

Table T21-0228
Tax Benefit of the Child Tax Credit (CTC)
Baseline: Current Law Plus Extend the American Rescue Plan (ARP) Act's Increase in the CTC Credit Amount and Modification of Age Requirements
and Make CTC Fully Refundable Regardless of Income Tax Liability or Earned Income
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2020 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 ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	6.4	93.6	4.7	1.3	280	4,174.2	0.0	0.1	0.1	4.8
10-20	12.0	88.0	3.3	5.2	530	1,572.7	0.0	0.3	0.2	3.5
20-30	23.9	76.1	4.4	10.2	1,150	409.2	0.1	0.7	1.1	5.4
30-40	28.3	71.7	3.9	10.0	1,380	80.4	0.7	1.2	4.7	8.4
40-50	26.6	73.4	2.9	7.6	1,260	33.2	1.3	1.7	8.0	10.7
50-75	27.9	72.1	2.3	15.1	1,350	17.9	4.9	5.5	11.6	13.6
75-100	29.0	71.0	1.7	11.1	1,360	10.4	6.2	6.4	14.2	15.7
100-200	37.5	62.5	1.5	26.3	1,780	7.0	21.8	22.1	17.2	18.4
200-500	47.1	52.9	0.7	12.3	1,610	2.5	29.1	28.2	21.8	22.4
500-1,000	16.2	83.8	0.1	0.4	370	0.2	10.7	10.2	25.9	25.9
More than 1,000	*	**	0.0	0.0	*	0.0	24.9	23.5	30.5	30.5
All	27.4	72.6	1.4	100.0	1,240	5.8	100.0	100.0	19.0	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	10,480	5.8	6,010	0.3	10	0.0	6,000	0.4	0.1
10-20	22,180	12.4	15,920	1.8	30	0.0	15,880	2.2	0.2
20-30	19,840	11.1	26,290	2.6	280	0.1	26,010	3.2	1.1
30-40	16,080	9.0	36,890	2.9	1,720	0.7	35,170	3.5	4.7
40-50	13,340	7.4	47,440	3.1	3,800	1.3	43,640	3.6	8.0
50-75	24,900	13.9	65,490	8.1	7,570	4.9	57,930	8.8	11.6
75-100	18,160	10.1	91,870	8.3	13,040	6.2	78,830	8.8	14.2
100-200	32,870	18.3	148,340	24.1	25,530	21.8	122,820	24.7	17.2
200-500	16,970	9.5	302,100	25.4	65,920	29.1	236,190	24.5	21.8
500-1,000	2,270	1.3	703,260	7.9	181,890	10.7	521,370	7.2	25.9
More than 1,000	940	0.5	3,345,750	15.5	1,021,680	24.9	2,324,070	13.3	30.5
All	179,520	100.0	112,520	100.0	21,430	100.0	91,090	100.0	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions). Baseline: 0.3 Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of September 8, 2021 with the following modifications to the CTC: the maximum credit amount would be increased to \$3,000 (unindexed) and to \$3,600 (unindexed) for qualifying children under the age of 6. The definition of a qualifying child would be extended to include 17 year olds. The credit increase amount of \$1,000/\$1,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which AGI exceeds \$150,000 for married couples filing a joint return, \$112,500 for heads of household, and \$75,000 for others. The thresholds would not be indexed for inflation. The CTC would be fully refundable regardless of income tax liability or earned income. The ODTG would remain non-refundable. For a description of the current law CTC, see Table T21-0223.

