

Table T16-0137
Tax Benefit of the Personal Exemption for Dependents under 18
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2014 ¹
Detail Table

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.2	0.2	5.6	5.6
10-20	3.2	96.8	0.1	0.5	10	2.1	0.4	0.4	2.5	2.6
20-30	14.1	85.9	0.3	3.2	70	6.0	0.8	0.9	4.5	4.7
30-40	20.8	79.2	0.4	5.2	140	4.9	1.6	1.6	8.1	8.5
40-50	25.2	74.8	0.6	7.0	220	4.6	2.3	2.4	10.6	11.1
50-75	28.2	71.8	0.6	17.8	300	3.7	7.2	7.4	13.3	13.8
75-100	31.9	68.1	0.5	14.8	390	2.9	7.7	7.8	15.8	16.3
100-200	37.6	62.4	0.6	39.8	610	2.4	25.3	25.6	19.0	19.4
200-500	27.5	72.5	0.2	11.7	500	0.8	23.2	23.1	23.2	23.4
500-1,000	2.5	97.5	0.0	0.1	20	0.0	8.6	8.5	28.2	28.2
More than 1,000	0.2	99.8	0.0	0.0	*	0.0	22.5	22.1	33.7	33.7
All	20.6	79.4	0.4	100.0	240	1.5	100.0	100.0	19.6	19.9

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

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,960	8.8	5,540	0.6	310	0.2	5,230	0.7	5.6
10-20	25,420	15.0	14,750	2.7	370	0.4	14,380	3.3	2.5
20-30	20,420	12.1	24,440	3.6	1,090	0.8	23,350	4.3	4.5
30-40	15,610	9.2	34,270	3.9	2,780	1.6	31,500	4.4	8.1
40-50	13,390	7.9	44,240	4.3	4,700	2.3	39,530	4.8	10.6
50-75	24,430	14.4	60,600	10.7	8,070	7.2	52,530	11.5	13.3
75-100	15,550	9.2	85,600	9.6	13,540	7.7	72,060	10.0	15.8
100-200	26,730	15.8	136,160	26.2	25,810	25.3	110,350	26.4	19.0
200-500	9,730	5.7	280,360	19.6	65,010	23.2	215,350	18.8	23.2
500-1,000	1,240	0.7	665,570	6.0	187,770	8.6	477,800	5.3	28.2
More than 1,000	630	0.4	2,877,490	13.1	970,220	22.5	1,907,270	10.8	33.7
All	169,370	100.0	81,950	100.0	16,080	100.0	65,880	100.0	19.6

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

Number of AMT Taxpayers (millions). Baseline: 4.4

Proposal: 3.8

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

(1) Calendar year. Table shows the tax benefit under current law of the personal exemption for dependents under age 18. 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 tax; 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 T16-0137
Tax Benefit of the Personal Exemption for Dependents under 18
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2014 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.8	0.8	7.2	7.2
10-20	1.2	98.8	0.0	4.5	*	0.4	2.3	2.4	5.4	5.4
20-30	2.5	97.5	0.1	13.5	10	0.7	4.1	4.1	8.4	8.5
30-40	2.3	97.7	0.1	10.3	20	0.4	5.6	5.6	12.0	12.0
40-50	4.0	96.0	0.1	19.4	40	0.6	6.9	7.0	14.2	14.3
50-75	2.8	97.2	0.1	20.7	30	0.3	17.1	17.1	17.1	17.1
75-100	3.2	96.9	0.1	16.7	50	0.3	13.2	13.2	19.8	19.8
100-200	2.3	97.7	0.0	11.8	30	0.1	22.6	22.6	22.2	22.2
200-500	2.3	97.7	0.0	3.1	40	0.1	10.8	10.7	26.2	26.2
500-1,000	0.0	100.0	0.0	0.0	0	0.0	3.6	3.6	30.8	30.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	12.8	12.8	36.6	36.6
All	2.0	98.0	0.1	100.0	20	0.2	100.0	100.0	18.0	18.0

