

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.4	0.0	0.1	0.2	-3	-0.1	5.3
<b>10-20</b>	9.9	0.0	0.3	3.8	-45	-0.3	4.6
<b>20-30</b>	22.9	0.0	1.0	16.6	-229	-0.9	8.9
<b>30-40</b>	27.3	0.0	0.9	16.0	-290	-0.8	13.0
<b>40-50</b>	26.1	0.0	0.6	10.9	-246	-0.5	15.7
<b>50-75</b>	31.4	0.0	0.5	19.7	-251	-0.4	17.9
<b>75-100</b>	35.9	0.0	0.4	14.7	-295	-0.3	19.6
<b>100-200</b>	31.7	0.0	0.2	17.4	-245	-0.2	22.1
<b>200-500</b>	5.2	0.0	0.0	0.4	-17	0.0	25.3
<b>500-1,000</b>	3.2	0.0	0.0	0.1	-13	0.0	27.7
<b>More than 1,000</b>	2.1	0.0	0.0	0.0	-4	0.0	33.6
<b>All</b>	21.8	0.0	0.3	100.0	-185	-0.2	21.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1). Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates; and extension of marriage penalty relief. Proposal would extend the EGTRRA increases in the child tax credit (\$1,000 credit amount, 15-percent refundability based on earnings in excess of \$10,000 indexed for inflation, and allowance of credit regardless of tentative AMT); the child and dependent care tax credit (allowable expenses of \$3,000 per dependent up to \$6,000 total, increase in top credit rate to 35 percent, increase in credit phasedown threshold to \$15,000); and the student loan interest deduction (increase in income phaseout range and repeal of limit on number of months during which interest paid is deductible).

(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 T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.4	0.0	0.1	0.2	-3	-1.1	0.0	0.2	-0.1	5.3
10-20	9.9	0.0	0.3	3.8	-45	-6.0	0.0	0.7	-0.3	4.6
20-30	22.9	0.0	1.0	16.6	-229	-9.1	-0.2	1.9	-0.9	8.9
30-40	27.3	0.0	0.9	16.0	-290	-5.8	-0.1	2.9	-0.8	13.0
40-50	26.1	0.0	0.6	10.9	-246	-3.2	-0.1	3.6	-0.5	15.7
50-75	31.4	0.0	0.5	19.7	-251	-2.2	-0.1	10.0	-0.4	17.9
75-100	35.9	0.0	0.4	14.7	-295	-1.6	-0.1	9.8	-0.3	19.6
100-200	31.7	0.0	0.2	17.4	-245	-0.8	0.1	24.7	-0.2	22.1
200-500	5.2	0.0	0.0	0.4	-17	0.0	0.2	17.0	0.0	25.3
500-1,000	3.2	0.0	0.0	0.1	-13	0.0	0.1	7.8	0.0	27.7
More than 1,000	2.1	0.0	0.0	0.0	-4	0.0	0.2	21.3	0.0	33.6
All	21.8	0.0	0.3	100.0	-185	-1.1	0.0	100.0	-0.2	21.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	16,958	10.8	5,723	308	5,415	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	755	14,778	4.9	3.2	3.8	0.7
20-30	21,133	13.4	25,808	2,512	23,295	9.7	4.6	5.3	2.0
30-40	16,074	10.2	36,190	4,990	31,200	13.8	4.9	5.4	3.0
40-50	12,909	8.2	46,615	7,578	39,037	16.3	5.0	5.4	3.7
50-75	22,702	14.4	64,099	11,700	52,400	18.3	12.1	12.7	10.1
75-100	14,431	9.2	90,195	17,988	72,207	19.9	10.9	11.2	9.9
100-200	20,606	13.1	141,257	31,494	109,763	22.3	24.3	24.2	24.6
200-500	5,930	3.8	296,062	74,780	221,282	25.3	14.7	14.0	16.8
500-1,000	1,048	0.7	704,969	195,039	509,930	27.7	6.2	5.7	7.8
More than 1,000	531	0.3	3,114,004	1,047,371	2,066,633	33.6	13.8	11.7	21.1
All	157,348	100.0	76,169	16,755	59,414	22.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1). Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates; and extension of marriage penalty relief. Proposal would extend the EGTRRA increases in the child tax credit (\$1,000 credit amount, 15-percent refundability based on earnings in excess of \$10,000 indexed for inflation, and allowance of credit regardless of tentative AMT); the child and dependent care tax credit (allowable expenses of \$3,000 per dependent up to \$6,000 total, increase in top credit rate to 35 percent, increase in credit phasedown threshold to \$15,000); and the student loan interest deduction (increase in income phaseout range and repeal of limit on number of months during which interest paid is deductible).

