

Table T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2014 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	11.9	88.1	1.0	10.4	120	31.8	0.7	0.9	3.0	4.0
Second Quintile	25.7	74.3	1.3	26.5	400	15.7	3.5	3.9	7.8	9.0
Middle Quintile	28.1	71.9	1.0	28.8	490	6.3	9.4	9.8	13.2	14.0
Fourth Quintile	31.7	68.3	0.6	27.2	540	3.1	18.0	18.2	17.1	17.7
Top Quintile	13.5	86.5	0.1	6.6	160	0.2	68.3	67.0	25.5	25.6
All	21.5	78.5	0.5	100.0	330	2.0	100.0	100.0	19.6	20.0
Addendum										
80-90	25.0	75.0	0.2	6.4	300	0.9	14.4	14.2	19.9	20.1
90-95	2.5	97.6	0.0	0.2	20	0.0	10.9	10.7	21.9	21.9
95-99	0.1	99.9	0.0	0.0	*	0.0	16.2	15.9	25.2	25.2
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	26.8	26.3	32.9	32.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	12.8	12.5	34.4	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	47,190	27.9	12,770	4.3	390	0.7	12,380	5.2	3.0	
Second Quintile	36,800	21.7	32,840	8.7	2,550	3.5	30,290	10.0	7.8	
Middle Quintile	32,790	19.4	59,390	14.0	7,820	9.4	51,570	15.2	13.2	
Fourth Quintile	27,900	16.5	102,460	20.6	17,550	18.0	84,910	21.2	17.1	
Top Quintile	23,420	13.8	311,100	52.5	79,380	68.3	231,720	48.6	25.5	
All	169,370	100.0	81,950	100.0	16,080	100.0	65,880	100.0	19.6	
Addendum										
80-90	12,050	7.1	162,950	14.2	32,500	14.4	130,450	14.1	19.9	
90-95	5,810	3.4	233,800	9.8	51,170	10.9	182,630	9.5	21.9	
95-99	4,430	2.6	394,110	12.6	99,480	16.2	294,630	11.7	25.2	
Top 1 Percent	1,130	0.7	1,961,920	16.0	645,170	26.8	1,316,750	13.4	32.9	
Top 0.1 Percent	110	0.1	8,845,450	7.3	3,044,770	12.8	5,800,680	6.0	34.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 4.4 Proposal: 4.4

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under current law of 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 2016 dollars): 20% \$23,100; 40% \$45,500; 60% \$78,700; 80% \$138,300; 90% \$201,900; 95% \$288,000; 99% \$678,400; 99.9% \$3,269,600.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	20.8	79.2	2.3	18.5	270	-323.8	-0.1	0.3	-0.7	1.6
Second Quintile	28.5	71.5	1.8	30.9	500	30.3	2.1	2.7	5.7	7.4
Middle Quintile	28.1	71.9	1.1	28.9	480	7.7	7.7	8.1	12.0	13.0
Fourth Quintile	25.1	74.9	0.5	20.1	350	2.4	17.1	17.1	16.5	16.9
Top Quintile	3.6	96.4	0.0	1.1	20	0.0	73.1	71.7	25.2	25.2
All	21.5	78.5	0.5	100.0	330	2.0	100.0	100.0	19.6	20.0
Addendum										
80-90	6.8	93.2	0.0	1.1	40	0.1	15.5	15.2	19.8	19.8
90-95	0.2	99.8	0.0	0.0	*	0.0	12.1	11.9	22.0	22.0
95-99	*	**	0.0	0.0	0	0.0	17.6	17.3	24.8	24.8
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	27.8	27.2	32.7	32.7
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.4	13.1	34.4	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	38,170	22.5	11,900	3.3	-80	-0.1	11,980	4.1	-0.7	
Second Quintile	34,700	20.5	28,820	7.2	1,640	2.1	27,180	8.5	5.7	
Middle Quintile	33,500	19.8	51,990	12.6	6,250	7.7	45,730	13.7	12.0	
Fourth Quintile	31,710	18.7	88,770	20.3	14,640	17.1	74,130	21.1	16.5	
Top Quintile	30,020	17.7	262,890	56.9	66,290	73.1	196,600	52.9	25.2	
All	169,370	100.0	81,950	100.0	16,080	100.0	65,880	100.0	19.6	
Addendum										
80-90	15,390	9.1	138,740	15.4	27,480	15.5	111,270	15.4	19.8	
90-95	7,540	4.5	199,430	10.8	43,790	12.1	155,640	10.5	22.0	
95-99	5,760	3.4	337,100	14.0	83,470	17.6	253,640	13.1	24.8	
Top 1 Percent	1,340	0.8	1,729,430	16.7	565,680	27.8	1,163,760	14.0	32.7	
Top 0.1 Percent	140	0.1	7,819,070	7.6	2,690,410	13.4	5,128,670	6.2	34.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 4.4 Proposal: 4.4

