

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

Table T14-0041
H.R.4935: The Child Tax Credit Improvement Act of 2014
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	0.0	0	0.0	0	0.0	0.0	0	0.0	4.4
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	2.4
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	4.9
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	7.9
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	10.4
50-75	0.1	-268	0.0	0	0.0	0.2	0	0.0	13.7
75-100	2.2	-197	0.0	0	0.0	1.4	-4	0.0	16.0
100-200	17.6	-771	0.0	0	0.1	80.1	-136	-0.1	18.3
200-500	10.2	-1,007	0.0	0	0.0	18.4	-102	0.0	22.6
500-1,000	*	**	0.0	0	0.0	0.0	0	0.0	28.4
More than 1,000	*	**	0.0	0	0.0	0.0	0	0.0	35.3
All	3.9	-770	0.0	0	0.0	100.0	-30	0.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

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 following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. 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 T14-0041
H.R.4935: The Child Tax Credit Improvement Act of 2014
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	4.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	4.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	7.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	10.4
50-75	0.1	0.0	0.0	0.2	0	0.0	0.0	7.6	0.0	13.7
75-100	2.2	0.0	0.0	1.4	-4	0.0	0.0	8.0	0.0	16.0
100-200	17.6	0.0	0.1	80.1	-136	-0.5	-0.1	26.1	-0.1	18.3
200-500	10.2	0.0	0.0	18.4	-102	-0.2	0.0	20.4	0.0	22.6
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	7.5	0.0	28.4
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.0	25.2	0.0	35.3
All	3.9	0.0	0.0	100.0	-30	-0.2	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	374	0.3	15,370	2.9	2.4
20-30	19,574	12.0	25,753	3.4	1,260	0.9	24,493	4.1	4.9
30-40	15,956	9.7	36,289	4.0	2,856	1.6	33,433	4.5	7.9
40-50	13,025	8.0	46,641	4.2	4,830	2.2	41,811	4.6	10.4
50-75	24,877	15.2	64,010	10.9	8,780	7.6	55,230	11.7	13.7
75-100	15,960	9.7	89,951	9.8	14,361	8.0	75,590	10.3	16.0
100-200	28,866	17.6	142,712	28.1	26,176	26.2	116,536	28.6	18.3
200-500	8,770	5.4	296,335	17.8	67,141	20.4	229,194	17.1	22.7
500-1,000	1,076	0.7	700,375	5.2	199,141	7.4	501,234	4.6	28.4
More than 1,000	629	0.4	3,264,591	14.0	1,152,710	25.1	2,111,881	11.3	35.3
All	163,798	100.0	89,403	100.0	17,601	100.0	71,802	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

