

Table T14-0061
Distribution of Benefits from Child Tax Credit with \$3,000 Threshold for Refundability Extended
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	8.9	91.2	0.8	0.9	46	13.7	0.1	0.1	5.2	5.9
10-20	18.0	82.0	1.1	7.4	182	37.1	0.3	0.4	2.9	4.0
20-30	24.0	76.0	1.3	12.7	339	23.8	0.8	1.0	5.2	6.4
30-40	25.4	74.6	1.1	11.8	395	13.4	1.3	1.5	7.6	8.7
40-50	25.1	74.9	0.9	9.6	408	8.4	1.7	1.9	9.8	10.7
50-75	25.4	74.6	0.7	20.0	427	4.6	6.7	6.9	13.7	14.3
75-100	27.1	72.9	0.6	14.1	455	2.9	7.4	7.5	16.3	16.7
100-200	26.5	73.5	0.3	22.0	392	1.4	24.2	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	26.6	26.2	34.7	34.7
All	21.5	78.5	0.4	100.0	320	1.5	100.0	100.0	20.2	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	338	0.1	6,138	0.5	5.2
10-20	21,604	12.9	16,932	2.1	491	0.3	16,440	2.6	2.9
20-30	19,956	12.0	27,645	3.2	1,426	0.8	26,219	3.8	5.2
30-40	15,926	9.5	38,694	3.6	2,951	1.3	35,743	4.1	7.6
40-50	12,495	7.5	49,749	3.6	4,888	1.7	44,860	4.1	9.8
50-75	24,957	15.0	68,654	9.9	9,384	6.7	59,270	10.7	13.7
75-100	16,490	9.9	96,237	9.2	15,658	7.4	80,579	9.6	16.3
100-200	29,893	17.9	153,587	26.5	28,383	24.2	125,204	27.1	18.5
200-500	11,380	6.8	312,652	20.5	70,441	22.8	242,211	19.9	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	26.6	2,299,558	12.7	34.7
All	166,908	100.0	103,866	100.0	21,026	100.0	82,840	100.0	20.2

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 with the following change to the child tax credit: reduce the threshold for refundability of the additional child tax credit from a projected \$14,750 to \$3,000. 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 T14-0061
Distribution of Benefits from Child Tax Credit with \$3,000 Threshold for Refundability Extended
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	3.5	96.5	0.3	6.8	17	3.5	0.5	0.6	7.6	7.8
10-20	4.4	95.6	0.3	30.3	42	4.0	2.2	2.2	6.3	6.5
20-30	3.6	96.4	0.2	25.2	45	1.8	3.9	3.9	9.0	9.2
30-40	2.8	97.2	0.1	14.7	38	0.9	4.7	4.7	11.1	11.2
40-50	1.8	98.2	0.1	7.1	26	0.4	5.1	5.1	13.3	13.4
50-75	1.6	98.4	0.0	10.2	21	0.2	16.5	16.5	17.5	17.6
75-100	1.2	98.8	0.0	3.4	13	0.1	14.4	14.3	20.2	20.2
100-200	0.4	99.6	0.0	1.0	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	2.7	97.3	0.1	100.0	29	0.3	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	489	0.5	5,976	1.6	7.6
10-20	15,693	21.1	16,883	6.5	1,058	2.2	15,825	7.5	6.3
20-30	12,047	16.2	27,457	8.1	2,470	3.9	24,987	9.1	9.0
30-40	8,483	11.4	38,690	8.1	4,287	4.7	34,402	8.8	11.1
40-50	5,929	8.0	49,627	7.2	6,603	5.1	43,024	7.7	13.3
50-75	10,570	14.2	68,702	17.8	12,035	16.5	56,667	18.2	17.5
75-100	5,762	7.8	95,436	13.5	19,245	14.4	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	10,390	100.0	44,387	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 with the following change to the child tax credit: reduce the threshold for refundability of the additional child tax credit from a projected \$14,750 to \$3,000. 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 T14-0061
Distribution of Benefits from Child Tax Credit with \$3,000 Threshold for Refundability Extended
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	9.9	90.1	1.1	0.2	63	136.5	0.0	0.0	0.8	1.9
