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**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile, 2008 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit				Change due to CTC	With CTC
<b>Lowest Quintile</b>	5.3	94.7	0.2	2.0	24	-0.2	4.6
<b>Second Quintile</b>	26.1	73.9	1.4	23.6	334	-1.2	10.8
<b>Middle Quintile</b>	28.1	71.9	1.1	30.3	468	-0.9	16.9
<b>Fourth Quintile</b>	32.9	67.1	0.8	30.7	568	-0.7	19.9
<b>Top Quintile</b>	19.3	80.8	0.1	13.2	275	-0.1	26.5
<b>All</b>	21.1	78.9	0.5	100.0	309	-0.4	21.9
<b>Addendum</b>							
<b>80-90</b>	32.7	67.3	0.5	12.0	497	-0.4	22.7
<b>90-95</b>	10.2	89.9	0.1	1.0	86	-0.1	24.4
<b>95-99</b>	1.3	98.7	0.0	0.1	14	0.0	26.6
<b>Top 1 Percent</b>	0.2	99.8	0.0	0.0	4	0.0	30.0
<b>Top 0.1 Percent</b>	0.2	99.8	0.0	0.0	3	0.0	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current-law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2008 dollars): 20% \$18,726, 40% \$37,258, 60% \$65,634, 80% \$110,346, 90% \$159,187, 95% \$224,851, 99% \$601,906, 99.9% \$2,906,959.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Lowest Quintile	5.3	94.7	0.2	2.0	24	4.7	0.0	0.8	-0.2	4.6
Second Quintile	26.1	73.9	1.4	23.6	334	10.3	-0.4	4.0	-1.2	10.8
Middle Quintile	28.1	71.9	1.1	30.3	468	5.2	-0.4	10.6	-0.9	16.9
Fourth Quintile	32.9	67.1	0.8	30.7	568	3.3	-0.3	17.7	-0.7	19.9
Top Quintile	19.3	80.8	0.1	13.2	275	0.4	1.0	66.8	-0.1	26.5
All	21.1	78.9	0.5	100.0	309	1.9	0.0	100.0	-0.4	21.9
<b>Addendum</b>										
80-90	32.7	67.3	0.5	12.0	497	1.7	0.0	13.8	-0.4	22.7
90-95	10.2	89.9	0.1	1.0	86	0.2	0.2	10.2	-0.1	24.4
95-99	1.3	98.7	0.0	0.1	14	0.0	0.3	16.3	0.0	26.6
Top 1 Percent	0.2	99.8	0.0	0.0	4	0.0	0.5	26.5	0.0	30.0
Top 0.1 Percent	0.2	99.8	0.0	0.0	3	0.0	0.3	13.4	0.0	31.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	38,734	26.1	10,339	500	9,840	4.8	3.7	4.5	0.8
Second Quintile	32,512	21.9	27,137	3,252	23,885	12.0	8.1	9.2	4.4
Middle Quintile	29,745	20.0	50,269	8,945	41,324	17.8	13.8	14.6	11.0
Fourth Quintile	24,833	16.7	85,096	17,482	67,614	20.5	19.5	19.9	17.9
Top Quintile	21,974	14.8	273,072	72,567	200,505	26.6	55.2	52.2	65.8
All	148,478	100.0	73,156	16,317	56,838	22.3	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,083	7.5	130,618	30,132	100,485	23.1	13.3	13.2	13.8
90-95	5,366	3.6	186,071	45,434	140,637	24.4	9.2	8.9	10.1
95-99	4,406	3.0	331,342	88,087	243,256	26.6	13.4	12.7	16.0
Top 1 Percent	1,119	0.8	1,871,777	561,873	1,309,904	30.0	19.3	17.4	26.0
Top 0.1 Percent	113	0.1	8,924,869	2,823,901	6,100,967	31.6	9.3	8.2	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2008 dollars): 20% \$18,726, 40% \$37,258, 60% \$65,634, 80% \$110,346, 90% \$159,187, 95% \$224,851, 99% \$601,906, 99.9% \$2,906,959.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