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

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	13,170	15.3	5,490	2.0	400	0.8	5,100	2.2	7.2
10-20	19,810	23.0	14,600	7.8	790	2.3	13,820	9.0	5.4
20-30	13,230	15.4	24,390	8.7	2,050	4.1	22,340	9.8	8.4
30-40	9,110	10.6	34,210	8.4	4,100	5.6	30,110	9.1	12.0
40-50	7,360	8.5	44,160	8.8	6,270	6.9	37,900	9.2	14.2
50-75	11,110	12.9	60,040	18.1	10,250	17.1	49,790	18.3	17.1
75-100	5,210	6.1	85,010	12.0	16,790	13.2	68,220	11.7	19.8
100-200	5,260	6.1	128,870	18.3	28,630	22.6	100,240	17.4	22.2
200-500	1,020	1.2	267,760	7.4	70,060	10.8	197,700	6.7	26.2
500-1,000	110	0.1	674,800	2.1	207,590	3.6	467,220	1.8	30.8
More than 1,000	80	0.1	3,030,010	6.3	1,109,280	12.8	1,920,730	4.9	36.6
All	86,100	100.0	42,900	100.0	7,720	100.0	35,180	100.0	18.0

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 personal exemption for dependents under age 18. 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 tax; 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 T16-0137
Tax Benefit of the Personal Exemption for Dependents under 18
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2014 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.0	1.0
10-20	*	**	0.0	0.0	0	-0.3	0.0	0.0	-0.7	-0.7
20-30	12.1	87.9	0.1	0.3	30	-48.0	0.0	0.0	-0.3	-0.2
30-40	23.2	76.8	0.4	1.4	130	14.3	0.1	0.2	2.7	3.1
40-50	31.3	68.7	0.6	2.6	250	10.0	0.4	0.4	5.6	6.1
50-75	36.4	63.6	0.7	12.2	410	6.9	2.6	2.8	9.5	10.1
75-100	41.0	59.0	0.7	14.5	500	4.4	4.9	5.1	13.4	14.0
100-200	45.6	54.4	0.7	51.9	750	3.0	25.8	26.2	18.0	18.6
200-500	31.0	69.0	0.3	16.9	560	0.9	28.8	28.6	22.8	23.0
500-1,000	2.8	97.2	0.0	0.1	20	0.0	10.8	10.7	27.9	27.9
More than 1,000	0.2	99.8	0.0	0.0	*	0.0	26.3	26.0	33.3	33.3
All	34.2	65.8	0.4	100.0	480	1.5	100.0	100.0	21.3	21.6

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

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	790	1.4	4,960	0.0	50	0.0	4,910	0.1	1.0
10-20	1,950	3.4	15,360	0.3	-100	0.0	15,470	0.4	-0.7
20-30	2,890	5.0	24,610	0.8	-70	0.0	24,680	1.0	-0.3
30-40	2,870	5.0	34,400	1.1	930	0.1	33,460	1.4	2.7
40-50	2,980	5.2	44,470	1.5	2,470	0.4	42,000	1.8	5.6
50-75	8,390	14.5	61,690	5.9	5,840	2.6	55,850	6.8	9.5
75-100	8,030	13.9	86,200	7.9	11,520	4.9	74,680	8.7	13.4
100-200	19,310	33.5	138,850	30.5	25,020	25.8	113,840	31.8	18.0
200-500	8,380	14.5	282,420	27.0	64,350	28.8	218,070	26.5	22.8
500-1,000	1,090	1.9	664,280	8.3	185,350	10.8	478,930	7.6	27.9
More than 1,000	530	0.9	2,801,440	16.9	931,980	26.3	1,869,450	14.3	33.3
All	57,710	100.0	152,100	100.0	32,440	100.0	119,660	100.0	21.3

