

Table T17-0123
Tax Benefit of the Child and Dependent Care Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table

| Expanded Cash Income Level (thousands of 2017 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 | 7.4 | 7.4 |
| 10-20 | * | ** | 0.0 | 0.0 | 0 | 0.0 | 0.4 | 0.4 | 3.5 | 3.5 |
| 20-30 | 1.2 | 98.8 | 0.0 | 3.0 | 10 | 0.4 | 1.0 | 1.0 | 5.4 | 5.5 |
| 30-40 | 2.8 | 97.2 | 0.1 | 7.3 | 20 | 0.5 | 1.6 | 1.6 | 8.4 | 8.5 |
| 40-50 | 3.5 | 96.5 | 0.1 | 7.5 | 20 | 0.4 | 2.1 | 2.1 | 10.9 | 10.9 |
| 50-75 | 4.0 | 96.1 | 0.0 | 15.0 | 20 | 0.3 | 6.5 | 6.5 | 13.5 | 13.6 |
| 75-100 | 5.1 | 95.0 | 0.0 | 11.9 | 30 | 0.2 | 7.3 | 7.3 | 16.0 | 16.0 |
| 100-200 | 8.0 | 92.0 | 0.0 | 35.9 | 40 | 0.2 | 25.5 | 25.5 | 18.9 | 19.0 |
| 200-500 | 9.6 | 90.4 | 0.0 | 17.5 | 50 | 0.1 | 24.7 | 24.7 | 23.2 | 23.2 |
| 500-1,000 | 5.6 | 94.4 | 0.0 | 1.5 | 30 | 0.0 | 9.7 | 9.6 | 28.3 | 28.3 |
| More than 1,000 | 3.4 | 96.6 | 0.0 | 0.4 | 20 | 0.0 | 21.1 | 21.1 | 33.6 | 33.6 |
| All | 3.8 | 96.2 | 0.0 | 100.0 | 20 | 0.1 | 100.0 | 100.0 | 20.0 | 20.1 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

| Expanded Cash Income Level (thousands of 2017 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 | 13,180 | 7.5 | 5,580 | 0.5 | 410 | 0.2 | 5,170 | 0.6 | 7.4 |
| 10-20 | 24,130 | 13.8 | 15,080 | 2.3 | 530 | 0.4 | 14,550 | 2.8 | 3.5 |
| 20-30 | 22,130 | 12.7 | 24,800 | 3.5 | 1,350 | 1.0 | 23,460 | 4.2 | 5.4 |
| 30-40 | 16,490 | 9.4 | 34,700 | 3.7 | 2,930 | 1.6 | 31,780 | 4.2 | 8.4 |
| 40-50 | 13,240 | 7.6 | 44,870 | 3.8 | 4,870 | 2.1 | 40,000 | 4.3 | 10.9 |
| 50-75 | 24,270 | 13.9 | 61,610 | 9.6 | 8,330 | 6.5 | 53,280 | 10.4 | 13.5 |
| 75-100 | 16,340 | 9.3 | 86,670 | 9.1 | 13,860 | 7.3 | 72,820 | 9.5 | 16.0 |
| 100-200 | 30,260 | 17.3 | 139,040 | 27.0 | 26,340 | 25.5 | 112,700 | 27.4 | 18.9 |
| 200-500 | 11,650 | 6.7 | 285,470 | 21.3 | 66,200 | 24.7 | 219,270 | 20.5 | 23.2 |
| 500-1,000 | 1,580 | 0.9 | 675,110 | 6.8 | 191,230 | 9.7 | 483,880 | 6.1 | 28.3 |
| More than 1,000 | 640 | 0.4 | 3,078,190 | 12.6 | 1,033,570 | 21.1 | 2,044,620 | 10.4 | 33.6 |
| All | 174,990 | 100.0 | 89,090 | 100.0 | 17,840 | 100.0 | 71,250 | 100.0 | 20.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.2