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(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 T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.0	0.0	0.5	0	-0.1	0.0	0.9	0.0	8.5
10-20	1.6	0.0	0.1	11.1	-6	-0.5	0.0	2.9	0.0	8.4
20-30	3.2	0.0	0.1	34.5	-26	-0.8	0.0	5.8	-0.1	13.4
30-40	2.6	0.0	0.1	17.5	-20	-0.3	0.0	7.2	-0.1	17.5
40-50	2.0	0.0	0.0	9.6	-14	-0.2	0.0	8.3	0.0	19.7
50-75	10.7	0.0	0.0	19.5	-19	-0.1	0.0	18.4	0.0	22.0
75-100	5.3	0.0	0.0	5.7	-14	-0.1	0.0	11.8	0.0	24.4
100-200	1.0	0.0	0.0	1.4	-4	0.0	0.0	17.9	0.0	25.6
200-500	0.1	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	27.8
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	4.5	0.0	31.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	12.2	0.0	36.6
All	3.1	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	21.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,161	17.6	5,710	484	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,301	14,083	8.5	7.6	8.9	2.9
20-30	11,204	16.3	25,667	3,460	22,208	13.5	9.5	10.5	5.8
30-40	7,555	11.0	36,120	6,356	29,764	17.6	9.0	9.5	7.2
40-50	6,018	8.7	46,555	9,204	37,351	19.8	9.3	9.5	8.3
50-75	8,766	12.7	63,234	13,948	49,286	22.1	18.3	18.3	18.4
75-100	3,599	5.2	89,193	21,755	67,439	24.4	10.6	10.3	11.8
100-200	3,384	4.9	137,406	35,105	102,300	25.6	15.4	14.7	17.9
200-500	787	1.1	300,163	83,543	216,620	27.8	7.8	7.2	9.9
500-1,000	138	0.2	697,814	217,242	480,571	31.1	3.2	2.8	4.5
More than 1,000	75	0.1	2,972,435	1,086,595	1,885,840	36.6	7.3	6.0	12.2
All	68,932	100.0	43,878	9,639	34,238	22.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1). Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates; and extension of marriage penalty relief. Proposal would extend the EGTRRA increases in the child tax credit (\$1,000 credit amount, 15-percent refundability based on earnings in excess of \$10,000 indexed for inflation, and allowance of credit regardless of tentative AMT); the child and dependent care tax credit (allowable expenses of \$3,000 per dependent up to \$6,000 total, increase in top credit rate to 35 percent, increase in credit phasedown threshold to \$15,000); and the student loan interest deduction (increase in income phaseout range and repeal of limit on number of months during which interest paid is deductible).

(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

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(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 T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	1.5	0.0	0.4	0.2	-17	-7.1	0.0	0.0	-0.4	4.8
10-20	13.1	0.0	0.4	1.6	-68	-13.4	0.0	0.1	-0.4	2.8
20-30	25.3	0.0	1.2	8.2	-303	-20.3	-0.1	0.3	-1.2	4.6
30-40	32.1	0.0	1.3	10.5	-425	-13.3	-0.1	0.7	-1.2	7.6
40-50	37.2	0.0	1.0	9.4	-408	-7.7	-0.1	1.2	-0.9	10.5
50-75	38.8	0.0	0.7	21.3	-384	-4.0	-0.2	5.3	-0.6	14.3
75-100	45.7	0.0	0.5	20.3	-396	-2.4	-0.1	8.4	-0.4	17.6
100-200	39.0	0.0	0.3	27.6	-304	-1.0	0.0	28.2	-0.2	21.4
200-500	6.0	0.0	0.0	0.6	-20	0.0	0.2	20.7	0.0	24.8
500-1,000	3.4	0.0	0.0	0.1	-13	0.0	0.1	9.6	0.0	27.1
More than 1,000	2.4	0.0	0.0	0.0	-5	0.0	0.3	25.4	0.0	33.1
All	31.7	0.0	0.3	100.0	-291	-1.0	0.0	100.0	-0.2	22.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,172	3.5	4,766	246	4,521	5.2	0.1	0.2	0.0
10-20	4,097	6.7	16,031	509	15,522	3.2	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,493	24,466	5.8	1.6	2.0	0.4
30-40	4,391	7.2	36,302	3,190	33,113	8.8	2.1	2.4	0.8
40-50	4,095	6.7	46,760	5,313	41,446	11.4	2.5	2.8	1.2
50-75	9,883	16.1	65,241	9,701	55,540	14.9	8.3	9.2	5.4
75-100	9,149	14.9	90,792	16,338	74,454	18.0	10.7	11.4	8.5
100-200	16,193	26.4	142,545	30,750	111,795	21.6	29.9	30.3	28.2
200-500	4,941	8.1	295,420	73,347	222,073	24.8	18.9	18.4	20.5
500-1,000	876	1.4	706,519	191,711	514,807	27.1	8.0	7.6	9.5
More than 1,000	435	0.7	3,075,014	1,018,305	2,056,709	33.1	17.3	15.0	25.1
All	61,357	100.0	126,020	28,765	97,255	22.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1). Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates; and extension of marriage penalty relief. Proposal would extend the EGTRRA increases in the child tax credit (\$1,000 credit amount, 15-percent refundability based on earnings in excess of \$10,000 indexed for inflation, and allowance of credit regardless of tentative AMT); the child and dependent care tax credit (allowable expenses of \$3,000 per dependent up to \$6,000 total, increase in top credit rate to 35 percent, increase in credit phasedown threshold to \$15,000); and the student loan interest deduction (increase in income phaseout range and repeal of limit on number of months during which interest paid is deductible).