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under current law of 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 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 2016 dollars): 20% \$15,900; 40% \$29,800; 60% \$50,300; 80% \$84,000; 90% \$121,500; 95% \$170,400; 99% \$394,300; 99.9% \$1,878,100.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	4.0	96.0	0.5	38.7	40	9.2	1.7	1.9	4.7	5.2
Second Quintile	3.4	96.6	0.2	35.5	50	2.7	5.4	5.6	7.9	8.1
Middle Quintile	2.3	97.7	0.1	18.6	30	0.6	13.4	13.4	13.5	13.6
Fourth Quintile	1.6	98.5	0.0	6.5	10	0.1	22.1	22.0	17.8	17.9
Top Quintile	0.1	99.9	0.0	0.3	*	0.0	57.2	56.9	25.2	25.2
All	2.7	97.3	0.1	100.0	30	0.4	100.0	100.0	18.0	18.1
Addendum										
80-90	0.2	99.8	0.0	0.2	*	0.0	16.4	16.3	20.8	20.8
90-95	*	**	0.0	0.0	0	0.0	10.7	10.6	22.8	22.8
95-99	0.0	100.0	0.0	0.0	0	0.0	12.3	12.3	24.8	24.8
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	17.7	17.7	34.7	34.7
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	9.3	9.3	36.1	36.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	26,270	30.5	9,350	6.7	440	1.7	8,910	7.7	4.7	
Second Quintile	20,380	23.7	22,450	12.4	1,770	5.4	20,680	13.9	7.9	
Middle Quintile	16,720	19.4	39,340	17.8	5,320	13.4	34,030	18.8	13.5	
Fourth Quintile	12,860	14.9	64,000	22.3	11,410	22.1	52,590	22.3	17.8	
Top Quintile	9,230	10.7	163,230	40.8	41,180	57.2	122,050	37.2	25.2	
All	86,100	100.0	42,900	100.0	7,720	100.0	35,180	100.0	18.0	
Addendum										
80-90	5,290	6.1	99,070	14.2	20,610	16.4	78,450	13.7	20.8	
90-95	2,230	2.6	139,820	8.4	31,820	10.7	108,010	8.0	22.8	
95-99	1,450	1.7	228,400	9.0	56,690	12.3	171,710	8.2	24.8	
Top 1 Percent	260	0.3	1,301,290	9.2	451,720	17.7	849,570	7.3	34.7	
Top 0.1 Percent	30	0.0	5,760,900	4.6	2,081,650	9.3	3,679,250	3.6	36.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under current law of 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 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 2016 dollars): 20% \$15,900; 40% \$29,800; 60% \$50,300; 80% \$84,000; 90% \$121,500; 95% \$170,400; 99% \$394,300; 99.9% \$1,878,100.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	40.8	59.3	3.7	11.1	690	-143.0	-0.1	0.1	-2.6	1.1
Second Quintile	50.4	49.6	2.7	23.5	1,050	51.5	0.7	1.1	5.1	7.7
Middle Quintile	46.1	53.9	1.5	32.1	890	11.9	4.4	4.9	11.0	12.3
Fourth Quintile	40.2	59.8	0.7	30.9	610	3.5	14.3	14.5	15.7	16.3
Top Quintile	5.2	94.8	0.0	1.9	30	0.0	80.5	79.3	25.2	25.2
All	30.9	69.1	0.4	100.0	530	1.6	100.0	100.0	21.3	21.7
Addendum										
80-90	10.7	89.3	0.1	1.8	60	0.2	15.2	15.0	19.3	19.4
90-95	0.3	99.7	0.0	0.1	*	0.0	13.0	12.7	21.7	21.7
95-99	*	**	0.0	0.0	0	0.0	20.4	20.1	24.7	24.7
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	32.0	31.5	32.3	32.3
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	14.8	14.5	34.1	34.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	4,900	8.5	18,230	1.0	-480	-0.1	18,710	1.3	-2.6	
Second Quintile	6,800	11.8	40,480	3.1	2,050	0.7	38,430	3.8	5.1	
Middle Quintile	10,970	19.0	68,350	8.5	7,510	4.4	60,840	9.7	11.0	
Fourth Quintile	15,520	26.9	109,440	19.4	17,210	14.3	92,230	20.7	15.7	
Top Quintile	19,030	33.0	314,640	68.2	79,220	80.5	235,410	64.9	25.2	
All	57,710	100.0	152,100	100.0	32,440	100.0	119,660	100.0	21.3	
Addendum										
80-90	9,060	15.7	162,940	16.8	31,490	15.2	131,460	17.2	19.3	
90-95	4,880	8.5	228,730	12.7	49,690	13.0	179,040	12.6	21.7	
95-99	4,080	7.1	378,420	17.6	93,460	20.4	284,960	16.8	24.7	
Top 1 Percent	1,020	1.8	1,821,730	21.1	588,910	32.0	1,232,820	18.2	32.3	
Top 0.1 Percent	100	0.2	8,380,910	9.2	2,854,700	14.8	5,526,200	7.8	34.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under current law of 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 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 2016 dollars): 20% \$15,900; 40% \$29,800; 60% \$50,300; 80% \$84,000; 90% \$121,500; 95% \$170,400; 99% \$394,300; 99.9% \$1,878,100.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	72.3	27.7	4.5	26.5	870	-45.5	-10.0	-4.6	-11.0	-6.0
Second Quintile	81.0	19.1	3.6	40.5	1,270	178.6	3.9	9.3	2.0	5.5
Middle Quintile	75.3	24.7	2.1	25.6	1,110	17.0	25.8	25.7	10.9	12.8
Fourth Quintile	54.0	46.0	0.8	7.1	580	3.7	32.7	28.9	16.8	17.5
Top Quintile	5.7	94.3	0.0	0.2	30	0.1	47.5	40.6	24.1	24.1
All	69.8	30.2	2.1	100.0	970	17.2	100.0	100.0	10.9	12.8
Addendum										
80-90	9.0	91.0	0.1	0.2	50	0.2	17.3	14.8	20.9	20.9
90-95	0.3	99.7	0.0	0.0	*	0.0	10.0	8.5	22.0	22.0
95-99	0.0	100.0	0.0	0.0	0	0.0	8.0	6.8	25.5	25.5
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	12.3	10.5	32.4	32.4
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	6.3	5.4	34.0	34.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	6,690	29.4	17,330	9.9	-1,910	-10.0	19,240	12.3	-11.0	
Second Quintile	6,990	30.8	36,230	21.6	710	3.9	35,520	23.8	2.0	
Middle Quintile	5,090	22.4	59,280	25.7	6,480	25.8	52,790	25.7	10.9	
Fourth Quintile	2,690	11.8	92,390	21.2	15,540	32.7	76,850	19.8	16.8	
Top Quintile	1,220	5.4	207,170	21.6	49,940	47.5	157,230	18.4	24.1	
All	22,730	100.0	51,550	100.0	5,630	100.0	45,920	100.0	10.9	
Addendum										
80-90	760	3.3	139,410	9.0	29,130	17.3	110,280	8.0	20.9	
90-95	310	1.4	188,470	5.0	41,470	10.0	147,000	4.3	22.0	
95-99	120	0.6	322,400	3.4	82,230	8.0	240,170	2.9	25.5	
Top 1 Percent	30	0.1	1,734,730	4.2	562,760	12.3	1,171,960	3.2	32.4	
Top 0.1 Percent	*	0.0	7,947,170	2.0	2,704,370	6.3	5,242,800	1.5	34.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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

