

Table T14-0060
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Percentile, 2018 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	7.5	92.5	0.3	5.4	53	7.2	0.9	1.0	4.4	4.8
Second Quintile	22.8	77.2	0.8	25.6	305	8.7	3.6	3.9	8.6	9.3
Middle Quintile	25.3	74.7	0.7	31.8	416	3.9	10.1	10.4	14.4	15.0
Fourth Quintile	30.1	69.9	0.5	30.9	491	2.3	17.0	17.2	17.4	17.8
Top Quintile	8.4	91.6	0.0	4.8	86	0.1	68.1	67.3	26.1	26.1
All	18.4	81.7	0.3	100.0	261	1.2	100.0	100.0	20.3	20.6
Addendum										
80-90	16.5	83.5	0.1	4.7	169	0.4	13.0	12.9	19.8	19.9
90-95	0.6	99.4	0.0	0.1	7	0.0	10.1	9.9	21.7	21.7
95-99	*	100.0	0.0	0.0	0	0.0	15.0	14.8	24.7	24.7
Top 1 Percent	*	100.0	0.0	0.0	0	0.0	30.0	29.6	33.9	33.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	15.0	14.9	36.0	36.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 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	43,975	26.4	16,781	4.3	744	0.9	16,038	5.1	4.4	
Second Quintile	36,549	21.9	40,869	8.6	3,505	3.6	37,364	9.9	8.6	
Middle Quintile	33,285	19.9	74,074	14.2	10,658	10.1	63,416	15.3	14.4	
Fourth Quintile	27,398	16.4	125,653	19.9	21,835	17.0	103,818	20.6	17.4	
Top Quintile	23,953	14.4	383,971	53.1	100,007	68.1	283,964	49.2	26.1	
All	166,908	100.0	103,866	100.0	21,085	100.0	82,781	100.0	20.3	
Addendum										
80-90	11,988	7.2	193,256	13.4	38,253	13.0	155,003	13.5	19.8	
90-95	5,948	3.6	274,543	9.4	59,531	10.1	215,012	9.3	21.7	
95-99	4,796	2.9	446,186	12.3	110,112	15.0	336,075	11.7	24.7	
Top 1 Percent	1,222	0.7	2,544,064	17.9	863,429	30.0	1,680,635	14.9	33.9	
Top 0.1 Percent	125	0.1	11,732,630	8.5	4,224,319	15.0	7,508,311	6.8	36.0	

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

Number of AMT Taxpayers (millions). Baseline: 5.4

Proposal: 5.4

* Less than 0.05

(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law. 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% \$25,854; 40% \$50,153; 60% \$86,471; 80% \$147,237; 90% \$213,330; 95% \$292,336; 99% \$700,330; 99.9% \$3,772,856.

