## Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935

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 AfterTax 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 | 0.9 | 23 | 3.6 | 0.4 | 0.4 | 3.8 | 4.0 |
| 20-30 | 19.4 | 80.6 | 0.8 | 7.2 | 197 | 12.6 | 0.9 | 1.0 | 5.7 | 6.4 |
| 30-40 | 22.7 | 77.3 | 0.9 | 9.2 | 318 | 10.5 | 1.4 | 1.5 | 7.8 | 8.7 |
| 40-50 | 24.0 | 76.0 | 0.9 | 8.8 | 384 | 7.8 | 1.8 | 1.9 | 9.9 | 10.7 |
| 50-75 | 25.1 | 74.9 | 0.8 | 20.4 | 448 | 4.8 | 6.7 | 6.9 | 13.6 | 14.3 |
| 75-100 | 27.3 | 72.8 | 0.6 | 15.3 | 510 | 3.3 | 7.3 | 7.5 | 16.2 | 16.7 |
| 100-200 | 33.3 | 66.7 | 0.5 | 34.5 | 634 | 2.3 | 24.0 | 24.1 | 18.3 | 18.7 |
| 200-500 | 10.4 | 89.6 | 0.1 | 2.5 | 121 | 0.2 | 22.8 | 22.5 | 22.5 | 22.5 |
| 500-1,000 | * | 100.0 | 0.0 | 0.0 | 1 | 0.0 | 7.8 | 7.7 | 28.0 | 28.0 |
| More than 1,000 | * | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 26.6 | 26.2 | 34.7 | 34.7 |
| All | 20.3 | 79.7 | 0.4 | 100.0 | 329 | 1.6 | 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 | 384 | 0.1 | 6,093 | 0.5 | 5.9 |
| 10-20 | 21,604 | 12.9 | 16,932 | 2.1 | 650 | 0.4 | 16,281 | 2.5 | 3.8 |
| 20-30 | 19,956 | 12.0 | 27,645 | 3.2 | 1,568 | 0.9 | 26,077 | 3.8 | 5.7 |
| 30-40 | 15,926 | 9.5 | 38,694 | 3.6 | 3,028 | 1.4 | 35,666 | 4.1 | 7.8 |
| 40-50 | 12,495 | 7.5 | 49,749 | 3.6 | 4,912 | 1.8 | 44,837 | 4.1 | 9.9 |
| 50-75 | 24,957 | 15.0 | 68,654 | 9.9 | 9,362 | 6.7 | 59,291 | 10.7 | 13.6 |
| 75-100 | 16,490 | 9.9 | 96,237 | 9.2 | 15,603 | 7.3 | 80,634 | 9.6 | 16.2 |
| 100-200 | 29,893 | 17.9 | 153,587 | 26.5 | 28,142 | 24.0 | 125,446 | 27.1 | 18.3 |
| 200-500 | 11,380 | 6.8 | 312,652 | 20.5 | 70,327 | 22.8 | 242,324 | 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 | 21,016 | 100.0 | 82,849 | 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
(1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with 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 $\$ 1,000$. For 2018, the per child amount would be $\$ 1,100$ and the credit would begin to phase out a $\$ 163,000$ for married couples and $\$ 81,000$ 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 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.

# Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 

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 AfterTax 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 | 6.5 | 5 | 0.5 | 2.2 | 2.2 | 6.5 | 6.5 |
| 20-30 | 2.6 | 97.4 | 0.1 | 29.1 | 29 | 1.2 | 3.9 | 3.9 | 9.1 | 9.2 |
| 30-40 | 2.4 | 97.6 | 0.1 | 22.2 | 31 | 0.7 | 4.7 | 4.7 | 11.1 | 11.2 |
| 40-50 | 1.7 | 98.3 | 0.1 | 10.6 | 21 | 0.3 | 5.1 | 5.1 | 13.3 | 13.4 |
| 50-75 | 1.6 | 98.5 | 0.0 | 19.4 | 22 | 0.2 | 16.5 | 16.5 | 17.5 | 17.6 |
| 75-100 | 1.2 | 98.8 | 0.0 | 8.0 | 16 | 0.1 | 14.3 | 14.3 | 20.2 | 20.2 |
| 100-200 | 0.8 | 99.2 | 0.0 | 3.0 | 7 | 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 | 16 | 0.2 | 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) | $\begin{gathered} \hline \text { Percent of } \\ \text { Total } \end{gathered}$ | Average (dollars) | $\begin{gathered} \text { Percent of } \\ \text { Total } \end{gathered}$ | 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 | 2,487 | 3.9 | 24,971 | 9.1 | 9.1 |
| 30-40 | 8,483 | 11.4 | 38,690 | 8.1 | 4,294 | 4.7 | 34,396 | 8.9 | 11.1 |
| 40-50 | 5,929 | 8.0 | 49,627 | 7.2 | 6,608 | 5.1 | 43,019 | 7.7 | 13.3 |
| 50-75 | 10,570 | 14.2 | 68,702 | 17.8 | 12,034 | 16.5 | 56,668 | 18.2 | 17.5 |
| 75-100 | 5,762 | 7.8 | 95,436 | 13.5 | 19,241 | 14.3 | 76,195 | 13.3 | 20.2 |
| 100-200 | 5,093 | 6.9 | 145,164 | 18.2 | 32,177 | 21.2 | 112,987 | 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 | 10,403 | 100.0 | 44,374 | 100.0 | 19.0 |

