

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

Table T14-0045
H.R.4935: The Child Tax Credit Improvement Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	5.5
10-20	0.2	-160	0.0	0	0.0	0.0	0	0.0	3.9
20-30	9.8	-209	0.0	0	0.1	2.1	-21	-0.1	5.1
30-40	16.4	-267	0.0	0	0.1	3.3	-44	-0.1	6.7
40-50	19.7	-291	0.0	0	0.1	3.6	-57	-0.1	9.3
50-75	22.6	-329	0.0	0	0.1	9.8	-74	-0.1	13.5
75-100	25.9	-446	0.0	0	0.1	10.0	-115	-0.1	15.6
100-200	31.6	-1,112	0.0	0	0.3	61.5	-351	-0.2	17.6
200-500	10.9	-1,226	0.0	0	0.1	9.3	-134	0.0	21.8
500-1,000	*	**	0.0	0	0.0	0.0	0	0.0	27.1
More than 1,000	*	**	0.0	0	0.0	0.0	0	0.0	33.8
All	17.2	-662	0.0	0	0.1	100.0	-114	-0.1	20.1

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

Number of AMT Taxpayers (millions). Baseline: 6.1

Proposal: 6.1

* 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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 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 T14-0045
H.R.4935: The Child Tax Credit Improvement Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	0.1	0.0	5.5
10-20	0.2	0.0	0.0	0.0	0	-0.1	0.0	0.4	0.0	3.9
20-30	9.8	0.0	0.1	2.1	-21	-1.3	0.0	0.7	-0.1	5.1
30-40	16.4	0.0	0.1	3.3	-44	-1.5	0.0	1.0	-0.1	6.7
40-50	19.7	0.0	0.1	3.6	-57	-1.1	0.0	1.4	-0.1	9.3
50-75	22.6	0.0	0.1	9.8	-74	-0.7	0.0	6.1	-0.1	13.5
75-100	25.9	0.0	0.1	10.0	-115	-0.7	0.0	6.6	-0.1	15.6
100-200	31.6	0.0	0.3	61.5	-351	-1.2	-0.2	23.6	-0.2	17.6
200-500	10.9	0.0	0.1	9.3	-134	-0.2	0.1	23.5	0.0	21.8
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	7.4	0.0	27.1
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.1	29.1	0.0	33.8
All	17.2	0.0	0.1	100.0	-114	-0.4	0.0	100.0	-0.1	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	9,044	5.2	7,220	0.3	393	0.1	6,827	0.4	5.5
10-20	20,696	12.0	19,022	1.8	746	0.4	18,276	2.2	3.9
20-30	20,460	11.9	30,788	2.9	1,592	0.7	29,196	3.4	5.2
30-40	14,733	8.5	43,226	2.9	2,947	1.0	40,280	3.4	6.8
40-50	12,185	7.1	55,778	3.1	5,220	1.4	50,558	3.5	9.4
50-75	25,943	15.0	77,007	9.1	10,493	6.1	66,513	9.9	13.6
75-100	17,145	9.9	107,923	8.4	16,993	6.6	90,930	8.9	15.8
100-200	34,474	20.0	172,153	27.1	30,623	23.8	141,530	27.9	17.8
200-500	13,748	8.0	346,709	21.7	75,552	23.4	271,158	21.3	21.8
500-1,000	1,461	0.9	829,446	5.5	225,098	7.4	604,347	5.0	27.1
More than 1,000	974	0.6	3,904,572	17.3	1,319,375	28.9	2,585,197	14.4	33.8
All	172,542	100.0	127,159	100.0	25,730	100.0	101,429	100.0	20.2

