

**Table T15-0184**  
**Distribution of Benefits from Child Tax Credit with \$3,000 Refundability Threshold**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		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
Less than 10	5.5	94.5	0.5	0.7	25	4.8	0.2	0.2	8.6	9.1
10-20	14.8	85.2	1.0	7.4	158	23.8	0.5	0.6	4.1	5.1
20-30	23.3	76.7	1.3	13.8	328	21.1	1.1	1.3	5.9	7.1
30-40	26.5	73.5	1.2	12.3	414	12.4	1.6	1.8	9.0	10.1
40-50	25.8	74.2	1.0	10.4	423	7.6	2.2	2.3	11.6	12.4
50-75	27.5	72.6	0.8	20.6	462	5.0	6.7	6.9	14.0	14.7
75-100	28.7	71.3	0.6	14.8	486	3.2	7.4	7.6	16.3	16.9
100-200	25.2	74.8	0.3	19.3	368	1.3	23.8	23.8	19.0	19.3
200-500	0.9	99.1	0.0	0.2	9	0.0	22.4	22.0	23.1	23.2
500-1,000	0.1	100.0	0.0	0.0	1	0.0	8.2	8.1	28.3	28.3
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	25.7	25.3	34.6	34.6
All	20.7	79.3	0.4	100.0	309	1.6	100.0	100.0	20.5	20.9

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</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	
Less than 10	14,436	8.2	6,063	0.5	524	0.2	5,539	0.6	8.6
10-20	25,141	14.4	16,107	2.5	666	0.5	15,440	3.0	4.1
20-30	22,741	13.0	26,469	3.7	1,553	1.1	24,915	4.4	5.9
30-40	16,045	9.2	37,201	3.7	3,355	1.6	33,846	4.2	9.0
40-50	13,357	7.6	47,921	3.9	5,539	2.2	42,382	4.4	11.6
50-75	24,181	13.8	65,918	9.8	9,243	6.7	56,675	10.5	14.0
75-100	16,514	9.4	92,693	9.4	15,135	7.4	77,558	9.9	16.3
100-200	28,453	16.3	148,076	25.8	28,132	23.8	119,944	26.3	19.0
200-500	10,793	6.2	301,023	19.9	69,668	22.4	231,355	19.2	23.1
500-1,000	1,356	0.8	718,418	6.0	203,387	8.2	515,030	5.4	28.3
More than 1,000	761	0.4	3,274,146	15.2	1,133,653	25.7	2,140,493	12.5	34.6
All	175,149	100.0	93,387	100.0	19,178	100.0	74,208	100.0	20.5

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

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit of the child tax credit with a \$3,000 unindexed refundability threshold against an otherwise current-law baseline. 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); estate taxes; and excise taxes.

(5) 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 T15-0184**  
**Distribution of Benefits from Child Tax Credit with \$3,000 Refundability Threshold**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		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
Less than 10	1.7	98.3	0.1	3.3	7	1.2	1.0	1.0	10.5	10.7
10-20	3.5	96.5	0.3	26.3	37	3.3	2.8	2.9	7.2	7.4
20-30	3.4	96.7	0.2	20.7	38	1.6	4.6	4.7	9.1	9.3
30-40	3.1	96.9	0.1	13.5	40	0.9	5.3	5.3	11.9	12.0
40-50	3.0	97.0	0.1	12.7	46	0.7	6.5	6.6	14.3	14.4
50-75	2.6	97.4	0.1	13.7	33	0.3	16.4	16.3	17.3	17.3
75-100	2.7	97.3	0.1	7.5	35	0.2	13.7	13.6	20.2	20.2
100-200	1.3	98.7	0.0	2.0	10	0.0	21.6	21.5	22.0	22.0
200-500	*	100.0	0.0	0.0	1	0.0	9.9	9.8	26.4	26.4
500-1,000	0.0	100.0	0.0	0.0	0	0.0	3.4	3.4	31.8	31.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	14.6	14.6	37.2	37.2
All	2.8	97.2	0.1	100.0	31	0.4	100.0	100.0	18.6	18.7

