

Click on PDF or Excel link to see an additional table for tax units with children.

**Table T13-0113**  
**Tax Benefit of the Child Tax Credit**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table**

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                    | Benefit as a<br>Percent of After-<br>Tax Income <sup>4</sup> | Share of Total<br>Benefit | Average Benefit |                             | Share of Federal Taxes |                      | Average Federal Tax Rate <sup>5</sup> |                      |
|--|-----------------------------------|--------------------|--|---------------------------|-----------------|-----------------------------|------------------------|----------------------|---------------------------------------|----------------------|
|  | With Benefit                      | Without<br>Benefit |  |                           | Dollars         | Percent of<br>Federal Taxes | With Provision         | Without<br>Provision | With<br>Provision                     | Without<br>Provision |
| Less than 10   | 11.9                              | 88.1               | 1.1  | 1.6                       | 56              | 38.0                        | 0.1                    | 0.1                  | 2.8                                   | 3.8                  |
| 10-20  | 19.1                              | 80.9               | 1.5  | 9.6                       | 227             | 98.5                        | 0.2                    | 0.5                  | 1.5                                   | 3.0                  |
| 20-30  | 24.6                              | 75.4               | 1.7  | 13.1                      | 390             | 23.4                        | 1.4                    | 1.7                  | 6.7                                   | 8.2                  |
| 30-40  | 24.7                              | 75.3               | 1.3  | 12.3                      | 402             | 9.9                         | 3.0                    | 3.3                  | 11.4                                  | 12.5                 |
| 40-50  | 25.1                              | 74.9               | 1.1  | 10.5                      | 435             | 6.9                         | 3.7                    | 3.9                  | 13.8                                  | 14.8                 |
| 50-75  | 28.0                              | 72.0               | 0.9  | 21.5                      | 481             | 4.6                         | 11.5                   | 11.7                 | 16.9                                  | 17.7                 |
| 75-100   | 34.4                              | 65.6               | 0.9  | 15.4                      | 605             | 3.6                         | 10.5                   | 10.6                 | 19.1                                  | 19.8                 |
| 100-200  | 29.2                              | 70.8               | 0.4  | 15.7                      | 446             | 1.5                         | 25.1                   | 24.9                 | 21.7                                  | 22.1                 |
| 200-500  | 0.4                               | 99.7               | 0.0  | 0.0                       | 3               | 0.0                         | 14.9                   | 14.5                 | 25.7                                  | 25.7                 |
| 500-1,000  | 0.1                               | 99.9               | 0.0  | 0.0                       | 2               | 0.0                         | 6.7                    | 6.5                  | 31.3                                  | 31.3                 |
| More than 1,000  | 0.1                               | 99.9               | 0.0  | 0.0                       | 1               | 0.0                         | 22.7                   | 22.2                 | 37.2                                  | 37.2                 |
| All  | 23.6                              | 76.4               | 0.7  | 100.0                     | 363             | 2.5                         | 100.0                  | 100.0                | 21.3                                  | 21.8                 |

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

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>2</sup> | Tax Units             |                     | Pre-Tax Income    |                     | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                     | Average<br>Federal Tax<br>Rate <sup>5</sup> |
|--|-----------------------|---------------------|-------------------|---------------------|--------------------|------------------|-------------------------------|---------------------|---|
|  | Number<br>(thousands) | Percent of<br>Total | Average (dollars) | Percent of<br>Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of<br>Total |   |
| Less than 10   | 16,041                | 10.1                | 5,390             | 0.8                 | 149                | 0.1              | 5,241                         | 1.0                 | 2.8   |
| 10-20  | 24,243                | 15.3                | 15,105            | 3.3                 | 231                | 0.2              | 14,874                        | 4.2                 | 1.5   |
| 20-30  | 19,317                | 12.2                | 25,084            | 4.4                 | 1,670              | 1.4              | 23,414                        | 5.2                 | 6.7   |
| 30-40  | 17,482                | 11.1                | 35,579            | 5.7                 | 4,060              | 3.0              | 31,519                        | 6.4                 | 11.4  |
| 40-50  | 13,879                | 8.8                 | 45,612            | 5.8                 | 6,313              | 3.7              | 39,300                        | 6.3                 | 13.8  |
| 50-75  | 25,633                | 16.2                | 62,053            | 14.5                | 10,500             | 11.5             | 51,553                        | 15.3                | 16.9  |
| 75-100   | 14,610                | 9.2                 | 88,235            | 11.7                | 16,824             | 10.5             | 71,411                        | 12.0                | 19.1  |
| 100-200  | 20,204                | 12.8                | 133,782           | 24.6                | 29,072             | 25.1             | 104,710                       | 24.4                | 21.7  |
| 200-500  | 4,780                 | 3.0                 | 283,732           | 12.3                | 72,837             | 14.9             | 210,895                       | 11.6                | 25.7  |
| 500-1,000  | 728                   | 0.5                 | 683,264           | 4.5                 | 213,977            | 6.7              | 469,287                       | 3.9                 | 31.3  |
| More than 1,000  | 433                   | 0.3                 | 3,295,487         | 13.0                | 1,227,093          | 22.7             | 2,068,395                     | 10.3                | 37.2  |
| All  | 158,260               | 100.0               | 69,527            | 100.0               | 14,786             | 100.0            | 54,740                        | 100.0               | 21.3  |

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

Number of AMT Taxpayers (millions). Baseline: 3.4

Proposal: 3.4

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal is current law without the child tax credit. 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.