<b>Lowest Quintile</b>	11.4	88.6	0.9	6.0	85	46.4	-0.1	0.1	-0.9	1.0
<b>Second Quintile</b>	29.6	70.4	2.1	31.2	468	18.2	-0.5	2.7	-1.9	8.6
<b>Middle Quintile</b>	30.8	69.2	1.4	32.6	520	6.9	-0.5	8.5	-1.2	15.8
<b>Fourth Quintile</b>	26.7	73.3	0.7	26.0	423	2.9	-0.2	17.1	-0.6	19.5
<b>Top Quintile</b>	7.8	92.2	0.0	4.2	68	0.1	1.3	71.4	0.0	26.3
<b>All</b>	21.1	78.9	0.5	100.0	309	1.9	0.0	100.0	-0.4	21.9
<b>Addendum</b>										
<b>80-90</b>	14.7	85.3	0.2	3.9	126	0.5	0.2	15.1	-0.1	22.7
<b>90-95</b>	1.2	98.8	0.0	0.2	12	0.0	0.2	11.4	0.0	24.2
<b>95-99</b>	0.5	99.5	0.0	0.1	6	0.0	0.3	17.4	0.0	26.2
<b>Top 1 Percent</b>	0.1	99.9	0.0	0.0	2	0.0	0.5	27.6	0.0	29.9
<b>Top 0.1 Percent</b>	0.1	99.9	0.0	0.0	2	0.0	0.3	14.0	0.0	31.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	32,136	21.6	9,676	183	9,493	1.9	2.9	3.6	0.2
<b>Second Quintile</b>	30,600	20.6	24,413	2,565	21,848	10.5	6.9	7.9	3.2
<b>Middle Quintile</b>	28,760	19.4	44,659	7,580	37,079	17.0	11.8	12.6	9.0
<b>Fourth Quintile</b>	28,147	19.0	74,152	14,867	59,286	20.1	19.2	19.8	17.3
<b>Top Quintile</b>	28,156	19.0	229,510	60,343	169,167	26.3	59.5	56.4	70.1
<b>All</b>	148,478	100.0	73,156	16,317	56,838	22.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	14,153	9.5	111,502	25,440	86,062	22.8	14.5	14.4	14.9
<b>90-95</b>	7,103	4.8	157,889	38,219	119,671	24.2	10.3	10.1	11.2
<b>95-99</b>	5,550	3.7	283,470	74,328	209,142	26.2	14.5	13.8	17.0
<b>Top 1 Percent</b>	1,350	0.9	1,621,134	485,013	1,136,121	29.9	20.2	18.2	27.0
<b>Top 0.1 Percent</b>	133	0.1	7,865,274	2,488,511	5,376,763	31.6	9.7	8.5	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
<b>Lowest Quintile</b>	1.4	98.6	0.1	13.2	8	1.7	0.0	1.5	-0.1	6.5
<b>Second Quintile</b>	3.1	96.9	0.2	51.1	40	1.9	-0.1	5.2	-0.2	11.0
<b>Middle Quintile</b>	1.8	98.2	0.1	25.0	23	0.4	0.0	12.5	-0.1	17.9
<b>Fourth Quintile</b>	0.9	99.1	0.0	9.6	10	0.1	0.0	20.2	0.0	21.0
<b>Top Quintile</b>	0.3	99.7	0.0	1.1	1	0.0	0.1	60.5	0.0	27.0
<b>All</b>	1.6	98.4	0.1	100.0	18	0.2	0.0	100.0	0.0	21.8
<b>Addendum</b>										
<b>80-90</b>	0.5	99.5	0.0	0.9	2	0.0	0.0	15.1	0.0	23.9
<b>90-95</b>	0.2	99.8	0.0	0.1	1	0.0	0.0	10.5	0.0	24.8
<b>95-99</b>	0.0	100.0	0.0	0.0	0	0.0	0.0	14.2	0.0	26.2
<b>Top 1 Percent</b>	0.0	100.0	0.0	0.0	0	0.0	0.0	20.6	0.0	32.4
<b>Top 0.1 Percent</b>	0.0	100.0	0.0	0.0	0	0.0	0.0	10.1	0.0	35.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	17,917	27.9	7,366	487	6,879	6.6	5.0	6.0	1.5
<b>Second Quintile</b>	14,600	22.7	18,412	2,058	16,354	11.2	10.3	11.7	5.3
<b>Middle Quintile</b>	12,313	19.2	32,414	5,839	26,575	18.0	15.2	16.0	12.6
