

Table T14-0059
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Level, 2018 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		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
Less than 10	0.1	100.0	0.0	0.0	0	0.1	0.1	0.1	5.9	5.9
10-20	5.2	94.8	0.1	1.2	23	3.6	0.4	0.4	3.8	4.0
20-30	19.4	80.6	0.7	8.6	188	11.9	0.9	1.0	5.7	6.4
30-40	22.7	77.3	0.8	10.9	297	9.7	1.4	1.5	7.9	8.7
40-50	24.0	76.0	0.8	10.2	356	7.2	1.8	1.9	9.9	10.7
50-75	25.1	74.9	0.7	23.4	409	4.4	6.7	6.9	13.7	14.3
75-100	27.0	73.0	0.6	17.1	452	2.9	7.3	7.5	16.3	16.7
100-200	26.5	73.5	0.3	26.9	392	1.4	24.1	24.1	18.5	18.7
200-500	0.7	99.3	0.0	0.2	7	0.0	22.8	22.5	22.5	22.5
500-1,000	*	100.0	0.0	0.0	0	0.0	7.8	7.7	28.0	28.0
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	26.5	26.2	34.7	34.7
All	18.4	81.7	0.3	100.0	261	1.2	100.0	100.0	20.3	20.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	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	
Less than 10	10,379	6.2	6,476	0.4	384	0.1	6,093	0.5	5.9
10-20	21,604	12.9	16,932	2.1	650	0.4	16,281	2.6	3.8
20-30	19,956	12.0	27,645	3.2	1,577	0.9	26,068	3.8	5.7
30-40	15,926	9.5	38,694	3.6	3,049	1.4	35,645	4.1	7.9
40-50	12,495	7.5	49,749	3.6	4,941	1.8	44,808	4.1	9.9
50-75	24,957	15.0	68,654	9.9	9,401	6.7	59,252	10.7	13.7
75-100	16,490	9.9	96,237	9.2	15,660	7.3	80,577	9.6	16.3
100-200	29,893	17.9	153,587	26.5	28,384	24.1	125,203	27.1	18.5
200-500	11,380	6.8	312,652	20.5	70,441	22.8	242,211	20.0	22.5
500-1,000	1,317	0.8	739,986	5.6	206,963	7.8	533,023	5.1	28.0
More than 1,000	764	0.5	3,522,217	15.5	1,222,660	26.5	2,299,558	12.7	34.7
All	166,908	100.0	103,866	100.0	21,085	100.0	82,781	100.0	20.3

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 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 T14-0059
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Level, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		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
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.6	0.6	7.8	7.8
10-20	0.9	99.1	0.0	7.0	5	0.4	2.2	2.2	6.5	6.5
20-30	2.6	97.4	0.1	30.1	27	1.1	3.9	3.9	9.1	9.2
30-40	2.4	97.6	0.1	22.6	29	0.7	4.7	4.7	11.1	11.2
40-50	1.7	98.3	0.1	10.8	20	0.3	5.1	5.1	13.3	13.4
50-75	1.6	98.5	0.0	19.4	20	0.2	16.5	16.5	17.5	17.6
75-100	1.2	98.8	0.0	6.9	13	0.1	14.3	14.3	20.2	20.2
100-200	0.4	99.6	0.0	2.0	4	0.0	21.2	21.2	22.2	22.2
200-500	0.0	100.0	0.0	0.0	0	0.0	11.7	11.7	25.3	25.3
500-1,000	0.0	100.0	0.0	0.0	0	0.0	4.2	4.2	30.8	30.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	15.4	15.3	37.0	37.0
All	1.4	98.6	0.0	100.0	15	0.1	100.0	100.0	19.0	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	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	
Less than 10	8,590	11.6	6,464	1.4	506	0.6	5,958	1.6	7.8
10-20	15,693	21.1	16,883	6.5	1,096	2.2	15,788	7.5	6.5
20-30	12,047	16.2	27,457	8.1	2,488	3.9	24,969	9.1	9.1
30-40	8,483	11.4	38,690	8.1	4,296	4.7	34,394	8.9	11.1
40-50	5,929	8.0	49,627	7.2	6,610	5.1	43,017	7.7	13.3
50-75	10,570	14.2	68,702	17.8	12,036	16.5	56,666	18.2	17.5
75-100	5,762	7.8	95,436	13.5	19,245	14.3	76,191	13.3	20.2
100-200	5,093	6.9	145,164	18.2	32,179	21.2	112,985	17.4	22.2
200-500	1,143	1.5	312,916	8.8	79,114	11.7	233,801	8.1	25.3
500-1,000	144	0.2	737,627	2.6	226,860	4.2	510,767	2.2	30.8
More than 1,000	90	0.1	3,550,103	7.9	1,314,746	15.4	2,235,358	6.1	37.0
All	74,338	100.0	54,777	100.0	10,405	100.0	44,373	100.0	19.0