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 personal exemption for dependents under age 18. For a description of TPC's current law baseline, see

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

(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 tax; 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 T16-0137
Tax Benefit of the Personal Exemption for Dependents under 18
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2014 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.6	-0.5	-12.1	-12.1
10-20	16.4	83.6	0.2	1.1	40	-2.0	-5.0	-4.5	-12.2	-12.0
20-30	54.6	45.4	1.0	8.9	260	-17.7	-4.5	-3.4	-5.9	-4.9
30-40	71.1	28.9	1.4	13.7	480	105.2	1.2	2.2	1.3	2.7
40-50	76.4	23.6	1.6	16.0	670	25.4	5.6	6.5	5.9	7.4
50-75	77.9	22.1	1.5	30.7	800	12.4	22.1	22.8	10.8	12.1
75-100	72.6	27.4	1.2	14.7	850	6.7	19.4	19.0	14.9	15.9
100-200	59.5	40.5	0.9	14.6	920	3.6	35.9	34.1	19.5	20.2
200-500	20.8	79.2	0.1	0.5	200	0.3	12.7	11.7	24.2	24.2
500-1,000	1.3	98.7	0.0	0.0	*	0.0	3.2	3.0	28.7	28.7
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	9.9	9.1	33.2	33.2
All	57.7	42.3	1.1	100.0	500	8.9	100.0	100.0	10.9	11.9

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

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	860	3.8	6,830	0.5	-820	-0.6	7,650	0.6	-12.1
10-20	3,400	15.0	15,270	4.4	-1,860	-5.0	17,140	5.6	-12.2
20-30	3,950	17.4	24,470	8.3	-1,450	-4.5	25,920	9.8	-5.9
30-40	3,270	14.4	34,320	9.6	460	1.2	33,860	10.6	1.3
40-50	2,740	12.1	44,150	10.3	2,620	5.6	41,530	10.9	5.9
50-75	4,370	19.2	59,970	22.4	6,460	22.1	53,520	22.4	10.8
75-100	1,970	8.7	84,770	14.3	12,620	19.4	72,150	13.6	14.9
100-200	1,820	8.0	129,330	20.1	25,240	35.9	104,090	18.1	19.5
200-500	260	1.1	263,400	5.7	63,610	12.7	199,790	4.9	24.2
500-1,000	20	0.1	663,340	1.2	190,600	3.2	472,740	1.0	28.7
More than 1,000	10	0.1	3,079,440	3.3	1,022,410	9.9	2,057,030	2.4	33.2
All	22,730	100.0	51,550	100.0	5,630	100.0	45,920	100.0	10.9

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 personal exemption for dependents under age 18. 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

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

(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 tax; 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 T16-0137
Tax Benefit of the Personal Exemption for Dependents under 18
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2014 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.1	-0.1	-13.0	-13.0
10-20	16.7	83.3	0.2	0.4	40	-2.0	-0.7	-0.7	-12.8	-12.5
20-30	49.4	50.6	0.9	3.0	220	-13.9	-0.8	-0.6	-6.6	-5.7
30-40	70.8	29.2	1.3	4.9	460	4,128.7	0.0	0.2	0.0	1.4
40-50	82.2	17.8	1.6	6.6	690	32.3	0.7	0.9	4.8	6.4
50-75	89.1	10.9	1.7	17.6	940	15.6	3.9	4.4	9.9	11.5
75-100	90.0	10.0	1.5	14.8	1,100	9.3	5.6	5.9	13.8	15.1
100-200	85.8	14.3	1.2	40.6	1,400	5.6	25.3	25.8	17.9	18.9
200-500	52.5	47.5	0.4	12.1	950	1.5	28.9	28.3	22.8	23.2
500-1,000	4.7	95.3	0.0	0.1	40	0.0	10.8	10.4	28.1	28.1
More than 1,000	0.4	99.7	0.0	0.0	*	0.0	26.3	25.4	33.5	33.5
All	67.8	32.2	0.9	100.0	810	3.5	100.0	100.0	19.7	20.4

