

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Summary Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.6	-895	0.0	0	0.1	6.1	-5	-0.1	4.4
10-20	1.6	-813	0.0	0	0.1	29.3	-13	-0.1	2.3
20-30	2.5	-579	0.0	0	0.1	29.8	-15	-0.1	4.9
30-40	2.0	-580	0.0	0	0.0	19.7	-12	0.0	7.9
40-50	1.1	-552	0.0	0	0.0	8.1	-6	0.0	10.4
50-75	0.4	-371	0.0	0	0.0	3.6	-1	0.0	13.8
75-100	0.1	-594	0.0	0	0.0	1.3	-1	0.0	16.0
100-200	*	**	0.0	0	0.0	0.7	0	0.0	18.3
200-500	*	**	0.0	0	0.0	0.0	0	0.0	22.6
500-1,000	*	**	0.0	0	0.0	0.0	0	0.0	28.2
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.9
All	0.9	-637	0.0	0	0.0	100.0	-6	0.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.

Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.6	0.0	0.1	6.1	-5	-2.0	0.0	0.1	-0.1	4.4
10-20	1.6	0.0	0.1	29.3	-13	-3.3	0.0	0.3	-0.1	2.3
20-30	2.5	0.0	0.1	29.8	-15	-1.1	0.0	0.9	-0.1	4.9
30-40	2.0	0.0	0.0	19.7	-12	-0.4	0.0	1.6	0.0	7.9
40-50	1.1	0.0	0.0	8.1	-6	-0.1	0.0	2.2	0.0	10.4
50-75	0.4	0.0	0.0	3.6	-1	0.0	0.0	7.6	0.0	13.8
75-100	0.1	0.0	0.0	1.3	-1	0.0	0.0	8.0	0.0	16.0
100-200	*	0.0	0.0	0.7	0	0.0	0.0	26.2	0.0	18.3
200-500	*	0.0	0.0	0.0	0	0.0	0.0	20.4	0.0	22.6
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	7.4	0.0	28.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	25.2	0.0	34.9
All	0.9	0.0	0.0	100.0	-6	0.0	0.0	100.0	0.0	19.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,178	6.8	6,076	0.5	270	0.1	5,807	0.6	4.4
10-20	22,170	13.5	15,744	2.4	381	0.3	15,363	2.9	2.4
20-30	19,574	12.0	25,753	3.4	1,276	0.9	24,477	4.1	5.0
30-40	15,956	9.7	36,289	4.0	2,880	1.6	33,410	4.5	7.9
40-50	13,025	8.0	46,641	4.1	4,858	2.2	41,783	4.6	10.4
50-75	24,877	15.2	64,010	10.9	8,807	7.6	55,203	11.7	13.8
75-100	15,960	9.7	89,951	9.8	14,382	8.0	75,569	10.2	16.0
100-200	28,866	17.6	142,712	28.1	26,181	26.2	116,532	28.5	18.4
200-500	8,762	5.4	296,194	17.7	66,953	20.3	229,241	17.0	22.6
500-1,000	1,076	0.7	700,541	5.1	197,409	7.4	503,132	4.6	28.2
More than 1,000	637	0.4	3,278,122	14.2	1,143,360	25.2	2,134,761	11.5	34.9
All	163,798	100.0	89,591	100.0	17,610	100.0	71,982	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.

Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.3	0.0	0.0	12.8	-2	-0.6	0.0	0.6	0.0	6.5
10-20	0.6	0.0	0.0	44.4	-5	-0.6	0.0	2.1	0.0	5.4
20-30	0.7	0.0	0.0	36.8	-5	-0.2	0.0	4.1	0.0	8.8
30-40	0.2	0.0	0.0	5.4	-1	0.0	0.0	5.6	0.0	11.8
40-50	0.1	0.0	0.0	0.4	0	0.0	0.0	6.5	0.0	14.7
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.3	0.0	18.0
75-100	*	0.0	0.0	0.2	0	0.0	0.0	13.8	0.0	20.5
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	20.7	0.0	22.8
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	10.3	0.0	25.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	30.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	14.0	0.0	37.5
All	0.3	0.0	0.0	100.0	-2	0.0	0.0	100.0	0.0	18.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,172	12.3	6,047	1.6	398	0.6	5,649	1.8	6.6
10-20	16,267	21.8	15,651	7.2	842	2.1	14,809	8.4	5.4
20-30	12,067	16.2	25,560	8.7	2,251	4.1	23,310	9.8	8.8
30-40	8,699	11.7	36,250	8.9	4,260	5.6	31,991	9.7	11.8
40-50	6,316	8.5	46,496	8.3	6,809	6.5	39,686	8.7	14.7
50-75	10,551	14.2	63,958	19.0	11,507	18.3	52,451	19.2	18.0
75-100	4,998	6.7	89,284	12.6	18,302	13.8	70,982	12.3	20.5
100-200	4,453	6.0	135,426	17.0	30,931	20.7	104,494	16.1	22.8
200-500	911	1.2	292,810	7.5	75,245	10.3	217,566	6.9	25.7
500-1,000	122	0.2	692,771	2.4	208,063	3.8	484,708	2.1	30.0
More than 1,000	75	0.1	3,333,982	7.0	1,248,871	14.0	2,085,112	5.4	37.5
All	74,471	100.0	47,634	100.0	8,922	100.0	38,712	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.

Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.0	0.0	0.8	-1	-0.6	0.0	0.0	0.0	2.3
10-20	0.5	0.0	0.0	2.3	-1	-1.2	0.0	0.0	0.0	0.5
20-30	0.9	0.0	0.0	18.2	-5	-0.9	0.0	0.1	0.0	1.9
30-40	1.4	0.0	0.0	28.6	-7	-0.5	0.0	0.2	0.0	3.5
40-50	0.9	0.0	0.0	20.4	-4	-0.2	0.0	0.5	0.0	5.6
50-75	0.3	0.0	0.0	15.5	-1	0.0	0.0	2.8	0.0	9.5
75-100	0.1	0.0	0.0	6.4	-1	0.0	0.0	5.0	0.0	13.3
100-200	*	0.0	0.0	5.5	0	0.0	0.0	28.0	0.0	17.3
200-500	*	0.0	0.0	0.3	0	0.0	0.0	24.7	0.0	22.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	27.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	29.5	0.0	34.5
All	0.3	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	21.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	850	1.4	5,409	0.1	124	0.0	5,285	0.1	2.3
10-20	1,869	3.0	16,299	0.3	75	0.0	16,224	0.4	0.5
20-30	3,039	4.9	26,098	0.8	498	0.1	25,600	1.0	1.9
30-40	3,256	5.2	36,414	1.2	1,296	0.2	35,118	1.5	3.6
40-50	3,586	5.8	46,902	1.8	2,636	0.5	44,266	2.1	5.6
50-75	9,047	14.5	64,385	6.1	6,139	2.8	58,245	6.9	9.5
75-100	8,453	13.6	90,693	8.0	12,014	5.0	78,679	8.7	13.3
100-200	22,471	36.1	145,047	33.9	25,144	28.0	119,903	35.4	17.3
200-500	7,593	12.2	296,620	23.4	65,660	24.7	230,960	23.1	22.1
500-1,000	924	1.5	701,261	6.7	195,700	9.0	505,561	6.1	27.9
More than 1,000	536	0.9	3,217,492	17.9	1,110,779	29.5	2,106,713	14.9	34.5
All	62,259	100.0	154,563	100.0	32,404	100.0	122,159	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.

Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	3.6	0.0	0.5	5.1	-34	4.4	0.0	-0.6	-0.5	-11.9
10-20	6.3	0.0	0.3	28.5	-53	3.5	-0.2	-4.5	-0.3	-9.8
20-30	9.2	0.0	0.2	29.4	-50	4.3	-0.2	-3.8	-0.2	-4.7
30-40	7.2	0.0	0.1	22.3	-44	-6.0	-0.1	1.9	-0.1	1.9
40-50	3.8	0.0	0.1	8.7	-22	-0.7	0.0	6.2	-0.1	6.3
50-75	1.4	0.0	0.0	3.2	-5	-0.1	0.1	26.0	0.0	11.9
75-100	0.5	0.0	0.0	1.0	-3	0.0	0.1	21.4	0.0	15.6
100-200	0.2	0.0	0.0	0.4	-2	0.0	0.2	30.3	0.0	19.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	10.0	0.0	24.1
500-1,000	1.1	0.0	0.0	0.0	-7	0.0	0.0	2.8	0.0	28.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	10.3	0.0	34.3
All	4.6	0.0	0.1	100.0	-29	-0.5	0.0	100.0	-0.1	10.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,041	4.3	6,861	0.6	-784	-0.6	7,645	0.7	-11.4
10-20	3,834	16.0	15,876	5.0	-1,497	-4.3	17,373	6.1	-9.4
20-30	4,122	17.2	26,043	8.7	-1,171	-3.6	27,214	10.2	-4.5
30-40	3,620	15.1	36,244	10.7	731	2.0	35,513	11.7	2.0
40-50	2,789	11.6	46,656	10.6	2,970	6.2	43,685	11.1	6.4
50-75	4,580	19.1	63,472	23.6	7,581	25.9	55,891	23.4	11.9
75-100	2,060	8.6	88,731	14.9	13,859	21.3	74,872	14.1	15.6
100-200	1,581	6.6	132,072	17.0	25,577	30.1	106,495	15.4	19.4
200-500	191	0.8	289,609	4.5	69,814	10.0	219,795	3.8	24.1
500-1,000	19	0.1	698,748	1.1	197,309	2.7	501,440	0.9	28.2
More than 1,000	13	0.1	3,098,222	3.3	1,061,593	10.3	2,036,628	2.4	34.3
All	24,016	100.0	51,196	100.0	5,589	100.0	45,606	100.0	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