10-20	25.6	74.4	1.9	1.9	328	1,589.6	0.0	0.0	0.1	2.0
20-30	29.4	70.6	1.7	4.9	469	67.3	0.1	0.1	2.5	4.2
30-40	32.1	67.9	1.5	6.4	567	33.5	0.2	0.3	4.4	5.8
40-50	30.7	69.3	1.2	6.9	573	18.3	0.4	0.5	6.2	7.4
50-75	33.1	67.0	1.0	19.8	635	9.4	2.5	2.7	9.8	10.7
75-100	38.0	62.0	0.8	19.4	706	5.5	4.2	4.3	13.3	14.1
100-200	33.0	67.1	0.4	38.8	497	1.8	25.0	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	26.9	73.1	0.3	100.0	452	1.2	100.0	100.0	21.6	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	46	0.0	5,709	0.1	0.8
10-20	1,686	2.6	17,361	0.3	21	0.0	17,340	0.3	0.1
20-30	3,047	4.7	28,056	0.7	696	0.1	27,360	0.9	2.5
30-40	3,275	5.1	38,879	1.1	1,695	0.2	37,184	1.4	4.4
40-50	3,485	5.4	50,096	1.5	3,128	0.4	46,968	1.8	6.2
50-75	9,052	14.1	69,064	5.4	6,741	2.5	62,323	6.2	9.8
75-100	7,986	12.4	97,056	6.7	12,944	4.2	84,112	7.4	13.3
100-200	22,675	35.3	156,557	30.8	27,448	25.0	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	38,769	100.0	140,468	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 without the child tax credit. Proposal is current law with the following change to the child tax credit: reduce the threshold for refundability of the additional child tax credit from a projected \$14,750 to \$3,000. 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 T14-0061
Distribution of Benefits from Child Tax Credit with \$3,000 Threshold for Refundability Extended
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	57.5	42.5	3.7	1.3	298	-34.8	-0.5	-0.3	-12.0	-7.8
10-20	69.3	30.7	3.7	12.6	682	-42.1	-4.1	-2.1	-9.5	-5.5
20-30	76.3	23.7	3.7	21.9	1,055	-98.8	-3.0	0.0	-3.8	0.0
30-40	71.2	28.8	2.8	18.8	1,069	130.9	2.0	4.0	2.1	4.9
40-50	70.2	29.8	2.3	13.4	1,062	35.2	5.2	6.2	6.1	8.2
50-75	65.8	34.2	1.6	20.8	974	11.9	23.9	23.5	12.1	13.5
75-100	57.0	43.1	1.0	7.9	758	5.0	21.6	19.9	16.0	16.8
100-200	24.8	75.3	0.2	1.9	234	0.9	30.1	26.7	19.5	19.6
200-500	0.8	99.2	0.0	0.0	5	0.0	10.7	9.4	23.9	23.9
500-1,000	*	100.0	0.0	0.0	0	0.0	3.2	2.8	27.9	27.9
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	10.8	9.5	34.0	34.0
All	64.9	35.1	1.7	100.0	865	13.6	100.0	100.0	11.4	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	-855	-0.5	8,015	0.6	-12.0
10-20	3,990	16.0	16,965	4.8	-1,618	-4.1	18,583	6.0	-9.5
20-30	4,486	17.9	27,819	8.9	-1,068	-3.0	28,887	10.5	-3.8
30-40	3,803	15.2	38,526	10.5	817	2.0	37,709	11.6	2.1
40-50	2,729	10.9	49,600	9.7	3,022	5.2	46,578	10.3	6.1
50-75	4,625	18.5	67,849	22.4	8,211	23.9	59,638	22.3	12.1
75-100	2,240	9.0	95,483	15.3	15,312	21.6	80,171	14.5	16.0
100-200	1,732	6.9	142,055	17.6	27,661	30.1	114,394	16.0	19.5
200-500	234	0.9	303,634	5.1	72,523	10.7	231,111	4.4	23.9
500-1,000	25	0.1	727,670	1.3	203,271	3.2	524,399	1.1	27.9
More than 1,000	15	0.1	3,398,327	3.6	1,154,837	10.8	2,243,490	2.7	34.0
All	25,002	100.0	55,939	100.0	6,362	100.0	49,577	100.0	11.4

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 with the following change to the child tax credit: reduce the threshold for refundability of the additional child tax credit from a projected \$14,750 to \$3,000. 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 T14-0061