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</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	
Less than 10	12,486	14.2	6,006	1.8	633	1.0	5,373	2.0	10.5
10-20	19,246	21.8	15,986	7.3	1,146	2.8	14,840	8.3	7.2
20-30	15,072	17.1	26,358	9.4	2,402	4.6	23,956	10.5	9.1
30-40	9,321	10.6	37,163	8.2	4,436	5.3	32,727	8.9	11.9
40-50	7,512	8.5	47,952	8.5	6,833	6.5	41,118	9.0	14.3
50-75	11,365	12.9	65,384	17.6	11,282	16.4	54,102	17.9	17.3
75-100	5,776	6.5	91,740	12.6	18,533	13.7	73,207	12.3	20.2
100-200	5,523	6.3	139,282	18.2	30,672	21.6	108,610	17.5	22.0
200-500	1,012	1.2	290,159	7.0	76,474	9.9	213,686	6.3	26.4
500-1,000	115	0.1	724,597	2.0	230,079	3.4	494,518	1.7	31.8
More than 1,000	91	0.1	3,393,110	7.3	1,261,369	14.6	2,131,741	5.7	37.2
All	88,250	100.0	47,807	100.0	8,888	100.0	38,919	100.0	18.6

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

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit of the child tax credit with a \$3,000 unindexed refundability threshold against an otherwise current-law baseline. 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); estate taxes; and excise taxes.

(5) 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 T15-0184**  
**Distribution of Benefits from Child Tax Credit with \$3,000 Refundability Threshold**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		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
Less than 10	8.6	91.4	1.0	0.2	51	28.1	0.0	0.0	3.4	4.3
10-20	25.7	74.3	1.9	2.0	312	115.6	0.0	0.0	1.6	3.5
20-30	38.7	61.3	2.5	6.5	645	120.3	0.1	0.1	2.0	4.4
30-40	39.0	61.0	2.0	7.4	715	41.5	0.2	0.3	4.6	6.5
40-50	37.0	63.0	1.6	7.4	708	20.2	0.4	0.5	7.3	8.8
50-75	36.8	63.2	1.2	19.4	700	10.0	2.3	2.5	10.5	11.5
75-100	36.8	63.2	0.9	20.4	695	5.4	4.4	4.6	13.7	14.4
100-200	31.7	68.3	0.4	35.5	477	1.7	24.1	24.2	18.2	18.5
200-500	1.1	99.0	0.0	0.3	10	0.0	28.0	27.7	22.8	22.8
500-1,000	0.1	100.0	0.0	0.0	1	0.0	10.4	10.3	27.9	27.9
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	29.9	29.6	34.2	34.2
All	27.5	72.5	0.3	100.0	465	1.2	100.0	100.0	22.3	22.6

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</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	
Less than 10	808	1.4	5,339	0.0	181	0.0	5,158	0.1	3.4
10-20	1,779	3.0	16,592	0.3	270	0.0	16,322	0.4	1.6
20-30	2,762	4.7	26,860	0.7	536	0.1	26,324	0.9	2.0
30-40	2,810	4.8	37,394	1.0	1,721	0.2	35,672	1.2	4.6
40-50	2,842	4.8	48,095	1.3	3,508	0.4	44,586	1.6	7.3
50-75	7,581	12.9	67,014	4.9	7,016	2.3	59,997	5.6	10.5
75-100	8,005	13.6	93,593	7.2	12,792	4.4	80,800	8.0	13.7
100-200	20,313	34.6	151,513	29.6	27,499	24.1	124,014	31.2	18.2
200-500	9,436	16.1	302,557	27.4	68,862	28.0	233,695	27.3	22.8
500-1,000	1,203	2.1	717,741	8.3	200,476	10.4	517,266	7.7	27.9
More than 1,000	638	1.1	3,186,758	19.5	1,090,103	29.9	2,096,655	16.5	34.2
All	58,693	100.0	177,317	100.0	39,556	100.0	137,761	100.0	22.3

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

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit of the child tax credit with a \$3,000 unindexed refundability threshold against an otherwise current-law baseline. 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); estate taxes; and excise taxes.