**Table T13-0113**  
**Tax Benefit of the Child Tax Credit**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                    | Benefit as a<br>Percent of After-<br>Tax Income <sup>4</sup> | Share of Total<br>Benefit | Average Benefit |                             | Share of Federal Taxes |                      | Average Federal Tax Rate <sup>5</sup> |                      |
|--|-----------------------------------|--------------------|--|---------------------------|-----------------|-----------------------------|------------------------|----------------------|---------------------------------------|----------------------|
|  | With Benefit                      | Without<br>Benefit |  |                           | Dollars         | Percent of<br>Federal Taxes | With Provision         | Without<br>Provision | With<br>Provision                     | Without<br>Provision |
| Less than 10   | 52.2                              | 47.8               | 3.7  | 1.4                       | 253             | -23.4                       | -0.4                   | -0.3                 | -18.6                                 | -14.3                |
| 10-20  | 71.4                              | 28.6               | 4.9  | 9.1                       | 866             | -34.6                       | -1.6                   | -1.0                 | -16.4                                 | -10.7                |
| 20-30  | 82.5                              | 17.5               | 5.0  | 12.7                      | 1,315           | -105.8                      | -0.7                   | 0.0                  | -4.9                                  | 0.3                  |
| 30-40  | 84.6                              | 15.4               | 4.1  | 12.1                      | 1,385           | 73.9                        | 1.0                    | 1.6                  | 5.3                                   | 9.2                  |
| 40-50  | 82.2                              | 17.8               | 3.5  | 10.4                      | 1,429           | 30.4                        | 2.1                    | 2.5                  | 10.3                                  | 13.5                 |
| 50-75  | 81.7                              | 18.3               | 2.7  | 21.9                      | 1,406           | 14.5                        | 9.1                    | 9.8                  | 15.5                                  | 17.8                 |
| 75-100   | 80.3                              | 19.7               | 2.0  | 15.9                      | 1,416           | 8.8                         | 10.9                   | 11.2                 | 18.3                                  | 19.9                 |
| 100-200  | 62.3                              | 37.7               | 0.9  | 16.2                      | 954             | 3.3                         | 29.2                   | 28.5                 | 21.3                                  | 22.0                 |
| 200-500  | 0.7                               | 99.3               | 0.0  | 0.0                       | 7               | 0.0                         | 17.8                   | 16.8                 | 25.6                                  | 25.6                 |
| 500-1,000  | 0.2                               | 99.8               | 0.0  | 0.0                       | 4               | 0.0                         | 8.0                    | 7.5                  | 31.2                                  | 31.2                 |
| More than 1,000  | 0.1                               | 99.9               | 0.0  | 0.0                       | 2               | 0.0                         | 24.4                   | 23.0                 | 36.8                                  | 36.8                 |
| All  | 70.8                              | 29.3               | 1.6  | 100.0                     | 1,102           | 6.0                         | 100.0                  | 100.0                | 20.8                                  | 22.1                 |

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

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>2</sup> | Tax Units             |                     | Pre-Tax Income    |                     | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                     | Average<br>Federal Tax<br>Rate <sup>5</sup> |
|--|-----------------------|---------------------|-------------------|---------------------|--------------------|------------------|-------------------------------|---------------------|---|
|  | Number<br>(thousands) | Percent of<br>Total | Average (dollars) | Percent of<br>Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of<br>Total |   |
| Less than 10   | 2,962                 | 5.9                 | 5,794             | 0.4                 | -1,080             | -0.4             | 6,874                         | 0.6                 | -18.6                                       |
| 10-20  | 5,804                 | 11.6                | 15,260            | 2.0                 | -2,500             | -1.6             | 17,760                        | 3.0                 | -16.4                                       |
| 20-30  | 5,335                 | 10.6                | 25,332            | 3.1                 | -1,242             | -0.7             | 26,574                        | 4.1                 | -4.9  |
| 30-40  | 4,816                 | 9.6                 | 35,564            | 3.9                 | 1,872              | 1.0              | 33,692                        | 4.7                 | 5.3   |
| 40-50  | 4,037                 | 8.1                 | 45,576            | 4.2                 | 4,707              | 2.1              | 40,869                        | 4.7                 | 10.3  |
| 50-75  | 8,599                 | 17.2                | 62,528            | 12.2                | 9,714              | 9.1              | 52,814                        | 13.0                | 15.5  |
| 75-100   | 6,206                 | 12.4                | 88,416            | 12.5                | 16,143             | 10.9             | 72,273                        | 12.9                | 18.3  |
| 100-200  | 9,390                 | 18.7                | 134,200           | 28.6                | 28,599             | 29.2             | 105,601                       | 28.4                | 21.3  |
| 200-500  | 2,258                 | 4.5                 | 283,593           | 14.5                | 72,558             | 17.8             | 211,035                       | 13.7                | 25.6  |
| 500-1,000  | 345                   | 0.7                 | 680,629           | 5.3                 | 212,173            | 8.0              | 468,456                       | 4.6                 | 31.2  |
| More than 1,000  | 193                   | 0.4                 | 3,158,341         | 13.8                | 1,161,578          | 24.4             | 1,996,763                     | 11.1                | 36.8  |
| All  | 50,150                | 100.0               | 87,888            | 100.0               | 18,312             | 100.0            | 69,576                        | 100.0               | 20.8  |

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 law. Proposal is current law without the child tax credit. For a description of TPC's current law baseline, 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.

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

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(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.