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(1) Calendar year. Baseline is current law. Proposal would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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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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Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.1	0.0	0.5	5.9	-37	3.7	0.0	-0.1	-0.6	-16.1
10-20	6.6	0.0	0.3	27.9	-55	2.6	0.0	-0.9	-0.3	-13.3
20-30	9.0	0.0	0.2	30.1	-52	3.0	0.0	-0.8	-0.2	-7.0
30-40	6.6	0.0	0.1	20.2	-39	53.8	0.0	-0.1	-0.1	-0.3
40-50	3.7	0.0	0.0	8.7	-20	-0.9	0.0	0.7	0.0	4.5
50-75	1.1	0.0	0.0	3.5	-4	-0.1	0.0	4.5	0.0	10.1
75-100	0.4	0.0	0.0	1.4	-2	0.0	0.0	6.3	0.0	13.6
100-200	0.1	0.0	0.0	0.8	-1	0.0	0.0	29.3	0.0	16.9
200-500	*	0.0	0.0	0.0	0	0.0	0.0	24.8	0.0	21.8
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	8.9	0.0	27.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	27.2	0.0	34.5
All	2.7	0.0	0.0	100.0	-17	-0.1	0.0	100.0	0.0	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,373	2.7	6,549	0.2	-1,017	-0.1	7,566	0.2	-15.5
10-20	4,412	8.6	15,963	1.2	-2,067	-0.8	18,030	1.6	-13.0
20-30	5,023	9.8	25,966	2.2	-1,759	-0.8	27,725	2.9	-6.8
30-40	4,528	8.9	36,268	2.8	-72	0.0	36,340	3.4	-0.2
40-50	3,818	7.5	46,711	3.0	2,109	0.7	44,602	3.5	4.5
50-75	7,643	14.9	64,137	8.2	6,481	4.5	57,655	9.1	10.1
75-100	5,719	11.2	90,283	8.7	12,248	6.3	78,036	9.2	13.6
100-200	13,208	25.8	145,050	32.2	24,515	29.2	120,534	32.8	16.9
200-500	4,253	8.3	296,498	21.2	64,604	24.8	231,894	20.3	21.8
500-1,000	509	1.0	699,625	6.0	193,226	8.9	506,398	5.3	27.6
More than 1,000	280	0.6	3,114,034	14.6	1,073,248	27.2	2,040,786	11.8	34.5
All	51,185	100.0	116,431	100.0	21,643	100.0	94,788	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* 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 would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.

Table T13-0277
Make the Child and Dependent Care Credit Fully Refundable
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
10-20	*	0.0	0.0	42.3	0	-0.1	0.0	0.1	0.0	0.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.3
30-40	0.1	0.0	0.0	10.0	0	0.0	0.0	1.2	0.0	4.1
40-50	0.0	0.0	0.0	0.3	0	0.0	0.0	1.8	0.0	5.9
50-75	0.1	0.0	0.0	39.4	0	0.0	0.0	6.5	0.0	9.0
75-100	*	0.0	0.0	8.1	0	0.0	0.0	8.1	0.0	12.5
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	22.1	0.0	16.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	20.0	0.0	22.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	29.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	31.5	0.0	35.6
All	*	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,600	4.3	6,404	0.4	83	0.0	6,321	0.4	1.3
10-20	6,764	18.2	15,959	3.7	96	0.1	15,863	4.4	0.6
20-30	5,182	14.0	25,430	4.5	571	0.6	24,859	5.3	2.3
30-40	4,055	10.9	36,345	5.0	1,486	1.2	34,859	5.8	4.1
40-50	3,258	8.8	46,607	5.2	2,752	1.8	43,854	5.8	5.9
50-75	5,716	15.4	63,444	12.3	5,718	6.5	57,726	13.5	9.0
75-100	3,604	9.7	90,042	11.0	11,267	8.1	78,775	11.6	12.5
100-200	4,957	13.3	137,874	23.2	22,441	22.1	115,434	23.4	16.3
200-500	1,493	4.0	296,736	15.0	67,415	20.0	229,321	14.0	22.7
500-1,000	200	0.5	700,067	4.8	203,031	8.1	497,036	4.1	29.0
More than 1,000	135	0.4	3,311,335	15.1	1,178,223	31.5	2,133,112	11.8	35.6
All	37,154	100.0	79,431	100.0	13,580	100.0	65,851	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-2).

* 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 law. Proposal would make the child and dependent care tax credit fully refundable. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC but not under current law would claim that benefit. After 2015, we assume the participation rate would increase annually by 1 percentage point with a maximum of 90 percent. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.