<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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(6) 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 T21-0228
Tax Benefit of the Child Tax Credit (CTC)
Baseline: Current Law Plus Extend the American Rescue Plan (ARP) Act's Increase in the CTC Credit Amount and Modification of Age Requirements
and Make CTC Fully Refundable Regardless of Income Tax Liability or Earned Income
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2020 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 ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	2.5	97.5	1.9	7.0	110	42.4	0.2	0.3	4.2	6.0
10-20	4.4	95.6	1.0	20.0	150	23.1	1.2	1.5	4.2	5.2
20-30	6.4	93.6	1.1	24.0	260	14.1	2.4	2.7	7.2	8.2
30-40	6.5	93.5	0.7	16.2	240	6.5	3.5	3.6	9.9	10.6
40-50	3.1	96.9	0.2	5.5	100	1.7	4.4	4.4	12.0	12.2
50-75	3.8	96.2	0.3	14.3	140	1.5	13.6	13.6	15.1	15.3
75-100	3.4	96.6	0.1	6.3	110	0.6	13.8	13.7	18.4	18.5
100-200	3.3	96.8	0.1	5.2	80	0.3	27.3	27.0	21.5	21.6
200-500	3.5	96.5	0.0	1.2	70	0.1	16.2	16.0	24.7	24.7
500-1,000	0.0	100.0	0.0	0.0	0	0.0	4.9	4.9	29.7	29.7
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	12.2	12.0	32.8	32.8
All	4.2	95.8	0.3	100.0	150	1.4	100.0	100.0	18.2	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	8,760	9.9	6,010	1.0	250	0.2	5,750	1.2	4.2
10-20	17,470	19.7	15,770	5.2	670	1.2	15,100	6.0	4.2
20-30	12,260	13.8	26,090	6.0	1,870	2.4	24,230	6.8	7.2
30-40	9,210	10.4	36,790	6.3	3,650	3.5	33,140	7.0	9.9
40-50	7,570	8.5	47,500	6.7	5,680	4.4	41,820	7.2	12.0
50-75	13,430	15.1	65,180	16.4	9,840	13.6	55,340	17.0	15.1
75-100	7,950	9.0	91,450	13.6	16,850	13.8	74,600	13.5	18.4
100-200	8,790	9.9	140,440	23.1	30,210	27.3	110,220	22.1	21.5
200-500	2,140	2.4	297,940	11.9	73,530	16.2	224,400	11.0	24.7
500-1,000	230	0.3	700,480	3.0	207,850	4.9	492,640	2.6	29.7
More than 1,000	100	0.1	3,544,800	6.8	1,163,250	12.2	2,381,550	5.5	32.8
All	88,710	100.0	60,330	100.0	10,950	100.0	49,370	100.0	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is the law currently in place as of September 8, 2021 with the following modifications to the CTC: the maximum credit amount would be increased to \$3,000 (unindexed) and to \$3,600 (unindexed) for qualifying children under the age of 6. The definition of a qualifying child would be extended to include 17 year olds. The credit increase amount of \$1,000/\$1,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which AGI exceeds \$150,000 for married couples filing a joint return, \$112,500 for heads of household, and \$75,000 for others. The thresholds would not be indexed for inflation. The CTC would be fully refundable regardless of income tax liability or earned income. The ODTG would remain non-refundable. For a description of the current law CTC, see Table T21-0223.
<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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(6) 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 T21-0228
Tax Benefit of the Child Tax Credit (CTC)
Baseline: Current Law Plus Extend the American Rescue Plan (ARP) Act's Increase in the CTC Credit Amount and Modification of Age Requirements
and Make CTC Fully Refundable Regardless of Income Tax Liability or Earned Income
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2020 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 ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	9.3	90.8	8.7	0.4	500	-175.2	0.0	0.0	-5.2	3.9
10-20	14.2	85.9	4.7	1.5	790	-196.4	0.0	0.0	-2.4	2.4
20-30	21.1	78.9	4.9	4.0	1,310	-244.3	-0.1	0.1	-2.0	2.9
30-40	27.4	72.6	4.5	4.5	1,680	-696.4	0.0	0.2	-0.7	3.9
40-50	29.4	70.6	4.0	4.4	1,840	183.9	0.1	0.3	2.1	6.0
50-75	33.3	66.8	3.1	10.4	1,950	44.5	1.1	1.5	6.6	9.5
75-100	34.9	65.1	2.3	11.3	1,920	20.4	2.5	2.9	10.2	12.2
