

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2015 <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	0.1	99.9	0.0	0.4	0	0.1	0.8	0.8	3.6	3.6
Second Quintile	2.3	97.8	0.0	12.8	12	0.5	3.4	3.4	7.8	7.8
Middle Quintile	4.1	95.9	0.1	23.1	24	0.3	9.2	9.2	13.1	13.2
Fourth Quintile	6.6	93.4	0.0	28.7	35	0.2	17.5	17.5	17.0	17.1
Top Quintile	8.9	91.1	0.0	35.0	51	0.1	69.0	68.9	25.7	25.7
All	3.7	96.4	0.0	100.0	20	0.1	100.0	100.0	19.8	19.8
<b>Addendum</b>										
80-90	9.3	90.7	0.0	19.3	55	0.2	14.3	14.3	20.0	20.0
90-95	10.1	90.0	0.0	9.7	57	0.1	10.8	10.8	21.8	21.8
95-99	7.6	92.4	0.0	5.3	42	0.0	15.9	15.9	25.2	25.2
Top 1 Percent	3.5	96.5	0.0	0.7	22	0.0	27.9	27.9	33.4	33.4
Top 0.1 Percent	2.0	98.0	0.0	0.0	13	0.0	13.4	13.3	34.9	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2015 <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	47,416	27.7	12,939	4.3	461	0.8	12,478	5.2	3.6	
Second Quintile	37,240	21.7	32,747	8.5	2,556	3.4	30,191	9.8	7.8	
Middle Quintile	33,429	19.5	59,484	13.9	7,797	9.2	51,687	15.0	13.1	
Fourth Quintile	28,192	16.5	103,603	20.4	17,641	17.5	85,961	21.1	17.0	
Top Quintile	23,717	13.9	321,278	53.1	82,593	69.0	238,685	49.2	25.7	
All	171,259	100.0	83,723	100.0	16,582	100.0	67,140	100.0	19.8	
<b>Addendum</b>										
80-90	12,247	7.2	166,149	14.2	33,144	14.3	133,005	14.2	20.0	
90-95	5,921	3.5	239,064	9.9	52,005	10.8	187,059	9.6	21.8	
95-99	4,422	2.6	405,492	12.5	102,219	15.9	303,273	11.7	25.2	
Top 1 Percent	1,128	0.7	2,107,531	16.6	703,303	27.9	1,404,229	13.8	33.4	
Top 0.1 Percent	115	0.1	9,446,793	7.6	3,297,476	13.4	6,149,316	6.2	34.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions). Baseline: 4.1 Proposal: 4.1

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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 2015 dollars): 20% \$22,769; 40% \$44,590; 60% \$78,129; 80% \$138,265; 90% \$204,070; 95% \$290,298; 99% \$709,166; 99.9% \$3,474,762.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.5	0	-1.6	0.0	0.0	-0.2	-0.2
Second Quintile	2.9	97.1	-0.1	16.8	16	1.0	2.1	2.1	5.8	5.9
Middle Quintile	4.7	95.4	-0.1	26.9	27	0.4	7.5	7.5	12.0	12.0
Fourth Quintile	6.1	93.9	0.0	30.0	33	0.2	16.8	16.8	16.5	16.5
Top Quintile	5.3	94.7	0.0	25.8	30	0.0	73.5	73.4	25.4	25.4
All	3.7	96.4	0.0	100.0	20	0.1	100.0	100.0	19.8	19.8
<b>Addendum</b>										
80-90	6.1	93.9	0.0	15.7	35	0.1	15.3	15.3	19.8	19.8
90-95	5.2	94.8	0.0	5.9	27	0.1	11.9	11.9	21.7	21.7
95-99	4.0	96.0	0.0	3.7	22	0.0	17.4	17.4	24.8	24.8
Top 1 Percent	2.5	97.5	0.0	0.6	15	0.0	28.8	28.8	33.2	33.2
Top 0.1 Percent	1.4	98.7	0.0	0.0	9	0.0	14.0	13.9	34.9	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	38,028	22.2	12,075	3.2	-25	0.0	12,100	4.0	-0.2	
Second Quintile	35,628	20.8	28,678	7.1	1,671	2.1	27,007	8.4	5.8	
Middle Quintile	34,157	19.9	52,104	12.4	6,236	7.5	45,868	13.6	12.0	
Fourth Quintile	32,072	18.7	89,964	20.1	14,840	16.8	75,124	21.0	16.5	