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 following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. 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 T14-0041
H.R.4935: The Child Tax Credit Improvement Act of 2014
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	6.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.0	0.0	5.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	4.1	0.0	8.8
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	11.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	6.5	0.0	14.6
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.3	0.0	18.0
75-100	0.7	0.0	0.0	50.8	0	0.0	0.0	13.8	0.0	20.5
100-200	0.8	0.0	0.0	49.2	0	0.0	0.0	20.7	0.0	22.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	10.4	0.0	25.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	30.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	14.0	0.0	37.7
All	0.1	0.0	0.0	100.0	0	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	834	2.0	14,817	8.4	5.3
20-30	12,067	16.2	25,560	8.7	2,236	4.1	23,324	9.8	8.8
30-40	8,699	11.7	36,250	8.9	4,247	5.6	32,003	9.7	11.7
40-50	6,316	8.5	46,495	8.3	6,802	6.5	39,693	8.7	14.6
50-75	10,551	14.2	63,958	19.0	11,505	18.3	52,453	19.2	18.0
75-100	4,998	6.7	89,284	12.6	18,301	13.8	70,984	12.3	20.5
100-200	4,453	6.0	135,426	17.0	30,939	20.7	104,487	16.2	22.9
200-500	913	1.2	293,103	7.5	75,525	10.4	217,578	6.9	25.8
500-1,000	121	0.2	691,787	2.4	209,856	3.8	481,930	2.0	30.3
More than 1,000	74	0.1	3,325,129	7.0	1,252,897	14.0	2,072,232	5.4	37.7
All	74,471	100.0	47,608	100.0	8,919	100.0	38,689	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would make the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. 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 T14-0041
H.R.4935: The Child Tax Credit Improvement Act of 2014
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	5.5
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	9.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	5.0	0.0	13.2
100-200	20.3	0.0	0.1	81.1	-172	-0.7	-0.1	27.9	-0.1	17.2
200-500	11.7	0.0	0.1	18.9	-118	-0.2	0.0	24.8	0.0	22.1
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	9.1	0.0	28.2
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.1	29.5	0.0	35.0
All	8.8	0.0	0.1	100.0	-76	-0.2	0.0	100.0	-0.1	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	76	0.0	16,223	0.4	0.5
20-30	3,039	4.9	26,098	0.8	486	0.1	25,612	1.0	1.9
30-40	3,256	5.2	36,414	1.2	1,261	0.2	35,153	1.5	3.5
40-50	3,586	5.8	46,902	1.8	2,590	0.5	44,312	2.1	5.5
50-75	9,047	14.5	64,385	6.1	6,082	2.7	58,303	7.0	9.5
75-100	8,453	13.6	90,693	8.0	11,977	5.0	78,716	8.8	13.2
100-200	22,471	36.1	145,046	34.0	25,135	28.0	119,911	35.6	17.3
200-500	7,599	12.2	296,744	23.5	65,830	24.8	230,914	23.2	22.2
500-1,000	925	1.5	701,317	6.8	197,465	9.1	503,852	6.2	28.2
More than 1,000	529	0.9	3,202,771	17.7	1,120,816	29.4	2,081,955	14.5	35.0
All	62,259	100.0	154,113	100.0	32,393	100.0	121,721	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would make the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. 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 T14-0041
H.R.4935: The Child Tax Credit Improvement Act of 2014
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-11.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-4.3	0.0	-9.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.7	0.0	-4.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	1.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	6.1	0.0	6.3
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	25.9	0.0	11.9
75-100	10.3	0.0	0.0	33.0	-5	0.0	0.0	21.3	0.0	15.6
100-200	27.2	0.0	0.0	66.9	-14	-0.1	0.0	30.2	0.0	19.4
200-500	0.5	0.0	0.0	0.1	0	0.0	0.0	10.1	0.0	24.2
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	2.8	0.0	28.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.3	0.0	34.6
All	2.7	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	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	-786	-0.6	7,647	0.7	-11.5
10-20	3,834	16.0	15,876	5.0	-1,503	-4.3	17,379	6.1	-9.5
20-30	4,122	17.2	26,043	8.7	-1,194	-3.7	27,237	10.3	-4.6
30-40	3,620	15.1	36,244	10.7	691	1.9	35,553	11.8	1.9
40-50	2,789	11.6	46,656	10.6	2,921	6.1	43,734	11.1	6.3
50-75	4,580	19.1	63,472	23.7	7,557	25.9	55,915	23.4	11.9
75-100	2,060	8.6	88,731	14.9	13,849	21.3	74,882	14.1	15.6
100-200	1,581	6.6	132,072	17.0	25,580	30.2	106,492	15.4	19.4
200-500	191	0.8	289,760	4.5	70,172	10.0	219,588	3.8	24.2
500-1,000	19	0.1	694,174	1.1	198,628	2.8	495,546	0.8	28.6
More than 1,000	13	0.1	3,073,454	3.2	1,063,069	10.3	2,010,385	2.4	34.6
All	24,016	100.0	51,174	100.0	5,570	100.0	45,604	100.0	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would make the following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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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 expanded cash income.

