

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

Table T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2015 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	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					
Lowest Quintile	9.9	-360	0.0	0	0.3	72.4	-36	-0.2	2.9
Second Quintile	3.6	-358	0.0	0	0.0	22.0	-13	0.0	8.3
Middle Quintile	0.6	-359	0.0	0	0.0	3.1	-2	0.0	13.9
Fourth Quintile	0.1	-329	0.0	0	0.0	0.4	0	0.0	17.0
Top Quintile	0.0	0	0.0	0	0.0	0.0	0	0.0	25.7
All	3.7	-359	0.0	0	0.0	100.0	-13	0.0	19.7
Addendum									
80-90	0.0	0	0.0	0	0.0	0.0	0	0.0	19.1
90-95	0.0	0	0.0	0	0.0	0.0	0	0.0	21.0
95-99	0.0	0	0.0	0	0.0	0.0	0	0.0	24.4
Top 1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	34.2
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	36.6

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 reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,937; 95% \$271,750; 99% \$638,232; 99.9% \$3,279,269.

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

(5) 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.

(6) 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 T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2015 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	9.9	0.0	0.3	72.4	-36	-7.7	-0.1	0.7	-0.2	2.9
Second Quintile	3.6	0.0	0.0	22.0	-13	-0.4	0.0	3.9	0.0	8.3
Middle Quintile	0.6	0.0	0.0	3.1	-2	0.0	0.0	10.4	0.0	13.9
Fourth Quintile	0.1	0.0	0.0	0.4	0	0.0	0.0	17.5	0.0	17.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	67.4	0.0	25.7
All	3.7	0.0	0.0	100.0	-13	-0.1	0.0	100.0	0.0	19.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	12.7	0.0	19.1
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	21.0
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	15.1	0.0	24.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	29.7	0.0	34.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	15.0	0.0	36.6

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

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	43,476	26.5	15,006	4.5	465	0.7	14,542	5.4	3.1	
Second Quintile	36,374	22.2	37,120	9.2	3,093	3.9	34,027	10.5	8.3	
Middle Quintile	32,412	19.8	66,179	14.7	9,215	10.4	56,964	15.7	13.9	
Fourth Quintile	26,575	16.2	111,245	20.2	18,913	17.4	92,331	20.9	17.0	
Top Quintile	23,244	14.2	325,092	51.6	83,531	67.3	241,561	47.7	25.7	
All	163,798	100.0	89,403	100.0	17,601	100.0	71,802	100.0	19.7	
Addendum										
80-90	11,605	7.1	165,124	13.1	31,610	12.7	133,514	13.2	19.1	
90-95	5,784	3.5	232,934	9.2	48,827	9.8	184,107	9.1	21.0	
95-99	4,668	2.9	383,706	12.2	93,415	15.1	290,291	11.5	24.4	
Top 1 Percent	1,186	0.7	2,109,944	17.1	722,215	29.7	1,387,728	14.0	34.2	
Top 0.1 Percent	122	0.1	9,678,353	8.1	3,540,128	15.0	6,138,225	6.4	36.6	

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 reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,937; 95% \$271,750; 99% \$638,232; 99.9% \$3,279,269.

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

(5) 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.

(6) 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 T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	14.1	0.0	0.4	84.1	-51	57.5	-0.1	-0.2	-0.4	-1.0
Second Quintile	2.3	0.0	0.0	12.5	-8	-0.4	0.0	2.5	0.0	6.5
Middle Quintile	0.3	0.0	0.0	1.4	-1	0.0	0.0	8.0	0.0	12.3
Fourth Quintile	0.0	0.0	0.0	0.1	0	0.0	0.0	16.7	0.0	16.4
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	72.7	0.0	25.4
All	3.7	0.0	0.0	100.0	-13	-0.1	0.0	100.0	0.0	19.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.4	0.0	19.2
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.1	0.0	21.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	16.5	0.0	24.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	30.8	0.0	34.0
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	15.6	0.0	36.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	35,361	21.6	14,169	3.4	-89	-0.1	14,257	4.3	-0.6	
Second Quintile	33,995	20.8	33,076	7.7	2,159	2.6	30,917	8.9	6.5	
Middle Quintile	32,189	19.7	58,384	12.8	7,164	8.0	51,220	14.0	12.3	
Fourth Quintile	30,310	18.5	96,483	20.0	15,864	16.7	80,619	20.8	16.4	
Top Quintile	30,227	18.5	272,313	56.2	69,271	72.6	203,042	52.2	25.4	
All	163,798	100.0	89,403	100.0	17,601	100.0	71,802	100.0	19.7	
Addendum										
80-90	15,280	9.3	141,165	14.7	27,122	14.4	114,043	14.8	19.2	
90-95	7,613	4.7	196,601	10.2	41,938	11.1	154,663	10.0	21.3	
95-99	5,921	3.6	333,072	13.5	80,060	16.4	253,012	12.7	24.0	
Top 1 Percent	1,412	0.9	1,845,253	17.8	627,620	30.7	1,217,633	14.6	34.0	
Top 0.1 Percent	144	0.1	8,564,806	8.4	3,129,694	15.6	5,435,112	6.7	36.5	

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 reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

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

(5) 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.