(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 T14-0060
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Percentile, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After- Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	2.1	97.9	0.2	37.3	19	2.5	2.1	2.2	6.2	6.4
Second Quintile	1.8	98.2	0.1	35.9	21	0.8	6.1	6.1	9.3	9.4
Middle Quintile	1.3	98.7	0.0	21.8	17	0.3	11.4	11.4	13.3	13.3
Fourth Quintile	0.5	99.5	0.0	3.8	3	0.0	22.4	22.3	18.8	18.8
Top Quintile	0.0	100.0	0.0	0.0	0	0.0	57.7	57.7	26.0	26.0
All	1.4	98.6	0.0	100.0	15	0.1	100.0	100.0	19.0	19.0
Addendum										
80-90	0.0	100.0	0.0	0.0	0	0.0	15.0	15.0	21.2	21.2
90-95	0.0	100.0	0.0	0.0	0	0.0	9.1	9.1	22.7	22.7
95-99	0.0	100.0	0.0	0.0	0	0.0	12.7	12.7	24.7	24.7
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	20.9	20.9	34.8	34.8
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	10.9	10.9	37.9	37.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 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	21,299	28.7	12,261	6.4	765	2.1	11,496	7.4	6.2
Second Quintile	18,210	24.5	27,762	12.4	2,583	6.1	25,179	13.9	9.3
Middle Quintile	13,870	18.7	47,925	16.3	6,359	11.4	41,566	17.5	13.3
Fourth Quintile	11,793	15.9	78,166	22.6	14,659	22.4	63,507	22.7	18.8
Top Quintile	8,372	11.3	205,453	42.2	53,331	57.7	152,123	38.6	26.0
All	74,338	100.0	54,777	100.0	10,405	100.0	44,373	100.0	19.0
Addendum									
80-90	4,713	6.3	116,366	13.5	24,681	15.0	91,685	13.1	21.2
90-95	1,900	2.6	162,561	7.6	36,940	9.1	125,620	7.2	22.7
95-99	1,450	2.0	274,530	9.8	67,663	12.7	206,867	9.1	24.7
Top 1 Percent	309	0.4	1,502,386	11.4	523,318	20.9	979,068	9.2	34.8
Top 0.1 Percent	29	0.0	7,534,650	5.5	2,854,518	10.9	4,680,132	4.2	37.9

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

* Less than 0.05

(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law. 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% \$25,854; 40% \$50,153; 60% \$86,471; 80% \$147,237; 90% \$213,330; 95% \$292,336; 99% \$700,330; 99.9% \$3,772,856.

(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 T14-0060
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Percentile, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After- Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	28.6	71.4	1.6	6.8	347	423.3	0.0	0.1	0.4	1.9
Second Quintile	40.3	59.7	1.7	25.1	785	22.9	1.2	1.4	7.0	8.6
Middle Quintile	40.4	59.6	1.1	37.4	774	8.0	5.0	5.4	11.7	12.6
Fourth Quintile	36.9	63.2	0.4	28.9	476	2.2	14.0	14.1	16.0	16.4
Top Quintile	1.3	98.8	0.0	0.5	6	0.0	79.6	78.7	25.6	25.6
All	25.9	74.1	0.3	100.0	417	1.1	100.0	100.0	21.7	21.9
Addendum										
80-90	2.6	97.4	0.0	0.5	13	0.0	14.5	14.4	19.3	19.3
90-95	*	100.0	0.0	0.0	1	0.0	11.9	11.7	21.3	21.3
95-99	*	100.0	0.0	0.0	0	0.0	18.4	18.2	24.3	24.3
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	34.8	34.5	33.6	33.6
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	17.1	16.9	35.8	35.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 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	5,254	8.2	22,539	1.0	82	0.0	22,457	1.3	0.4	
Second Quintile	8,555	13.3	48,912	3.6	3,430	1.2	45,482	4.3	7.0	
Middle Quintile	12,976	20.2	82,835	9.3	9,672	5.0	73,163	10.5	11.7	
Fourth Quintile	16,272	25.3	133,728	18.9	21,434	14.0	112,294	20.2	16.0	
Top Quintile	20,578	32.0	376,425	67.2	96,506	79.6	279,919	63.8	25.6	
All	64,328	100.0	179,237	100.0	38,804	100.0	140,433	100.0	21.7	
Addendum										
80-90	9,872	15.4	190,277	16.3	36,688	14.5	153,589	16.8	19.3	
90-95	5,208	8.1	266,943	12.1	56,776	11.9	210,167	12.1	21.3	
95-99	4,424	6.9	426,831	16.4	103,613	18.4	323,218	15.8	24.3	
Top 1 Percent	1,073	1.7	2,412,024	22.5	810,176	34.8	1,601,848	19.0	33.6	
Top 0.1 Percent	107	0.2	11,174,591	10.4	3,996,956	17.1	7,177,635	8.5	35.8	

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

* Less than 0.05

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<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% \$25,854; 40% \$50,153; 60% \$86,471; 80% \$147,237; 90% \$213,330; 95% \$292,336; 99% \$700,330; 99.9% \$3,772,856.