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

1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with 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 $\$ 1,000$. For 2018, the per child amount would be $\$ 1,100$ and the credit would begin to phase out at $\$ 163,000$ for married couples and $\$ 81,000$ for others. For a description of TPC's current law baseline, see:
$\frac{\text { http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm }}{\text { (2) Includes both filing and non-filing units but excludes those that }}$
tare dependents of other tax units. Tax units with negative gross income are excluded from their respective income class but are included in he totals For a description of expanded cash income, see
ttp://www. taxpolicycenter.org/TaxModel/income.cfm
2) 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.

# Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935 

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 AfterTax 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 | 2.2 | 0.0 | 0.0 | 1.8 | 1.9 |
| 10-20 | 12.6 | 87.4 | 0.4 | 0.3 | 59 | 20.5 | 0.0 | 0.0 | 1.7 | 2.0 |
| 20-30 | 23.7 | 76.3 | 1.0 | 2.2 | 264 | 29.4 | 0.1 | 0.1 | 3.2 | 4.2 |
| 30-40 | 29.5 | 70.5 | 1.2 | 4.0 | 443 | 24.3 | 0.2 | 0.3 | 4.7 | 5.8 |
| 40-50 | 29.6 | 70.4 | 1.2 | 5.2 | 543 | 17.2 | 0.4 | 0.5 | 6.3 | 7.4 |
| 50-75 | 32.6 | 67.5 | 1.1 | 16.5 | 664 | 9.9 | 2.4 | 2.7 | 9.7 | 10.7 |
| 75-100 | 37.8 | 62.2 | 0.9 | 16.9 | 770 | 6.0 | 4.1 | 4.3 | 13.3 | 14.1 |
| 100-200 | 41.1 | 58.9 | 0.6 | 50.1 | 804 | 3.0 | 24.8 | 25.1 | 17.3 | 17.9 |
| 200-500 | 11.9 | 88.1 | 0.1 | 3.8 | 138 | 0.2 | 27.6 | 27.2 | 22.1 | 22.1 |
| 500-1,000 | * | 100.0 | 0.0 | 0.0 | 1 | 0.0 | 9.3 | 9.2 | 27.6 | 27.6 |
| More than 1,000 | * | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 30.7 | 30.3 | 34.4 | 34.4 |
| All | 30.4 | 69.6 | 0.4 | 100.0 | 566 | 1.5 | 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 | 106 | 0.0 | 5,648 | 0.1 | 1.8 |
| 10-20 | 1,686 | 2.6 | 17,361 | 0.3 | 289 | 0.0 | 17,072 | 0.3 | 1.7 |
| 20-30 | 3,047 | 4.7 | 28,056 | 0.7 | 900 | 0.1 | 27,156 | 0.9 | 3.2 |
| 30-40 | 3,275 | 5.1 | 38,879 | 1.1 | 1,819 | 0.2 | 37,059 | 1.3 | 4.7 |
| 40-50 | 3,485 | 5.4 | 50,096 | 1.5 | 3,158 | 0.4 | 46,939 | 1.8 | 6.3 |
| 50-75 | 9,052 | 14.1 | 69,064 | 5.4 | 6,712 | 2.4 | 62,352 | 6.2 | 9.7 |
| 75-100 | 7,986 | 12.4 | 97,056 | 6.7 | 12,880 | 4.1 | 84,176 | 7.4 | 13.3 |
| 100-200 | 22,675 | 35.3 | 156,557 | 30.8 | 27,141 | 24.8 | 129,415 | 32.5 | 17.3 |
| 200-500 | 9,923 | 15.4 | 312,750 | 26.9 | 69,050 | 27.6 | 243,699 | 26.7 | 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 | 30.7 | 2,263,310 | 16.1 | 34.4 |
| All | 64,328 | 100.0 | 179,237 | 100.0 | 38,655 | 100.0 | 140,582 | 100.0 | 21.6 |

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

1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with 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 evel at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of $\$ 1,000$. For 2018, the per child amount would be $\$ 1,100$ and the credit would begin to phase out at $\$ 163,000$ for married couples and $\$ 81,000$ for others. For a description of TPC's current law baseline, see:
(2) Includes both filing and nong-filintopics/Baseline-Definitions.cfm
hat are dependents of other tax units. Tax units with negative gross income are excluded from their respective income class but are included in . For a description of expanded cash income, se
ttp //www taxpolicycenter org/TaxModel/income cfm
(3) Includes tax units with a change in federal tax burden of $\$ 10$ or more in absolute value
2) 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.

Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935
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 AfterTax 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 | 2.0 | 82 | -8.0 | -2.5 | -2.1 | -6.0 | -5.5 |
| 20-30 | 62.3 | 37.8 | 2.2 | 16.5 | 612 | -98.0 | -1.7 | 0.0 | -2.2 | 0.0 |
| 30-40 | 63.4 | 36.6 | 2.3 | 19.8 | 867 | 85.0 | 2.4 | 4.0 | 2.7 | 4.9 |
| 40-50 | 66.9 | 33.1 | 2.2 | 16.4 | 1,001 | 32.5 | 5.1 | 6.2 | 6.2 | 8.2 |
| 50-75 | 65.0 | 35.0 | 1.7 | 28.3 | 1,021 | 12.5 | 23.0 | 23.5 | 12.0 | 13.5 |
| 75-100 | 57.5 | 42.5 | 1.1 | 11.9 | 885 | 5.8 | 20.7 | 19.9 | 15.9 | 16.8 |
| 100-200 | 32.4 | 67.6 | 0.3 | 3.7 | 356 | 1.3 | 29.1 | 26.7 | 19.4 | 19.6 |
| 200-500 | 0.8 | 99.2 | 0.0 | 0.0 | 12 | 0.0 | 10.4 | 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 | 10.5 | 9.5 | 34.0 | 34.0 |
| All | 51.0 | 49.0 | 1.4 | 100.0 | 667 | 10.2 | 100.0 | 100.0 | 11.7 | 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 | -624 | -1.7 | 28,443 | 10.3 | -2.2 |
| 30-40 | 3,803 | 15.2 | 38,526 | 10.5 | 1,020 | 2.4 | 37,506 | 11.6 | 2.7 |
| 40-50 | 2,729 | 10.9 | 49,600 | 9.7 | 3,083 | 5.1 | 46,517 | 10.3 | 6.2 |
| 50-75 | 4,625 | 18.5 | 67,849 | 22.4 | 8,164 | 23.0 | 59,685 | 22.4 | 12.0 |
| 75-100 | 2,240 | 9.0 | 95,483 | 15.3 | 15,185 | 20.7 | 80,298 | 14.6 | 15.9 |
| 100-200 | 1,732 | 6.9 | 142,055 | 17.6 | 27,539 | 29.1 | 114,516 | 16.1 | 19.4 |
| 200-500 | 234 | 0.9 | 303,634 | 5.1 | 72,516 | 10.4 | 231,118 | 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 | 10.5 | 2,243,490 | 2.7 | 34.0 |
| All | 25,002 | 100.0 | 55,939 | 100.0 | 6,560 | 100.0 | 49,379 | 100.0 | 11.7 |

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

1) Calendar year. Baseline is current law without the child tax credit. Proposal is current law with 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 evel at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of $\$ 1,000$. For 2018, the per child amount would be $\$ 1,100$ and the credit would begin to phase out at $\$ 163,000$ for married couples and $\$ 81,000$ for others. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
tare dependents of other tax units. Tax units with negative gross income are excluded from their respective income class but are included in he totals. For a description of expanded cash income, see
ttp://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.

Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935
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 AfterTax 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 | -0.4 | -0.1 | -0.1 | -12.4 | -12.3 |
| 10-20 | 22.4 | 77.6 | 0.5 | 0.9 | 100 | -6.5 | -0.5 | -0.5 | -9.0 | -8.4 |
| 20-30 | 66.2 | 33.8 | 2.3 | 6.8 | 672 | -58.2 | -0.5 | -0.2 | -4.2 | -1.7 |
| 30-40 | 71.9 | 28.1 | 2.6 | 8.9 | 1,006 | 279.3 | 0.1 | 0.5 | 0.9 | 3.5 |
| 40-50 | 76.3 | 23.7 | 2.6 | 8.6 | 1,224 | 49.0 | 0.7 | 1.0 | 5.0 | 7.5 |
| 50-75 | 80.2 | 19.8 | 2.3 | 20.2 | 1,438 | 20.2 | 3.9 | 4.6 | 10.4 | 12.5 |
| 75-100 | 79.7 | 20.3 | 1.8 | 15.5 | 1,492 | 11.3 | 5.4 | 5.8 | 13.7 | 15.3 |
| 100-200 | 75.5 | 24.5 | 1.1 | 35.4 | 1,439 | 5.5 | 25.5 | 25.9 | 16.8 | 17.7 |
| 200-500 | 21.4 | 78.6 | 0.1 | 2.6 | 248 | 0.4 | 27.8 | 26.8 | 21.7 | 21.8 |
| 500-1,000 | 0.1 | 99.9 | 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 | 28.2 | 27.1 | 34.6 | 34.6 |
| All | 61.9 | 38.1 | 1.0 | 100.0 | 1,012 | 4.0 | 100.0 | 100.0 | 19.3 | 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 | -1,155 | -0.5 | 28,941 | 2.8 | -4.2 |
| 30-40 | 4,689 | 8.9 | 38,534 | 2.6 | 360 | 0.1 | 38,174 | 3.2 | 0.9 |
| 40-50 | 3,739 | 7.1 | 49,700 | 2.7 | 2,500 | 0.7 | 47,201 | 3.1 | 5.0 |
| 50-75 | 7,471 | 14.2 | 68,516 | 7.3 | 7,104 | 3.9 | 61,412 | 8.2 | 10.4 |
| 75-100 | 5,515 | 10.5 | 96,569 | 7.6 | 13,259 | 5.4 | 83,309 | 8.2 | 13.7 |
| 100-200 | 13,116 | 24.9 | 156,104 | 29.4 | 26,249 | 25.5 | 129,855 | 30.3 | 16.8 |
| 200-500 | 5,522 | 10.5 | 312,445 | 24.7 | 67,837 | 27.8 | 244,608 | 24.0 | 21.7 |
| 500-1,000 | 616 | 1.2 | 735,857 | 6.5 | 200,834 | 9.2 | 535,023 | 5.9 | 27.3 |
| More than 1,000 | 329 | 0.6 | 3,344,315 | 15.8 | 1,155,677 | 28.2 | 2,188,638 | 12.8 | 34.6 |
| All | 52,638 | 100.0 | 132,473 | 100.0 | 25,616 | 100.0 | 106,856 | 100.0 | 19.3 |

* 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 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 $\$ 1,000$. For 2018 , the per child amount would be $\$ 1,100$ and the credit would begin to phase out at $\$ 163,000$ for married couples and $\$ 81,000$ for others. For a description of TPC's current law baseline, see:
http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm
 in the totals. For a description of expanded cash income, see
http://www.taxpolicycenter.org/TaxModel/income.cfm
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.

## Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935

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 AfterTax 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 | $\begin{gathered} \text { With } \\ \text { Provision } \end{gathered}$ | 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 | 2.4 | 3 | 0.2 | 1.1 | 1.1 | 4.3 | 4.3 |
| 40-50 | 1.3 | 98.8 | 0.0 | 10.0 | 16 | 0.5 | 1.7 | 1.7 | 6.0 | 6.0 |
| 50-75 | 1.9 | 98.1 | 0.0 | 27.1 | 24 | 0.4 | 6.7 | 6.8 | 9.5 | 9.5 |
| 75-100 | 2.5 | 97.5 | 0.0 | 23.2 | 35 | 0.3 | 7.7 | 7.7 | 13.0 | 13.0 |
| 100-200 | 2.4 | 97.6 | 0.0 | 34.7 | 36 | 0.2 | 21.3 | 21.3 | 16.4 | 16.5 |
| 200-500 | 0.8 | 99.2 | 0.0 | 1.9 | 6 | 0.0 | 20.3 | 20.3 | 22.5 | 22.5 |
| 500-1,000 | . | 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 | 1.1 | 98.9 | 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 | 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 | 1,685 | 1.1 | 37,255 | 5.3 | 4.3 |
| 40-50 | 3,665 | 9.4 | 49,784 | 5.0 | 2,979 | 1.7 | 46,805 | 5.7 | 6.0 |
| 50-75 | 6,750 | 17.2 | 68,255 | 12.6 | 6,484 | 6.7 | 61,770 | 13.8 | 9.5 |
| 75-100 | 3,969 | 10.1 | 96,598 | 10.5 | 12,541 | 7.7 | 84,057 | 11.1 | 13.0 |
| 100-200 | 5,651 | 14.4 | 148,851 | 23.0 | 24,446 | 21.3 | 124,405 | 23.3 | 16.4 |
| 200-500 | 1,857 | 4.7 | 316,047 | 16.0 | 71,055 | 20.3 | 244,992 | 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 | 16,574 | 100.0 | 76,952 | 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 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 leve at which the credit begins to phase out for inflation after 2014, rounded to the nearest multiple of $\$ 1,000$. For 2018 , the per child amount would be $\$ 1,100$ and the credit would begin to phase out at $\$ 163,000$ for married couples and $\$ 81,000$ 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 gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see
ttp://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.

