

**Table T14-0064**  
**Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935**  
**By Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	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	4.4	55	7.4	0.9	1.0	4.4	4.8
Second Quintile	22.8	77.2	0.9	21.8	327	9.4	3.6	3.9	8.5	9.3
Middle Quintile	25.3	74.7	0.7	27.8	458	4.3	10.1	10.4	14.3	15.0
Fourth Quintile	31.2	68.8	0.6	29.5	590	2.7	17.0	17.2	17.3	17.8
Top Quintile	20.4	79.6	0.1	15.3	351	0.4	68.1	67.3	26.0	26.1
All	20.3	79.7	0.4	100.0	329	1.6	100.0	100.0	20.2	20.6
<b>Addendum</b>										
80-90	34.9	65.1	0.4	14.0	642	1.7	12.9	12.9	19.6	19.9
90-95	11.6	88.4	0.1	1.3	119	0.2	10.1	9.9	21.6	21.7
95-99	0.2	99.8	0.0	0.0	2	0.0	15.1	14.8	24.7	24.7
Top 1 Percent	*	100.0	0.0	0.0	1	0.0	30.1	29.6	33.9	33.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	15.1	14.9	36.0	36.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	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	742	0.9	16,039	5.1	4.4	
Second Quintile	36,549	21.9	40,869	8.6	3,483	3.6	37,386	9.9	8.5	
Middle Quintile	33,285	19.9	74,074	14.2	10,616	10.1	63,458	15.3	14.3	
Fourth Quintile	27,398	16.4	125,653	19.9	21,737	17.0	103,917	20.6	17.3	
Top Quintile	23,953	14.4	383,971	53.1	99,742	68.1	284,229	49.2	26.0	
All	166,908	100.0	103,866	100.0	21,016	100.0	82,849	100.0	20.2	
<b>Addendum</b>										
80-90	11,988	7.2	193,256	13.4	37,780	12.9	155,476	13.5	19.6	
90-95	5,948	3.6	274,543	9.4	59,419	10.1	215,124	9.3	21.6	
95-99	4,796	2.9	446,186	12.3	110,110	15.1	336,076	11.7	24.7	
Top 1 Percent	1,222	0.7	2,544,064	17.9	863,429	30.1	1,680,635	14.9	33.9	
Top 0.1 Percent	125	0.1	11,732,630	8.5	4,224,319	15.1	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 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>

(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 T14-0064**  
**Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935**  
**By Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	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	35.4	20	2.6	2.1	2.2	6.2	6.4
Second Quintile	1.8	98.2	0.1	35.6	23	0.9	6.1	6.1	9.3	9.4
Middle Quintile	1.3	98.7	0.1	22.3	19	0.3	11.4	11.4	13.3	13.3
Fourth Quintile	0.6	99.4	0.0	5.5	5	0.0	22.4	22.3	18.8	18.8
Top Quintile	0.1	99.9	0.0	0.1	0	0.0	57.7	57.7	26.0	26.0
All	1.4	98.6	0.0	100.0	16	0.2	100.0	100.0	19.0	19.0
<b>Addendum</b>										
80-90	0.1	99.9	0.0	0.1	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	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	764	2.1	11,497	7.4	6.2	
Second Quintile	18,210	24.5	27,762	12.4	2,581	6.1	25,181	13.9	9.3	
Middle Quintile	13,870	18.7	47,925	16.3	6,357	11.4	41,568	17.5	13.3	
Fourth Quintile	11,793	15.9	78,166	22.6	14,657	22.4	63,509	22.7	18.8	
Top Quintile	8,372	11.3	205,453	42.2	53,330	57.7	152,123	38.6	26.0	
All	74,338	100.0	54,777	100.0	10,403	100.0	44,374	100.0	19.0	
<b>Addendum</b>										
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 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>

