

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Summary Table

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	5.3	-381	0.0	0	0.4	15.4	-20	-0.4	7.0
10-20	7.8	-363	0.0	0	0.2	39.2	-28	-0.2	3.0
20-30	5.9	-361	0.0	0	0.1	26.1	-21	-0.1	4.8
30-40	3.1	-360	0.0	0	0.0	10.5	-11	0.0	8.0
40-50	1.4	-377	0.0	0	0.0	4.1	-5	0.0	10.7
50-75	0.7	-341	0.0	0	0.0	3.3	-2	0.0	13.3
75-100	0.2	-389	0.0	0	0.0	0.5	-1	0.0	15.9
100-200	*	**	0.0	0	0.0	0.2	0	0.0	19.0
200-500	0.0	0	0.0	0	0.0	0.0	0	0.0	23.3
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	28.7
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.1
All	2.8	-364	0.0	0	0.0	100.0	-10	0.0	20.1

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

* Less than 0.05

** Insufficient data

(1) Calendar year. Proposal reduced the child tax credit's refundability threshold to \$0. 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) 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 T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.3	0.0	0.4	15.4	-20	-4.9	0.0	0.2	-0.4	7.0
10-20	7.8	0.0	0.2	39.2	-28	-5.7	0.0	0.4	-0.2	3.0
20-30	5.9	0.0	0.1	26.1	-21	-1.7	0.0	0.8	-0.1	4.8
30-40	3.1	0.0	0.0	10.5	-11	-0.4	0.0	1.5	0.0	8.0
40-50	1.4	0.0	0.0	4.1	-5	-0.1	0.0	2.1	0.0	10.7
50-75	0.7	0.0	0.0	3.3	-2	0.0	0.0	6.9	0.0	13.3
75-100	0.2	0.0	0.0	0.5	-1	0.0	0.0	7.4	0.0	15.9
100-200	*	0.0	0.0	0.2	0	0.0	0.0	25.1	0.0	19.0
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	22.7	0.0	23.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.8	0.0	28.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	25.1	0.0	34.1
All	2.8	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 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	13,397	7.7	5,600	0.5	412	0.2	5,188	0.6	7.4
10-20	24,258	13.9	15,425	2.4	497	0.4	14,928	2.9	3.2
20-30	21,605	12.4	25,377	3.5	1,228	0.8	24,149	4.2	4.8
30-40	16,447	9.4	35,584	3.7	2,861	1.5	32,723	4.3	8.0
40-50	13,395	7.7	45,921	3.9	4,927	2.1	40,994	4.4	10.7
50-75	25,797	14.8	63,074	10.4	8,416	6.9	54,658	11.3	13.3
75-100	16,493	9.4	88,816	9.3	14,113	7.4	74,703	9.8	15.9
100-200	29,539	16.9	141,223	26.6	26,881	25.1	114,342	27.0	19.0
200-500	10,615	6.1	289,339	19.6	67,544	22.7	221,796	18.8	23.3
500-1,000	1,235	0.7	691,218	5.4	198,598	7.8	492,620	4.9	28.7
More than 1,000	684	0.4	3,396,474	14.8	1,157,092	25.0	2,239,382	12.2	34.1
All	174,683	100.0	89,780	100.0	18,093	100.0	71,687	100.0	20.2

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

* Less than 0.05

(1) Calendar year. Proposal reduced the child tax credit's refundability threshold to \$0. 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) 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 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 T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.5	0.0	0.1	25.9	-6	-1.1	0.0	0.8	-0.1	8.8
10-20	1.8	0.0	0.0	47.9	-6	-0.7	0.0	2.3	0.0	5.8
20-30	0.9	0.0	0.0	16.9	-3	-0.1	0.0	4.0	0.0	8.0
30-40	0.6	0.0	0.0	8.0	-2	-0.1	0.0	5.4	0.0	11.2
40-50	*	0.0	0.0	0.5	0	0.0	0.0	6.4	0.0	13.7
50-75	*	0.0	0.0	0.4	0	0.0	0.0	17.3	0.0	16.8
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	13.7	0.0	19.9
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	24.2	0.0	22.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	26.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	31.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	13.1	0.0	36.8
All	0.8	0.0	0.0	100.0	-3	0.0	0.0	100.0	0.0	18.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 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	11,750	13.2	5,545	1.6	493	0.8	5,051	1.8	8.9
10-20	19,045	21.4	15,300	7.1	896	2.3	14,403	8.1	5.9
20-30	14,673	16.5	25,292	9.0	2,014	4.0	23,278	10.1	8.0
30-40	10,025	11.3	35,517	8.6	3,962	5.4	31,555	9.4	11.2
40-50	7,519	8.5	45,869	8.4	6,288	6.4	39,581	8.8	13.7
50-75	12,241	13.8	62,526	18.6	10,477	17.3	52,050	18.8	16.8
75-100	5,797	6.5	88,210	12.4	17,544	13.7	70,666	12.1	19.9
100-200	6,045	6.8	133,707	19.6	29,786	24.2	103,922	18.6	22.3
200-500	991	1.1	276,409	6.6	72,719	9.7	203,690	6.0	26.3
500-1,000	103	0.1	684,474	1.7	217,853	3.0	466,621	1.4	31.8
More than 1,000	77	0.1	3,416,659	6.4	1,257,688	13.1	2,158,970	4.9	36.8
All	88,906	100.0	46,393	100.0	8,357	100.0	38,036	100.0	18.0