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

Number of AMT Taxpayers (millions). Baseline: 6.1

Proposal: 6.1

* 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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 for others. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(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 T14-0045
H.R.4935: The Child Tax Credit Improvement Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	0.5	0.0	8.1
10-20	0.1	0.0	0.0	1.7	0	0.0	0.0	2.1	0.0	7.2
20-30	1.5	0.0	0.0	24.0	-3	-0.1	0.0	3.4	0.0	8.4
30-40	1.2	0.0	0.0	13.8	-3	-0.1	0.0	3.2	0.0	9.3
40-50	0.9	0.0	0.0	7.9	-2	0.0	0.0	4.1	0.0	11.5
50-75	1.0	0.0	0.0	18.7	-3	0.0	0.0	16.0	0.0	16.6
75-100	0.8	0.0	0.0	20.6	-6	0.0	0.0	13.3	0.0	18.8
100-200	0.4	0.0	0.0	13.4	-4	0.0	0.0	22.5	0.0	20.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	24.6
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.3	0.0	30.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	17.8	0.0	36.5
All	0.7	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, 2023 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	7,214	9.8	7,176	1.0	578	0.5	6,598	1.2	8.1
10-20	14,528	19.7	18,982	5.6	1,364	2.1	17,618	6.4	7.2
20-30	12,246	16.6	30,614	7.6	2,572	3.4	28,042	8.5	8.4
30-40	7,451	10.1	43,174	6.5	4,017	3.2	39,157	7.2	9.3
40-50	5,955	8.1	55,643	6.7	6,409	4.1	49,235	7.3	11.5
50-75	11,726	15.9	76,647	18.1	12,685	16.0	63,962	18.6	16.6
75-100	6,143	8.3	107,057	13.3	20,149	13.3	86,907	13.2	18.8
100-200	6,173	8.4	161,668	20.1	33,792	22.5	127,876	19.6	20.9
200-500	1,388	1.9	342,510	9.6	84,171	12.6	258,339	8.9	24.6
500-1,000	158	0.2	826,054	2.6	249,358	4.3	576,696	2.3	30.2
More than 1,000	115	0.2	3,920,613	9.1	1,429,336	17.8	2,491,277	7.1	36.5
All	73,898	100.0	67,132	100.0	12,564	100.0	54,568	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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 for others. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(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 T14-0045
H.R.4935: The Child Tax Credit Improvement Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	0.4	0.0	0.0	0.0	-1	-1.4	0.0	0.0	0.0	1.3
10-20	0.6	0.0	0.0	0.0	-1	-0.6	0.0	0.0	0.0	1.0
20-30	12.2	0.0	0.1	0.5	-24	-2.7	0.0	0.1	-0.1	2.8
30-40	20.6	0.0	0.2	1.2	-60	-2.8	0.0	0.2	-0.1	4.8
40-50	28.3	0.0	0.2	1.9	-96	-2.4	0.0	0.4	-0.2	6.9
50-75	32.7	0.0	0.2	6.3	-119	-1.5	0.0	2.1	-0.2	10.0
75-100	35.5	0.0	0.1	6.5	-131	-0.9	0.0	3.6	-0.1	13.0
100-200	39.2	0.0	0.3	71.8	-447	-1.5	-0.2	23.6	-0.3	16.6
200-500	12.5	0.0	0.1	11.5	-153	-0.2	0.1	28.0	0.0	21.3
500-1,000	*	0.0	0.0	0.0	0	0.0	0.0	8.8	0.0	26.7
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.2	33.2	0.0	33.5
All	28.1	0.0	0.1	100.0	-234	-0.5	0.0	100.0	-0.1	21.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	659	1.0	6,514	0.0	83	0.0	6,431	0.0	1.3
10-20	1,536	2.3	19,449	0.2	194	0.0	19,255	0.3	1.0
20-30	2,940	4.3	31,311	0.6	915	0.1	30,396	0.8	2.9
30-40	3,133	4.6	43,465	0.9	2,142	0.2	41,323	1.1	4.9
40-50	3,151	4.6	56,220	1.2	3,999	0.4	52,220	1.4	7.1
50-75	8,429	12.3	77,724	4.4	7,911	2.1	69,812	5.1	10.2
75-100	7,971	11.7	108,770	5.8	14,316	3.6	94,454	6.5	13.2
100-200	25,696	37.6	175,982	30.4	29,730	23.8	146,252	32.3	16.9
200-500	12,035	17.6	347,229	28.1	74,220	27.9	273,009	28.2	21.4
500-1,000	1,263	1.9	829,859	7.1	221,942	8.8	607,917	6.6	26.7
More than 1,000	820	1.2	3,852,353	21.3	1,288,877	33.0	2,563,475	18.1	33.5
All	68,289	100.0	217,501	100.0	46,923	100.0	170,579	100.0	21.6