(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 T14-0064**  
**Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935**  
**By Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	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	5.2	361	528.0	0.0	0.1	0.3	1.9
Second Quintile	40.3	59.7	1.9	20.1	854	25.4	1.2	1.4	6.9	8.6
Middle Quintile	40.4	59.6	1.2	30.5	857	8.9	5.0	5.4	11.6	12.6
Fourth Quintile	41.0	59.1	0.7	34.8	779	3.7	13.8	14.1	15.8	16.4
Top Quintile	12.3	87.7	0.1	8.3	147	0.2	79.8	78.7	25.6	25.6
All	30.4	69.6	0.4	100.0	566	1.5	100.0	100.0	21.6	21.9
<b>Addendum</b>										
80-90	24.8	75.2	0.2	8.2	301	0.8	14.5	14.4	19.1	19.3
90-95	1.7	98.3	0.0	0.2	10	0.0	11.9	11.7	21.3	21.3
95-99	0.1	100.0	0.0	0.0	1	0.0	18.4	18.2	24.3	24.3
Top 1 Percent	*	100.0	0.0	0.0	0	0.0	35.0	34.5	33.6	33.6
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	17.2	16.9	35.8	35.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	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	68	0.0	22,470	1.3	0.3	
Second Quintile	8,555	13.3	48,912	3.6	3,361	1.2	45,551	4.3	6.9	
Middle Quintile	12,976	20.2	82,835	9.3	9,589	5.0	73,246	10.5	11.6	
Fourth Quintile	16,272	25.3	133,728	18.9	21,130	13.8	112,597	20.3	15.8	
Top Quintile	20,578	32.0	376,425	67.2	96,365	79.8	280,060	63.7	25.6	
All	64,328	100.0	179,237	100.0	38,655	100.0	140,582	100.0	21.6	
<b>Addendum</b>										
80-90	9,872	15.4	190,277	16.3	36,400	14.5	153,877	16.8	19.1	
90-95	5,208	8.1	266,943	12.1	56,766	11.9	210,177	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	35.0	1,601,848	19.0	33.6	
Top 0.1 Percent	107	0.2	11,174,591	10.4	3,996,956	17.2	7,177,635	8.5	35.8	

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 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>

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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.

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(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 T14-0064**  
**Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935**  
**By Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	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	18.5	355	-32.4	-5.8	-3.6	-5.3	-3.6
Second Quintile	68.3	31.7	2.5	45.5	1,017	53.7	8.6	12.0	4.4	6.8
Middle Quintile	63.8	36.3	1.5	27.8	926	10.0	28.4	28.3	13.0	14.3
Fourth Quintile	39.1	60.9	0.5	6.5	414	2.2	29.6	27.4	17.5	17.9
Top Quintile	2.2	97.8	0.0	0.1	13	0.0	39.0	35.4	24.9	24.9
All	51.0	49.0	1.4	100.0	667	10.2	100.0	100.0	11.7	12.9
<b>Addendum</b>										
80-90	3.6	96.4	0.0	0.1	22	0.1	12.3	11.2	21.0	21.0
90-95	*	100.0	0.0	0.0	0	0.0	6.3	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	12.7	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	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	-1,096	-5.8	21,905	15.4	-5.3	
Second Quintile	7,467	29.9	43,131	23.0	1,895	8.6	41,236	24.9	4.4	
Middle Quintile	5,010	20.0	71,308	25.5	9,280	28.4	62,027	25.2	13.0	
Fourth Quintile	2,623	10.5	105,541	19.8	18,476	29.6	87,066	18.5	17.5	
Top Quintile	1,025	4.1	251,168	18.4	62,457	39.0	188,711	15.7	24.9	
All	25,002	100.0	55,939	100.0	6,560	100.0	49,379	100.0	11.7	
<b>Addendum</b>										
80-90	628	2.5	152,905	6.9	32,067	12.3	120,838	6.2	21.0	
90-95	212	0.9	216,178	3.3	48,356	6.3	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	12.7	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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(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.

