11.2	320,722	19.1	610,382	9.2	34.5
<b>Top 0.1 Percent</b>	31	0.0	4,955,926	5.4	1,837,291	9.9	3,118,635	4.3	37.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	0.0	39.4	-5.1	15.4	768	-143.2	0.3	0.1	5.3	1.6
<b>Second Quintile</b>	0.0	52.7	-3.4	34.7	1,146	47.6	0.6	1.8	3.1	9.7
<b>Middle Quintile</b>	0.0	46.5	-0.9	21.7	466	6.3	0.3	6.2	0.8	13.4
<b>Fourth Quintile</b>	0.0	41.9	-0.5	21.6	379	2.4	0.1	15.3	0.4	17.9
<b>Top Quintile</b>	0.0	12.6	-0.1	5.9	82	0.1	-1.2	76.5	0.0	26.4
<b>All</b>	0.0	34.7	-0.5	100.0	440	1.7	0.0	100.0	0.4	22.6
<b>Addendum</b>										
<b>80-90</b>	0.0	25.9	-0.2	5.9	169	0.7	-0.2	14.9	0.1	20.9
<b>90-95</b>	0.0	0.5	0.0	0.0	2	0.0	-0.2	11.8	0.0	22.7
<b>95-99</b>	0.0	0.1	0.0	0.0	1	0.0	-0.3	17.4	0.0	25.5
<b>Top 1 Percent</b>	0.0	0.1	0.0	0.0	1	0.0	-0.6	32.5	0.0	33.0
<b>Top 0.1 Percent</b>	0.0	*	0.0	0.0	0	0.0	-0.3	16.4	0.0	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	5,376	8.9	14,486	1.1	-536	-0.2	15,022	1.5	-3.7
<b>Second Quintile</b>	8,093	13.3	36,595	4.2	2,406	1.2	34,190	5.0	6.6
<b>Middle Quintile</b>	12,453	20.5	58,915	10.4	7,452	5.9	51,463	11.6	12.7
<b>Fourth Quintile</b>	15,271	25.1	89,679	19.3	15,660	15.2	74,019	20.5	17.5
<b>Top Quintile</b>	19,208	31.6	241,961	65.5	63,826	77.7	178,135	62.1	26.4
<b>All</b>	60,744	100.0	116,746	100.0	25,963	100.0	90,783	100.0	22.2
<b>Addendum</b>									
<b>80-90</b>	9,257	15.2	123,947	16.2	25,678	15.1	98,269	16.5	20.7
<b>90-95</b>	5,109	8.4	162,264	11.7	36,894	12.0	125,370	11.6	22.7
<b>95-99</b>	3,865	6.4	282,834	15.4	72,226	17.7	210,608	14.8	25.5
<b>Top 1 Percent</b>	977	1.6	1,615,663	22.3	533,034	33.0	1,082,629	19.2	33.0
<b>Top 0.1 Percent</b>	101	0.2	7,547,627	10.7	2,614,225	16.7	4,933,401	9.0	34.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	0.0	70.5	-5.4	43.0	850	-45.6	6.9	-6.3	6.1	-7.3
<b>Second Quintile</b>	0.0	76.3	-3.0	39.0	908	59.9	3.7	12.8	2.9	7.6
<b>Middle Quintile</b>	0.0	62.3	-1.1	12.6	450	5.9	-2.1	27.7	0.9	16.2
<b>Fourth Quintile</b>	0.0	47.0	-0.5	4.7	300	2.2	-3.1	27.2	0.4	19.8
<b>Top Quintile</b>	0.0	12.9	-0.1	0.5	61	0.2	-5.3	38.4	0.0	25.5
<b>All</b>	0.0	64.9	-2.0	100.0	688	13.9	0.0	100.0	1.7	14.1
<b>Addendum</b>										
80-90	0.0	21.2	-0.1	0.5	100	0.4	-1.8	13.2	0.1	22.5
90-95	0.0	0.3	0.0	0.0	2	0.0	-0.9	6.8	0.0	24.1
95-99	0.0	*	0.0	0.0	0	0.0	-1.1	8.0	0.0	26.0
<b>Top 1 Percent</b>	0.0	0.2	0.0	0.0	2	0.0	-1.5	10.5	0.0	31.6
<b>Top 0.1 Percent</b>	0.0	0.1	0.0	0.0	1	0.0	-0.7	5.2	0.0	33.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	8,034	34.8	13,983	12.2	-1,863	-13.1	15,846	15.7	-13.3
<b>Second Quintile</b>	6,829	29.6	31,795	23.5	1,515	9.1	30,280	25.5	4.8
<b>Middle Quintile</b>	4,455	19.3	49,950	24.1	7,629	29.8	42,320	23.3	15.3
<b>Fourth Quintile</b>	2,489	10.8	71,792	19.3	13,908	30.4	57,884	17.8	19.4
<b>Top Quintile</b>	1,222	5.3	160,037	21.2	40,784	43.7	119,253	18.0	25.5
<b>All</b>	23,101	100.0	40,006	100.0	4,932	100.0	35,073	100.0	12.3
<b>Addendum</b>									
80-90	740	3.2	102,711	8.2	22,995	14.9	79,715	7.3	22.4
90-95	273	1.2	133,416	4.0	32,126	7.7	101,290	3.4	24.1
95-99	176	0.8	226,780	4.3	58,985	9.1	167,794	3.6	26.0
<b>Top 1 Percent</b>	32	0.1	1,339,304	4.7	423,805	12.0	915,499	3.6	31.6
<b>Top 0.1 Percent</b>	3	0.0	6,750,433	2.2	2,232,754	6.0	4,517,679	1.7	33.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	71.7	-6.2	26.2	1,028	-47.7	1.3	-1.3	7.1	-7.8
Second Quintile	0.0	88.5	-4.2	35.9	1,440	79.1	1.5	3.7	4.0	9.0
Middle Quintile	0.0	83.5	-1.5	18.3	771	8.1	0.3	11.1	1.2	16.6
Fourth Quintile	0.0	78.5	-0.9	15.3	675	3.6	-0.2	20.1	0.7	19.9