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(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	78.4	21.6	4.9	18.2	1,000	-53.9	-1.6	-0.7	-10.1	-4.7
Second Quintile	90.7	9.3	4.0	30.3	1,580	142.4	1.0	2.3	2.8	6.7
Middle Quintile	89.0	11.0	2.4	29.2	1,520	18.1	7.5	8.5	11.9	14.0
Fourth Quintile	80.1	19.9	1.1	20.8	1,130	5.6	17.3	17.5	16.8	17.8
Top Quintile	11.3	88.7	0.0	1.1	60	0.1	75.6	72.3	25.9	26.0
All	70.7	29.3	1.2	100.0	1,080	4.7	100.0	100.0	19.7	20.6
Addendum										
80-90	22.1	78.0	0.1	1.1	120	0.3	15.3	14.7	20.2	20.2
90-95	0.8	99.2	0.0	0.0	10	0.0	12.0	11.5	22.5	22.5
95-99	0.1	99.9	0.0	0.0	*	0.0	18.6	17.7	25.8	25.8
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	29.7	28.4	33.0	33.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.8	13.2	34.2	34.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	9,640	19.5	18,450	3.1	-1,860	-1.6	20,310	4.2	-10.1	
Second Quintile	10,220	20.7	40,280	7.1	1,110	1.0	39,170	8.6	2.8	
Middle Quintile	10,180	20.6	70,830	12.5	8,420	7.5	62,410	13.7	11.9	
Fourth Quintile	9,730	19.7	120,170	20.3	20,230	17.3	99,950	21.0	16.8	
Top Quintile	9,350	18.9	354,950	57.4	92,040	75.6	262,910	53.0	25.9	
All	49,390	100.0	116,940	100.0	23,040	100.0	93,900	100.0	19.7	
Addendum										
80-90	4,700	9.5	184,080	15.0	37,080	15.3	147,000	14.9	20.2	
90-95	2,310	4.7	263,440	10.5	59,200	12.0	204,240	10.2	22.5	
95-99	1,870	3.8	439,750	14.2	113,220	18.6	326,530	13.1	25.8	
Top 1 Percent	460	0.9	2,200,690	17.7	727,100	29.7	1,473,580	14.8	33.0	
Top 0.1 Percent	50	0.1	10,020,960	8.0	3,422,690	13.8	6,598,270	6.5	34.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data

