

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

**Table T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2013 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut		With Tax Increase					Change (%)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	16.1	-863	0.0	0	1.3	62.6	-139	-1.2	1.9
Second Quintile	9.6	-841	0.0	0	0.3	32.6	-81	-0.3	9.4
Middle Quintile	1.3	-814	0.0	0	0.0	3.8	-11	0.0	15.5
Fourth Quintile	0.1	-825	0.0	0	0.0	0.3	-1	0.0	18.9
Top Quintile	*	**	0.0	0	0.0	0.1	0	0.0	26.8
All	6.7	-854	0.0	0	0.1	100.0	-57	-0.1	21.0
<b>Addendum</b>									
80-90	0.1	-1,363	0.0	0	0.0	0.1	-1	0.0	21.4
90-95	0.0	0	0.0	0	0.0	0.0	0	0.0	23.2
95-99	*	**	0.0	0	0.0	0.0	0	0.0	26.1
Top 1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	33.3
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.984

Proposal: 3.984

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2013 <sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	16.1	0.0	1.3	62.6	-139	-39.9	-0.2	0.4	-1.2	1.9
Second Quintile	9.6	0.0	0.3	32.6	-81	-2.8	-0.1	4.4	-0.3	9.4
Middle Quintile	1.3	0.0	0.0	3.8	-11	-0.1	0.0	11.0	0.0	15.5
Fourth Quintile	0.1	0.0	0.0	0.3	-1	0.0	0.1	18.0	0.0	18.9
Top Quintile	*	0.0	0.0	0.1	0	0.0	0.3	66.0	0.0	26.8
All	6.7	0.0	0.1	100.0	-57	-0.4	0.0	100.0	-0.1	21.0
<b>Addendum</b>										
80-90	0.1	0.0	0.0	0.1	-1	0.0	0.1	13.7	0.0	21.4
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.6	0.0	23.2
95-99	*	0.0	0.0	0.0	0	0.0	0.1	15.0	0.0	26.1
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	27.7	0.0	33.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	14.1	0.0	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	40,520	25.6	11,290	4.2	348	0.6	10,941	5.1	3.1	
Second Quintile	36,208	22.9	30,031	9.9	2,907	4.6	27,124	11.3	9.7	
Middle Quintile	31,370	19.8	52,294	14.9	8,108	11.0	44,186	16.0	15.5	
Fourth Quintile	26,062	16.5	84,355	20.0	15,964	18.0	68,391	20.5	18.9	
Top Quintile	23,189	14.7	244,576	51.5	65,640	65.7	178,936	47.8	26.8	
All	158,260	100.0	69,527	100.0	14,633	100.0	54,893	100.0	21.1	
<b>Addendum</b>										
80-90	11,692	7.4	125,820	13.4	26,956	13.6	98,865	13.3	21.4	
90-95	5,736	3.6	166,808	8.7	38,770	9.6	128,039	8.5	23.2	
95-99	4,615	2.9	287,453	12.1	74,898	14.9	212,555	11.3	26.1	
Top 1 Percent	1,147	0.7	1,671,536	17.4	557,103	27.6	1,114,433	14.7	33.3	
Top 0.1 Percent	117	0.1	7,985,826	8.5	2,790,219	14.1	5,195,606	7.0	34.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.984