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

* Less than 0.05

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(1) Calendar year. Proposal reduced the child tax credit's refundability threshold to \$0. For a description of TPC's current law baseline, see

(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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

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(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 T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	9.0	0.0	0.7	5.8	-34	-19.2	0.0	0.0	-0.7	2.9
10-20	15.5	0.0	0.4	25.0	-61	-148.4	0.0	0.0	-0.4	-0.1
20-30	13.7	0.0	0.2	32.2	-52	-29.5	0.0	0.0	-0.2	0.5
30-40	7.1	0.0	0.1	16.5	-26	-2.5	0.0	0.1	-0.1	2.8
40-50	3.1	0.0	0.0	8.0	-12	-0.4	0.0	0.4	0.0	6.3
50-75	1.3	0.0	0.0	8.4	-4	-0.1	0.0	2.3	0.0	9.4
75-100	0.2	0.0	0.0	1.7	-1	0.0	0.0	4.4	0.0	13.1
100-200	*	0.0	0.0	0.7	0	0.0	0.0	24.9	0.0	18.0
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	28.3	0.0	23.0
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	28.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	29.6	0.0	33.7
All	1.9	0.0	0.0	100.0	-7	0.0	0.0	100.0	0.0	22.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 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	732	1.2	4,979	0.0	177	0.0	4,802	0.1	3.6
10-20	1,748	3.0	15,957	0.3	41	0.0	15,916	0.4	0.3
20-30	2,673	4.5	25,721	0.7	175	0.0	25,546	0.9	0.7
30-40	2,731	4.6	35,772	1.0	1,034	0.1	34,738	1.2	2.9
40-50	2,782	4.7	46,088	1.3	2,905	0.4	43,183	1.6	6.3
50-75	8,135	13.7	64,165	5.3	6,045	2.3	58,120	6.1	9.4
75-100	8,119	13.7	89,432	7.3	11,729	4.4	77,703	8.1	13.1
100-200	20,913	35.3	144,329	30.4	26,036	24.9	118,293	31.9	18.0
200-500	9,233	15.6	291,572	27.1	67,027	28.3	224,545	26.7	23.0
500-1,000	1,100	1.9	691,798	7.7	196,645	9.9	495,153	7.0	28.4
More than 1,000	578	1.0	3,323,115	19.3	1,119,048	29.6	2,204,066	16.4	33.7
All	59,213	100.0	167,925	100.0	36,924	100.0	131,001	100.0	22.0

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

* Less than 0.05

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(1) Calendar year. Proposal reduced the child tax credit's refundability threshold to \$0. For a description of TPC's current law baseline, see

(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) 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 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 T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	59.2	0.0	3.0	16.6	-227	33.8	-0.1	-0.4	-3.3	-13.0
10-20	40.0	0.0	0.8	43.2	-144	8.3	-0.3	-3.7	-0.9	-11.9
20-30	19.4	0.0	0.3	25.8	-70	6.0	-0.2	-3.0	-0.3	-4.9
30-40	7.6	0.0	0.1	8.7	-28	-3.5	-0.1	1.6	-0.1	2.1
40-50	3.5	0.0	0.0	3.4	-13	-0.4	0.0	5.0	0.0	6.4
50-75	1.4	0.0	0.0	2.0	-4	-0.1	0.1	20.1	0.0	10.9
75-100	0.2	0.0	0.0	0.1	-1	0.0	0.1	18.1	0.0	15.1
100-200	0.1	0.0	0.0	0.1	0	0.0	0.2	35.0	0.0	19.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	12.5	0.0	24.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	29.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	12.1	0.0	34.2
All	12.4	0.0	0.1	100.0	-45	-0.7	0.0	100.0	-0.1	12.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 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	780	3.3	6,930	0.4	-672	-0.3	7,602	0.5	-9.7
10-20	3,206	13.6	15,864	3.8	-1,739	-3.4	17,603	4.8	-11.0
20-30	3,942	16.7	25,432	7.4	-1,174	-2.8	26,606	8.9	-4.6
30-40	3,350	14.2	35,610	8.9	785	1.6	34,825	9.9	2.2
40-50	2,768	11.7	45,898	9.4	2,945	5.0	42,953	10.0	6.4
50-75	4,812	20.3	62,651	22.4	6,820	20.0	55,831	22.7	10.9
75-100	2,219	9.4	88,219	14.5	13,344	18.0	74,875	14.0	15.1
100-200	2,176	9.2	133,673	21.6	26,252	34.7	107,421	19.7	19.6
200-500	317	1.3	266,343	6.3	64,642	12.4	201,701	5.4	24.3
500-1,000	22	0.1	699,405	1.1	203,095	2.7	496,310	0.9	29.0
More than 1,000	14	0.1	4,169,309	4.3	1,423,644	12.0	2,745,665	3.2	34.2
All	23,658	100.0	57,002	100.0	6,953	100.0	50,049	100.0	12.2

