

Table T19-0061
Tax Benefit of Child Tax and Other Dependent Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 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	4.6	95.4	0.5	0.2	20	7.7	0.1	0.1	5.7	6.1
10-20	13.3	86.8	1.1	2.8	160	37.0	0.3	0.4	2.9	4.0
20-30	23.8	76.2	1.8	6.5	420	43.5	0.6	0.8	3.9	5.6
30-40	27.5	72.5	2.0	8.0	640	27.3	1.2	1.5	6.7	8.5
40-50	27.2	72.8	1.7	7.2	680	16.9	1.8	2.0	9.0	10.6
50-75	30.3	69.7	1.6	17.2	860	12.3	5.7	6.2	11.5	12.9
75-100	32.7	67.3	1.3	12.5	930	7.7	6.6	6.8	14.0	15.1
100-200	40.6	59.4	1.0	30.1	1,210	5.2	23.7	24.0	16.6	17.5
200-500	48.8	51.3	0.6	15.0	1,360	2.4	26.0	25.6	20.2	20.6
500-1,000	12.3	87.7	0.1	0.4	250	0.2	9.4	9.1	23.9	23.9
More than 1,000	0.1	99.9	0.0	0.0	*	0.0	24.4	23.4	29.7	29.7
All	28.3	71.7	0.9	100.0	730	4.1	100.0	100.0	18.0	18.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	12,320	7.1	5,450	0.4	310	0.1	5,140	0.5	5.7
10-20	21,650	12.4	15,060	1.9	440	0.3	14,630	2.2	2.9
20-30	19,520	11.2	24,830	2.8	970	0.6	23,860	3.3	3.9
30-40	15,980	9.2	34,930	3.2	2,340	1.2	32,600	3.7	6.7
40-50	13,400	7.7	44,830	3.5	4,060	1.8	40,780	3.9	9.0
50-75	25,290	14.5	61,400	9.0	7,040	5.7	54,360	9.7	11.5
75-100	16,980	9.7	86,760	8.5	12,120	6.6	74,640	8.9	14.0
100-200	31,670	18.1	140,230	25.7	23,320	23.7	116,920	26.1	16.6
200-500	14,030	8.0	285,980	23.2	57,670	26.0	228,300	22.6	20.2
500-1,000	1,830	1.1	674,020	7.1	160,730	9.4	513,290	6.6	23.9
More than 1,000	840	0.5	3,056,670	14.8	906,440	24.4	2,150,240	12.7	29.7
All	174,690	100.0	99,060	100.0	17,820	100.0	81,230	100.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place for the Child Tax Credit as of January 1, 2019. Tables show the benefit of the \$2,000 partially refundable CTC for children under 17 as well as the \$500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents. For more information on TPC's baseline definitions, 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 T19-0061
Tax Benefit of Child Tax and Other Dependent Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 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	1.8	98.3	0.2	1.5	10	2.1	0.5	0.6	7.4	7.6
10-20	4.7	95.3	0.4	15.3	60	6.1	1.9	2.0	6.0	6.4
20-30	5.8	94.2	0.4	21.4	100	5.2	3.2	3.3	7.9	8.3
30-40	5.2	94.8	0.3	15.6	100	2.6	4.5	4.6	10.4	10.7
40-50	3.4	96.6	0.2	8.9	70	1.2	5.5	5.6	12.4	12.5
50-75	4.0	96.0	0.2	19.0	90	1.0	15.1	15.1	14.7	14.8
75-100	3.6	96.4	0.1	7.7	70	0.4	13.5	13.5	17.7	17.8
100-200	3.5	96.5	0.1	8.7	70	0.3	25.5	25.3	20.0	20.0
200-500	3.5	96.5	0.0	1.9	70	0.1	12.6	12.6	22.9	22.9
500-1,000	0.2	99.8	0.0	0.0	*	0.0	4.1	4.1	27.9	27.9
More than 1,000	*	**	0.0	0.0	0	0.0	13.3	13.2	32.3	32.3
All	4.1	95.9	0.2	100.0	70	0.8	100.0	100.0	17.1	17.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	9,930	11.8	5,510	1.2	410	0.5	5,100	1.4	7.4
10-20	15,950	19.0	14,940	5.4	890	1.9	14,040	6.1	6.0
20-30	12,170	14.5	24,740	6.8	1,950	3.2	22,790	7.6	7.9
30-40	9,280	11.1	34,910	7.3	3,640	4.5	31,260	7.9	10.4
40-50	7,490	8.9	44,840	7.6	5,540	5.5	39,290	8.1	12.4
