

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

Table T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Percent of Tax Units	Average Tax Cut	Percent of Tax Units	Average Tax Increase					
Lowest Quintile	9.5	-589	0.0	0	0.6	68.9	-56	-0.6	0.2
Second Quintile	4.0	-641	0.0	0	0.1	26.4	-25	-0.1	5.6
Middle Quintile	0.6	-663	0.0	0	0.0	3.6	-4	0.0	12.4
Fourth Quintile	0.1	-870	0.0	0	0.0	0.4	-1	0.0	16.4
Top Quintile	*	**	0.0	0	0.0	0.1	0	0.0	23.1
All	3.6	-606	0.0	0	0.0	100.0	-22	0.0	18.0
Addendum									
80-90	*	**	0.0	0	0.0	0.1	0	0.0	19.1
90-95	*	**	0.0	0	0.0	0.0	0	0.0	21.1
95-99	*	**	0.0	0	0.0	0.0	0	0.0	23.0
Top 1 Percent	*	**	0.0	0	0.0	0.0	0	0.0	27.6
Top 0.1 Percent	*	**	0.0	0	0.0	0.0	0	0.0	30.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.3

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 2011 dollars): 20% \$16,812, 40% \$33,542, 60% \$59,486, 80% \$103,465, 90% \$163,173, 95% \$210,998, 99% \$532,613, 99.9% \$2,178,886.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	9.5	0.0	0.6	68.9	-56	-74.9	-0.1	0.0	-0.6	0.2
Second Quintile	4.0	0.0	0.1	26.4	-25	-1.8	0.0	2.6	-0.1	5.6
Middle Quintile	0.6	0.0	0.0	3.6	-4	-0.1	0.0	9.3	0.0	12.4
Fourth Quintile	0.1	0.0	0.0	0.4	-1	0.0	0.0	18.1	0.0	16.4
Top Quintile	*	0.0	0.0	0.1	0	0.0	0.1	69.9	0.0	23.1
All	3.6	0.0	0.0	100.0	-22	-0.2	0.0	100.0	0.0	18.0
Addendum										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	15.2	0.0	19.1
90-95	*	0.0	0.0	0.0	0	0.0	0.0	11.4	0.0	21.1
95-99	*	0.0	0.0	0.0	0	0.0	0.0	17.6	0.0	23.0
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	25.7	0.0	27.6
Top 0.1 Percent	*	0.0	0.0	0.0	0	0.0	0.0	13.2	0.0	30.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	43,661	26.6	9,187	75	9,112	0.8	3.8	4.5	0.2
Second Quintile	36,819	22.5	24,603	1,396	23,207	5.7	8.5	9.7	2.7
Middle Quintile	32,344	19.7	44,639	5,535	39,103	12.4	13.5	14.4	9.3
Fourth Quintile	26,761	16.3	79,524	13,078	66,446	16.5	19.9	20.3	18.1
Top Quintile	23,243	14.2	251,746	58,051	193,695	23.1	54.6	51.3	69.7
All	163,869	100.0	65,357	11,811	53,546	18.1	100.0	100.0	100.0
Addendum									
80-90	11,775	7.2	130,276	24,880	105,397	19.1	14.3	14.1	15.1
90-95	5,676	3.5	183,757	38,750	145,007	21.1	9.7	9.4	11.4
95-99	4,619	2.8	320,086	73,656	246,430	23.0	13.8	13.0	17.6
Top 1 Percent	1,173	0.7	1,530,773	422,915	1,107,857	27.6	16.8	14.8	25.6
Top 0.1 Percent	120	0.1	6,859,873	2,113,342	4,746,531	30.8	7.7	6.5	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3 Proposal: 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 2011 dollars): 20% \$16,812, 40% \$33,542, 60% \$59,486, 80% \$103,465, 90% \$163,173, 95% \$210,998, 99% \$532,613, 99.9% \$2,178,886.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	14.2	0.0	1.0	89.7	-88	28.0	-0.2	-0.8	-1.0	-4.7
Second Quintile	1.8	0.0	0.0	8.1	-8	-1.1	0.0	1.4	0.0	3.5
Middle Quintile	0.2	0.0	0.0	1.3	-1	0.0	0.0	7.5	0.0	11.1
Fourth Quintile	*	0.0	0.0	0.2	0	0.0	0.0	17.1	0.0	15.9
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.1	74.6	0.0	23.0
All	3.6	0.0	0.0	100.0	-22	-0.2	0.0	100.0	0.0	18.0
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	16.2	0.0	19.3
90-95	*	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	20.8
95-99	*	0.0	0.0	0.0	0	0.0	0.0	18.9	0.0	22.9
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	26.9	0.0	27.4
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	13.6	0.0	30.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Lowest Quintile	36,119	22.0	8,514	-315	8,828	-3.7	2.9	3.6	-0.6
Second Quintile	34,184	20.9	21,971	776	21,195	3.5	7.0	8.3	1.4
Middle Quintile	32,894	20.1	39,696	4,424	35,272	11.2	12.2	13.2	7.5
Fourth Quintile	30,355	18.5	68,751	10,904	57,847	15.9	19.5	20.0	17.1
Top Quintile	29,277	17.9	214,472	49,230	165,243	23.0	58.6	55.1	74.5