<b>Fourth Quintile</b>	10,411	16.2	52,926	11,113	41,813	21.0	21.0	21.3	20.2
<b>Top Quintile</b>	8,662	13.5	147,444	39,865	107,579	27.0	48.8	45.5	60.3
<b>All</b>	64,251	100.0	40,773	8,908	31,864	21.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,570	7.1	79,266	18,923	60,342	23.9	13.8	13.5	15.1
<b>90-95</b>	2,172	3.4	111,889	27,723	84,166	24.8	9.3	8.9	10.5
<b>95-99</b>	1,581	2.5	195,435	51,189	144,246	26.2	11.8	11.1	14.1
<b>Top 1 Percent</b>	339	0.5	1,070,401	347,116	723,285	32.4	13.9	12.0	20.6
<b>Top 0.1 Percent</b>	30	0.1	5,527,749	1,935,806	3,591,943	35.0	6.3	5.2	10.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
<b>Lowest Quintile</b>	20.5	79.5	1.6	4.3	199	66.8	-0.1	0.0	-1.5	0.8
<b>Second Quintile</b>	40.1	59.9	2.7	21.2	758	23.0	-0.4	1.3	-2.4	8.1
<b>Middle Quintile</b>	49.0	51.1	2.0	34.1	940	10.2	-0.5	5.6	-1.6	14.4
<b>Fourth Quintile</b>	41.8	58.2	1.0	34.1	703	4.0	-0.4	15.2	-0.8	18.7
<b>Top Quintile</b>	11.4	88.6	0.1	6.0	100	0.1	1.3	77.8	0.0	26.0
<b>All</b>	31.1	68.9	0.6	100.0	514	1.8	0.0	100.0	-0.4	22.8
<b>Addendum</b>										
<b>80-90</b>	22.5	77.5	0.2	5.6	196	0.7	0.2	15.3	-0.2	22.2
<b>90-95</b>	1.6	98.4	0.0	0.3	16	0.0	0.2	12.3	0.0	24.0
<b>95-99</b>	0.7	99.3	0.0	0.1	8	0.0	0.4	19.4	0.0	26.3
<b>Top 1 Percent</b>	0.2	99.8	0.0	0.0	3	0.0	0.6	30.8	0.0	29.4
<b>Top 0.1 Percent</b>	0.1	99.9	0.0	0.0	3	0.0	0.3	15.4	0.0	31.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	6,549	11.1	12,913	299	12,614	2.3	1.2	1.5	0.1
<b>Second Quintile</b>	8,467	14.4	31,351	3,298	28,053	10.5	3.7	4.3	1.7
<b>Middle Quintile</b>	10,967	18.6	57,542	9,220	48,322	16.0	8.8	9.6	6.1
<b>Fourth Quintile</b>	14,682	24.9	90,088	17,534	72,554	19.5	18.5	19.4	15.5
<b>Top Quintile</b>	17,939	30.5	271,783	70,875	200,908	26.1	68.1	65.5	76.5
<b>All</b>	58,860	100.0	121,659	28,234	93,424	23.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	8,622	14.7	129,932	29,094	100,838	22.4	15.6	15.8	15.1
<b>90-95</b>	4,629	7.9	180,821	43,402	137,419	24.0	11.7	11.6	12.1
<b>95-99</b>	3,736	6.4	322,831	84,756	238,076	26.3	16.8	16.2	19.1
<b>Top 1 Percent</b>	953	1.6	1,797,234	528,026	1,269,208	29.4	23.9	22.0	30.3
<b>Top 0.1 Percent</b>	96	0.2	8,488,059	2,630,579	5,857,480	31.0	11.4	10.2	15.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
<b>Lowest Quintile</b>	27.9	72.1	1.3	9.0	171	-24.8	-1.4	-5.1	-1.4	-6.9
<b>Second Quintile</b>	71.7	28.3	3.9	50.9	1,006	37.8	-4.2	9.4	-3.5	5.8
<b>Middle Quintile</b>	64.8	35.2	2.2	29.4	867	10.5	-0.1	28.2	-1.8	15.6
<b>Fourth Quintile</b>	49.5	50.6	1.0	10.0	580	3.8	1.9	28.6	-0.8	20.2
<b>Top Quintile</b>	11.6	88.4	0.1	0.6	81	0.2	3.9	38.9	-0.1	25.4
<b>All</b>	50.7	49.3	1.9	100.0	615	10.1	0.0	100.0	-1.6	14.1
<b>Addendum</b>										
