

**Table T04-0090**  
**Supplement to Table T04-0082**  
**Sub-Sample of Tax Filing Units with Positive Individual Income Tax Liability After Refundable Credits<sup>1</sup>:**  
**H.R. 4359, Extension and Expansion of Child Tax Credit:**  
**Distribution of Individual Income Tax Change by Cash Income Class, 2005<sup>2</sup>**

Cash Income Class (thousands of 2003 dollars) <sup>3</sup>	Individual Income Taxpayers <sup>4</sup>			Percent Change in After-Tax Income <sup>5</sup>	Percent of Total Tax Change	Average Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Percent with Tax Cut				Current Law	Proposal
Less than 10	733	0.8	0.0	*	*	**	14.1	14.1
10-20	8,282	9.2	0.0	*	*	**	16.4	16.4
20-30	10,566	11.8	1.6	*	0.4	-5	18.2	18.2
30-40	11,019	12.3	13.4	0.2	3.6	-44	19.1	19.0
40-50	9,943	11.1	23.5	0.2	7.0	-94	19.1	18.8
50-75	19,240	21.4	30.5	0.3	20.1	-140	19.9	19.7
75-100	11,626	13.0	38.3	0.3	16.9	-194	21.4	21.1
100-200	13,883	15.5	40.4	0.4	40.6	-391	23.7	23.4
200-500	3,557	4.0	27.3	0.2	11.2	-422	26.6	26.4
500-1,000	588	0.7	2.2	*	0.1	-26	27.8	27.8
More than 1,000	281	0.3	0.6	*	*	-6	31.2	31.2
All	89,718	100.0	23.3	0.2	100.0	-149	23.4	23.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

\* Less than 0.05 percent. \*\* Less than \$1 in absolute value.

(2) Calendar year. Baseline is current law. Provisions include: increase child tax credit amount to \$1,000; increase phaseout threshold for child credit to \$125,000 (\$250,000 for married couples filing a joint return).

(3) Individual income taxpayers with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(4) Includes only individual income taxpayers. Taxpayers that are dependents of other taxpayers are excluded from the analysis.

(5) After-tax income is 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 (individual income tax, net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax) as a percentage of average cash income.