All	163,869	100.0	65,357	11,811	53,546	18.1	100.0	100.0	100.0
Addendum									
80-90	14,737	9.0	109,930	21,263	88,668	19.3	15.1	14.9	16.2
90-95	7,285	4.5	160,327	33,381	126,946	20.8	10.9	10.5	12.6
95-99	5,822	3.6	274,602	62,805	211,797	22.9	14.9	14.1	18.9
Top 1 Percent	1,433	0.9	1,320,449	362,231	958,218	27.4	17.7	15.7	26.8
Top 0.1 Percent	144	0.1	5,985,092	1,824,622	4,160,469	30.5	8.0	6.8	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 2011 dollars): 20% \$11,688, 40% \$22,351, 60% \$38,055, 80% \$65,353, 90% \$95,935, 95% \$134,201, 99% \$335,779, 99.9% \$1,350,445.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	3.5	0.0	0.3	94.0	-18	-7.8	-0.1	1.1	-0.3	3.1
Second Quintile	0.2	0.0	0.0	5.4	-1	-0.1	0.0	4.3	0.0	6.2
Middle Quintile	0.0	0.0	0.0	0.1	0	0.0	0.0	12.5	0.0	12.2
Fourth Quintile	*	0.0	0.0	0.6	0	0.0	0.0	21.2	0.0	17.5
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	60.8	0.0	23.5
All	1.1	0.0	0.0	100.0	-6	-0.1	0.0	100.0	0.0	17.1
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	17.9	0.0	20.9
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	21.6
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	14.8	0.0	22.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	20.1	0.0	28.7
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	33.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	
Lowest Quintile	23,744	29.6	6,815	229	6,586	3.4	5.9	6.9	1.2
Second Quintile	19,342	24.1	17,082	1,057	16,025	6.2	12.0	13.6	4.3
Middle Quintile	15,928	19.9	30,098	3,678	26,420	12.2	17.4	18.5	12.4
Fourth Quintile	11,766	14.7	48,403	8,473	39,929	17.5	20.7	20.6	21.2
Top Quintile	8,867	11.1	137,269	32,269	105,000	23.5	44.2	40.8	60.8
All	80,235	100.0	34,300	5,868	28,432	17.1	100.0	100.0	100.0
Addendum									
80-90	5,214	6.5	77,390	16,150	61,240	20.9	14.7	14.0	17.9
90-95	1,603	2.0	109,752	23,741	86,012	21.6	6.4	6.0	8.1
95-99	1,667	2.1	185,341	41,722	143,619	22.5	11.2	10.5	14.8
Top 1 Percent	383	0.5	857,687	246,051	611,637	28.7	12.0	10.3	20.0
Top 0.1 Percent	33	0.0	4,190,532	1,406,314	2,784,219	33.6	5.0	4.0	9.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 2011 dollars): 20% \$11,688, 40% \$22,351, 60% \$38,055, 80% \$65,353, 90% \$95,935, 95% \$134,201, 99% \$335,779, 99.9% \$1,350,445.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	22.4	0.0	1.4	82.4	-190	18.5	-0.1	-0.4	-1.5	-9.6
Second Quintile	3.3	0.0	0.1	12.9	-19	-2.1	0.0	0.4	-0.1	2.8
Middle Quintile	0.3	0.0	0.0	2.1	-2	0.0	0.0	4.4	0.0	10.0
Fourth Quintile	*	0.0	0.0	0.4	0	0.0	0.0	14.6	0.0	15.0
Top Quintile	*	0.0	0.0	0.1	0	0.0	0.1	80.9	0.0	22.8
All	2.1	0.0	0.0	100.0	-17	-0.1	0.0	100.0	0.0	19.5
Addendum										
80-90	*	0.0	0.0	0.0	0	0.0	0.0	15.7	0.0	18.7
90-95	*	0.0	0.0	0.1	0	0.0	0.0	14.6	0.0	20.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	21.1	0.0	23.0
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.0	29.5	0.0	27.1
Top 0.1 Percent	*	0.0	0.0	0.0	0	0.0	0.0	14.6	0.0	29.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	
Lowest Quintile	4,201	7.4	12,701	-1,028	13,729	-8.1	0.8	1.0	-0.3
Second Quintile	6,521	11.5	30,924	897	30,027	2.9	2.9	3.5	0.4
Middle Quintile	11,254	19.9	52,021	5,224	46,797	10.0	8.5	9.5	4.4
Fourth Quintile	15,448	27.3	84,707	12,695	72,012	15.0	18.9	20.0	14.6
Top Quintile	18,895	33.4	252,901	57,576	195,325	22.8	69.1	66.3	80.8
All	56,662	100.0	122,041	23,755	98,286	19.5	100.0	100.0	100.0
Addendum									
80-90	8,587	15.2	131,394	24,593	106,801	18.7	16.3	16.5	15.7
90-95	5,392	9.5	176,360	36,419	139,941	20.7	13.8	13.6	14.6
95-99	3,925	6.9	314,670	72,316	242,354	23.0	17.9	17.1	21.1
Top 1 Percent	992	1.8	1,476,527	399,812	1,076,714	27.1	21.2	19.2	29.5
Top 0.1 Percent	102	0.2	6,440,391	1,921,840	4,518,551	29.8	9.5	8.3	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