100-200	45.0	55.0	1.8	40.2	2,340	9.9	18.5	18.5	19.5	16.9
200-500	53.2	46.8	0.8	22.1	1,870	2.9	35.0	34.4	21.3	21.9
500-1,000	18.6	81.4	0.1	0.7	420	0.2	13.5	12.9	25.4	25.4
More than 1,000	*	**	0.0	0.0	*	0.0	29.2	28.0	30.3	30.3
All	38.4	61.6	1.2	100.0	1,860	4.6	100.0	100.0	20.4	21.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	1,050	1.6	5,390	0.0	-280	0.0	5,680	0.1	-5.2
10-20	2,260	3.5	16,390	0.3	-400	0.0	16,790	0.4	-2.4
20-30	3,620	5.6	26,490	0.8	-540	-0.1	27,020	1.0	-2.0
30-40	3,220	5.0	36,990	0.9	-240	0.0	37,230	1.2	-0.7
40-50	2,830	4.4	47,270	1.0	1,000	0.1	46,270	1.3	2.1
50-75	6,340	9.9	66,440	3.3	4,390	1.1	62,050	3.9	6.6
75-100	7,040	10.9	92,660	5.1	9,420	2.5	83,240	5.7	10.2
100-200	20,540	31.9	153,160	24.6	23,600	18.5	129,560	26.1	15.4
200-500	14,130	22.0	303,540	33.5	64,720	35.0	238,820	33.1	21.3
500-1,000	1,980	3.1	703,570	10.9	178,410	13.5	525,150	10.2	25.4
More than 1,000	800	1.2	3,173,900	19.7	960,130	29.2	2,213,770	17.3	30.3
All	64,340	100.0	199,170	100.0	40,650	100.0	158,520	100.0	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is the law currently in place as of September 8, 2021 with the following modifications to the CTC: the maximum credit amount would be increased to \$3,000 (unindexed) and to \$3,600 (unindexed) for qualifying children under the age of 6. The definition of a qualifying child would be extended to include 17 year olds. The credit increase amount of \$1,000/\$1,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which AGI exceeds \$150,000 for married couples filing a joint return, \$112,500 for heads of household, and \$75,000 for others. The thresholds would not be indexed for inflation. The CTC would be fully refundable regardless of income tax liability or earned income. The ODTG would remain non-refundable. For a description of the current law CTC, see Table T21-0223.
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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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(6) 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 T21-0228
Tax Benefit of the Child Tax Credit (CTC)
Baseline: Current Law Plus Extend the American Rescue Plan (ARP) Act's Increase in the CTC Credit Amount and Modification of Age Requirements
and Make CTC Fully Refundable Regardless of Income Tax Liability or Earned Income
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2020 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 ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	64.1	35.9	25.8	1.7	2,760	-77.3	-1.3	-0.2	-50.0	-11.3
10-20	71.2	28.8	15.2	8.2	3,240	-69.0	-6.8	-1.3	-28.3	-8.8
20-30	87.1	12.9	12.9	16.7	4,020	-89.0	-10.7	-0.8	-16.9	-1.9
30-40	92.1	7.9	11.3	16.4	4,430	-201.9	-4.6	3.0	-5.9	6.0
40-50	93.6	6.5	8.9	12.2	4,140	483.2	1.4	5.4	1.8	10.5
50-75	93.8	6.2	7.0	21.5	4,200	88.3	13.9	16.6	7.3	13.8
75-100	94.1	5.9	4.7	11.3	3,820	37.4	17.2	15.1	11.2	15.4
100-200	92.0	8.0	2.8	10.8	3,260	13.7	44.9	32.5	17.0	19.3
200-500	74.9	25.1	0.8	1.0	1,690	2.6	20.5	13.4	22.8	23.4
500-1,000	0.4	99.6	0.0	0.0	10	0.0	4.9	3.2	28.8	28.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	20.6	13.1	30.8	30.8
All	88.7	11.3	6.1	100.0	3,840	57.0	100.0	100.0	9.7	15.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	540	2.4	7,140	0.2	-3,570	-1.3	10,710	0.4	-50.0
10-20	2,210	9.8	16,600	2.3	-4,690	-6.8	21,290	3.3	-28.3
20-30	3,610	15.9	26,730	6.1	-4,520	-10.7	31,240	8.0	-16.9
30-40	3,220	14.2	37,040	7.6	-2,200	-4.6	39,230	8.9	-5.9
40-50	2,570	11.4	47,470	7.8	860	1.4	46,610	8.5	1.8
50-75	4,450	19.7	65,080	18.4	4,760	13.9	60,320	18.9	7.3
75-100	2,580	11.4	91,120	14.9	10,210	17.2	80,910	14.7	11.2
100-200	2,880	12.7	139,690	25.6	23,730	44.9	115,970	23.6	17.0
200-500	490	2.2	280,980	8.7	64,020	20.5	216,960	7.5	22.8