(5) 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 T15-0184**  
**Distribution of Benefits from Child Tax Credit with \$3,000 Refundability Threshold**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		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
Less than 10	51.0	49.0	2.9	1.0	233	-35.6	-0.4	-0.2	-8.9	-5.7
10-20	67.4	32.6	3.9	11.3	705	-42.1	-3.6	-1.8	-10.2	-5.9
20-30	80.8	19.2	4.1	21.3	1,111	-133.9	-2.1	0.6	-3.1	1.1
30-40	78.5	21.5	3.3	17.7	1,174	75.6	3.1	4.8	4.2	7.3
40-50	78.2	21.8	2.7	13.6	1,188	31.6	5.7	6.6	7.9	10.4
50-75	74.6	25.4	2.0	22.6	1,162	15.5	19.3	19.7	11.5	13.3
75-100	66.1	34.0	1.2	9.3	920	6.4	19.1	17.9	15.5	16.5
100-200	29.0	71.0	0.3	2.9	319	1.2	32.7	29.2	19.3	19.5
200-500	0.4	99.6	0.0	0.0	5	0.0	10.7	9.4	24.1	24.1
500-1,000	0.0	100.0	0.0	0.0	0	0.0	3.0	2.7	29.7	29.7
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	12.4	11.0	34.4	34.4
All	68.9	31.1	1.9	100.0	941	13.2	100.0	100.0	12.4	14.1

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</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	
Less than 10	986	3.9	7,369	0.5	-654	-0.4	8,023	0.6	-8.9
10-20	3,812	15.1	16,489	4.4	-1,676	-3.6	18,165	5.5	-10.2
20-30	4,551	18.1	26,585	8.4	-830	-2.1	27,415	9.9	-3.1
30-40	3,581	14.2	37,132	9.2	1,552	3.1	35,580	10.1	4.2
40-50	2,709	10.8	47,680	9.0	3,762	5.7	43,919	9.4	7.9
50-75	4,616	18.3	65,421	20.9	7,510	19.3	57,911	21.2	11.5
75-100	2,399	9.5	91,912	15.3	14,273	19.1	77,639	14.7	15.5
100-200	2,186	8.7	139,467	21.1	26,842	32.7	112,625	19.5	19.3
200-500	275	1.1	288,279	5.5	69,467	10.7	218,812	4.8	24.1
500-1,000	25	0.1	717,564	1.3	212,749	3.0	504,816	1.0	29.7
More than 1,000	16	0.1	4,036,724	4.5	1,388,128	12.4	2,648,596	3.4	34.4
All	25,211	100.0	57,257	100.0	7,120	100.0	50,137	100.0	12.4

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

\* Less than 0.05

(1) Calendar year. Table shows the tax benefit of the child tax credit with a \$3,000 unindexed refundability threshold against an otherwise current-law baseline. 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); estate taxes; and excise taxes.

(5) 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 T15-0184**  
**Distribution of Benefits from Child Tax Credit with \$3,000 Refundability Threshold**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		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
Less than 10	61.3	38.7	3.6	0.7	279	-38.0	-0.1	0.0	-10.4	-6.5
10-20	78.5	21.5	4.6	7.4	835	-46.3	-0.6	-0.3	-11.0	-5.9
20-30	87.9	12.1	4.5	13.5	1,233	-116.6	-0.4	0.1	-4.0	0.7
30-40	88.5	11.5	3.8	12.0	1,377	122.3	0.4	0.8	3.0	6.7
40-50	89.2	10.9	3.3	10.0	1,448	42.0	0.9	1.2	7.2	10.2
50-75	88.6	11.4	2.5	20.6	1,491	20.1	3.8	4.4	11.2	13.5
75-100	85.8	14.2	1.8	15.0	1,459	10.8	5.1	5.4	14.5	16.0
100-200	59.0	41.0	0.7	20.1	866	3.2	23.5	23.3	18.2	18.8
200-500	1.8	98.2	0.0	0.2	17	0.0	27.1	26.2	22.8	22.8
500-1,000	0.1	99.9	0.0	0.0	1	0.0	10.5	10.1	28.2	28.2
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	29.8	28.7	34.4	34.4
All	68.3	31.7	1.0	100.0	1,015	3.7	100.0	100.0	20.9	21.6