Table T14-0041
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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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-15.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-13.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-6.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	4.4
50-75	0.4	0.0	0.0	0.2	-1	0.0	0.0	4.5	0.0	10.0
75-100	6.0	0.0	0.0	1.4	-12	-0.1	0.0	6.3	0.0	13.5
100-200	38.0	0.0	0.2	80.0	-295	-1.2	-0.2	29.0	-0.2	16.7
200-500	20.8	0.0	0.1	18.4	-210	-0.3	0.0	24.9	-0.1	21.8
500-1,000	*	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	0.1	27.1	0.0	35.0
All	12.3	0.0	0.1	100.0	-95	-0.4	0.0	100.0	-0.1	18.5

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	-1,019	-0.1	7,568	0.2	-15.6
10-20	4,412	8.6	15,963	1.2	-2,074	-0.8	18,036	1.7	-13.0
20-30	5,023	9.8	25,966	2.2	-1,779	-0.8	27,746	2.9	-6.9
30-40	4,528	8.9	36,268	2.8	-112	-0.1	36,380	3.4	-0.3
40-50	3,818	7.5	46,711	3.0	2,058	0.7	44,653	3.5	4.4
50-75	7,643	14.9	64,137	8.3	6,438	4.5	57,699	9.1	10.0
75-100	5,719	11.2	90,283	8.7	12,216	6.3	78,067	9.2	13.5
100-200	13,208	25.8	145,049	32.2	24,504	29.2	120,545	32.9	16.9
200-500	4,259	8.3	296,704	21.3	64,742	24.9	231,963	20.4	21.8
500-1,000	509	1.0	699,639	6.0	195,258	9.0	504,381	5.3	27.9
More than 1,000	275	0.5	3,098,564	14.4	1,085,555	27.0	2,013,009	11.5	35.0
All	51,185	100.0	116,097	100.0	21,622	100.0	94,475	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* 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 following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. 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 T14-0041
H.R.4935: The Child Tax Credit Improvement Act of 2014
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	0.0	0.0	0	0.0	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	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	4.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	5.9
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	6.5	0.0	9.0
75-100	0.1	0.0	0.0	0.4	0	0.0	0.0	8.0	0.0	12.5
100-200	1.3	0.0	0.0	86.1	-10	0.0	0.0	22.0	0.0	16.3
200-500	0.7	0.0	0.0	13.6	-5	0.0	0.0	20.0	0.0	22.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	29.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	31.4	0.0	35.7
All	0.2	0.0	0.0	100.0	-2	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	84	0.0	6,320	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	572	0.6	24,858	5.3	2.3
30-40	4,055	10.9	36,345	5.0	1,485	1.2	34,860	5.8	4.1
40-50	3,258	8.8	46,607	5.2	2,748	1.8	43,859	5.8	5.9
50-75	5,716	15.4	63,444	12.3	5,706	6.5	57,738	13.5	9.0
75-100	3,604	9.7	90,042	11.0	11,253	8.0	78,788	11.6	12.5
100-200	4,957	13.3	137,873	23.2	22,433	22.0	115,440	23.4	16.3
200-500	1,493	4.0	296,738	15.0	67,712	20.0	229,026	14.0	22.8
500-1,000	201	0.5	700,400	4.8	204,171	8.1	496,229	4.1	29.2
More than 1,000	134	0.4	3,311,838	15.1	1,181,062	31.4	2,130,777	11.7	35.7
All	37,154	100.0	79,405	100.0	13,593	100.0	65,812	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* 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 following changes to the child tax credit: (a) index the \$1,000 per child amount for inflation after 2014, rounded to the nearest multiple of \$50; (b) increase the income level at which the credit begins to phase-out from \$110,000 to \$150,000 for married couples filing a joint return; and (c) index the income level at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of \$1,000. Proposal would be effective 01/01/15. For 2015, the per child amount would remain at its current-law value of \$1,000 and the credit would begin to phase out at \$153,000 for married couples and \$76,000 for others. 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.