Distribution of Benefits from Child Tax Credit with \$3,000 Threshold for Refundability Extended
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	58.0	42.0	3.7	0.8	301	-26.1	-0.1	-0.1	-16.6	-12.3
10-20	73.2	26.8	3.9	6.7	755	-34.4	-0.7	-0.5	-12.8	-8.4
20-30	81.9	18.1	4.0	12.3	1,169	-70.8	-0.7	-0.2	-6.0	-1.7
30-40	79.7	20.3	3.3	11.6	1,259	1,180.0	0.0	0.5	0.3	3.5
40-50	79.8	20.2	2.8	9.6	1,305	54.0	0.7	1.0	4.9	7.5
50-75	81.3	18.7	2.2	20.1	1,370	19.1	4.0	4.6	10.5	12.5
75-100	79.2	20.9	1.6	14.4	1,331	9.9	5.5	5.8	13.9	15.3
100-200	60.2	39.8	0.7	22.9	890	3.3	26.0	25.9	17.2	17.7
200-500	1.5	98.5	0.0	0.2	14	0.0	27.8	26.8	21.8	21.8
500-1,000	*	100.0	0.0	0.0	1	0.0	9.2	8.8	27.3	27.3
More than 1,000	*	100.0	0.0	0.0	0	0.0	28.1	27.1	34.6	34.6
All	64.5	35.5	0.9	100.0	969	3.8	100.0	100.0	19.4	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	-1,156	-0.1	8,102	0.2	-16.6
10-20	4,525	8.6	17,116	1.1	-2,198	-0.7	19,314	1.6	-12.8
20-30	5,375	10.2	27,787	2.1	-1,652	-0.7	29,439	2.8	-6.0
30-40	4,689	8.9	38,534	2.6	107	0.0	38,428	3.2	0.3
40-50	3,739	7.1	49,700	2.7	2,419	0.7	47,282	3.1	4.9
50-75	7,471	14.2	68,516	7.3	7,171	4.0	61,345	8.2	10.5
75-100	5,515	10.5	96,569	7.6	13,420	5.5	83,148	8.2	13.9
100-200	13,116	24.9	156,104	29.4	26,797	26.0	129,307	30.2	17.2
200-500	5,522	10.5	312,445	24.7	68,070	27.8	244,374	24.0	21.8
500-1,000	616	1.2	735,857	6.5	200,834	9.2	535,022	5.9	27.3
More than 1,000	329	0.6	3,344,315	15.8	1,155,677	28.1	2,188,637	12.8	34.6
All	52,638	100.0	132,473	100.0	25,659	100.0	106,814	100.0	19.4

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 with the following change to the child tax credit: reduce the threshold for refundability of the additional child tax credit from a projected \$14,750 to \$3,000. 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 T14-0061
Distribution of Benefits from Child Tax Credit with \$3,000 Threshold for Refundability Extended
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	0.1	99.9	0.0	1.0	1	0.7	0.1	0.1	0.8	0.8
20-30	0.3	99.7	0.0	2.5	3	0.5	0.5	0.5	2.1	2.1
30-40	0.8	99.2	0.0	5.9	8	0.5	1.1	1.1	4.3	4.3
40-50	1.7	98.3	0.0	12.3	19	0.6	1.7	1.7	6.0	6.0
50-75	2.1	97.9	0.0	31.5	27	0.4	6.7	6.8	9.5	9.5
75-100	2.6	97.4	0.0	23.4	34	0.3	7.7	7.7	13.0	13.0
100-200	1.8	98.2	0.0	22.7	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	1.2	98.8	0.0	100.0	15	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	134	0.1	17,159	3.4	0.8
20-30	5,122	13.1	27,406	3.8	585	0.5	26,821	4.6	2.1
30-40	4,308	11.0	38,941	4.6	1,681	1.1	37,260	5.3	4.3
40-50	3,665	9.4	49,784	5.0	2,976	1.7	46,808	5.7	6.0
50-75	6,750	17.2	68,255	12.6	6,482	6.7	61,773	13.8	9.5
75-100	3,969	10.1	96,598	10.5	12,542	7.7	84,056	11.1	13.0
100-200	5,651	14.4	148,851	23.0	24,460	21.3	124,392	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	16,575	100.0	76,951	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 with the following change to the child tax credit: reduce the threshold for refundability of the additional child tax credit from a projected \$14,750 to \$3,000. 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.