<b>80-90</b>	17.0	83.0	0.1	0.6	114	0.5	1.3	13.8	-0.1	23.4
<b>90-95</b>	2.9	97.1	0.0	0.0	26	0.1	0.6	6.1	0.0	24.6
<b>95-99</b>	1.6	98.4	0.0	0.0	22	0.0	0.8	8.2	0.0	25.1
<b>Top 1 Percent</b>	0.3	99.7	0.0	0.0	4	0.0	1.1	10.8	0.0	29.6
<b>Top 0.1 Percent</b>	0.2	99.8	0.0	0.0	2	0.0	0.5	5.3	0.0	31.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	7,397	32.4	12,444	-688	13,132	-5.5	10.3	12.9	-3.6
<b>Second Quintile</b>	7,124	31.2	28,595	2,662	25,933	9.3	22.8	24.6	13.6
<b>Middle Quintile</b>	4,769	20.9	47,702	8,285	39,417	17.4	25.5	25.0	28.3
<b>Fourth Quintile</b>	2,433	10.6	72,995	15,331	57,663	21.0	19.9	18.7	26.7
<b>Top Quintile</b>	1,096	4.8	175,540	44,699	130,841	25.5	21.6	19.1	35.1
<b>All</b>	22,867	100.0	38,999	6,112	32,887	15.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	700	3.1	105,949	24,878	81,071	23.5	8.3	7.5	12.5
<b>90-95</b>	214	0.9	145,060	35,649	109,411	24.6	3.5	3.1	5.5
<b>95-99</b>	152	0.7	271,587	68,186	203,401	25.1	4.6	4.1	7.4
<b>Top 1 Percent</b>	30	0.1	1,513,030	447,569	1,065,461	29.6	5.2	4.3	9.7
<b>Top 0.1 Percent</b>	3	0.0	7,690,010	2,403,868	5,286,142	31.3	2.4	1.9	4.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Lowest Quintile	36.1	63.9	1.9	5.8	272	-29.8	-0.3	-1.2	-2.0	-8.7
Second Quintile	84.3	15.8	4.6	30.4	1,340	40.8	-1.3	2.1	-4.1	6.0
Middle Quintile	82.9	17.1	2.9	32.9	1,409	13.3	-1.0	10.0	-2.4	15.6
Fourth Quintile	78.2	21.8	1.6	26.5	1,242	5.9	-0.3	19.7	-1.3	20.3
Top Quintile	26.7	73.3	0.1	4.3	232	0.3	2.9	69.3	-0.1	27.0
All	63.2	36.8	1.3	100.0	931	4.5	0.0	100.0	-1.0	21.5
<b>Addendum</b>										
80-90	48.6	51.4	0.4	4.0	416	1.2	0.5	15.7	-0.3	23.7
90-95	4.2	95.8	0.0	0.2	43	0.1	0.5	11.0	0.0	25.3
95-99	1.8	98.2	0.0	0.1	21	0.0	0.8	17.1	0.0	27.3
Top 1 Percent	0.4	99.6	0.0	0.0	7	0.0	1.1	25.5	0.0	30.3
Top 0.1 Percent	0.4	99.6	0.0	0.0	7	0.0	0.6	12.5	0.0	31.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	9,532	19.9	13,624	-911	14,534	-6.7	2.9	4.0	-0.9
Second Quintile	10,091	21.1	32,509	3,283	29,226	10.1	7.4	8.6	3.3
Middle Quintile	10,383	21.7	59,220	10,628	48,593	18.0	13.9	14.7	11.1
Fourth Quintile	9,504	19.9	97,794	21,048	76,746	21.5	21.0	21.2	20.0
Top Quintile	8,171	17.1	299,188	81,101	218,087	27.1	55.1	51.8	66.4
All	47,814	100.0	92,771	20,884	71,887	22.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,266	8.9	147,940	35,493	112,447	24.0	14.2	14.0	15.2
90-95	1,960	4.1	211,011	53,404	157,607	25.3	9.3	9.0	10.5
95-99	1,567	3.3	381,353	104,187	277,165	27.3	13.5	12.6	16.4
Top 1 Percent	378	0.8	2,125,042	644,445	1,480,597	30.3	18.1	16.3	24.4
Top 0.1 Percent	37	0.1	10,289,918	3,225,373	7,064,545	31.3	8.6	7.6	11.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