Proposal: 5.2

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

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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) 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 T17-0123
Tax Benefit of the Child and Dependent Care Credit
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 2017 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 | 8.9 | 8.9 |
| 10-20 | * | ** | 0.0 | 0.2 | 0 | 0.0 | 2.3 | 2.3 | 6.1 | 6.1 |
| 20-30 | 0.4 | 99.6 | 0.0 | 24.1 | * | 0.1 | 4.3 | 4.3 | 8.6 | 8.6 |
| 30-40 | 0.4 | 99.6 | 0.0 | 24.7 | * | 0.1 | 5.2 | 5.2 | 11.5 | 11.5 |
| 40-50 | 0.3 | 99.7 | 0.0 | 9.9 | * | 0.0 | 6.0 | 6.0 | 13.6 | 13.7 |
| 50-75 | 0.4 | 99.6 | 0.0 | 24.7 | * | 0.0 | 16.0 | 16.0 | 16.7 | 16.7 |
| 75-100 | 0.2 | 99.8 | 0.0 | 4.4 | * | 0.0 | 13.5 | 13.5 | 19.9 | 19.9 |
| 100-200 | 0.4 | 99.6 | 0.0 | 8.0 | * | 0.0 | 25.0 | 25.0 | 22.2 | 22.2 |
| 200-500 | 0.4 | 99.6 | 0.0 | 4.0 | * | 0.0 | 12.2 | 12.2 | 25.9 | 25.9 |
| 500-1,000 | 0.3 | 99.7 | 0.0 | 0.0 | 0 | 0.0 | 3.9 | 3.9 | 30.4 | 30.4 |
| More than 1,000 | 0.1 | 99.9 | 0.0 | 0.0 | * | 0.0 | 10.7 | 10.7 | 37.2 | 37.2 |
| All | 0.2 | 99.8 | 0.0 | 100.0 | * | 0.0 | 100.0 | 100.0 | 18.2 | 18.2 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

| Expanded Cash Income Level (thousands of 2017 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 | 11,600 | 12.9 | 5,550 | 1.5 | 490 | 0.8 | 5,050 | 1.7 | 8.9 |
| 10-20 | 19,200 | 21.4 | 14,970 | 6.9 | 920 | 2.3 | 14,060 | 7.9 | 6.1 |
| 20-30 | 15,180 | 16.9 | 24,720 | 9.0 | 2,130 | 4.3 | 22,590 | 10.1 | 8.6 |
| 30-40 | 9,860 | 11.0 | 34,620 | 8.2 | 3,980 | 5.2 | 30,650 | 8.9 | 11.5 |
| 40-50 | 7,460 | 8.3 | 44,850 | 8.0 | 6,120 | 6.0 | 38,730 | 8.5 | 13.6 |
| 50-75 | 11,860 | 13.2 | 61,160 | 17.4 | 10,210 | 16.0 | 50,950 | 17.7 | 16.7 |
| 75-100 | 5,980 | 6.7 | 86,120 | 12.3 | 17,130 | 13.5 | 68,990 | 12.1 | 19.9 |
| 100-200 | 6,460 | 7.2 | 132,240 | 20.5 | 29,390 | 25.0 | 102,850 | 19.5 | 22.2 |
| 200-500 | 1,280 | 1.4 | 279,910 | 8.6 | 72,440 | 12.2 | 207,470 | 7.8 | 25.9 |
| 500-1,000 | 140 | 0.2 | 673,260 | 2.3 | 204,510 | 3.9 | 468,740 | 2.0 | 30.4 |
| More than 1,000 | 70 | 0.1 | 2,931,110 | 5.2 | 1,090,720 | 10.7 | 1,840,390 | 4.0 | 37.2 |
| All | 89,700 | 100.0 | 46,510 | 100.0 | 8,460 | 100.0 | 38,050 | 100.0 | 18.2 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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) 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 T17-0123
Tax Benefit of the Child and Dependent Care Credit
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 2017 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 | 2.5 | 2.5 |
| 10-20 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.5 |
| 20-30 | * | ** | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 |
| 30-40 | 0.4 | 99.6 | 0.0 | 0.2 | * | 0.2 | 0.2 | 0.2 | 3.3 | 3.3 |
| 40-50 | 1.9 | 98.2 | 0.0 | 0.9 | 10 | 0.3 | 0.4 | 0.4 | 6.3 | 6.3 |
| 50-75 | 3.5 | 96.5 | 0.0 | 5.7 | 20 | 0.3 | 2.1 | 2.1 | 9.5 | 9.6 |
| 75-100 | 6.2 | 93.8 | 0.0 | 10.9 | 30 | 0.3 | 4.2 | 4.2 | 13.1 | 13.2 |
| 100-200 | 9.9 | 90.1 | 0.0 | 51.2 | 50 | 0.2 | 25.3 | 25.4 | 17.9 | 18.0 |
| 200-500 | 10.8 | 89.2 | 0.0 | 28.1 | 60 | 0.1 | 30.6 | 30.6 | 22.8 | 22.8 |
| 500-1,000 | 6.1 | 93.9 | 0.0 | 2.4 | 40 | 0.0 | 12.4 | 12.4 | 28.1 | 28.1 |
| More than 1,000 | 3.8 | 96.3 | 0.0 | 0.6 | 20 | 0.0 | 24.7 | 24.7 | 33.1 | 33.1 |
| All | 6.9 | 93.1 | 0.0 | 100.0 | 40 | 0.1 | 100.0 | 100.0 | 21.7 | 21.7 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

