

Table T13-0093
Baseline Distribution of Students Receiving Pell Grants, AOTC, LLC, and Tuition and Fees Deduction
Undergraduate 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	654	510	1,943	3,812	263	215	815	*	*	280	2	*	179	0	0
0 - 5	1,406	1,066	3,933	3,691	513	431	840	0	0	0	15	39	2,575	0	0
5 - 10	1,488	1,152	4,445	3,858	532	441	828	0	0	0	55	193	3,496	0	0
10 - 15	2,253	1,531	5,917	3,866	810	658	813	44	9	204	33	60	1,858	4	121
15 - 20	1,468	946	3,395	3,589	546	582	1,066	41	18	445	19	49	2,488	3	177
20 - 25	1,983	1,028	3,519	3,424	824	1,208	1,466	37	18	486	26	47	1,815	3	131
25 - 30	1,368	669	2,289	3,423	496	797	1,606	38	31	808	15	33	2,292	3	204
30 - 40	2,582	1,142	3,595	3,149	1,218	2,153	1,767	102	70	691	23	41	1,792	5	205
40 - 50	2,029	735	2,170	2,952	994	1,805	1,817	120	75	622	57	106	1,865	14	255
50 - 75	3,234	715	1,682	2,353	1,929	3,910	2,027	209	148	709	187	283	1,513	58	310
75 - 100	2,563	70	191	2,728	1,889	3,804	2,014	201	153	761	153	217	1,422	36	235
100 - 200	3,746	30	112	3,782	2,554	5,337	2,089	65	77	1,183	443	889	2,006	204	461
200 - 500	474	5	13	2,742	0	0	0	0	0	0	0	0	0	0	0
more than 500	118	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All	25,366	9,597	33,206	3,460	12,568	21,339	1,698	858	600	699	1,027	1,956	1,906	331	322

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

* Less than 0.5

(1) Calendar year. If a tax unit is comprised of both undergraduate and graduate students, a portion of lifetime learning credit or tuition and fees deduction may be sourced from the expenses of the graduate student(s).

(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.