

Table T07-0111
Distribution of the Tax Benefits of the Child Tax Credit (CTC)
by Cash Income Class, 2007¹

Cash Income Class (thousands of 2006 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After- Tax Income ⁴	Share of Total Benefits	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Tax	With Credit	Without Credit	With Credit	Without Credit
Less than 10	0.2	99.8	0.0	0.1	2	0.8	0.2	0.2	4.1	4.1
10-20	12.5	87.6	0.5	3.8	66	10.0	0.8	0.9	4.3	4.8
20-30	24.6	75.5	1.3	13.1	292	12.0	2.3	2.5	9.6	10.8
30-40	28.0	72.0	1.4	14.3	421	8.5	3.5	3.7	13.9	15.1
40-50	26.4	73.6	1.1	11.7	431	5.7	4.3	4.4	16.5	17.4
50-75	30.2	69.9	1.0	24.2	510	4.4	11.6	11.8	18.6	19.4
75-100	34.4	65.6	0.8	17.2	588	3.3	11.0	11.1	20.3	21.0
100-200	27.9	72.1	0.4	15.4	413	1.3	24.9	24.7	23.4	23.7
200-500	1.6	98.4	0.0	0.2	19	0.0	16.3	15.9	26.6	26.6
500-1,000	1.0	99.0	0.0	0.0	13	0.0	6.7	6.5	27.4	27.4
More than 1,000	0.4	99.6	0.0	0.0	5	0.0	18.4	18.0	32.0	32.0
All	21.0	79.0	0.6	100.0	301	2.1	100.0	100.0	21.6	22.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Class, 2007¹

Cash Income Class (thousands of 2006 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	18,608	12.5	5,699	231	5,468	4.1	1.1	1.3	0.2
10-20	25,761	17.3	15,189	656	14,533	4.3	3.9	4.8	0.8
20-30	20,224	13.5	25,240	2,424	22,817	9.6	5.1	5.9	2.3
30-40	15,244	10.2	35,555	4,944	30,611	13.9	5.5	6.0	3.5
40-50	12,157	8.1	45,638	7,515	38,123	16.5	5.6	6.0	4.3
50-75	21,294	14.3	62,764	11,676	51,088	18.6	13.5	14.0	11.6
75-100	13,139	8.8	88,142	17,919	70,223	20.3	11.7	11.9	11.0
100-200	16,685	11.2	137,212	32,072	105,140	23.4	23.1	22.6	24.9
200-500	4,475	3.0	293,234	78,006	215,228	26.6	13.2	12.4	16.3
500-1,000	756	0.5	692,259	189,661	502,598	27.4	5.3	4.9	6.7
More than 1,000	396	0.3	3,113,319	994,659	2,118,660	32.0	12.4	10.8	18.4
All	149,332	100.0	66,439	14,376	52,064	21.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

Number of AMT Taxpayers (millions). With credit: 23.5 Without credit: 23.6

(1) Calendar year. Baseline is current law.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.