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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 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 T14-0045
H.R.4935: The Child Tax Credit Improvement Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	-0.4	0.0	-9.0
10-20	0.5	0.0	0.0	0.1	-1	0.1	0.0	-2.6	0.0	-6.4
20-30	29.6	0.0	0.2	9.3	-62	9.2	-0.2	-1.8	-0.2	-2.4
30-40	43.8	0.0	0.3	13.0	-113	-9.0	-0.2	2.1	-0.3	2.6
40-50	52.6	0.0	0.3	11.4	-139	-4.0	-0.1	4.5	-0.3	6.1
50-75	57.8	0.0	0.2	25.0	-165	-1.8	0.0	22.4	-0.2	12.0
75-100	57.8	0.0	0.4	24.3	-316	-1.9	-0.1	20.3	-0.3	15.4
100-200	33.3	0.0	0.2	16.5	-255	-0.8	0.2	31.4	-0.2	18.9
200-500	0.8	0.0	0.0	0.1	-6	0.0	0.2	9.6	0.0	24.1
500-1,000	*	0.0	0.0	0.0	0	0.0	0.1	2.9	0.0	27.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	11.5	0.0	33.6
All	35.9	0.0	0.2	100.0	-122	-1.6	0.0	100.0	-0.2	11.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

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	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,049	3.9	8,025	0.5	-726	-0.4	8,751	0.6	-9.0
10-20	4,354	16.3	19,028	4.8	-1,209	-2.5	20,237	5.8	-6.4
20-30	4,876	18.2	30,882	8.8	-677	-1.6	31,560	10.2	-2.2
30-40	3,775	14.1	43,104	9.5	1,252	2.3	41,851	10.5	2.9
40-50	2,687	10.0	55,525	8.7	3,513	4.6	52,012	9.3	6.3
50-75	4,966	18.6	76,568	22.2	9,336	22.4	67,232	22.1	12.2
75-100	2,515	9.4	107,149	15.7	16,805	20.4	90,344	15.1	15.7
100-200	2,130	8.0	158,986	19.7	30,272	31.1	128,714	18.2	19.0
200-500	240	0.9	338,374	4.7	81,409	9.5	256,965	4.1	24.1
500-1,000	26	0.1	817,031	1.3	223,176	2.8	593,855	1.0	27.3
More than 1,000	18	0.1	3,890,723	4.1	1,306,962	11.3	2,583,761	3.1	33.6
All	26,775	100.0	64,080	100.0	7,735	100.0	56,345	100.0	12.1