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

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,100	2.2	6,480	0.1	-840	-0.1	7,320	0.2	-13.0
10-20	4,340	8.8	15,250	1.1	-1,950	-0.7	17,200	1.6	-12.8
20-30	5,270	10.7	24,500	2.2	-1,620	-0.8	26,120	3.0	-6.6
30-40	4,230	8.6	34,310	2.5	10	0.0	34,300	3.1	0.0
40-50	3,780	7.7	44,250	2.9	2,140	0.7	42,110	3.4	4.8
50-75	7,430	15.1	60,710	7.8	6,020	3.9	54,680	8.8	9.9
75-100	5,330	10.8	85,870	7.9	11,890	5.6	73,980	8.5	13.8
100-200	11,580	23.5	138,790	27.8	24,860	25.3	113,930	28.5	17.9
200-500	5,090	10.3	282,820	24.9	64,590	28.9	218,230	24.0	22.8
500-1,000	660	1.3	658,330	7.5	184,970	10.8	473,360	6.8	28.1
More than 1,000	310	0.6	2,868,660	15.5	960,990	26.3	1,907,680	12.8	33.5
All	49,390	100.0	116,940	100.0	23,040	100.0	93,900	100.0	19.7

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 personal exemption for dependents under age 18. 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

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

(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 tax; 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 T16-0137
Tax Benefit of the Personal Exemption for Dependents under 18
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2014 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.6	1.6
10-20	*	**	0.0	0.1	0	0.1	0.4	0.4	1.7	1.7
20-30	0.3	99.7	0.0	0.9	*	0.2	0.9	0.9	2.8	2.8
30-40	0.8	99.2	0.0	1.9	*	0.2	1.2	1.2	4.1	4.1
40-50	2.2	97.8	0.0	6.0	10	0.5	1.7	1.7	5.7	5.7
50-75	3.2	96.9	0.0	18.6	20	0.5	5.7	5.8	8.0	8.0
75-100	4.6	95.4	0.1	21.5	40	0.4	7.4	7.4	11.7	11.7
100-200	4.5	95.5	0.1	37.8	60	0.3	21.7	21.7	16.7	16.7
200-500	4.3	95.7	0.0	13.0	70	0.1	18.7	18.7	23.1	23.1
500-1,000	0.1	99.9	0.0	0.0	0	0.0	9.0	9.0	28.8	28.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	33.0	32.9	34.7	34.7
All	1.9	98.1	0.0	100.0	20	0.1	100.0	100.0	17.1	17.1

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

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,100	5.4	5,900	0.5	100	0.0	5,800	0.5	1.6
10-20	7,900	20.4	15,030	4.3	250	0.4	14,790	5.1	1.7
20-30	5,860	15.1	24,260	5.1	690	0.9	23,580	6.0	2.8
30-40	3,860	10.0	34,280	4.8	1,410	1.2	32,880	5.5	4.1
40-50	3,180	8.2	44,280	5.1	2,500	1.7	41,770	5.8	5.7
50-75	5,590	14.4	60,700	12.2	4,860	5.7	55,840	13.6	8.0
75-100	3,530	9.1	85,480	10.9	9,970	7.4	75,510	11.6	11.7
100-200	4,630	11.9	132,770	22.1	22,140	21.7	110,630	22.2	16.7
200-500	1,380	3.5	278,980	13.8	64,300	18.7	214,680	12.8	23.1
500-1,000	210	0.5	699,470	5.3	201,660	9.0	497,810	4.6	28.8
More than 1,000	150	0.4	3,016,460	16.2	1,045,530	33.0	1,970,930	12.8	34.7
All	38,810	100.0	71,560	100.0	12,200	100.0	59,360	100.0	17.1

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 personal exemption for dependents under age 18. 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 tax; 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.