(6) 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 T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	4.0	0.0	0.1	90.2	-14	-2.7	-0.1	1.7	-0.1	4.7
Second Quintile	0.4	0.0	0.0	7.6	-1	-0.1	0.0	6.1	0.0	8.9
Middle Quintile	0.1	0.0	0.0	1.1	0	0.0	0.0	12.7	0.0	13.8
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	21.5	0.0	18.7
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	57.8	0.0	25.9
All	1.3	0.0	0.0	100.0	-5	-0.1	0.0	100.0	0.0	18.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.5	0.0	21.2
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.1	0.0	23.2
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	12.2	0.0	24.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	20.0	0.0	35.1
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	10.6	0.0	38.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	21,755	29.2	11,102	6.8	533	1.7	10,570	8.0	4.8	
Second Quintile	17,975	24.1	25,209	12.8	2,238	6.1	22,971	14.3	8.9	
Middle Quintile	14,155	19.0	43,007	17.2	5,941	12.7	37,067	18.2	13.8	
Fourth Quintile	11,194	15.0	68,398	21.6	12,756	21.5	55,642	21.6	18.7	
Top Quintile	8,551	11.5	173,155	41.8	44,840	57.7	128,315	38.1	25.9	
All	74,471	100.0	47,608	100.0	8,919	100.0	38,689	100.0	18.7	
Addendum										
80-90	4,538	6.1	99,922	12.8	21,189	14.5	78,733	12.4	21.2	
90-95	2,301	3.1	138,499	9.0	32,058	11.1	106,441	8.5	23.2	
95-99	1,414	1.9	234,525	9.4	57,359	12.2	177,166	8.7	24.5	
Top 1 Percent	299	0.4	1,262,728	10.6	443,538	19.9	819,190	8.5	35.1	
Top 0.1 Percent	30	0.0	6,143,359	5.2	2,360,584	10.6	3,782,775	3.9	38.4	

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

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

(5) 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.

(6) 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 T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	14.7	0.0	0.3	73.3	-55	17.0	0.0	-0.1	-0.3	-1.9
Second Quintile	2.3	0.0	0.0	16.4	-8	-0.3	0.0	1.1	0.0	5.7
Middle Quintile	0.3	0.0	0.0	3.6	-1	0.0	0.0	5.0	0.0	11.1
Fourth Quintile	0.0	0.0	0.0	0.3	0	0.0	0.0	14.2	0.0	15.4
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	79.6	0.0	25.3
All	1.7	0.0	0.0	100.0	-6	0.0	0.0	100.0	0.0	21.0
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.5	0.0	18.5
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.4	0.0	20.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.6	0.0	23.9
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	35.1	0.0	33.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	17.3	0.0	36.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,320	8.6	20,017	1.1	-327	-0.1	20,343	1.4	-1.6	
Second Quintile	8,306	13.3	44,644	3.9	2,551	1.1	42,092	4.6	5.7	
Middle Quintile	12,244	19.7	74,496	9.5	8,248	5.0	66,248	10.7	11.1	
Fourth Quintile	15,779	25.3	117,945	19.4	18,146	14.2	99,798	20.8	15.4	
Top Quintile	19,975	32.1	318,232	66.3	80,355	79.6	237,877	62.7	25.3	
All	62,259	100.0	154,113	100.0	32,393	100.0	121,721	100.0	21.0	
Addendum										
80-90	9,739	15.6	162,018	16.5	29,968	14.5	132,050	17.0	18.5	
90-95	4,911	7.9	226,510	11.6	46,865	11.4	179,644	11.6	20.7	
95-99	4,276	6.9	368,149	16.4	87,804	18.6	280,345	15.8	23.9	
Top 1 Percent	1,049	1.7	1,993,840	21.8	674,342	35.1	1,319,499	18.3	33.8	
Top 0.1 Percent	105	0.2	9,187,150	10.0	3,332,867	17.3	5,854,283	8.1	36.3	

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

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

(5) 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.

(6) 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 T14-0043
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	41.8	0.0	0.7	85.6	-150	8.9	-1.0	-11.0	-0.8	-9.8
Second Quintile	7.2	0.0	0.1	12.6	-24	-1.8	-0.1	7.3	-0.1	3.4
Middle Quintile	0.7	0.0	0.0	0.8	-2	0.0	0.3	29.7	0.0	12.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.3	31.1	0.0	17.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.5	42.8	0.0	24.3
All	16.3	0.0	0.1	100.0	-58	-1.0	0.0	100.0	-0.1	10.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.2	14.7	0.0	20.4
90-95	0.0	0.0	0.0	0.0	0	0.0	0.1	6.5	0.0	21.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.1	8.6	0.0	24.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	13.0	0.0	33.4
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	6.3	0.0	35.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,977	33.2	18,688	12.1	-1,678	-10.0	20,366	14.8	-9.0	
Second Quintile	7,174	29.9	39,600	23.1	1,373	7.4	38,227	25.0	3.5	
Middle Quintile	4,992	20.8	63,863	25.9	7,888	29.4	55,974	25.5	12.4	
Fourth Quintile	2,595	10.8	93,366	19.7	15,843	30.7	77,523	18.4	17.0	
Top Quintile	1,112	4.6	209,453	19.0	50,953	42.4	158,500	16.1	24.3	
All	24,016	100.0	51,174	100.0	5,570	100.0	45,604	100.0	10.9	
Addendum										
80-90	707	2.9	134,514	7.7	27,472	14.5	107,041	6.9	20.4	
90-95	218	0.9	181,693	3.2	39,409	6.4	142,284	2.8	21.7	
95-99	157	0.7	297,777	3.8	73,036	8.6	224,742	3.2	24.5	
Top 1 Percent	30	0.1	1,707,169	4.2	569,821	12.9	1,137,348	3.1	33.4	
Top 0.1 Percent	3	0.0	8,275,375	1.9	2,962,398	6.2	5,312,978	1.4	35.8	