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</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	
Less than 10	1,284	2.5	7,081	0.1	-736	-0.1	7,817	0.2	-10.4
10-20	4,581	9.0	16,468	1.1	-1,806	-0.6	18,274	1.6	-11.0
20-30	5,635	11.1	26,647	2.2	-1,057	-0.4	27,704	2.9	-4.0
30-40	4,503	8.9	37,233	2.5	1,126	0.4	36,107	3.1	3.0
40-50	3,579	7.0	47,821	2.5	3,446	0.9	44,375	3.0	7.2
50-75	7,126	14.0	66,079	7.0	7,404	3.8	58,675	7.8	11.2
75-100	5,301	10.4	93,201	7.3	13,494	5.1	79,707	7.9	14.5
100-200	11,978	23.6	151,099	26.9	27,488	23.5	123,611	27.8	18.2
200-500	5,469	10.8	305,621	24.8	69,654	27.1	235,967	24.2	22.8
500-1,000	728	1.4	716,778	7.7	201,805	10.5	514,973	7.0	28.2
More than 1,000	382	0.8	3,183,716	18.1	1,094,079	29.8	2,089,637	15.0	34.4
All	50,858	100.0	132,410	100.0	27,611	100.0	104,799	100.0	20.9

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 of the child tax credit with a \$3,000 unindexed refundability threshold against an otherwise current-law baseline. 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); estate taxes; and excise taxes.

(5) 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 T15-0184**  
**Distribution of Benefits from Child Tax Credit with \$3,000 Refundability Threshold**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		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
Less than 10	0.7	99.3	0.1	0.6	3	2.0	0.1	0.1	2.7	2.8
10-20	0.7	99.3	0.0	5.1	7	2.5	0.3	0.4	1.7	1.8
20-30	1.0	99.0	0.1	8.8	13	1.7	0.8	0.9	2.8	2.9
30-40	2.1	98.0	0.1	9.9	23	1.4	1.1	1.1	4.3	4.3
40-50	2.8	97.2	0.1	12.3	35	1.2	1.6	1.7	5.9	6.0
50-75	3.5	96.5	0.1	24.9	43	0.7	5.5	5.6	8.8	8.9
75-100	3.8	96.2	0.1	18.2	45	0.4	7.6	7.6	12.4	12.4
100-200	3.0	97.1	0.0	17.2	32	0.1	21.5	21.5	16.8	16.8
200-500	0.3	99.8	0.0	0.3	2	0.0	17.7	17.7	22.9	22.9
500-1,000	*	100.0	0.0	0.0	0	0.0	7.6	7.6	28.6	28.6
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	35.6	35.5	35.4	35.4
All	2.1	97.9	0.0	100.0	24	0.2	100.0	100.0	17.8	17.9

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</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	
Less than 10	1,967	4.5	5,719	0.3	154	0.1	5,564	0.4	2.7
10-20	7,651	17.5	16,498	3.5	285	0.3	16,213	4.2	1.7
20-30	7,280	16.7	26,363	5.4	738	0.8	25,625	6.4	2.8
30-40	4,538	10.4	37,061	4.7	1,578	1.1	35,483	5.5	4.3
40-50	3,685	8.4	47,837	4.9	2,829	1.6	45,007	5.7	5.9
50-75	6,115	14.0	65,630	11.2	5,778	5.5	59,852	12.5	8.8
75-100	4,239	9.7	92,416	11.0	11,424	7.6	80,992	11.7	12.4
100-200	5,649	12.9	144,242	22.8	24,247	21.5	119,995	23.1	16.8
200-500	1,660	3.8	296,571	13.8	67,995	17.7	228,575	12.9	22.9
500-1,000	230	0.5	733,498	4.7	210,031	7.6	523,467	4.1	28.6
More than 1,000	175	0.4	3,662,362	17.9	1,297,494	35.6	2,364,868	14.1	35.4
All	43,684	100.0	81,831	100.0	14,590	100.0	67,241	100.0	17.8

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 of the child tax credit with a \$3,000 unindexed refundability threshold against an otherwise current-law baseline. 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); estate taxes; and excise taxes.

(5) 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.