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

* Less than 0.05

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Table T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	71.6	0.0	3.7	15.7	-273	38.3	0.0	-0.1	-4.1	-14.9
10-20	46.8	0.0	1.0	39.6	-170	9.1	-0.1	-0.6	-1.1	-12.8
20-30	23.9	0.0	0.3	25.7	-86	6.2	0.0	-0.6	-0.3	-5.8
30-40	11.6	0.0	0.1	10.2	-42	-14.3	0.0	0.1	-0.1	0.7
40-50	5.2	0.0	0.0	4.1	-20	-0.8	0.0	0.7	0.0	5.4
50-75	2.2	0.0	0.0	3.3	-7	-0.1	0.0	3.8	0.0	10.1
75-100	0.5	0.0	0.0	0.6	-2	0.0	0.0	5.1	0.0	14.0
100-200	0.1	0.0	0.0	0.2	0	0.0	0.0	24.4	0.0	18.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	28.2	0.0	23.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.1	0.0	28.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	28.9	0.0	34.0
All	9.4	0.0	0.0	100.0	-34	-0.1	0.0	100.0	0.0	20.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 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	984	2.0	6,636	0.1	-713	-0.1	7,349	0.1	-10.8
10-20	3,994	8.0	15,855	1.0	-1,861	-0.6	17,716	1.4	-11.7
20-30	5,127	10.2	25,465	2.0	-1,400	-0.5	26,865	2.7	-5.5
30-40	4,209	8.4	35,587	2.3	291	0.1	35,296	2.9	0.8
40-50	3,597	7.2	45,956	2.6	2,500	0.7	43,456	3.1	5.4
50-75	7,740	15.4	63,372	7.6	6,431	3.8	56,941	8.6	10.2
75-100	5,354	10.7	89,183	7.4	12,515	5.1	76,668	8.0	14.0
100-200	12,300	24.5	144,159	27.6	26,197	24.4	117,961	28.4	18.2
200-500	5,540	11.1	291,378	25.1	67,370	28.2	224,008	24.3	23.1
500-1,000	673	1.3	690,598	7.2	197,827	10.1	492,771	6.5	28.7
More than 1,000	344	0.7	3,266,917	17.4	1,109,399	28.8	2,157,518	14.5	34.0
All	50,115	100.0	128,407	100.0	26,402	100.0	102,005	100.0	20.6

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

* 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. Proposal reduced the child tax credit's refundability threshold to \$0. 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) 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 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 T16-0250
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.5	0.0	0.0	7.6	-2	-2.4	0.0	0.0	0.0	1.6
10-20	0.5	0.0	0.0	23.4	-2	-0.8	0.0	0.3	0.0	1.4
20-30	0.4	0.0	0.0	18.5	-1	-0.2	0.0	0.7	0.0	2.4
30-40	0.6	0.0	0.0	17.2	-2	-0.2	0.0	1.0	0.0	3.6
40-50	0.6	0.0	0.0	10.9	-2	-0.1	0.0	1.4	0.0	5.1
50-75	0.4	0.0	0.0	15.3	-1	0.0	0.0	5.3	0.0	7.8
75-100	0.2	0.0	0.0	4.9	-1	0.0	0.0	7.0	0.0	11.3
100-200	*	0.0	0.0	1.2	0	0.0	0.0	22.4	0.0	16.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	18.2	0.0	22.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.0	0.0	29.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	36.1	0.0	34.6
All	0.4	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 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	1,922	4.5	5,467	0.3	89	0.0	5,377	0.4	1.6
10-20	7,721	18.1	15,807	3.7	216	0.3	15,591	4.4	1.4
20-30	7,023	16.4	25,230	5.4	600	0.7	24,630	6.3	2.4
30-40	4,478	10.5	35,579	4.8	1,286	1.0	34,293	5.6	3.6
40-50	3,375	7.9	45,776	4.7	2,357	1.4	43,419	5.3	5.2
50-75	6,170	14.4	62,802	11.7	4,887	5.3	57,914	13.0	7.8
75-100	3,992	9.3	88,435	10.7	9,963	7.0	78,472	11.4	11.3
100-200	5,700	13.3	136,956	23.6	22,281	22.4	114,676	23.8	16.3
200-500	1,571	3.7	287,731	13.6	65,662	18.2	222,069	12.7	22.8
500-1,000	195	0.5	696,329	4.1	203,229	7.0	493,100	3.5	29.2
More than 1,000	151	0.4	3,911,732	17.8	1,352,262	36.1	2,559,471	14.1	34.6
All	42,731	100.0	77,569	100.0	13,248	100.0	64,321	100.0	17.1

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

* 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. Proposal reduced the child tax credit's refundability threshold to \$0. 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) 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 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.