50-75	12,690	15.1	61,060	17.6	8,940	15.1	52,120	18.1	14.7
75-100	6,650	7.9	86,140	13.0	15,260	13.5	70,880	12.9	17.7
100-200	7,290	8.7	131,620	21.8	26,290	25.5	105,330	21.0	20.0
200-500	1,480	1.8	280,650	9.4	64,200	12.6	216,450	8.8	22.9
500-1,000	170	0.2	676,480	2.5	188,890	4.1	487,590	2.2	27.9
More than 1,000	100	0.1	3,154,350	7.0	1,020,100	13.3	2,134,250	5.7	32.3
All	83,830	100.0	52,590	100.0	8,970	100.0	43,610	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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

(1) Calendar year. Baseline is the law currently in place for the Child Tax Credit as of January 1, 2019. Tables show the benefit of the \$2,000 partially refundable CTC for children under 17 as well as the \$500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents. For more information on TPC's baseline definitions, 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 T19-0061
Tax Benefit of Child Tax and Other Dependent Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 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	3.4	96.6	0.5	0.0	20	15.9	0.0	0.0	3.3	3.8
10-20	12.9	87.1	1.1	0.6	170	72.5	0.0	0.1	1.5	2.6
20-30	23.7	76.3	1.9	2.0	460	142.4	0.1	0.1	1.3	3.1
30-40	29.6	70.4	2.2	3.1	760	104.8	0.1	0.2	2.1	4.2
40-50	29.9	70.1	2.1	3.5	910	51.0	0.3	0.4	4.0	6.0
50-75	36.3	63.7	2.1	11.3	1,230	27.3	1.5	1.8	7.2	9.2
75-100	39.2	60.8	1.7	12.4	1,290	13.6	3.3	3.6	10.9	12.4
100-200	47.8	52.2	1.3	42.5	1,530	6.9	22.5	23.2	15.5	16.5
200-500	54.0	46.0	0.7	23.8	1,530	2.7	32.1	31.9	19.8	20.3
500-1,000	14.0	86.0	0.1	0.6	280	0.2	11.9	11.5	23.4	23.4
More than 1,000	0.1	99.9	0.0	0.0	*	0.0	28.0	27.1	29.3	29.3
All	39.8	60.2	0.9	100.0	1,200	3.6	100.0	100.0	19.1	19.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	1,460	2.3	4,490	0.1	150	0.0	4,340	0.1	3.3
10-20	2,580	4.0	15,470	0.4	230	0.0	15,240	0.4	1.5
20-30	3,410	5.3	25,090	0.8	320	0.1	24,770	0.9	1.3
30-40	3,140	4.9	35,070	1.0	720	0.1	34,350	1.2	2.1
40-50	2,960	4.6	44,980	1.2	1,780	0.3	43,200	1.4	4.0
50-75	7,120	11.1	62,190	4.0	4,500	1.5	57,690	4.6	7.2
75-100	7,400	11.5	87,400	5.8	9,510	3.3	77,890	6.4	10.9
100-200	21,500	33.4	144,230	27.8	22,330	22.5	121,900	29.1	15.5
200-500	12,060	18.7	287,480	31.1	56,880	32.1	230,600	30.8	19.8
500-1,000	1,610	2.5	674,230	9.7	157,480	11.9	516,750	9.2	23.4
More than 1,000	700	1.1	2,915,730	18.3	853,720	28.0	2,062,010	16.0	29.3
All	64,370	100.0	173,290	100.0	33,160	100.0	140,130	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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

(1) Calendar year. Baseline is the law currently in place for the Child Tax Credit as of January 1, 2019. Tables show the benefit of the \$2,000 partially refundable CTC for children under 17 as well as the \$500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents. For more information on TPC's baseline definitions, 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 T19-0061
Tax Benefit of Child Tax and Other Dependent Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 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	42.5	57.5	3.1	0.4	220	-30.0	-0.4	-0.2	-11.4	-8.0