Top Quintile	0.0	31.1	-0.1	3.9	198	0.3	-3.0	66.3	0.1	27.3
All	0.0	72.2	-1.2	100.0	857	4.8	0.0	100.0	1.0	21.4
<b>Addendum</b>										
80-90	0.0	56.1	-0.3	3.8	359	1.2	-0.5	15.2	0.3	22.5
90-95	0.0	1.7	0.0	0.0	8	0.0	-0.4	8.5	0.0	24.1
95-99	0.0	0.2	0.0	0.0	2	0.0	-0.7	15.2	0.0	26.8
Top 1 Percent	0.0	0.1	0.0	0.0	2	0.0	-1.3	27.4	0.0	32.9
Top 0.1 Percent	0.0	0.1	0.0	0.0	1	0.0	-0.6	13.0	0.0	34.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,949	21.8	14,497	3.6	-2,156	-2.6	16,653	5.2	-14.9
Second Quintile	10,714	21.4	36,326	8.8	1,819	2.2	34,507	10.6	5.0
Middle Quintile	10,166	20.3	62,074	14.3	9,507	10.7	52,567	15.2	15.3
Fourth Quintile	9,735	19.4	97,977	21.6	18,817	20.3	79,160	22.0	19.2
Top Quintile	8,378	16.7	273,829	52.1	74,583	69.3	199,246	47.6	27.2
All	50,150	100.0	87,888	100.0	17,985	100.0	69,903	100.0	20.5
<b>Addendum</b>									
80-90	4,581	9.1	139,259	14.5	30,972	15.7	108,287	14.2	22.2
90-95	1,696	3.4	196,218	7.6	47,199	8.9	149,019	7.2	24.1
95-99	1,662	3.3	322,508	12.2	86,561	16.0	235,947	11.2	26.8
Top 1 Percent	439	0.9	1,792,201	17.9	589,633	28.7	1,202,567	15.1	32.9
Top 0.1 Percent	40	0.1	8,825,262	8.1	3,034,893	13.6	5,790,369	6.7	34.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0415**  
**Allow Child Tax Credit and Earned Income Tax Credit to Revert to pre-2001 Values**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.5	-0.1	4.2	5	6.3	0.0	0.1	0.1	0.8
Second Quintile	0.0	2.0	-0.1	35.8	25	7.2	0.1	0.9	0.1	1.7
Middle Quintile	0.0	4.8	-0.1	44.0	34	1.8	0.1	4.2	0.1	4.6
Fourth Quintile	0.0	1.9	0.0	12.2	12	0.2	0.0	11.1	0.0	10.0
Top Quintile	0.0	0.6	0.0	3.8	4	0.0	-0.1	83.7	0.0	24.0
All	0.0	2.1	0.0	100.0	18	0.2	0.0	100.0	0.0	16.3
<b>Addendum</b>										
80-90	0.0	1.2	0.0	3.8	8	0.1	0.0	11.8	0.0	14.8
90-95	0.0	0.1	0.0	0.0	0	0.0	0.0	11.5	0.0	18.2
95-99	0.0	*	0.0	0.0	0	0.0	0.0	19.7	0.0	22.7
Top 1 Percent	0.0	*	0.0	0.0	0	0.0	-0.1	40.7	0.0	34.1
Top 0.1 Percent	0.0	*	0.0	0.0	0	0.0	0.0	21.4	0.0	36.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,152	14.7	10,284	2.3	80	0.1	10,205	2.7	0.8	
Second Quintile	8,903	25.3	22,201	8.6	345	0.8	21,856	10.0	1.6	
Middle Quintile	8,102	23.1	41,688	14.6	1,896	4.1	39,793	16.6	4.6	
Fourth Quintile	6,300	17.9	66,058	18.0	6,611	11.1	59,448	19.3	10.0	
Top Quintile	6,648	18.9	197,406	56.7	47,350	83.8	150,056	51.5	24.0	
All	35,135	100.0	65,837	100.0	10,692	100.0	55,145	100.0	16.2	
<b>Addendum</b>										
80-90	3,052	8.7	98,141	13.0	14,531	11.8	83,610	13.2	14.8	
90-95	1,778	5.1	133,313	10.3	24,308	11.5	109,005	10.0	18.2	
95-99	1,463	4.2	223,287	14.1	50,683	19.7	172,603	13.0	22.7	
Top 1 Percent	354	1.0	1,267,910	19.4	432,158	40.7	835,753	15.3	34.1	
Top 0.1 Percent	35	0.1	6,252,940	9.6	2,271,191	21.4	3,981,749	7.3	36.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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. Proposal would revert the Child Tax Credit and Earned Income Tax Credit to pre-EGTRRA tax law but keep them allowable against the AMT. For the CTC, the proposal would decrease the per child amount to \$500 and only allow refundability under the Full Refundability for Excess Dependents provision. For the EITC, the proposal would calculate EITC using a modified form of AGI, remove the addition to the plateau for married couples filing jointly, and not allow special rules for tax units with three or more children. For a description of TPC's current law and current policy baselines, see

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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.