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(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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(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 2011 dollars): 20% \$11,688, 40% \$22,351, 60% \$38,055, 80% \$65,353, 90% \$95,935, 95% \$134,201, 99% \$335,779, 99.9% \$1,350,445.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	42.0	0.0	1.9	92.2	-246	15.5	-3.0	-19.0	-2.2	-16.1
Second Quintile	4.6	0.0	0.1	6.5	-17	15.6	-0.2	-1.3	-0.1	-0.5
Middle Quintile	0.7	0.0	0.0	1.1	-5	-0.1	0.8	31.4	0.0	11.2
Fourth Quintile	0.1	0.0	0.0	0.1	-1	0.0	1.0	37.4	0.0	16.5
Top Quintile	*	0.0	0.0	0.0	0	0.0	1.4	51.5	0.0	22.5
All	15.3	0.0	0.3	100.0	-87	-2.7	0.0	100.0	-0.3	8.9
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.5	17.1	0.0	20.3
90-95	0.0	0.0	0.0	0.0	0	0.0	0.3	9.2	0.0	21.4
95-99	0.1	0.0	0.0	0.0	0	0.0	0.3	11.1	0.0	22.0
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.4	14.1	0.0	27.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	7.0	0.0	30.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	
Lowest Quintile	7,953	32.6	11,391	-1,592	12,983	-14.0	10.5	13.1	-16.0
Second Quintile	7,879	32.3	26,611	-112	26,723	-0.4	24.2	26.8	-1.1
Middle Quintile	4,968	20.4	43,368	4,872	38,496	11.2	24.9	24.3	30.6
Fourth Quintile	2,487	10.2	69,930	11,553	58,377	16.5	20.1	18.5	36.4
Top Quintile	1,050	4.3	167,924	37,699	130,225	22.5	20.4	17.4	50.1
All	24,414	100.0	35,432	3,238	32,194	9.1	100.0	100.0	100.0
Addendum									
80-90	643	2.6	101,291	20,511	80,780	20.3	7.5	6.6	16.7
90-95	223	0.9	148,577	31,745	116,832	21.4	3.8	3.3	9.0
95-99	151	0.6	255,857	56,224	199,633	22.0	4.5	3.9	10.8
Top 1 Percent	33	0.1	1,194,732	328,175	866,557	27.5	4.6	3.6	13.7
Top 0.1 Percent	3	0.0	5,612,443	1,714,451	3,897,992	30.6	2.0	1.6	6.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 2011 dollars): 20% \$11,688, 40% \$22,351, 60% \$38,055, 80% \$65,353, 90% \$95,935, 95% \$134,201, 99% \$335,779, 99.9% \$1,350,445.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	46.6	0.0	2.1	89.6	-297	13.4	-0.4	-3.3	-2.4	-20.6
Second Quintile	5.4	0.0	0.1	8.2	-25	8.4	0.0	-0.5	-0.1	-1.1
Middle Quintile	0.6	0.0	0.0	1.3	-4	-0.1	0.0	8.0	0.0	11.4
Fourth Quintile	0.1	0.0	0.0	0.2	-1	0.0	0.1	19.5	0.0	16.3
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.3	76.1	0.0	23.9
All	10.7	0.0	0.1	100.0	-66	-0.4	0.0	100.0	-0.1	17.7
Addendum										
80-90	*	0.0	0.0	0.0	0	0.0	0.1	18.5	0.0	20.1
90-95	*	0.0	0.0	0.0	0	0.0	0.1	11.7	0.0	21.4
95-99	*	0.0	0.0	0.0	0	0.0	0.1	19.9	0.0	24.5
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	26.0	0.0	28.8
Top 0.1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	12.3	0.0	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Lowest Quintile	9,624	19.9	12,221	-2,225	14,446	-18.2	2.8	4.0	-2.9
Second Quintile	10,630	22.0	30,191	-294	30,485	-1.0	7.6	9.3	-0.4
Middle Quintile	9,718	20.1	53,686	6,138	47,547	11.4	12.4	13.3	8.0
Fourth Quintile	9,731	20.1	91,659	14,941	76,717	16.3	21.2	21.5	19.4
Top Quintile	8,493	17.6	279,232	66,777	212,456	23.9	56.2	52.0	75.8
All	48,380	100.0	87,155	15,470	71,685	17.8	100.0	100.0	100.0
Addendum									
80-90	4,479	9.3	153,349	30,844	122,505	20.1	16.3	15.8	18.5
90-95	1,994	4.1	204,015	43,653	160,362	21.4	9.7	9.2	11.6
95-99	1,626	3.4	372,645	91,309	281,335	24.5	14.4	13.2	19.8
Top 1 Percent	394	0.8	1,704,575	490,785	1,213,790	28.8	15.9	13.8	25.9
Top 0.1 Percent	37	0.1	8,017,842	2,498,500	5,519,342	31.2	7.0	5.9	12.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