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(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 T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.5	0.0	0.1	0.1	-6	1.1	-0.1	-0.9	-0.1	-7.8
<b>10-20</b>	32.0	0.0	0.9	7.2	-145	19.5	-0.7	-3.1	-0.9	-5.7
<b>20-30</b>	67.8	0.0	2.6	30.2	-640	-54.3	-1.9	1.8	-2.5	2.1
<b>30-40</b>	71.8	0.0	2.2	25.7	-688	-16.5	-1.1	9.1	-1.9	9.6
<b>40-50</b>	67.5	0.0	1.4	13.5	-555	-7.8	-0.2	11.2	-1.2	14.1
<b>50-75</b>	63.0	0.0	0.9	16.5	-467	-4.1	0.7	27.3	-0.7	17.4
<b>75-100</b>	55.6	0.0	0.6	5.6	-407	-2.2	0.8	17.6	-0.5	20.4
<b>100-200</b>	20.7	0.0	0.1	1.1	-129	-0.4	1.2	18.7	-0.1	23.0
<b>200-500</b>	8.6	0.0	0.0	0.0	-23	0.0	0.5	7.6	0.0	24.7
<b>500-1,000</b>	14.5	0.0	0.0	0.0	-91	-0.1	0.2	3.0	0.0	26.1
<b>More than 1,000</b>	5.6	0.0	0.0	0.0	-10	0.0	0.5	7.7	0.0	34.0
<b>All</b>	50.7	0.0	1.2	100.0	-411	-6.6	0.0	100.0	-1.0	14.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Less than 10</b>	2,483	10.1	6,647	-514	7,161	-7.7	1.6	2.0	-0.8
<b>10-20</b>	5,029	20.5	15,579	-745	16,325	-4.8	7.6	9.4	-2.4
<b>20-30</b>	4,757	19.4	25,971	1,180	24,791	4.5	12.1	13.5	3.7
<b>30-40</b>	3,767	15.4	36,157	4,158	31,999	11.5	13.3	13.8	10.2
<b>40-50</b>	2,449	10.0	46,569	7,126	39,444	15.3	11.1	11.1	11.4
<b>50-75</b>	3,559	14.5	63,082	11,448	51,634	18.2	21.9	21.1	26.5
<b>75-100</b>	1,389	5.7	89,214	18,575	70,639	20.8	12.1	11.3	16.8
<b>100-200</b>	877	3.6	132,993	30,738	102,256	23.1	11.4	10.3	17.6
<b>200-500</b>	150	0.6	294,130	72,554	221,576	24.7	4.3	3.8	7.1
<b>500-1,000</b>	24	0.1	686,382	179,209	507,172	26.1	1.6	1.4	2.8
<b>More than 1,000</b>	11	0.0	2,985,055	1,015,138	1,969,917	34.0	3.2	2.5	7.2
<b>All</b>	24,547	100.0	41,760	6,253	35,507	15.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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