Top Quintile	30,108	17.6	272,883	57.3	69,295	73.5	203,588	53.3	25.4	
All	171,259	100.0	83,723	100.0	16,582	100.0	67,140	100.0	19.8	
<b>Addendum</b>										
80-90	15,501	9.1	141,954	15.4	28,082	15.3	113,872	15.4	19.8	
90-95	7,544	4.4	205,634	10.8	44,642	11.9	160,992	10.6	21.7	
95-99	5,739	3.4	347,512	13.9	86,275	17.4	261,238	13.0	24.8	
Top 1 Percent	1,324	0.8	1,865,759	17.2	618,786	28.8	1,246,973	14.4	33.2	
Top 0.1 Percent	136	0.1	8,376,926	7.9	2,921,905	14.0	5,455,020	6.4	34.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	0.1	99.9	0.0	6.9	0	0.1	1.9	1.9	5.3	5.3
Second Quintile	0.3	99.7	0.0	53.5	3	0.2	5.6	5.6	7.9	7.9
Middle Quintile	0.2	99.8	0.0	21.5	1	0.0	13.8	13.8	13.5	13.5
Fourth Quintile	0.2	99.8	0.0	9.6	1	0.0	22.1	22.1	17.8	17.8
Top Quintile	0.2	99.8	0.0	8.5	1	0.0	56.5	56.4	25.5	25.5
All	0.2	99.8	0.0	100.0	1	0.0	100.0	100.0	18.1	18.1
<b>Addendum</b>										
80-90	0.2	99.8	0.0	4.7	1	0.0	16.3	16.3	21.0	21.0
90-95	0.3	99.7	0.0	3.6	2	0.0	9.9	9.9	22.4	22.4
95-99	*	100.0	0.0	0.1	0	0.0	12.1	12.1	25.2	25.2
Top 1 Percent	0.1	99.9	0.0	0.1	0	0.0	18.1	18.1	35.4	35.4
Top 0.1 Percent	0.2	99.8	0.0	0.0	2	0.0	9.6	9.6	36.4	36.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	25,695	29.7	9,457	6.5	502	1.9	8,955	7.5	5.3	
Second Quintile	21,192	24.5	22,491	12.7	1,771	5.6	20,720	14.3	7.9	
Middle Quintile	17,313	20.0	39,633	18.3	5,366	13.8	34,266	19.3	13.5	
Fourth Quintile	12,893	14.9	64,900	22.4	11,573	22.1	53,327	22.4	17.8	
Top Quintile	8,920	10.3	167,774	40.0	42,760	56.5	125,015	36.4	25.5	
All	86,656	100.0	43,186	100.0	7,797	100.0	35,389	100.0	18.1	
<b>Addendum</b>										
80-90	5,197	6.0	101,295	14.1	21,250	16.3	80,045	13.6	21.0	
90-95	2,099	2.4	143,204	8.0	32,002	9.9	111,202	7.6	22.4	
95-99	1,381	1.6	234,173	8.6	58,941	12.1	175,233	7.9	25.2	
Top 1 Percent	244	0.3	1,421,673	9.3	502,740	18.1	918,933	7.3	35.4	
Top 0.1 Percent	29	0.0	6,021,732	4.7	2,193,630	9.6	3,828,103	3.7	36.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	*	100.0	0.0	0.0	0	0.0	-0.1	-0.1	-1.9	-1.9
Second Quintile	2.0	98.0	0.0	2.9	9	0.4	0.7	0.7	5.3	5.3
Middle Quintile	6.5	93.5	0.1	18.0	34	0.5	4.1	4.1	10.9	11.0
Fourth Quintile	9.7	90.3	0.1	39.3	52	0.3	13.9	13.9	15.7	15.8
Top Quintile	7.5	92.5	0.0	39.8	42	0.1	81.2	81.1	25.3	25.3
All	6.6	93.4	0.0	100.0	36	0.1	100.0	100.0	21.6	21.6
<b>Addendum</b>										
80-90	9.2	90.8	0.0	23.9	53	0.2	15.1	15.1	19.3	19.3
90-95	7.2	92.8	0.0	9.2	38	0.1	12.9	12.9	21.5	21.5
95-99	5.2	94.8	0.0	5.8	29	0.0	20.2	20.2	24.7	24.7
Top 1 Percent	2.9	97.1	0.0	0.9	18	0.0	33.0	33.0	32.7	32.7
Top 0.1 Percent	1.5	98.5	0.0	0.0	9	0.0	15.3	15.3	34.5	34.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	4,905	8.4	18,253	1.0	-349	-0.1	18,602	1.3	-1.9	
Second Quintile	6,750	11.6	40,357	3.0	2,121	0.7	38,236	3.6	5.3	
Middle Quintile	10,804	18.6	68,754	8.1	7,496	4.1	61,258	9.3	10.9	