Proposal: 3.984

\* Less than 0.05

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

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(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 T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	24.6	0.0	2.1	82.7	-223	442.4	-0.3	-0.4	-2.1	-2.6
<b>Second Quintile</b>	6.4	0.0	0.2	15.3	-42	-2.1	-0.1	2.8	-0.2	7.4
<b>Middle Quintile</b>	0.5	0.0	0.0	1.2	-3	-0.1	0.0	8.8	0.0	13.9
<b>Fourth Quintile</b>	0.1	0.0	0.0	0.2	-1	0.0	0.1	17.5	0.0	18.4
<b>Top Quintile</b>	*	0.0	0.0	0.0	0	0.0	0.3	71.2	0.0	26.6
<b>All</b>	6.7	0.0	0.1	100.0	-57	-0.4	0.0	100.0	-0.1	21.0
<b>Addendum</b>										
<b>80-90</b>	*	0.0	0.0	0.0	0	0.0	0.1	14.8	0.0	21.3
<b>90-95</b>	*	0.0	0.0	0.0	0	0.0	0.0	11.4	0.0	23.2
<b>95-99</b>	*	0.0	0.0	0.0	0	0.0	0.1	16.3	0.0	25.8
<b>Top 1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	0.1	28.7	0.0	33.2
<b>Top 0.1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	0.1	14.7	0.0	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
<b>Lowest Quintile</b>	33,405	21.1	10,552	3.2	-50	-0.1	10,602	4.1	-0.5	
<b>Second Quintile</b>	32,563	20.6	26,837	7.9	2,030	2.9	24,807	9.3	7.6	
<b>Middle Quintile</b>	31,164	19.7	46,562	13.2	6,480	8.7	40,083	14.4	13.9	
<b>Fourth Quintile</b>	29,985	19.0	73,219	20.0	13,484	17.5	59,735	20.6	18.4	
<b>Top Quintile</b>	30,233	19.1	204,490	56.2	54,286	70.9	150,204	52.3	26.6	
<b>All</b>	#####	100.0	69,527	100.0	14,633	100.0	54,893	100.0	21.1	
<b>Addendum</b>										
<b>80-90</b>	14,991	9.5	106,847	14.6	22,806	14.8	84,041	14.5	21.3	
<b>90-95</b>	7,896	5.0	142,978	10.3	33,216	11.3	109,762	10.0	23.2	
<b>95-99</b>	5,972	3.8	244,529	13.3	62,971	16.2	181,558	12.5	25.8	
<b>Top 1 Percent</b>	1,374	0.9	1,448,832	18.1	480,925	28.5	967,907	15.3	33.2	
<b>Top 0.1 Percent</b>	139	0.1	6,989,966	8.9	2,442,043	14.7	4,547,922	7.3	34.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.984

Proposal: 3.984

\* Less than 0.05

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	6.2	0.0	0.6	94.3	-46	-9.7	-0.2	1.5	-0.6	5.3
Second Quintile	0.5	0.0	0.0	5.4	-3	-0.2	0.0	5.8	0.0	9.5
Middle Quintile	*	0.0	0.0	0.1	0	0.0	0.0	12.2	0.0	14.9
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	21.7	0.0	20.1
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	58.6	0.0	27.0
All	1.8	0.0	0.0	100.0	-13	-0.2	0.0	100.0	0.0	20.3
<b>Addendum</b>										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.4	0.0	22.9
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.8	0.0	24.5
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	14.3	0.0	26.1
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	19.1	0.0	34.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	37.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	19,721	27.4	8,091	5.7	473	1.6	7,618	6.7	5.9	
Second Quintile	17,211	23.9	20,316	12.4	1,936	5.8	18,380	14.1	9.5	
Middle Quintile	13,567	18.8	34,462	16.6	5,150	12.2	29,312	17.7	14.9	
Fourth Quintile	11,717	16.3	52,696	21.9	10,574	21.7	42,122	22.0	20.1	
Top Quintile	9,354	13.0	132,560	44.0	35,770	58.5	96,790	40.3	27.0	
All	72,035	100.0	39,146	100.0	7,940	100.0	31,206	100.0	20.3	
<b>Addendum</b>										
80-90	4,749	6.6	75,578	12.7	17,338	14.4	58,240	12.3	22.9	
90-95	2,416	3.4	104,552	9.0	25,571	10.8	78,980	8.5	24.5	
95-99	1,849	2.6	168,798	11.1	44,087	14.3	124,712	10.3	26.1	
Top 1 Percent	340	0.5	931,104	11.2	320,722	19.1	610,382	9.2	34.5	
Top 0.1 Percent	31	0.0	4,955,926	5.4	1,837,291	9.9	3,118,635	4.3	37.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

