

**Table T13-0084**  
**Tax Benefit of the Child and Dependent Care Credit**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After- Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	3.3	3.3
10-20	0.3	99.8	0.0	0.2	0	0.1	0.2	0.2	1.9	1.9
20-30	2.9	97.2	-0.1	5.5	12	0.7	1.2	1.2	6.7	6.7
30-40	4.5	95.5	-0.1	10.5	24	0.6	2.6	2.6	11.6	11.6
40-50	5.0	95.0	-0.1	9.8	27	0.4	3.4	3.4	14.3	14.4
50-75	5.5	94.6	-0.1	20.8	32	0.3	10.3	10.3	17.2	17.3
75-100	8.1	91.9	-0.1	17.8	47	0.3	9.6	9.6	19.6	19.6
100-200	9.5	90.5	-0.1	28.6	54	0.2	23.0	23.0	22.2	22.2
200-500	7.2	92.8	0.0	6.0	42	0.1	15.7	15.6	26.3	26.3
500-1,000	4.4	95.6	0.0	0.5	26	0.0	6.7	6.6	32.2	32.2
More than 1,000	2.9	97.1	0.0	0.3	20	0.0	27.1	27.1	38.7	38.7
All	4.6	95.4	0.0	100.0	26	0.1	100.0	100.0	22.7	22.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <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	13,758	8.6	5,491	0.6	181	0.1	5,310	0.8	3.3
10-20	22,829	14.2	15,580	2.8	296	0.2	15,283	3.6	1.9
20-30	19,028	11.9	25,863	3.9	1,724	1.2	24,139	4.7	6.7
30-40	17,708	11.1	36,613	5.2	4,232	2.6	32,381	5.9	11.6
40-50	14,571	9.1	46,902	5.4	6,718	3.4	40,184	6.0	14.3
50-75	26,865	16.8	63,716	13.6	10,981	10.3	52,735	14.6	17.2
75-100	15,478	9.7	90,823	11.2	17,778	9.6	73,045	11.6	19.6
100-200	21,848	13.6	136,192	23.6	30,204	23.0	105,988	23.8	22.2
200-500	5,910	3.7	288,460	13.5	75,836	15.7	212,624	12.9	26.3
500-1,000	854	0.5	693,862	4.7	223,053	6.7	470,809	4.1	32.2
More than 1,000	567	0.4	3,536,837	15.9	1,369,639	27.1	2,167,199	12.6	38.7
All	160,282	100.0	78,595	100.0	17,872	100.0	60,723	100.0	22.7

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 law. Proposal is current law without the credit for child and dependent care. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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.