| Expanded Cash Income Level (thousands of 2017 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 | 730 | 1.2 | 5,020 | 0.0 | 130 | 0.0 | 4,890 | 0.1 | 2.5 |
| 10-20 | 1,650 | 2.8 | 15,620 | 0.3 | 70 | 0.0 | 15,550 | 0.3 | 0.5 |
| 20-30 | 2,640 | 4.5 | 25,160 | 0.7 | 250 | 0.0 | 24,910 | 0.9 | 1.0 |
| 30-40 | 2,700 | 4.6 | 34,890 | 1.0 | 1,150 | 0.2 | 33,740 | 1.2 | 3.3 |
| 40-50 | 2,750 | 4.7 | 45,050 | 1.3 | 2,830 | 0.4 | 42,220 | 1.5 | 6.3 |
| 50-75 | 7,520 | 12.7 | 62,570 | 4.8 | 5,970 | 2.1 | 56,600 | 5.5 | 9.5 |
| 75-100 | 7,780 | 13.2 | 87,330 | 6.9 | 11,460 | 4.2 | 75,870 | 7.7 | 13.1 |
| 100-200 | 21,140 | 35.8 | 142,130 | 30.6 | 25,460 | 25.3 | 116,670 | 32.1 | 17.9 |
| 200-500 | 9,920 | 16.8 | 287,150 | 29.0 | 65,450 | 30.6 | 221,700 | 28.6 | 22.8 |
| 500-1,000 | 1,390 | 2.3 | 675,490 | 9.5 | 189,730 | 12.4 | 485,760 | 8.8 | 28.1 |
| More than 1,000 | 540 | 0.9 | 2,961,160 | 16.1 | 980,840 | 24.7 | 1,980,320 | 13.8 | 33.1 |
| All | 59,150 | 100.0 | 165,830 | 100.0 | 35,910 | 100.0 | 129,920 | 100.0 | 21.7 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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) 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 T17-0123
Tax Benefit of the Child and Dependent Care Credit
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 2017 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 | -0.3 | -0.3 | -10.0 | -10.0 |
| 10-20 | 0.2 | 99.8 | 0.0 | 0.0 | 0 | 0.0 | -3.2 | -3.2 | -11.6 | -11.6 |
| 20-30 | 5.4 | 94.6 | 0.1 | 5.9 | 20 | -1.7 | -2.7 | -2.6 | -4.5 | -4.4 |
| 30-40 | 11.4 | 88.6 | 0.2 | 17.1 | 60 | 5.5 | 2.4 | 2.5 | 3.2 | 3.4 |
| 40-50 | 14.6 | 85.5 | 0.2 | 18.2 | 90 | 2.7 | 5.1 | 5.2 | 7.1 | 7.3 |
| 50-75 | 15.3 | 84.7 | 0.2 | 29.3 | 90 | 1.3 | 17.4 | 17.5 | 11.2 | 11.3 |
| 75-100 | 15.1 | 84.9 | 0.1 | 14.3 | 80 | 0.6 | 17.0 | 17.0 | 15.0 | 15.1 |
| 100-200 | 13.7 | 86.3 | 0.1 | 13.7 | 80 | 0.3 | 33.5 | 33.3 | 19.2 | 19.3 |
| 200-500 | 9.7 | 90.3 | 0.0 | 1.3 | 50 | 0.1 | 12.8 | 12.7 | 24.1 | 24.2 |
| 500-1,000 | 10.5 | 89.5 | 0.0 | 0.1 | 60 | 0.0 | 3.6 | 3.5 | 28.9 | 28.9 |
| More than 1,000 | 10.3 | 89.7 | 0.0 | 0.1 | 60 | 0.0 | 14.5 | 14.4 | 34.2 | 34.2 |
| All | 10.2 | 89.8 | 0.1 | 100.0 | 60 | 0.8 | 100.0 | 100.0 | 12.7 | 12.8 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