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(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 T14-0060
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Percentile, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After- Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	38.0	62.0	1.6	19.6	343	-31.6	-5.7	-3.6	-5.2	-3.6
Second Quintile	68.3	31.7	2.3	46.2	939	47.6	8.9	12.0	4.6	6.8
Middle Quintile	63.7	36.3	1.3	27.4	831	8.9	28.4	28.3	13.2	14.3
Fourth Quintile	34.1	65.9	0.4	5.2	300	1.6	29.5	27.4	17.6	17.9
Top Quintile	1.2	98.8	0.0	0.1	7	0.0	38.7	35.4	24.9	24.9
All	50.4	49.6	1.2	100.0	608	9.2	100.0	100.0	11.8	12.9
Addendum										
80-90	2.0	98.0	0.0	0.1	11	0.0	12.2	11.2	21.0	21.0
90-95	0.0	100.0	0.0	0.0	0	0.0	6.2	5.7	22.4	22.4
95-99	*	100.0	0.0	0.0	0	0.0	7.8	7.1	24.5	24.5
Top 1 Percent	*	100.0	0.0	0.0	0	0.0	12.5	11.5	32.9	32.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	6.0	5.5	35.1	35.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 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	8,701	34.8	20,809	13.0	-1,084	-5.7	21,893	15.5	-5.2	
Second Quintile	7,467	29.9	43,131	23.0	1,973	8.9	41,158	24.9	4.6	
Middle Quintile	5,010	20.0	71,308	25.5	9,375	28.4	61,932	25.2	13.2	
Fourth Quintile	2,623	10.5	105,541	19.8	18,589	29.5	86,952	18.5	17.6	
Top Quintile	1,025	4.1	251,168	18.4	62,464	38.7	188,704	15.7	24.9	
All	25,002	100.0	55,939	100.0	6,619	100.0	49,320	100.0	11.8	
Addendum										
80-90	628	2.5	152,905	6.9	32,078	12.2	120,827	6.2	21.0	
90-95	212	0.9	216,178	3.3	48,356	6.2	167,822	2.9	22.4	
95-99	153	0.6	342,124	3.8	83,808	7.8	258,315	3.2	24.5	
Top 1 Percent	31	0.1	2,015,142	4.5	663,440	12.5	1,351,702	3.4	32.9	
Top 0.1 Percent	3	0.0	10,423,267	2.0	3,662,540	6.0	6,760,727	1.5	35.1	

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

* Less than 0.05

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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 breaks are (in 2013 dollars): 20% \$25,854; 40% \$50,153; 60% \$86,471; 80% \$147,237; 90% \$213,330; 95% \$292,336; 99% \$700,330; 99.9% \$3,772,856.