10-20	62.5	37.5	4.4	5.1	770	-37.6	-3.9	-1.9	-13.3	-8.3
20-30	84.9	15.1	5.5	12.4	1,470	-76.2	-4.7	-0.9	-7.8	-1.9
30-40	91.5	8.5	6.1	15.9	2,130	-1,507.0	-0.3	3.3	-0.4	5.7
40-50	93.8	6.2	5.3	13.7	2,250	112.6	3.5	5.8	4.5	9.5
50-75	93.1	6.9	4.4	27.1	2,440	46.6	16.7	19.1	8.6	12.6
75-100	93.1	6.9	3.0	13.1	2,250	20.9	18.0	16.9	12.5	15.1
100-200	91.4	8.6	1.8	10.9	1,940	8.7	36.2	30.6	16.9	18.3
200-500	69.9	30.1	0.7	1.2	1,380	2.5	13.8	11.0	21.3	21.9
500-1,000	*	**	0.0	0.0	0	0.0	3.7	2.9	27.3	27.3
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	17.3	13.4	30.1	30.1
All	85.4	14.6	3.4	100.0	1,850	28.8	100.0	100.0	10.7	13.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2019 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	3.4	6,370	0.4	-720	-0.4	7,090	0.5	-11.4
10-20	2,840	12.3	15,390	3.1	-2,050	-3.9	17,440	4.0	-13.3
20-30	3,620	15.6	24,860	6.5	-1,930	-4.7	26,780	7.8	-7.8
30-40	3,200	13.8	34,850	8.0	-140	-0.3	35,000	9.0	-0.4
40-50	2,610	11.3	44,700	8.4	2,000	3.5	42,700	9.0	4.5
50-75	4,740	20.5	61,080	20.8	5,230	16.7	55,840	21.3	8.6
75-100	2,480	10.7	86,560	15.5	10,770	18.0	75,790	15.1	12.5
100-200	2,410	10.4	131,840	22.9	22,250	36.2	109,590	21.3	16.9
200-500	370	1.6	261,860	6.9	55,840	13.8	206,020	6.1	21.3
500-1,000	30	0.1	654,800	1.4	178,990	3.7	475,810	1.2	27.3
More than 1,000	20	0.1	5,242,250	6.1	1,576,170	17.3	3,666,080	4.8	30.1
All	23,150	100.0	60,100	100.0	6,400	100.0	53,700	100.0	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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

(1) Calendar year. Baseline is the law currently in place for the Child Tax Credit as of January 1, 2019. Tables show the benefit of the \$2,000 partially refundable CTC for children under 17 as well as the \$500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents. For more information on TPC's baseline definitions, 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 T19-0061
Tax Benefit of Child Tax and Other Dependent Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 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	47.0	53.0	3.4	0.2	240	-29.2	-0.1	-0.1	-13.2	-9.4
10-20	68.0	32.0	4.7	2.8	840	-38.9	-0.7	-0.4	-13.9	-8.5
20-30	84.6	15.4	5.7	6.5	1,520	-77.5	-0.8	-0.2	-7.9	-1.8
30-40	91.3	8.7	6.2	8.0	2,180	-640.1	-0.1	0.6	-1.0	5.3
40-50	94.5	5.5	5.7	7.2	2,460	149.6	0.5	1.1	3.7	9.2
50-75	97.2	2.8	5.1	17.1	2,880	57.9	2.9	4.2	8.1	12.7
75-100	99.1	0.9	3.9	12.4	2,970	28.8	4.3	5.0	11.9	15.3
100-200	99.6	0.4	2.5	30.1	3,060	13.4	22.2	22.9	15.9	18.1
200-500	98.0	2.1	1.2	15.0	2,770	4.8	30.9	29.5	20.0	21.0
500-1,000	23.3	76.7	0.1	0.4	480	0.3	12.1	11.1	24.2	24.2
More than 1,000	0.2	99.8	0.0	0.0	10	0.0	28.7	26.1	29.7	29.7
All	90.3	9.7	2.2	100.0	2,390	9.9	100.0	100.0	18.1	19.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	1,200	2.3	6,320	0.1	-830	-0.1	7,150	0.2	-13.2
10-20	4,200	8.0	15,470	0.9	-2,150	-0.7	17,610	1.3	-13.9
