

A more detailed version of this table including baseline values and additional distribution measures is available on the second worksheet in the Excel file and second page of the pdf.

30-Aug-07

PRELIMINARY RESULTS

<http://www.taxpolicycenter.org>

**Table T07-0295  
Child Tax Credit (CTC)**

**Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Level, 2007<sup>1</sup>  
Summary Table**

Cash Income Class (thousands of 2006 dollars) <sup>2</sup>	Percent of Tax Units with Eligible Children <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit				With Credit	Without Credit
<b>Less than 10</b>	0.8	99.2	0.2	0.1	10	-9.6	-9.4
<b>10-20</b>	55.0	45.0	1.8	3.8	291	-8.4	-6.5
<b>20-30</b>	94.2	5.8	4.7	13.1	1,119	0.7	5.1
<b>30-40</b>	98.3	1.7	4.8	14.3	1,479	8.9	13.0
<b>40-50</b>	99.1	0.9	4.2	11.7	1,617	13.1	16.7
<b>50-75</b>	99.7	0.3	3.3	24.2	1,687	16.4	19.1
<b>75-100</b>	99.8	0.2	2.4	17.2	1,705	18.9	20.8
<b>100-200</b>	76.7	23.3	1.1	15.4	1,137	22.7	23.5
<b>200-500</b>	4.4	95.6	0.0	0.2	54	26.7	26.7
<b>500-1,000</b>	2.9	97.1	0.0	0.0	39	28.0	28.0
<b>More than 1,000</b>	1.1	98.9	0.0	0.0	14	32.3	32.3
<b>All</b>	76.1	23.9	1.8	100.0	1,089	20.6	21.9

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

(1) Calendar year. Benefits of the credit are calculated under 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.

**Table T07-0295**  
**Child Tax Credit (CTC)**  
**Distribution of Federal Tax Benefits for Tax Units with Eligible Children Only, by Cash Income Level, 2007<sup>1</sup>**  
**Detail Table**

Cash Income Class (thousands of 2006 dollars) <sup>2</sup>	Percent of Tax Units with Eligible Children <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent of Tax	With Credit	Without Credit	With Credit	Without Credit
Less than 10	0.8	99.2	0.2	0.1	10	1.7	-0.3	-0.3	-9.6	-9.4
10-20	55.0	45.0	1.8	3.8	291	29.1	-1.1	-0.8	-8.4	-6.5
20-30	94.2	5.8	4.7	13.1	1,119	85.8	0.2	1.0	0.7	5.1
30-40	98.3	1.7	4.8	14.3	1,479	32.0	2.1	2.8	8.9	13.0
40-50	99.1	0.9	4.2	11.7	1,617	21.2	2.9	3.5	13.1	16.7
50-75	99.7	0.3	3.3	24.2	1,687	14.0	10.0	10.9	16.4	19.1
75-100	99.8	0.2	2.4	17.2	1,705	9.3	11.4	11.8	18.9	20.8
100-200	76.7	23.3	1.1	15.4	1,137	3.5	28.4	27.6	22.7	23.5
200-500	4.4	95.6	0.0	0.2	54	0.1	18.8	17.6	26.7	26.7
500-1,000	2.9	97.1	0.0	0.0	39	0.0	7.5	7.1	28.0	28.0
More than 1,000	1.1	98.9	0.0	0.0	14	0.0	20.0	18.7	32.3	32.3
All	76.1	23.9	1.8	100.0	1,089	6.3	100.0	100.0	20.6	21.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Class, 2007<sup>1</sup>**

Cash Income Class (thousands of 2006 dollars) <sup>2</sup>	Tax Units with Eligible Children <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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							
Less than 10	3,465	8.4	5,883	-553	6,436	-9.4	0.6	0.9	-0.3
10-20	5,832	14.1	15,400	-1,001	16,402	-6.5	2.8	3.8	-0.8
20-30	5,271	12.8	25,366	1,305	24,062	5.1	4.1	5.0	1.0
30-40	4,336	10.5	35,445	4,618	30,826	13.0	4.8	5.3	2.8
40-50	3,239	7.9	45,717	7,618	38,099	16.7	4.6	4.9	3.5
50-75	6,442	15.6	63,110	12,020	51,090	19.1	12.6	13.1	10.9
75-100	4,533	11.0	88,359	18,418	69,941	20.8	12.4	12.6	11.8
100-200	6,068	14.7	137,077	32,244	104,834	23.5	25.8	25.2	27.6
200-500	1,592	3.9	293,464	78,411	215,054	26.7	14.5	13.6	17.6
500-1,000	260	0.6	687,622	192,390	495,232	28.0	5.5	5.1	7.1
More than 1,000	130	0.3	3,165,716	1,021,958	2,143,757	32.3	12.7	11.0	18.7
All	41,265	100.0	78,292	17,177	61,114	21.9	100.0	100.0	100.0

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

(1) Calendar year. Benefits of the credit are calculated under 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>

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