500-1,000	40	0.2	701,210	1.7	201,660	4.9	499,540	1.3	28.8
More than 1,000	20	0.1	5,872,500	6.5	1,805,620	20.6	4,066,870	5.0	30.8
All	22,650	100.0	69,380	100.0	6,740	100.0	62,640	100.0	9.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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(1) Calendar year. Baseline is the law currently in place as of September 8, 2021 with the following modifications to the CTC: the maximum credit amount would be increased to \$3,000 (unindexed) and to \$3,600 (unindexed) for qualifying children under the age of 6. The definition of a qualifying child would be extended to include 17 year olds. The credit increase amount of \$1,000/\$1,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which AGI exceeds \$150,000 for married couples filing a joint return, \$112,500 for heads of household, and \$75,000 for others. The thresholds would not be indexed for inflation. The CTC would be fully refundable regardless of income tax liability or earned income. The ODTIC would remain non-refundable. For a description of the current law CTC, see Table T21-0223.

<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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(6) 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.

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Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2020 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 ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	74.2	25.8	29.4	1.3	3,310	-80.2	-0.2	0.0	-57.8	-11.5
10-20	77.8	22.2	16.0	5.3	3,430	-70.3	-1.1	-0.3	-29.5	-8.8
20-30	88.5	11.6	13.8	10.3	4,320	-91.0	-1.6	-0.1	-17.8	-1.6
30-40	93.3	6.7	11.8	10.0	4,670	-186.3	-0.8	0.6	-6.8	5.9
40-50	94.8	5.3	9.9	7.6	4,690	15,578.5	0.0	1.0	0.1	10.0
50-75	98.0	2.0	8.1	15.1	4,970	120.6	1.8	3.5	6.3	13.9
75-100	98.8	1.2	5.9	11.0	4,890	51.4	3.1	4.1	10.3	15.6
100-200	99.7	0.3	3.8	26.3	4,910	20.4	18.8	19.7	15.8	19.1
200-500	97.5	2.5	1.4	12.3	3,400	5.1	35.0	32.1	21.9	23.0
500-1,000	31.0	69.0	0.1	0.4	710	0.4	14.3	12.5	26.0	26.1
More than 1,000	0.1	99.9	0.0	0.0	*	0.0	30.6	26.7	30.6	30.6
All	92.5	7.5	3.4	100.0	4,310	14.5	100.0	100.0	18.9	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	900	1.8	7,150	0.1	-4,130	-0.2	11,280	0.2	-57.8
10-20	3,400	6.6	16,510	0.7	-4,880	-1.1	21,390	1.1	-29.5
20-30	5,250	10.2	26,650	1.7	-4,750	-1.6	31,400	2.5	-17.8
30-40	4,750	9.2	36,950	2.2	-2,510	-0.8	39,460	2.9	-6.8
40-50	3,570	7.0	47,410	2.1	30	0.0	47,380	2.6	0.1
50-75	6,720	13.1	65,400	5.5	4,120	1.8	61,280	6.3	6.3
75-100	5,000	9.7	92,070	5.7	9,510	3.1	82,570	6.3	10.3
100-200	11,860	23.1	152,150	22.4	24,100	18.8	128,050	23.3	15.8
200-500	8,030	15.6	303,960	30.3	66,430	35.0	237,530	29.3	21.9
500-1,000	1,180	2.3	705,100	10.4	183,510	14.3	521,590	9.5	26.0
More than 1,000	490	1.0	3,132,560	19.0	957,400	30.6	2,175,160	16.3	30.6
All	51,400	100.0	156,600	100.0	29,650	100.0	126,950	100.0	18.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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 as of September 8, 2021 with the following modifications to the CTC: the maximum credit amount would be increased to \$3,000 (unindexed) and to \$3,600 (unindexed) for qualifying children under the age of 6. The definition of a qualifying child would be extended to include 17 year olds. The credit increase amount of \$1,000/\$1,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which AGI exceeds \$150,000 for married couples filing a joint return, \$112,500 for heads of household, and \$75,000 for others. The thresholds would not be indexed for inflation. The CTC would be fully refundable regardless of income tax liability or earned income. The ODTG would remain non-refundable. For a description of the current law CTC, see Table T21-0223.