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 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 T14-0059
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Level, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		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
Less than 10	0.1	99.9	0.0	0.0	2	2.0	0.0	0.0	1.9	1.9
10-20	12.6	87.4	0.3	0.4	59	20.2	0.0	0.0	1.7	2.0
20-30	23.7	76.3	0.9	2.9	255	28.0	0.1	0.1	3.2	4.2
30-40	29.5	70.5	1.1	5.1	417	22.6	0.2	0.3	4.8	5.8
40-50	29.6	70.4	1.1	6.6	503	15.8	0.5	0.5	6.4	7.4
50-75	32.6	67.5	1.0	20.6	609	9.0	2.5	2.7	9.8	10.7
75-100	37.8	62.2	0.8	20.9	701	5.4	4.1	4.3	13.3	14.1
100-200	32.9	67.1	0.4	42.0	497	1.8	24.9	25.1	17.5	17.9
200-500	0.8	99.2	0.0	0.3	8	0.0	27.5	27.2	22.1	22.1
500-1,000	*	100.0	0.0	0.0	0	0.0	9.3	9.2	27.6	27.6
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	30.6	30.3	34.4	34.4
All	25.9	74.1	0.3	100.0	417	1.1	100.0	100.0	21.7	21.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	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	
Less than 10	728	1.1	5,754	0.0	106	0.0	5,648	0.1	1.9
10-20	1,686	2.6	17,361	0.3	290	0.0	17,071	0.3	1.7
20-30	3,047	4.7	28,056	0.7	909	0.1	27,147	0.9	3.2
30-40	3,275	5.1	38,879	1.1	1,845	0.2	37,033	1.3	4.8
40-50	3,485	5.4	50,096	1.5	3,197	0.5	46,899	1.8	6.4
50-75	9,052	14.1	69,064	5.4	6,768	2.5	62,296	6.2	9.8
75-100	7,986	12.4	97,056	6.7	12,949	4.1	84,107	7.4	13.3
100-200	22,675	35.3	156,557	30.8	27,449	24.9	129,108	32.4	17.5
200-500	9,923	15.4	312,750	26.9	69,181	27.5	243,569	26.8	22.1
500-1,000	1,135	1.8	740,392	7.3	204,382	9.3	536,010	6.7	27.6
More than 1,000	643	1.0	3,451,460	19.3	1,188,151	30.6	2,263,310	16.1	34.4
All	64,328	100.0	179,237	100.0	38,804	100.0	140,433	100.0	21.7

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 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 T14-0059
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Level, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		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
Less than 10	0.2	99.8	0.0	0.0	0	-0.1	-0.3	-0.3	-7.8	-7.8
10-20	19.0	81.0	0.5	2.1	81	-8.0	-2.5	-2.1	-6.0	-5.5
20-30	62.3	37.8	2.1	17.2	583	-97.9	-1.6	0.0	-2.1	0.0
30-40	63.4	36.6	2.2	20.2	808	74.9	2.5	4.0	2.8	4.9
40-50	66.9	33.1	2.0	16.6	926	29.3	5.2	6.2	6.4	8.2
50-75	65.0	35.0	1.6	28.4	933	11.3	23.1	23.5	12.2	13.5
75-100	57.0	43.1	0.9	11.2	757	4.9	20.7	19.9	16.0	16.8
100-200	24.8	75.3	0.2	2.7	234	0.9	29.0	26.7	19.5	19.6
200-500	0.8	99.2	0.0	0.0	5	0.0	10.3	9.4	23.9	23.9
500-1,000	*	100.0	0.0	0.0	0	0.0	3.1	2.8	27.9	27.9
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	10.4	9.5	34.0	34.0
All	50.4	49.6	1.2	100.0	608	9.2	100.0	100.0	11.8	12.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	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	
Less than 10	947	3.8	7,160	0.5	-558	-0.3	7,718	0.6	-7.8
10-20	3,990	16.0	16,965	4.8	-1,018	-2.5	17,982	5.8	-6.0
20-30	4,486	17.9	27,819	8.9	-595	-1.6	28,414	10.3	-2.1
30-40	3,803	15.2	38,526	10.5	1,079	2.5	37,447	11.6	2.8
40-50	2,729	10.9	49,600	9.7	3,158	5.2	46,442	10.3	6.4
50-75	4,625	18.5	67,849	22.4	8,252	23.1	59,597	22.4	12.2
75-100	2,240	9.0	95,483	15.3	15,313	20.7	80,170	14.6	16.0
100-200	1,732	6.9	142,055	17.6	27,661	29.0	114,393	16.1	19.5
200-500	234	0.9	303,634	5.1	72,523	10.3	231,111	4.4	23.9
500-1,000	25	0.1	727,670	1.3	203,271	3.1	524,399	1.1	27.9
More than 1,000	15	0.1	3,398,327	3.6	1,154,837	10.4	2,243,490	2.7	34.0
All	25,002	100.0	55,939	100.0	6,619	100.0	49,320	100.0	11.8