Fourth Quintile	15,659	27.0	110,771	19.0	17,419	13.9	93,352	20.4	15.7	
Top Quintile	19,462	33.5	324,150	69.1	82,042	81.2	242,107	65.8	25.3	
All	58,086	100.0	157,102	100.0	33,862	100.0	123,240	100.0	21.6	
<b>Addendum</b>										
80-90	9,257	15.9	166,177	16.9	31,993	15.1	134,184	17.4	19.3	
90-95	5,048	8.7	233,596	12.9	50,239	12.9	183,357	12.9	21.5	
95-99	4,141	7.1	388,188	17.6	95,977	20.2	292,211	16.9	24.7	
Top 1 Percent	1,017	1.8	1,951,482	21.7	638,970	33.0	1,312,512	18.6	32.7	
Top 0.1 Percent	97	0.2	9,014,806	9.6	3,113,797	15.3	5,901,009	8.0	34.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	0.8	99.2	0.0	0.6	1	-0.1	-9.3	-9.2	-10.3	-10.3
Second Quintile	11.4	88.6	0.2	35.8	64	7.9	4.3	4.6	2.2	2.4
Middle Quintile	15.8	84.2	0.2	41.6	101	1.6	24.9	25.1	10.6	10.7
Fourth Quintile	14.2	85.8	0.1	17.1	76	0.5	33.4	33.3	16.9	16.9
Top Quintile	11.1	88.9	0.0	5.0	57	0.1	46.6	46.2	24.9	24.9
All	9.5	90.5	0.1	100.0	54	1.0	100.0	100.0	11.1	11.2
<b>Addendum</b>										
80-90	12.1	87.9	0.1	3.5	61	0.2	15.9	15.8	20.9	20.9
90-95	9.6	90.4	0.0	0.9	47	0.1	8.3	8.2	22.3	22.4
95-99	9.1	90.9	0.0	0.5	54	0.1	7.5	7.5	25.3	25.3
Top 1 Percent	8.8	91.2	0.0	0.1	49	0.0	14.9	14.8	33.5	33.5
Top 0.1 Percent	11.7	88.4	0.0	0.0	90	0.0	8.5	8.5	35.1	35.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015 <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	7,078	30.0	17,338	10.0	-1,781	-9.3	19,119	12.4	-10.3
Second Quintile	7,166	30.3	36,153	21.2	810	4.3	35,343	23.3	2.2
Middle Quintile	5,322	22.5	59,958	26.1	6,341	24.9	53,616	26.2	10.6
Fourth Quintile	2,873	12.2	93,405	21.9	15,743	33.4	77,662	20.5	16.9
Top Quintile	1,147	4.9	221,264	20.8	55,020	46.6	166,243	17.5	24.9
All	23,633	100.0	51,742	100.0	5,728	100.0	46,014	100.0	11.1
<b>Addendum</b>									
80-90	738	3.1	139,577	8.4	29,149	15.9	110,428	7.5	20.9
90-95	256	1.1	195,007	4.1	43,560	8.3	151,446	3.6	22.3
95-99	124	0.5	324,617	3.3	82,098	7.5	242,520	2.8	25.3
Top 1 Percent	29	0.1	2,112,681	4.9	706,817	14.9	1,405,864	3.7	33.5
Top 0.1 Percent	3	0.0	10,757,795	2.7	3,777,035	8.5	6,980,760	2.0	35.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015<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	0.7	99.3	0.0	0.4	1	-0.1	-1.5	-1.5	-9.4	-9.4
Second Quintile	9.3	90.7	0.1	15.9	52	4.6	1.0	1.0	2.8	3.0
Middle Quintile	14.9	85.1	0.1	26.6	87	1.1	7.1	7.1	11.6	11.7
Fourth Quintile	19.5	80.5	0.1	30.6	105	0.5	16.9	16.9	16.9	17.0
Top Quintile	17.0	83.0	0.0	26.5	95	0.1	76.4	76.2	26.2	26.2
All	12.1	87.9	0.1	100.0	67	0.3	100.0	100.0	19.9	20.0
<b>Addendum</b>										
80-90	19.9	80.1	0.1	16.1	114	0.3	15.0	15.0	20.1	20.1
90-95	17.1	82.9	0.0	6.1	90	0.2	11.5	11.5	22.3	22.3
95-99	12.1	87.9	0.0	3.8	67	0.1	18.6	18.6	25.9	25.9
Top 1 Percent	6.7	93.3	0.0	0.6	41	0.0	31.2	31.1	33.4	33.4
Top 0.1 Percent	3.9	96.1	0.0	0.0	25	0.0	14.3	14.2	34.6	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015<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	10,060	20.2	18,362	3.1	-1,728	-1.5	20,090	4.3	-9.4	