<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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(6) 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 T21-0228
Tax Benefit of the Child Tax Credit (CTC)
Baseline: Current Law Plus Extend the American Rescue Plan (ARP) Act's Increase in the CTC Credit Amount and Modification of Age Requirements
and Make CTC Fully Refundable Regardless of Income Tax Liability or Earned Income
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2020 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 ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.8	99.2	0.4	1.0	30	110.3	0.0	0.0	0.4	0.8
10-20	0.9	99.1	0.2	4.9	40	24.2	0.1	0.2	0.9	1.1
20-30	1.1	98.9	0.2	4.8	40	7.3	0.5	0.5	2.2	2.4
30-40	2.7	97.3	0.3	9.8	100	9.9	0.7	0.8	2.9	3.1
40-50	3.1	96.9	0.3	8.7	110	5.5	1.1	1.2	4.3	4.6
50-75	4.9	95.1	0.3	20.2	160	3.8	3.8	3.9	6.5	6.7
75-100	5.2	94.8	0.2	16.5	170	2.0	5.8	5.8	9.3	9.5
100-200	5.4	94.6	0.1	24.4	160	0.8	20.6	20.6	13.3	13.4
200-500	6.1	93.9	0.1	8.0	140	0.2	23.6	23.5	19.2	19.2
500-1,000	2.3	97.7	0.0	0.4	50	0.0	9.5	9.5	24.4	24.4
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	33.7	33.4	30.4	30.4
All	3.4	96.6	0.1	100.0	110	0.7	100.0	100.0	15.7	15.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 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	1,880	4.0	6,330	0.3	20	0.0	6,300	0.3	0.4
10-20	7,360	15.5	16,070	2.5	140	0.1	15,920	3.0	0.9
20-30	5,870	12.4	26,200	3.3	590	0.5	25,610	3.8	2.2
30-40	4,890	10.3	36,870	3.9	1,050	0.7	35,820	4.5	2.9
40-50	3,980	8.4	47,410	4.1	2,060	1.1	45,350	4.6	4.3
50-75	6,570	13.8	65,430	9.2	4,240	3.8	61,180	10.2	6.5
75-100	4,940	10.4	91,930	9.7	8,510	5.8	83,420	10.5	9.3
100-200	7,790	16.4	144,700	24.2	19,280	20.6	125,420	24.9	13.3
200-500	2,960	6.2	303,550	19.3	58,200	23.6	245,350	18.5	19.2
500-1,000	410	0.9	699,360	6.1	170,330	9.5	529,040	5.5	24.4
More than 1,000	210	0.4	3,880,470	17.4	1,177,660	33.7	2,702,800	14.3	30.4
All	47,490	100.0	98,080	100.0	15,360	100.0	82,720	100.0	15.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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 as of September 8, 2021 with the following modifications to the CTC: the maximum credit amount would be increased to \$3,000 (unindexed) and to \$3,600 (unindexed) for qualifying children under the age of 6. The definition of a qualifying child would be extended to include 17 year olds. The credit increase amount of \$1,000/\$1,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which AGI exceeds \$150,000 for married couples filing a joint return, \$112,500 for heads of household, and \$75,000 for others. The thresholds would not be indexed for inflation. The CTC would be fully refundable regardless of income tax liability or earned income. The ODTG would remain non-refundable. For a description of the current law CTC, see Table T21-0223.

<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.

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(6) 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.