20-30	5,360	10.2	24,860	1.9	-1,960	-0.8	26,820	2.5	-7.9
30-40	4,630	8.8	34,770	2.3	-340	-0.1	35,110	2.8	-1.0
40-50	3,680	7.0	44,760	2.3	1,650	0.5	43,110	2.7	3.7
50-75	7,510	14.3	61,580	6.6	4,960	2.9	56,610	7.4	8.1
75-100	5,270	10.0	87,020	6.5	10,330	4.3	76,700	7.0	11.9
100-200	12,410	23.6	143,120	25.2	22,770	22.2	120,340	25.8	15.9
200-500	6,850	13.0	287,220	27.9	57,500	30.9	229,720	27.2	20.0
500-1,000	950	1.8	675,370	9.1	163,100	12.1	512,270	8.4	24.2
More than 1,000	410	0.8	2,971,830	17.4	883,400	28.7	2,088,430	15.0	29.7
All	52,690	100.0	133,980	100.0	24,190	100.0	109,790	100.0	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* 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. Baseline is the law currently in place for the Child Tax Credit as of January 1, 2019. Tables show the benefit of the \$2,000 partially refundable CTC for children under 17 as well as the \$500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents. For more information on TPC's baseline definitions, 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 T19-0061
Tax Benefit of Child Tax and Other Dependent Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 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	0.7	99.3	0.1	0.3	*	6.7	0.0	0.0	1.2	1.3
10-20	1.1	98.9	0.1	2.0	10	5.0	0.2	0.2	1.2	1.3
20-30	1.2	98.8	0.1	2.9	10	2.5	0.5	0.6	2.2	2.3
30-40	2.5	97.6	0.1	6.8	40	3.9	0.8	0.8	3.0	3.1
40-50	2.6	97.4	0.1	4.8	30	1.8	1.2	1.2	4.1	4.2
50-75	4.5	95.5	0.1	19.8	80	2.1	4.4	4.5	6.2	6.4
75-100	5.7	94.3	0.2	19.0	110	1.4	6.1	6.2	9.2	9.4
100-200	6.6	93.4	0.1	31.2	120	0.7	21.7	21.8	13.6	13.6
200-500	8.0	92.0	0.1	12.5	150	0.3	21.1	21.1	18.9	18.9
500-1,000	1.5	98.5	0.0	0.3	30	0.0	8.7	8.6	22.8	22.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	34.8	34.6	29.7	29.7
All	3.6	96.4	0.1	100.0	60	0.5	100.0	100.0	15.1	15.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	1,850	4.4	4,950	0.2	60	0.0	4,890	0.3	1.2
10-20	5,710	13.4	15,390	2.3	190	0.2	15,200	2.7	1.2
20-30	5,610	13.2	24,920	3.7	560	0.5	24,360	4.2	2.2
30-40	4,530	10.7	35,010	4.2	1,030	0.8	33,980	4.8	3.0
40-50	3,810	9.0	44,750	4.5	1,820	1.2	42,930	5.0	4.1
50-75	6,630	15.6	61,160	10.6	3,810	4.4	57,350	11.7	6.2
75-100	4,430	10.4	86,820	10.1	8,000	6.1	78,810	10.8	9.2
100-200	6,790	15.9	136,490	24.2	18,490	21.7	118,000	24.7	13.6
200-500	2,230	5.2	289,770	16.9	54,740	21.1	235,040	16.1	18.9
500-1,000	320	0.8	677,790	5.8	154,200	8.7	523,590	5.2	22.8
More than 1,000	200	0.5	3,333,010	17.7	988,690	34.8	2,344,330	14.7	29.7
All	42,590	100.0	89,790	100.0	13,560	100.0	76,230	100.0	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* 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. Baseline is the law currently in place for the Child Tax Credit as of January 1, 2019. Tables show the benefit of the \$2,000 partially refundable CTC for children under 17 as well as the \$500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents. For more information on TPC's baseline definitions, 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.