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

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

(5) 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.

(6) 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 T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	40.7	0.0	0.7	83.9	-147	7.2	-0.2	-2.1	-0.7	-11.0
Second Quintile	6.5	0.0	0.1	12.5	-22	-1.4	0.0	1.6	-0.1	3.6
Middle Quintile	0.7	0.0	0.0	1.3	-2	0.0	0.0	9.0	0.0	12.2
Fourth Quintile	0.0	0.0	0.0	0.1	0	0.0	0.0	19.2	0.0	16.2
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	72.1	0.0	25.5
All	10.2	0.0	0.0	100.0	-37	-0.2	0.0	100.0	0.0	18.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.3	0.0	19.0
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	21.1
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	16.3	0.0	24.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	30.6	0.0	34.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	36.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,705	20.9	19,909	3.6	-2,037	-2.0	21,946	4.9	-10.2	
Second Quintile	10,704	20.9	45,013	8.1	1,625	1.6	43,388	9.6	3.6	
Middle Quintile	10,325	20.2	78,905	13.7	9,663	9.0	69,242	14.8	12.3	
Fourth Quintile	10,260	20.0	128,289	22.2	20,715	19.2	107,574	22.8	16.2	
Top Quintile	8,772	17.1	355,880	52.5	90,826	72.0	265,054	48.1	25.5	
All	51,185	100.0	116,097	100.0	21,622	100.0	94,475	100.0	18.6	
Addendum										
80-90	4,493	8.8	184,228	13.9	35,071	14.2	149,158	13.9	19.0	
90-95	2,159	4.2	265,866	9.7	56,167	11.0	209,698	9.4	21.1	
95-99	1,689	3.3	434,087	12.3	106,557	16.3	327,530	11.4	24.6	
Top 1 Percent	432	0.8	2,284,463	16.6	782,137	30.5	1,502,325	13.4	34.2	
Top 0.1 Percent	40	0.1	10,700,967	7.3	3,903,722	14.2	6,797,245	5.7	36.5	

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 reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

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

(5) 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.

(6) 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 T14-0043
Eliminate Income Threshold for the Refundable Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.2	0.0	0.0	14.4	-1	-0.6	0.0	0.1	0.0	0.7
Second Quintile	0.7	0.0	0.0	71.4	-2	-0.3	0.0	1.3	0.0	2.5
Middle Quintile	0.1	0.0	0.0	11.6	0	0.0	0.0	5.4	0.0	6.4
Fourth Quintile	0.0	0.0	0.0	0.4	0	0.0	0.0	13.1	0.0	12.1
Top Quintile	0.0	0.0	0.0	0.2	0	0.0	0.0	79.9	0.0	24.8
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	17.1
Addendum										
80-90	0.0	0.0	0.0	0.2	0	0.0	0.0	12.6	0.0	16.0
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.4	0.0	19.4
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.0	0.0	23.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	40.0	0.0	34.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	36.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,889	18.5	13,324	3.1	98	0.1	13,226	3.7	0.7	
Second Quintile	9,257	24.9	28,006	8.8	696	1.3	27,309	10.3	2.5	
Middle Quintile	8,322	22.4	51,350	14.5	3,264	5.4	48,086	16.4	6.4	
Fourth Quintile	6,310	17.0	86,346	18.5	10,463	13.1	75,883	19.6	12.1	
Top Quintile	6,185	16.7	262,801	55.1	65,263	79.9	197,538	50.0	24.8	
All	37,154	100.0	79,405	100.0	13,593	100.0	65,812	100.0	17.1	
Addendum										
80-90	3,138	8.4	126,820	13.5	20,241	12.6	106,579	13.7	16.0	
90-95	1,393	3.8	175,624	8.3	34,123	9.4	141,501	8.1	19.4	
95-99	1,309	3.5	301,720	13.4	69,360	18.0	232,361	12.4	23.0	
Top 1 Percent	346	0.9	1,700,630	19.9	583,749	40.0	1,116,880	15.8	34.3	
Top 0.1 Percent	37	0.1	7,752,932	9.8	2,854,689	21.0	4,898,243	7.4	36.8	

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 reduce the income threshold for refundability of the additional child tax credit from \$3,000 to \$0. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

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