

Table T16-0246
Current Law Distribution of Tax Units Receiving Pell Grants, AOTC, and LLC
All Students, by Adjusted Gross Income, 2017 ¹

Adjusted Gross Income Level (thousands of 2017 dollars)	Number of Tax Units ² (thousands)	Number of Tax Units with Post-Secondary Students (thousands)	Pell Grant		American Opportunity Tax Credit ³		Lifetime Learning Credit	
			Number of Tax Units (thousands)	Grant Amount (\$ millions)	Number of Tax Units (thousands)	Credit Amount (\$ millions)	Number of Tax Units (thousands)	Credit Amount (\$ millions)
Less than zero	1,217	135	78	336	23	19	0	0
0 - 5	30,589	2,269	1,239	4,976	635	550	0	0
5 - 10	12,121	2,280	1,188	4,807	835	719	0	0
10 - 15	11,967	2,373	1,315	5,267	886	838	427	80
15 - 20	10,488	1,882	957	3,718	704	907	324	157
20 - 25	10,508	1,905	950	3,701	708	1,071	401	242
25 - 30	8,620	1,597	639	2,441	585	953	359	256
30 - 40	14,673	2,496	1,049	4,124	1,044	1,945	507	339
40 - 50	11,425	1,881	707	2,496	757	1,540	464	357
50 - 75	21,103	2,806	829	2,586	1,274	2,779	738	538
75 - 100	14,225	2,121	263	584	995	2,152	397	410
100 - 200	20,388	3,534	54	131	1,703	3,745	430	266
More than 200	7,359	883	0	0	0	0	0	0
All	174,683	26,161	9,268	35,167	10,150	17,220	4,047	2,645

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

(1) Calendar year.

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(3) The figures include the refundable and non-refundable portions of the credit.