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**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	28.6	0.0	2.1	74.9	-308	134.4	-0.1	-0.2	-2.1	-3.7
Second Quintile	7.6	0.0	0.2	19.6	-54	-2.2	0.0	1.2	-0.2	6.6
Middle Quintile	0.7	0.0	0.0	2.8	-5	-0.1	0.0	5.9	0.0	12.7
Fourth Quintile	0.1	0.0	0.0	0.7	-1	0.0	0.0	15.2	0.0	17.5
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.1	77.7	0.0	26.4
All	3.8	0.0	0.0	100.0	-36	-0.1	0.0	100.0	0.0	22.2
<b>Addendum</b>										
80-90	*	0.0	0.0	0.0	0	0.0	0.0	15.1	0.0	20.7
90-95	*	0.0	0.0	0.0	0	0.0	0.0	12.0	0.0	22.7
95-99	*	0.0	0.0	0.0	0	0.0	0.0	17.7	0.0	25.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	33.0	0.0	33.0
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	16.7	0.0	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,376	8.9	14,486	1.1	-229	-0.1	14,715	1.4	-1.6	
Second Quintile	8,093	13.3	36,595	4.2	2,459	1.3	34,136	5.0	6.7	
Middle Quintile	12,453	20.5	58,915	10.4	7,457	5.9	51,458	11.6	12.7	
Fourth Quintile	15,271	25.1	89,679	19.3	15,661	15.1	74,018	20.5	17.5	
Top Quintile	19,208	31.6	241,961	65.5	63,827	77.6	178,134	62.1	26.4	
All	60,744	100.0	116,746	100.0	26,000	100.0	90,746	100.0	22.3	
<b>Addendum</b>										
80-90	9,257	15.2	123,947	16.2	25,678	15.1	98,269	16.5	20.7	
90-95	5,109	8.4	162,264	11.7	36,895	11.9	125,369	11.6	22.7	
95-99	3,865	6.4	282,834	15.4	72,228	17.7	210,606	14.8	25.5	
Top 1 Percent	977	1.6	1,615,663	22.3	533,042	33.0	1,082,621	19.2	33.0	
Top 0.1 Percent	101	0.2	7,547,627	10.7	2,614,233	16.7	4,933,394	9.0	34.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

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**Table T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units with Children Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
<b>Lowest Quintile</b>	55.9	0.0	3.2	74.9	-604	45.6	-0.2	-0.7	-3.4	-11.0
<b>Second Quintile</b>	13.9	0.0	0.3	19.7	-99	-3.7	-0.1	1.4	-0.2	6.1
<b>Middle Quintile</b>	1.4	0.0	0.0	2.7	-9	-0.1	0.0	8.2	0.0	15.3
<b>Fourth Quintile</b>	0.2	0.0	0.0	0.7	-2	0.0	0.1	19.0	0.0	19.1
<b>Top Quintile</b>	*	0.0	0.0	0.0	0	0.0	0.2	71.9	0.0	27.3
<b>All</b>	7.9	0.0	0.1	100.0	-76	-0.3	0.0	100.0	-0.1	22.6
<b>Addendum</b>										
<b>80-90</b>	*	0.0	0.0	0.0	0	0.0	0.0	15.8	0.0	22.1
<b>90-95</b>	*	0.0	0.0	0.0	0	0.0	0.0	9.1	0.0	24.0
<b>95-99</b>	*	0.0	0.0	0.0	0	0.0	0.1	16.8	0.0	26.8
<b>Top 1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	0.1	30.3	0.0	33.0
<b>Top 0.1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	0.0	14.1	0.0	34.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	2,705	9.4	17,585	1.3	-1,322	-0.4	18,907	1.9	-7.5
<b>Second Quintile</b>	4,354	15.1	42,334	5.2	2,683	1.5	39,651	6.3	6.3
<b>Middle Quintile</b>	6,335	22.0	68,202	12.1	10,439	8.2	57,763	13.2	15.3
<b>Fourth Quintile</b>	7,755	27.0	103,459	22.5	19,741	19.0	83,718	23.5	19.1
<b>Top Quintile</b>	7,475	26.0	283,813	59.4	77,427	71.7	206,387	55.8	27.3
<b>All</b>	28,774	100.0	124,097	100.0	28,058	100.0	96,038	100.0	22.6
<b>Addendum</b>									
<b>80-90</b>	4,012	13.9	143,058	16.1	31,634	15.7	111,424	16.2	22.1
<b>90-95</b>	1,507	5.2	201,867	8.5	48,458	9.1	153,409	8.4	24.0
<b>95-99</b>	1,544	5.4	326,724	14.1	87,579	16.8	239,145	13.4	26.8
<b>Top 1 Percent</b>	412	1.4	1,794,286	20.7	591,574	30.2	1,202,712	17.9	33.0
<b>Top 0.1 Percent</b>	37	0.1	8,876,369	9.2	3,063,536	14.1	5,812,833	7.8	34.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