Note: Tax units with

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

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

(5) 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.

(6) 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.

**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Lowest Quintile	0.6	99.4	0.1	6.0	5	2.0	0.0	0.3	-0.1	2.3
Second Quintile	0.8	99.2	0.1	17.6	10	1.2	0.0	1.6	-0.1	4.2
Middle Quintile	3.4	96.6	0.1	45.4	46	1.6	-0.1	3.0	-0.1	7.1
Fourth Quintile	1.7	98.3	0.0	25.1	21	0.3	0.0	10.9	0.0	12.4
Top Quintile	0.6	99.5	0.0	5.8	4	0.0	0.1	84.1	0.0	25.1
All	1.3	98.7	0.0	100.0	15	0.1	0.0	100.0	0.0	19.4
<b>Addendum</b>										
80-90	1.1	98.9	0.0	4.6	8	0.1	0.0	10.8	0.0	17.5
90-95	0.1	99.9	0.0	0.4	1	0.0	0.0	10.2	0.0	20.2
95-99	0.2	99.8	0.0	0.7	2	0.0	0.0	20.5	0.0	24.3
Top 1 Percent	0.1	99.9	0.0	0.1	1	0.0	0.1	42.6	0.0	30.8
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	0.0	21.6	0.0	32.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	5,613	20.0	9,578	229	9,349	2.4	2.6	3.1	0.3
Second Quintile	7,385	26.3	20,450	871	19,579	4.3	7.3	8.7	1.6
Middle Quintile	4,289	15.3	39,887	2,882	37,005	7.2	8.3	9.5	3.1
Fourth Quintile	5,224	18.6	67,270	8,371	58,899	12.4	17.0	18.4	10.9
Top Quintile	5,577	19.8	241,292	60,517	180,775	25.1	65.0	60.4	84.0
All	28,106	100.0	73,692	14,287	59,404	19.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	2,448	8.7	101,652	17,775	83,877	17.5	12.0	12.3	10.8
90-95	1,424	5.1	142,666	28,757	113,909	20.2	9.8	9.7	10.2
95-99	1,317	4.7	257,517	62,537	194,981	24.3	16.4	15.4	20.5
Top 1 Percent	389	1.4	1,426,168	438,926	987,243	30.8	26.8	23.0	42.5
Top 0.1 Percent	39	0.1	6,750,892	2,214,724	4,536,168	32.8	12.7	10.6	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

Note: Elderly tax

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

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

(5) 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.

(6) 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.



**Table T08-0140**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits by Cash Income Percentile, 2008<sup>1</sup>**  
**Detail Table - Tax Units with Eligible Children Only**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as Percent of After-Tax Income <sup>5</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to CTC	With CTC	Change due to CTC	With CTC
Lowest Quintile	25.9	74.1	1.0	2.0	115	-17.9	-0.2	-0.8	-1.1	-7.2
Second Quintile	93.8	6.2	4.7	23.6	1,200	65.3	-1.3	0.8	-4.4	2.3
Middle Quintile	99.0	1.0	4.0	30.3	1,650	19.6	-1.3	7.7	-3.3	13.5
Fourth Quintile	99.2	0.8	2.5	30.7	1,710	9.8	-0.8	17.4	-2.0	18.4
Top Quintile	52.2	47.8	0.4	13.2	745	1.1	3.6	74.8	-0.3	26.4
All	74.9	25.1	1.7	100.0	1,096	5.8	0.0	100.0	-1.3	20.9
<b>Addendum</b>										
80-90	89.8	10.2	1.4	12.0	1,363	4.5	0.2	15.7	-1.0	22.1
90-95	26.2	73.8	0.2	1.0	222	0.5	0.7	12.7	-0.1	24.6
95-99	3.4	96.6	0.0	0.1	39	0.0	1.1	19.2	0.0	27.1
Top 1 Percent	0.7	99.3	0.0	0.0	13	0.0	1.6	27.3	0.0	30.3
Top 0.1 Percent	0.6	99.5	0.0	0.0	10	0.0	0.8	13.5	0.0	31.4

**Baseline Distribution of Income and Federal Taxes for Tax Units with Eligible Children Only**  
**by Cash Income Percentile, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	Percent of Total	
Lowest Quintile	7,902	18.9	10,607	-646	11,253	-6.1	2.4	3.2	-0.6	
Second Quintile	9,037	21.6	27,486	1,838	25,648	6.7	7.0	8.4	2.1	
Middle Quintile	8,438	20.2	50,203	8,418	41,786	16.8	11.9	12.7	9.0	
Fourth Quintile	8,243	19.7	85,935	17,483	68,451	20.3	19.8	20.3	18.2	
Top Quintile	8,106	19.4	261,145	69,660	191,485	26.7	59.3	55.9	71.3	
All	41,874	100.0	85,250	18,924	66,326	22.2	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	4,040	9.7	130,821	30,299	100,522	23.2	14.8	14.6	15.5	
90-95	2,080	5.0	185,260	45,777	139,483	24.7	10.8	10.5	12.0	
95-99	1,617	3.9	327,573	88,641	238,933	27.1	14.8	13.9	18.1	
Top 1 Percent	369	0.9	1,826,254	552,540	1,273,713	30.3	18.9	16.9	25.7	
Top 0.1 Percent	35	0.1	9,057,570	2,841,342	6,216,229	31.4	9.0	7.9	12.7	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Benefits of the CTC are measured against a current law baseline.

(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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2008 dollars): 20% \$18,726, 40% \$37,258, 60% \$65,634, 80% \$110,346, 90% \$159,187, 95% \$224,851, 99% \$601,906, 99.9% \$2,906,959.

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

(5) 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.

(6) 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.