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 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 T14-0059
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Level, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		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
Less than 10	0.4	99.6	0.0	0.0	3	-0.3	-0.1	-0.1	-12.4	-12.3
10-20	22.4	77.6	0.5	1.1	100	-6.5	-0.5	-0.5	-9.0	-8.4
20-30	66.2	33.8	2.2	8.2	642	-57.1	-0.4	-0.2	-4.1	-1.7
30-40	71.9	28.1	2.5	10.5	940	220.8	0.2	0.5	1.1	3.5
40-50	76.3	23.7	2.4	10.1	1,134	43.8	0.7	1.0	5.2	7.5
50-75	80.2	19.8	2.1	23.3	1,312	18.2	4.0	4.6	10.6	12.5
75-100	78.9	21.1	1.6	17.4	1,324	9.9	5.5	5.8	13.9	15.3
100-200	60.2	39.9	0.7	27.8	889	3.3	25.9	25.9	17.2	17.7
200-500	1.5	98.5	0.0	0.2	14	0.0	27.7	26.8	21.8	21.8
500-1,000	*	100.0	0.0	0.0	1	0.0	9.1	8.8	27.3	27.3
More than 1,000	*	100.0	0.0	0.0	0	0.0	27.9	27.1	34.6	34.6
All	55.9	44.1	0.8	100.0	799	3.1	100.0	100.0	19.5	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	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	
Less than 10	1,279	2.4	6,945	0.1	-858	-0.1	7,803	0.2	-12.4
10-20	4,525	8.6	17,116	1.1	-1,543	-0.5	18,659	1.5	-9.0
20-30	5,375	10.2	27,787	2.1	-1,125	-0.4	28,911	2.8	-4.1
30-40	4,689	8.9	38,534	2.6	426	0.2	38,108	3.2	1.1
40-50	3,739	7.1	49,700	2.7	2,590	0.7	47,110	3.1	5.2
50-75	7,471	14.2	68,516	7.3	7,229	4.0	61,287	8.2	10.6
75-100	5,515	10.5	96,569	7.6	13,428	5.5	83,141	8.2	13.9
100-200	13,116	24.9	156,104	29.4	26,798	25.9	129,306	30.2	17.2
200-500	5,522	10.5	312,445	24.7	68,070	27.7	244,374	24.0	21.8
500-1,000	616	1.2	735,857	6.5	200,834	9.1	535,022	5.9	27.3
More than 1,000	329	0.6	3,344,315	15.8	1,155,677	27.9	2,188,637	12.8	34.6
All	52,638	100.0	132,473	100.0	25,829	100.0	106,643	100.0	19.5

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 without the child tax credit. Proposal is current law. 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 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) 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 T14-0059
Distribution of Benefits from Child Tax Credit Under Current Law
By Expanded Cash Income Level, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		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
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.3	1.3
10-20	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	0.8	0.8
20-30	*	100.0	0.0	0.2	0	0.0	0.5	0.5	2.1	2.1
30-40	0.2	99.8	0.0	2.8	3	0.2	1.1	1.1	4.3	4.3
40-50	1.3	98.8	0.0	11.5	15	0.5	1.7	1.7	6.0	6.0
50-75	1.9	98.1	0.0	31.3	22	0.3	6.7	6.8	9.5	9.5
75-100	2.5	97.5	0.0	26.3	31	0.3	7.7	7.7	13.0	13.0
100-200	1.8	98.2	0.0	27.2	23	0.1	21.3	21.3	16.4	16.5
200-500	0.0	100.0	0.0	0.0	0	0.0	20.3	20.3	22.5	22.5
500-1,000	0.0	100.0	0.0	0.0	0	0.0	8.1	8.1	28.8	28.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	32.3	32.3	34.7	34.7
All	1.0	99.0	0.0	100.0	12	0.1	100.0	100.0	17.7	17.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	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	
Less than 10	1,281	3.3	6,501	0.2	86	0.0	6,416	0.3	1.3
10-20	5,940	15.2	17,292	2.8	135	0.1	17,158	3.4	0.8
20-30	5,122	13.1	27,406	3.8	588	0.5	26,819	4.6	2.1
30-40	4,308	11.0	38,941	4.6	1,686	1.1	37,255	5.3	4.3
40-50	3,665	9.4	49,784	5.0	2,980	1.7	46,804	5.7	6.0
50-75	6,750	17.2	68,255	12.6	6,486	6.7	61,768	13.8	9.5
75-100	3,969	10.1	96,598	10.5	12,545	7.7	84,054	11.1	13.0
100-200	5,651	14.4	148,851	23.0	24,460	21.3	124,391	23.3	16.4
200-500	1,857	4.7	316,047	16.0	71,062	20.3	244,986	15.1	22.5
500-1,000	245	0.6	744,708	5.0	214,635	8.1	530,073	4.3	28.8
More than 1,000	174	0.4	3,479,925	16.5	1,207,420	32.3	2,272,505	13.1	34.7
All	39,179	100.0	93,526	100.0	16,577	100.0	76,949	100.0	17.7

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 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.