Second Quintile	10,242	20.6	40,092	6.9	1,140	1.0	38,952	8.4	2.8	
Middle Quintile	10,174	20.4	71,124	12.2	8,219	7.1	62,905	13.5	11.6	
Fourth Quintile	9,772	19.6	121,436	20.0	20,482	16.9	100,954	20.8	16.9	
Top Quintile	9,316	18.7	371,025	58.2	97,055	76.4	273,970	53.7	26.2	
All	49,840	100.0	119,143	100.0	23,760	100.0	95,383	100.0	19.9	
<b>Addendum</b>										
80-90	4,698	9.4	188,026	14.9	37,736	15.0	150,289	14.9	20.1	
90-95	2,272	4.6	270,318	10.4	60,144	11.5	210,174	10.1	22.3	
95-99	1,868	3.8	456,133	14.4	118,016	18.6	338,118	13.3	25.9	
Top 1 Percent	478	1.0	2,317,833	18.6	774,331	31.2	1,543,502	15.5	33.4	
Top 0.1 Percent	46	0.1	10,560,871	8.2	3,649,089	14.3	6,911,782	6.7	34.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* 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. Table shows the tax benefit under current law of the child and dependent care 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T15-0134**  
**Tax Benefit of the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015<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	0.0	100.0	0.0	0.0	0	0.0	0.2	0.2	1.5	1.5
Second Quintile	*	100.0	0.0	14.3	0	0.0	1.2	1.2	2.5	2.5
Middle Quintile	0.1	99.9	0.0	24.8	0	0.0	4.5	4.5	5.6	5.6
Fourth Quintile	0.2	99.8	0.0	39.6	1	0.0	13.2	13.2	11.3	11.3
Top Quintile	0.1	99.9	0.0	21.2	1	0.0	80.4	80.4	25.1	25.1
All	0.1	99.9	0.0	100.0	0	0.0	100.0	100.0	17.2	17.2
<b>Addendum</b>										
80-90	0.1	99.9	0.0	7.3	0	0.0	13.4	13.4	16.6	16.6
90-95	0.1	99.9	0.0	6.4	1	0.0	10.5	10.5	19.7	19.7
95-99	0.2	99.8	0.0	5.3	1	0.0	15.5	15.5	23.6	23.6
Top 1 Percent	0.2	99.8	0.0	2.2	1	0.0	40.9	40.9	33.9	33.9
Top 0.1 Percent	*	100.0	0.0	0.1	0	0.0	22.4	22.4	35.6	35.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2015<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	6,747	16.9	11,475	2.6	167	0.2	11,309	3.1	1.5	
Second Quintile	10,548	26.4	24,187	8.6	596	1.2	23,591	10.2	2.5	
Middle Quintile	8,773	21.9	46,526	13.8	2,619	4.5	43,907	15.7	5.6	
Fourth Quintile	7,376	18.4	80,917	20.2	9,111	13.2	71,806	21.6	11.3	
Top Quintile	6,116	15.3	266,492	55.1	66,824	80.4	199,669	49.8	25.1	
All	40,001	100.0	73,992	100.0	12,713	100.0	61,279	100.0	17.2	
<b>Addendum</b>										
80-90	3,247	8.1	126,674	13.9	21,045	13.4	105,629	14.0	16.6	
90-95	1,466	3.7	184,805	9.2	36,468	10.5	148,338	8.9	19.7	
95-99	1,076	2.7	310,833	11.3	73,287	15.5	237,545	10.4	23.6	
Top 1 Percent	328	0.8	1,872,660	20.7	635,323	40.9	1,237,337	16.5	33.9	
Top 0.1 Percent	42	0.1	7,547,908	10.8	2,687,501	22.4	4,860,407	8.4	35.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

\* 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. Table shows the tax benefit under current law of the child and dependent care 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.