

Table T13-0091
Baseline Distribution of Students Receiving Pell Grants, AOTC, LLC, and Tuition and Fees Deduction
All Students, by Adjusted Gross Income, 2013¹

Adjusted Gross Income Level (thousands of 2013 dollars)	Number of Students (thousands)	Pell Grant			American Opportunity Tax Credit ²			Lifetime Learning Credit			Tuition and Fees Deduction				
		Number of Recipients (thousands)	Total Amount (\$ millions)	Amount Per Recipient (\$)	Number of Recipients (thousands)	Total Amount (\$ millions)	Amount Per Recipient (\$)	Number of Recipients (thousands)	Total Amount (\$ millions)	Amount Per Recipient (\$)	Number of Recipients (thousands)	Total Amount (\$ millions) ³	Amount Per Recipient (\$)	Total Value (\$ millions) ³	Value Per Recipient (\$)
less than zero	865	510	1,943	3,812	263	215	815	*	*	538	39	76	1,976	0	0
0 - 5	1,725	1,066	3,933	3,691	513	431	840	0	0	0	182	575	3,155	0	0
5 - 10	1,743	1,152	4,445	3,858	532	441	828	0	0	0	202	656	3,252	0	1
10 - 15	2,537	1,531	5,917	3,866	810	658	813	213	52	242	77	161	2,078	11	143
15 - 20	1,664	946	3,395	3,589	546	582	1,066	154	83	541	67	164	2,459	10	151
20 - 25	2,218	1,028	3,519	3,424	824	1,208	1,466	168	109	648	103	220	2,144	18	178
25 - 30	1,546	669	2,289	3,423	496	797	1,606	152	108	711	57	125	2,189	14	240
30 - 40	2,951	1,142	3,595	3,149	1,218	2,153	1,767	334	219	655	132	261	1,973	29	220
40 - 50	2,407	735	2,170	2,952	994	1,805	1,817	340	232	682	161	318	1,981	49	305
50 - 75	3,900	715	1,682	2,353	1,929	3,910	2,027	584	402	689	445	911	2,047	178	401
75 - 100	2,994	70	191	2,728	1,889	3,804	2,014	506	363	718	232	356	1,534	57	246
100 - 200	4,171	30	112	3,782	2,554	5,337	2,089	128	114	886	724	1,560	2,156	357	493
200 - 500	493	5	13	2,742	0	0	0	0	0	0	0	0	0	0	0
more than 500	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All	29,336	9,597	33,206	3,460	12,568	21,339	1,698	2,579	1,681	652	2,420	5,383	2,225	724	299

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8 with the 2012 education module).

* Less than 0.5

(1) Calendar year.

(2) The figures include the refundable and non-refundable portions of the credit.

(3) Deduction value is the product of statutory marginal tax rate and effective deduction amount; effective amount is the amount of claimed deduction that can be used to reduce taxable income. For example, a tax unit with \$1,000 deduction but -\$400 in taxable income after accounting for such deduction would be deemed to have only \$600 effective deduction since the other \$400 would not reduce taxable income beyond \$0.