| Expanded Cash Income Level (thousands of 2017 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 | 720 | 3.1 | 6,700 | 0.4 | -670 | -0.3 | 7,370 | 0.5 | -10.0 |
| 10-20 | 3,010 | 13.1 | 15,460 | 3.5 | -1,790 | -3.2 | 17,250 | 4.5 | -11.6 |
| 20-30 | 3,960 | 17.1 | 24,880 | 7.5 | -1,120 | -2.7 | 26,000 | 9.0 | -4.5 |
| 30-40 | 3,570 | 15.5 | 34,760 | 9.4 | 1,130 | 2.4 | 33,640 | 10.5 | 3.2 |
| 40-50 | 2,690 | 11.7 | 44,740 | 9.1 | 3,160 | 5.1 | 41,580 | 9.7 | 7.1 |
| 50-75 | 4,260 | 18.5 | 61,130 | 19.8 | 6,820 | 17.4 | 54,300 | 20.1 | 11.2 |
| 75-100 | 2,210 | 9.6 | 85,890 | 14.4 | 12,870 | 17.0 | 73,020 | 14.1 | 15.0 |
| 100-200 | 2,230 | 9.7 | 130,900 | 22.2 | 25,140 | 33.5 | 105,760 | 20.5 | 19.2 |
| 200-500 | 340 | 1.5 | 260,060 | 6.8 | 62,760 | 12.8 | 197,300 | 5.9 | 24.1 |
| 500-1,000 | 30 | 0.1 | 666,640 | 1.6 | 192,770 | 3.6 | 473,870 | 1.3 | 28.9 |
| More than 1,000 | 10 | 0.1 | 5,348,670 | 5.4 | 1,830,270 | 14.5 | 3,518,400 | 4.1 | 34.2 |
| All | 23,080 | 100.0 | 57,050 | 100.0 | 7,260 | 100.0 | 49,800 | 100.0 | 12.7 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

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<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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(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 T17-0123
Tax Benefit of the Child and Dependent Care Credit
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 2017 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 | -11.1 | -11.1 |
| 10-20 | 0.2 | 99.8 | 0.0 | 0.0 | 0 | 0.0 | -0.6 | -0.6 | -12.2 | -12.2 |
| 20-30 | 4.6 | 95.4 | 0.1 | 3.0 | 20 | -1.4 | -0.6 | -0.6 | -5.0 | -4.9 |
| 30-40 | 9.3 | 90.7 | 0.2 | 7.3 | 50 | 8.0 | 0.3 | 0.3 | 1.9 | 2.0 |
| 40-50 | 11.2 | 88.8 | 0.2 | 7.5 | 60 | 2.4 | 0.9 | 0.9 | 6.0 | 6.2 |
| 50-75 | 12.8 | 87.2 | 0.1 | 15.0 | 70 | 1.1 | 3.8 | 3.8 | 10.6 | 10.7 |
| 75-100 | 15.4 | 84.6 | 0.1 | 11.9 | 80 | 0.6 | 5.0 | 5.1 | 14.1 | 14.2 |
| 100-200 | 19.2 | 80.8 | 0.1 | 35.9 | 100 | 0.4 | 24.7 | 24.8 | 18.0 | 18.1 |
| 200-500 | 18.7 | 81.3 | 0.1 | 17.5 | 100 | 0.2 | 29.9 | 29.9 | 22.9 | 23.0 |
| 500-1,000 | 10.5 | 89.5 | 0.0 | 1.5 | 60 | 0.0 | 12.4 | 12.4 | 28.4 | 28.4 |
| More than 1,000 | 6.7 | 93.3 | 0.0 | 0.4 | 40 | 0.0 | 24.2 | 24.1 | 33.3 | 33.3 |
| All | 12.5 | 87.5 | 0.1 | 100.0 | 70 | 0.3 | 100.0 | 100.0 | 20.1 | 20.1 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