(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 T14-0060
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Percentile, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	42.6	57.4	1.8	11.6	424	-30.5	-1.2	-0.8	-6.3	-4.4
Second Quintile	77.6	22.4	2.7	32.3	1,241	49.7	2.0	2.9	5.1	7.6
Middle Quintile	81.4	18.6	1.8	33.9	1,364	11.9	8.8	9.6	13.0	14.6
Fourth Quintile	67.4	32.6	0.7	20.3	831	3.4	18.5	18.6	16.8	17.4
Top Quintile	3.0	97.0	0.0	0.3	15	0.0	71.6	69.4	25.9	25.9
All	55.9	44.1	0.8	100.0	799	3.1	100.0	100.0	19.5	20.1
Addendum										
80-90	5.9	94.1	0.0	0.3	29	0.1	14.6	14.1	19.9	19.9
90-95	0.1	99.9	0.0	0.0	1	0.0	11.4	11.1	21.6	21.6
95-99	*	100.0	0.0	0.0	0	0.0	15.6	15.1	25.0	25.0
Top 1 Percent	*	100.0	0.0	0.0	0	0.0	30.0	29.1	34.1	34.1
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	14.0	13.6	36.0	36.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 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	11,525	21.9	22,125	3.7	-1,390	-1.2	23,516	4.8	-6.3	
Second Quintile	10,937	20.8	49,212	7.7	2,496	2.0	46,717	9.1	5.1	
Middle Quintile	10,461	19.9	88,211	13.2	11,470	8.8	76,741	14.3	13.0	
Fourth Quintile	10,281	19.5	145,784	21.5	24,523	18.5	121,261	22.2	16.8	
Top Quintile	8,970	17.0	418,791	53.9	108,474	71.6	310,317	49.6	25.9	
All	52,638	100.0	132,473	100.0	25,829	100.0	106,643	100.0	19.5	
Addendum										
80-90	4,550	8.6	218,524	14.3	43,492	14.6	175,032	14.2	19.9	
90-95	2,335	4.4	308,208	10.3	66,514	11.4	241,694	10.1	21.6	
95-99	1,654	3.1	511,047	12.1	127,950	15.6	383,097	11.3	25.0	
Top 1 Percent	432	0.8	2,774,417	17.2	945,770	30.0	1,828,647	14.1	34.1	
Top 0.1 Percent	41	0.1	12,792,393	7.6	4,607,039	14.0	8,185,354	6.0	36.0	

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.

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(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 T14-0060
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Percentile, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	100.0	0.0	0.3	0	0.2	0.1	0.1	1.0	1.0
Second Quintile	0.9	99.1	0.0	24.7	12	1.5	1.2	1.2	2.7	2.8
Middle Quintile	2.1	97.9	0.1	53.7	26	0.7	5.9	5.9	7.0	7.0
Fourth Quintile	1.3	98.7	0.0	20.1	13	0.1	13.7	13.8	12.9	12.9
Top Quintile	0.1	99.9	0.0	0.6	0	0.0	78.8	78.8	25.1	25.1
All	1.0	99.0	0.0	100.0	12	0.1	100.0	100.0	17.7	17.7
Addendum										
80-90	0.2	99.8	0.0	0.6	1	0.0	12.6	12.6	16.9	16.9
90-95	0.0	100.0	0.0	0.0	0	0.0	9.7	9.7	19.7	19.7
95-99	0.0	100.0	0.0	0.0	0	0.0	17.3	17.3	23.5	23.5
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	39.2	39.2	33.7	33.7
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	20.0	20.0	36.0	36.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 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	6,085	15.5	14,714	2.4	142	0.1	14,572	2.9	1.0	
Second Quintile	9,355	23.9	30,988	7.9	848	1.2	30,140	9.4	2.7	
Middle Quintile	9,631	24.6	57,084	15.0	3,969	5.9	53,115	17.0	7.0	
Fourth Quintile	7,223	18.4	95,666	18.9	12,359	13.7	83,307	20.0	12.9	
Top Quintile	6,668	17.0	306,045	55.7	76,778	78.8	229,267	50.7	25.1	
All	39,179	100.0	93,526	100.0	16,577	100.0	76,949	100.0	17.7	
Addendum										
80-90	3,393	8.7	143,488	13.3	24,178	12.6	119,310	13.4	16.9	
90-95	1,529	3.9	208,333	8.7	41,091	9.7	167,242	8.5	19.7	
95-99	1,374	3.5	348,957	13.1	81,892	17.3	267,065	12.2	23.5	
Top 1 Percent	372	1.0	2,033,564	20.6	684,940	39.2	1,348,624	16.6	33.7	
Top 0.1 Percent	38	0.1	9,436,601	9.9	3,393,446	20.0	6,043,154	7.7	36.0	

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 without the child tax credit. Proposal is current law. 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% \$25,854; 40% \$50,153; 60% \$86,471; 80% \$147,237; 90% \$213,330; 95% \$292,336; 99% \$700,330; 99.9% \$3,772,856.

(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.