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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 for others. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	0.2	0.0	0.0	0.0	-1	0.1	0.0	-0.1	0.0	-13.1
10-20	1.0	0.0	0.0	0.0	-2	0.1	0.0	-0.5	0.0	-9.8
20-30	31.3	0.0	0.2	2.0	-65	5.1	0.0	-0.5	-0.2	-4.3
30-40	48.6	0.0	0.3	3.1	-129	-26.9	0.0	0.1	-0.3	0.8
40-50	61.3	0.0	0.3	3.4	-180	-6.0	0.0	0.6	-0.3	5.1
50-75	73.9	0.0	0.4	9.6	-243	-3.0	-0.1	3.5	-0.3	10.3
75-100	78.5	0.0	0.4	9.9	-350	-2.4	-0.1	4.7	-0.3	13.3
100-200	74.7	0.0	0.6	62.1	-832	-2.9	-0.4	23.9	-0.5	16.2
200-500	22.5	0.0	0.1	9.5	-276	-0.4	0.2	28.7	-0.1	21.1
500-1,000	*	0.0	0.0	0.0	0	0.0	0.1	8.5	0.0	26.6
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.4	30.9	0.0	33.9
All	51.6	0.0	0.3	100.0	-347	-1.1	0.0	100.0	-0.2	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	1,301	2.3	7,817	0.1	-1,024	-0.1	8,841	0.2	-13.1
10-20	4,676	8.4	19,091	1.0	-1,859	-0.5	20,950	1.4	-9.7
20-30	5,797	10.4	30,843	2.0	-1,275	-0.4	32,118	2.6	-4.1
30-40	4,606	8.3	43,192	2.3	481	0.1	42,711	2.8	1.1
40-50	3,694	6.6	55,792	2.3	3,002	0.6	52,790	2.8	5.4
50-75	7,624	13.7	76,774	6.7	8,174	3.6	68,599	7.4	10.7
75-100	5,504	9.9	108,192	6.8	14,771	4.7	93,421	7.3	13.7
100-200	14,466	25.9	174,353	28.7	29,002	24.3	145,350	29.8	16.6
200-500	6,664	11.9	347,908	26.4	73,830	28.5	274,078	25.9	21.2
500-1,000	660	1.2	826,069	6.2	220,079	8.4	605,990	5.7	26.6
More than 1,000	408	0.7	3,808,043	17.7	1,291,735	30.5	2,516,308	14.5	33.9
All	55,806	100.0	157,555	100.0	30,928	100.0	126,626	100.0	19.6

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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 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 T14-0045
H.R.4935: The Child Tax Credit Improvement Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 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	1.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	0.7
20-30	*	0.0	0.0	0.1	0	0.0	0.0	0.3	0.0	1.7
30-40	0.2	0.0	0.0	1.2	-1	0.0	0.0	0.9	0.0	3.9
40-50	0.3	0.0	0.0	1.2	-1	0.0	0.0	1.7	0.0	6.4
50-75	2.0	0.0	0.0	16.5	-5	-0.1	0.0	6.2	0.0	9.9
75-100	2.1	0.0	0.0	15.5	-8	-0.1	0.0	7.4	0.0	13.0
100-200	2.0	0.0	0.0	56.2	-17	-0.1	0.0	22.8	0.0	16.0
200-500	1.0	0.0	0.0	9.2	-9	0.0	0.0	19.8	0.0	21.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	27.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	33.1	0.0	33.3
All	1.0	0.0	0.0	100.0	-5	0.0	0.0	100.0	0.0	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	1,122	2.6	7,259	0.2	89	0.0	7,170	0.2	1.2
10-20	5,192	11.8	19,552	2.0	144	0.1	19,407	2.4	0.7
20-30	5,584	12.7	30,742	3.4	507	0.3	30,235	4.0	1.7
30-40	4,618	10.5	43,562	3.9	1,718	0.9	41,845	4.6	3.9
40-50	4,278	9.7	55,638	4.6	3,583	1.7	52,054	5.3	6.4
50-75	7,413	16.9	76,784	11.1	7,605	6.2	69,179	12.2	9.9
75-100	4,799	10.9	108,189	10.1	14,081	7.4	94,108	10.7	13.0
100-200	7,684	17.5	169,762	25.4	27,089	22.8	142,673	26.0	16.0
200-500	2,456	5.6	346,496	16.6	73,331	19.8	273,165	15.9	21.2
500-1,000	307	0.7	830,051	5.0	227,039	7.6	603,012	4.4	27.4
More than 1,000	242	0.6	3,756,495	17.7	1,250,649	33.1	2,505,846	14.4	33.3
All	43,929	100.0	116,731	100.0	20,762	100.0	95,969	100.0	17.8

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 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 2023, the per child amount would be \$1,200 and the credit would begin to phase out at \$182,000 for married couples and \$91,000 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.