Note: Married tax units with children filing jointly are those claiming an exemption for children at home or away from home.

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	67.5	0.0	4.0	83.8	-603	47.9	-4.7	-13.1	-4.3	-13.3
Second Quintile	20.2	0.0	0.4	15.3	-129	-7.9	-0.3	9.1	-0.4	4.8
Middle Quintile	1.3	0.0	0.0	0.8	-10	-0.1	1.4	29.8	0.0	15.3
Fourth Quintile	0.1	0.0	0.0	0.1	-1	0.0	1.5	30.4	0.0	19.4
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	2.1	43.7	0.0	25.5
All	29.8	0.0	0.7	100.0	-250	-4.8	0.0	100.0	-0.6	12.3
<b>Addendum</b>										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.7	14.9	0.0	22.4
90-95	0.0	0.0	0.0	0.0	0	0.0	0.4	7.7	0.0	24.1
95-99	0.0	0.0	0.0	0.0	0	0.0	0.4	9.1	0.0	26.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.6	12.0	0.0	31.6
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.3	6.0	0.0	33.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	8,034	34.8	13,983	12.2	-1,260	-8.5	15,243	15.2	-9.0	
Second Quintile	6,829	29.6	31,795	23.5	1,645	9.4	30,151	25.6	5.2	
Middle Quintile	4,455	19.3	49,950	24.1	7,639	28.4	42,311	23.4	15.3	
Fourth Quintile	2,489	10.8	71,792	19.3	13,910	28.9	57,882	17.9	19.4	
Top Quintile	1,222	5.3	160,037	21.2	40,784	41.6	119,253	18.1	25.5	
All	23,101	100.0	40,006	100.0	5,183	100.0	34,823	100.0	13.0	
<b>Addendum</b>										
80-90	740	3.2	102,711	8.2	22,995	14.2	79,715	7.3	22.4	
90-95	273	1.2	133,416	4.0	32,126	7.3	101,290	3.4	24.1	
95-99	176	0.8	226,780	4.3	58,985	8.7	167,794	3.7	26.0	
Top 1 Percent	32	0.1	1,339,304	4.7	423,805	11.4	915,499	3.7	31.6	
Top 0.1 Percent	3	0.0	6,750,433	2.2	2,232,754	5.7	4,517,679	1.7	33.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* Less than 0.05