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 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 2016 dollars): 20% \$15,900; 40% \$29,800; 60% \$50,300; 80% \$84,000; 90% \$121,500; 95% \$170,400; 99% \$394,300; 99.9% \$1,878,100.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0136
Tax Benefit of the Child Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	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
Lowest Quintile	1.3	98.7	0.1	10.8	10	9.2	0.2	0.3	1.3	1.4
Second Quintile	2.1	97.9	0.1	28.9	30	4.3	1.3	1.4	2.6	2.7
Middle Quintile	2.9	97.1	0.1	30.8	30	1.3	4.6	4.6	5.6	5.7
Fourth Quintile	3.3	96.8	0.1	25.8	40	0.4	12.9	13.0	11.2	11.2
Top Quintile	0.4	99.6	0.0	1.6	*	0.0	80.5	80.4	25.1	25.1
All	2.1	97.9	0.0	100.0	20	0.2	100.0	100.0	17.1	17.1
Addendum										
80-90	0.7	99.3	0.0	1.6	10	0.0	13.2	13.2	16.6	16.6
90-95	*	**	0.0	0.0	0	0.0	10.1	10.1	19.8	19.8
95-99	0.0	100.0	0.0	0.0	0	0.0	15.9	15.9	23.6	23.6
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	41.3	41.2	33.6	33.6
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	22.0	22.0	35.2	35.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2014¹

Expanded Cash Income Percentile ^{2,3}	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		
Lowest Quintile	7,190	18.5	11,520	3.0	150	0.2	11,360	3.6	1.3	
Second Quintile	10,090	26.0	24,160	8.8	630	1.3	23,530	10.3	2.6	
Middle Quintile	8,390	21.6	46,150	14.0	2,590	4.6	43,570	15.9	5.6	
Fourth Quintile	6,890	17.8	79,550	19.8	8,880	12.9	70,680	21.2	11.2	
Top Quintile	5,800	15.0	262,050	54.8	65,670	80.5	196,380	49.5	25.1	
All	38,810	100.0	71,560	100.0	12,200	100.0	59,360	100.0	17.1	
Addendum										
80-90	3,060	7.9	123,660	13.6	20,470	13.2	103,190	13.7	16.6	
90-95	1,350	3.5	179,570	8.7	35,550	10.1	144,030	8.4	19.8	
95-99	1,070	2.8	298,950	11.5	70,650	15.9	228,300	10.6	23.6	
Top 1 Percent	330	0.9	1,743,950	21.0	585,120	41.3	1,158,830	16.8	33.6	
Top 0.1 Percent	40	0.1	7,133,310	10.7	2,508,890	22.0	4,624,420	8.3	35.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Non-zero value rounded to zero; ** Insufficient data

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 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 2016 dollars): 20% \$15,900; 40% \$29,800; 60% \$50,300; 80% \$84,000; 90% \$121,500; 95% \$170,400; 99% \$394,300; 99.9% \$1,878,100.

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