| Expanded Cash Income Level (thousands of 2017 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 | 1,110 | 2.1 | 6,540 | 0.1 | -730 | -0.1 | 7,270 | 0.2 | -11.1 |
| 10-20 | 4,290 | 8.1 | 15,500 | 1.0 | -1,890 | -0.6 | 17,390 | 1.4 | -12.2 |
| 20-30 | 5,920 | 11.1 | 24,950 | 2.3 | -1,250 | -0.6 | 26,200 | 3.0 | -5.0 |
| 30-40 | 4,950 | 9.3 | 34,720 | 2.7 | 650 | 0.3 | 34,080 | 3.3 | 1.9 |
| 40-50 | 4,130 | 7.8 | 44,920 | 2.9 | 2,710 | 0.9 | 42,220 | 3.4 | 6.0 |
| 50-75 | 7,510 | 14.1 | 61,740 | 7.1 | 6,540 | 3.8 | 55,200 | 8.0 | 10.6 |
| 75-100 | 5,360 | 10.1 | 86,950 | 7.2 | 12,250 | 5.0 | 74,700 | 7.7 | 14.1 |
| 100-200 | 12,650 | 23.8 | 141,410 | 27.6 | 25,450 | 24.7 | 115,950 | 28.3 | 18.0 |
| 200-500 | 5,940 | 11.2 | 285,700 | 26.1 | 65,510 | 29.9 | 220,200 | 25.2 | 22.9 |
| 500-1,000 | 840 | 1.6 | 675,250 | 8.8 | 191,420 | 12.4 | 483,840 | 7.9 | 28.4 |
| More than 1,000 | 320 | 0.6 | 2,962,930 | 14.6 | 986,230 | 24.2 | 1,976,700 | 12.2 | 33.3 |
| All | 53,240 | 100.0 | 121,870 | 100.0 | 24,450 | 100.0 | 97,420 | 100.0 | 20.1 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Table shows the tax benefit under current law of the child and dependent care 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) 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 T17-0123
Tax Benefit of the Child and Dependent Care Credit
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 2017 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 | 1.5 | 1.5 |
| 10-20 | 0.0 | 100.0 | 0.0 | 0.0 | 0 | 0.0 | 0.3 | 0.3 | 1.4 | 1.4 |
| 20-30 | 0.0 | 100.0 | 0.0 | 0.4 | 0 | 0.0 | 0.8 | 0.8 | 2.5 | 2.5 |
| 30-40 | 0.1 | 99.9 | 0.0 | 15.3 | 0 | 0.0 | 1.0 | 1.0 | 3.6 | 3.6 |
| 40-50 | * | ** | 0.0 | 1.2 | 0 | 0.0 | 1.5 | 1.5 | 5.4 | 5.4 |
| 50-75 | 0.1 | 99.9 | 0.0 | 18.5 | 0 | 0.0 | 4.9 | 4.9 | 7.8 | 7.8 |
| 75-100 | 0.1 | 99.9 | 0.0 | 11.1 | 0 | 0.0 | 6.9 | 6.9 | 11.4 | 11.4 |
| 100-200 | 0.2 | 99.8 | 0.0 | 39.7 | * | 0.0 | 23.2 | 23.2 | 16.4 | 16.4 |
| 200-500 | 0.2 | 99.9 | 0.0 | 10.3 | * | 0.0 | 22.1 | 22.1 | 22.8 | 22.8 |
| 500-1,000 | 0.3 | 99.7 | 0.0 | 2.7 | * | 0.0 | 9.4 | 9.4 | 28.4 | 28.4 |
| More than 1,000 | 0.2 | 99.8 | 0.0 | 0.8 | * | 0.0 | 29.5 | 29.5 | 34.2 | 34.2 |
| All | 0.1 | 99.9 | 0.0 | 100.0 | 0 | 0.0 | 100.0 | 100.0 | 17.0 | 17.0 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

| Expanded Cash Income Level (thousands of 2017 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 | 1,910 | 4.5 | 5,370 | 0.3 | 80 | 0.0 | 5,290 | 0.4 | 1.5 |
| 10-20 | 7,680 | 18.0 | 15,500 | 3.6 | 210 | 0.3 | 15,300 | 4.3 | 1.4 |
| 20-30 | 7,010 | 16.4 | 24,620 | 5.2 | 610 | 0.8 | 24,010 | 6.1 | 2.5 |
| 30-40 | 4,370 | 10.2 | 34,630 | 4.6 | 1,260 | 1.0 | 33,370 | 5.3 | 3.6 |
| 40-50 | 3,420 | 8.0 | 44,690 | 4.6 | 2,430 | 1.5 | 42,250 | 5.3 | 5.4 |
| 50-75 | 5,830 | 13.7 | 61,560 | 10.8 | 4,780 | 4.9 | 56,780 | 12.0 | 7.8 |
| 75-100 | 3,920 | 9.2 | 86,490 | 10.2 | 9,890 | 6.9 | 76,600 | 10.9 | 11.4 |
| 100-200 | 5,870 | 13.8 | 136,420 | 24.2 | 22,330 | 23.2 | 114,090 | 24.3 | 16.4 |
| 200-500 | 1,880 | 4.4 | 291,150 | 16.5 | 66,450 | 22.1 | 224,700 | 15.4 | 22.8 |
| 500-1,000 | 280 | 0.7 | 683,260 | 5.7 | 193,720 | 9.4 | 489,540 | 4.9 | 28.4 |
| More than 1,000 | 140 | 0.3 | 3,399,560 | 14.7 | 1,162,700 | 29.5 | 2,236,870 | 11.7 | 34.2 |
| All | 42,690 | 100.0 | 77,710 | 100.0 | 13,240 | 100.0 | 64,470 | 100.0 | 17.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 and dependent care 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) 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.