(1) Calendar year. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	66.5	0.0	3.9	82.3	-621	40.4	-0.8	-2.6	-4.3	-14.9
<b>Second Quintile</b>	18.3	0.0	0.4	15.7	-121	-6.2	-0.1	2.2	-0.3	5.0
<b>Middle Quintile</b>	1.3	0.0	0.0	1.2	-10	-0.1	0.1	10.7	0.0	15.3
<b>Fourth Quintile</b>	0.2	0.0	0.0	0.2	-2	0.0	0.2	20.3	0.0	19.2
<b>Top Quintile</b>	*	0.0	0.0	0.0	0	0.0	0.6	69.3	0.0	27.2
<b>All</b>	18.8	0.0	0.2	100.0	-165	-0.9	0.0	100.0	-0.2	20.5
<b>Addendum</b>										
<b>80-90</b>	*	0.0	0.0	0.0	0	0.0	0.1	15.7	0.0	22.2
<b>90-95</b>	*	0.0	0.0	0.0	0	0.0	0.1	8.9	0.0	24.1
<b>95-99</b>	*	0.0	0.0	0.0	0	0.0	0.1	16.0	0.0	26.8
<b>Top 1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	0.3	28.7	0.0	32.9
<b>Top 0.1 Percent</b>	0.0	0.0	0.0	0.0	0	0.0	0.1	13.6	0.0	34.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
<b>Lowest Quintile</b>	10,949	21.8	14,497	3.6	-1,535	-1.9	16,033	5.0	-10.6	
<b>Second Quintile</b>	10,714	21.4	36,326	8.8	1,940	2.3	34,386	10.5	5.3	
<b>Middle Quintile</b>	10,166	20.3	62,074	14.3	9,517	10.6	52,557	15.3	15.3	
<b>Fourth Quintile</b>	9,735	19.4	97,977	21.6	18,819	20.1	79,158	22.0	19.2	
<b>Top Quintile</b>	8,378	16.7	273,829	52.1	74,584	68.7	199,246	47.7	27.2	
<b>All</b>	50,150	100.0	87,888	100.0	18,150	100.0	69,739	100.0	20.7	
<b>Addendum</b>										
<b>80-90</b>	4,581	9.1	139,259	14.5	30,972	15.6	108,287	14.2	22.2	
<b>90-95</b>	1,696	3.4	196,218	7.6	47,200	8.8	149,019	7.2	24.1	
<b>95-99</b>	1,662	3.3	322,508	12.2	86,561	15.8	235,947	11.2	26.8	
<b>Top 1 Percent</b>	439	0.9	1,792,201	17.9	589,634	28.5	1,202,567	15.1	32.9	
<b>Top 0.1 Percent</b>	40	0.1	8,825,262	8.1	3,034,893	13.4	5,790,369	6.7	34.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* 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. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0246**  
**Extend ARRA Child Tax Credit (CTC) Provisions**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.2	0.0	0.0	6.5	-2	-1.9	0.0	0.1	0.0	0.8
Second Quintile	1.4	0.0	0.0	70.8	-9	-2.7	0.0	0.8	0.0	1.6
Middle Quintile	0.6	0.0	0.0	20.1	-3	-0.2	0.0	4.1	0.0	4.6
Fourth Quintile	0.1	0.0	0.0	2.5	0	0.0	0.0	11.1	0.0	10.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	83.8	0.0	24.0
All	0.5	0.0	0.0	100.0	-3	0.0	0.0	100.0	0.0	16.2
<b>Addendum</b>										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	11.8	0.0	14.8
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.5	0.0	18.2
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	19.7	0.0	22.7
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	40.7	0.0	34.1
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	21.4	0.0	36.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,152	14.7	10,284	2.3	81	0.1	10,203	2.7	0.8	
Second Quintile	8,903	25.3	22,201	8.6	355	0.8	21,847	10.0	1.6	
Middle Quintile	8,102	23.1	41,688	14.6	1,898	4.1	39,790	16.6	4.6	
Fourth Quintile	6,300	17.9	66,058	18.0	6,611	11.1	59,447	19.3	10.0	
Top Quintile	6,648	18.9	197,406	56.7	47,352	83.8	150,054	51.5	24.0	
All	35,135	100.0	65,837	100.0	10,696	100.0	55,141	100.0	16.3	
<b>Addendum</b>										
80-90	3,052	8.7	98,141	13.0	14,531	11.8	83,610	13.2	14.8	
90-95	1,778	5.1	133,313	10.3	24,310	11.5	109,004	10.0	18.2	
95-99	1,463	4.2	223,287	14.1	50,688	19.7	172,599	13.0	22.7	
Top 1 Percent	354	1.0	1,267,910	19.4	432,176	40.7	835,734	15.3	34.1	
Top 0.1 Percent	35	0.1	6,252,940	9.6	2,271,210	21.4	3,981,730	7.3	36.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

\* 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. ARRA is the American Recovery and Reinvestment Act of 2009. Baseline is current policy without the ARRA CTC provisions. The proposal would implement the following ARRA CTC provision: extend the \$3,000 unindexed refundability threshold for the child tax credit. For a description of TPC's current law and current policy baselines, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.