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. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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 2011 dollars): 20% \$11,688, 40% \$22,351, 60% \$38,055, 80% \$65,353, 90% \$95,935, 95% \$134,201, 99% \$335,779, 99.9% \$1,350,445.

(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 T11-0129
Increase Child Tax Credit Refundability Rate to 40 Percent
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	2.1	0	-0.3	0.0	0.1	0.0	0.6
Second Quintile	0.6	0.0	0.0	75.7	-3	-2.2	0.0	0.4	0.0	0.9
Middle Quintile	0.2	0.0	0.0	20.4	-1	-0.1	0.0	3.4	0.0	3.6
Fourth Quintile	0.0	0.0	0.0	0.2	0	0.0	0.0	12.3	0.0	9.3
Top Quintile	*	0.0	0.0	1.6	0	0.0	0.0	83.8	0.0	20.2
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	14.2
Addendum										
80-90	0.0	0.0	0.0	0.2	0	0.0	0.0	12.5	0.0	13.7
90-95	*	0.0	0.0	1.4	0	0.0	0.0	13.2	0.0	16.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	20.3	0.0	19.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	37.9	0.0	26.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	20.1	0.0	31.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Lowest Quintile	5,318	15.0	8,514	54	8,461	0.6	2.0	2.3	0.1
Second Quintile	8,941	25.2	17,755	161	17,594	0.9	7.1	8.1	0.5
Middle Quintile	8,299	23.4	35,781	1,305	34,476	3.7	13.2	14.8	3.4
Fourth Quintile	6,547	18.4	64,256	6,002	58,255	9.3	18.7	19.7	12.3
Top Quintile	6,397	18.0	208,223	41,958	166,265	20.2	59.1	55.1	83.8
All	35,530	100.0	63,396	9,019	54,378	14.2	100.0	100.0	100.0
Addendum									
80-90	2,978	8.4	97,974	13,430	84,544	13.7	13.0	13.0	12.5
90-95	1,695	4.8	149,233	24,848	124,386	16.7	11.2	10.9	13.2
95-99	1,338	3.8	249,438	48,556	200,882	19.5	14.8	13.9	20.3
Top 1 Percent	387	1.1	1,173,369	313,863	859,506	26.8	20.1	17.2	37.9
Top 0.1 Percent	39	0.1	5,341,288	1,658,361	3,682,926	31.1	9.2	7.4	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

* Less than 0.05

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. Proposal increases refundability rate of the child tax credit from 15 to 40 percent.

(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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