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**Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935**  
**By Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	42.6	57.4	1.9	9.5	440	-31.3	-1.2	-0.8	-6.4	-4.4
Second Quintile	77.6	22.4	2.9	27.7	1,347	56.3	1.9	2.9	4.9	7.6
Middle Quintile	81.5	18.6	2.0	29.8	1,518	13.4	8.8	9.6	12.8	14.6
Fourth Quintile	75.9	24.1	1.1	26.0	1,348	5.6	18.3	18.6	16.5	17.4
Top Quintile	28.4	71.6	0.1	5.7	338	0.3	72.0	69.4	25.8	25.9
All	61.9	38.1	1.0	100.0	1,012	4.0	100.0	100.0	19.3	20.1
<b>Addendum</b>										
80-90	54.1	45.9	0.4	5.6	653	1.5	14.5	14.1	19.6	19.9
90-95	3.8	96.2	0.0	0.1	23	0.0	11.5	11.1	21.6	21.6
95-99	0.1	99.9	0.0	0.0	2	0.0	15.7	15.1	25.0	25.0
Top 1 Percent	*	100.0	0.0	0.0	0	0.0	30.3	29.1	34.1	34.1
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	14.1	13.6	36.0	36.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	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	-1,406	-1.2	23,531	4.8	-6.4	
Second Quintile	10,937	20.8	49,212	7.7	2,390	1.9	46,822	9.1	4.9	
Middle Quintile	10,461	19.9	88,211	13.2	11,315	8.8	76,896	14.3	12.8	
Fourth Quintile	10,281	19.5	145,784	21.5	24,006	18.3	121,778	22.3	16.5	
Top Quintile	8,970	17.0	418,791	53.9	108,152	72.0	310,640	49.5	25.8	
All	52,638	100.0	132,473	100.0	25,616	100.0	106,856	100.0	19.3	
<b>Addendum</b>										
80-90	4,550	8.6	218,524	14.3	42,868	14.5	175,656	14.2	19.6	
90-95	2,335	4.4	308,208	10.3	66,492	11.5	241,716	10.0	21.6	
95-99	1,654	3.1	511,047	12.1	127,949	15.7	383,098	11.3	25.0	
Top 1 Percent	432	0.8	2,774,417	17.2	945,770	30.3	1,828,648	14.0	34.1	
Top 0.1 Percent	41	0.1	12,792,393	7.6	4,607,039	14.1	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.

(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>

(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 T14-0064**  
**Distribution of Benefits from the Child Tax Credit in 2018 Under HR 4935**  
**By Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	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	21.4	14	1.6	1.2	1.2	2.7	2.8
Middle Quintile	2.1	97.9	0.1	46.9	29	0.7	5.9	5.9	7.0	7.0
Fourth Quintile	1.4	98.6	0.0	23.5	19	0.2	13.7	13.8	12.9	12.9
Top Quintile	0.7	99.3	0.0	7.4	7	0.0	78.8	78.8	25.1	25.1
All	1.1	98.9	0.0	100.0	15	0.1	100.0	100.0	17.7	17.7
<b>Addendum</b>										
80-90	1.2	98.8	0.0	6.9	12	0.1	12.6	12.6	16.8	16.9
90-95	0.3	99.7	0.0	0.5	2	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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	847	1.2	30,142	9.4	2.7
Middle Quintile	9,631	24.6	57,084	15.0	3,967	5.9	53,118	17.0	7.0
Fourth Quintile	7,223	18.4	95,666	18.9	12,353	13.7	83,313	20.0	12.9
Top Quintile	6,668	17.0	306,045	55.7	76,772	78.8	229,273	50.7	25.1
All	39,179	100.0	93,526	100.0	16,574	100.0	76,952	100.0	17.7
<b>Addendum</b>									
80-90	3,393	8.7	143,488	13.3	24,166	12.6	119,322	13.4	16.8
90-95	1,529	3.9	208,333	8.7	41,089	9.7	167,244	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 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. Proposal repeals the child tax credit. 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.