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(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 T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	1.2	0.0	0.3	0.2	-17	2.4	0.0	-0.2	-0.3	-11.6
10-20	38.8	0.0	1.1	3.7	-182	13.9	-0.1	-0.8	-1.2	-9.4
20-30	79.0	0.0	3.1	16.2	-794	-132.7	-0.4	-0.1	-3.1	-0.8
30-40	84.5	0.0	2.8	15.9	-908	-24.7	-0.4	1.4	-2.5	7.7
40-50	83.1	0.0	2.0	10.9	-790	-11.9	-0.2	2.3	-1.7	12.6
50-75	82.6	0.0	1.4	19.7	-740	-6.7	-0.3	7.6	-1.2	15.9
75-100	80.9	0.0	1.0	15.0	-717	-4.1	-0.1	9.8	-0.8	18.4
100-200	62.5	0.0	0.5	17.6	-527	-1.7	0.3	28.5	-0.4	21.5
200-500	10.8	0.0	0.0	0.4	-37	-0.1	0.6	20.5	0.0	25.4
500-1,000	7.4	0.0	0.0	0.1	-30	0.0	0.2	9.0	0.0	28.8
More than 1,000	3.7	0.0	0.0	0.0	-10	0.0	0.6	22.1	0.0	34.5
All	63.3	0.0	0.8	100.0	-567	-2.7	0.0	100.0	-0.6	21.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,968	6.0	6,252	-708	6,961	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,306	17,075	-8.3	1.9	2.6	-0.7
20-30	5,683	11.6	25,918	598	25,320	2.3	3.1	3.9	0.3
30-40	4,891	10.0	36,161	3,673	32,488	10.2	3.8	4.3	1.8
40-50	3,849	7.8	46,701	6,655	40,046	14.3	3.8	4.2	2.5
50-75	7,425	15.1	64,368	10,976	53,392	17.1	10.2	10.8	7.9
75-100	5,841	11.9	90,740	17,438	73,302	19.2	11.3	11.7	9.9
100-200	9,319	19.0	142,137	31,121	111,017	21.9	28.2	28.2	28.2
200-500	2,750	5.6	293,742	74,492	219,251	25.4	17.2	16.5	20.0
500-1,000	441	0.9	705,334	202,944	502,390	28.8	6.6	6.1	8.7
More than 1,000	206	0.4	3,105,769	1,070,717	2,035,052	34.5	13.7	11.5	21.5
All	49,155	100.0	95,419	20,896	74,523	21.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates; and extension of marriage penalty relief. Proposal would extend the EGTRRA increases in the child tax credit (\$1,000 credit amount, 15-percent refundability based on earnings in excess of \$10,000 indexed for inflation, and allowance of credit regardless of tentative AMT); the child and dependent care tax credit (allowable expenses of \$3,000 per dependent up to \$6,000 total, increase in top credit rate to 35 percent, increase in credit phasedown threshold to \$15,000); and the student loan interest deduction (increase in income phaseout range and repeal of limit on number of months during which interest paid is deductible).

(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 T10-0196**  
**Extend Increases in Child Tax Credit, Child and Dependent Care Credit, and Student Loan Interest Deduction**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.0	0.0	0.6	-1	-0.3	0.0	0.1	0.0	3.1
10-20	0.4	0.0	0.0	2.2	-1	-0.2	0.0	0.6	0.0	2.6
20-30	0.9	0.0	0.0	16.1	-8	-0.7	0.0	1.3	0.0	4.6
30-40	0.5	0.0	0.0	6.6	-5	-0.3	0.0	1.5	0.0	6.1
40-50	1.7	0.0	0.0	11.8	-13	-0.4	0.0	1.8	0.0	7.6
50-75	2.7	0.0	0.0	34.0	-19	-0.3	0.0	7.0	0.0	10.8
75-100	2.4	0.0	0.0	14.2	-14	-0.1	0.0	7.3	0.0	14.3
100-200	2.6	0.0	0.0	13.2	-11	0.0	0.0	18.6	0.0	19.3
200-500	0.4	0.0	0.0	1.0	-2	0.0	0.0	19.2	0.0	24.7
500-1,000	0.3	0.0	0.0	0.1	-1	0.0	0.0	10.8	0.0	27.3
More than 1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	31.7	0.0	34.2
All	1.3	0.0	0.0	100.0	-8	-0.1	0.0	100.0	0.0	19.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,305	7.6	6,366	200	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	405	15,249	2.6	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,171	24,389	4.6	5.6	6.6	1.4
30-40	2,999	9.8	36,054	2,192	33,863	6.1	4.7	5.4	1.5
40-50	2,259	7.4	46,537	3,556	42,981	7.6	4.5	5.2	1.8
50-75	4,405	14.4	64,489	6,997	57,492	10.9	12.3	13.5	7.0
75-100	2,504	8.2	89,136	12,778	76,357	14.3	9.7	10.2	7.3
100-200	2,986	9.8	141,589	27,382	114,207	19.3	18.3	18.2	18.6
200-500	1,128	3.7	304,121	74,953	229,168	24.7	14.8	13.8	19.2
500-1,000	245	0.8	709,954	193,576	516,379	27.3	7.5	6.8	10.8
More than 1,000	132	0.4	3,095,895	1,057,245	2,038,650	34.2	17.7	14.4	31.7
All	30,543	100.0	75,737	14,412	61,325	19.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates; and extension of marriage penalty relief. Proposal would extend the EGTRRA increases in the child tax credit (\$1,000 credit amount, 15-percent refundability based on earnings in excess of \$10,000 indexed for inflation, and allowance of credit regardless of tentative AMT); the child and dependent care tax credit (allowable expenses of \$3,000 per dependent up to \$6,000 total, increase in top credit rate to 35 percent, increase in credit phasedown threshold to \$15,000); and the student loan interest deduction (increase in income phaseout range and repeal of limit on number of months during which interest paid is deductible).

(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.