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**Table T13-0115**  
**Tax Benefit of the Child and Dependent Care Credit**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After- Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	2.8	2.8
10-20	0.3	99.7	0.0	0.2	*	0.2	0.2	0.2	1.5	1.5
20-30	2.9	97.1	0.1	5.4	11	0.7	1.4	1.4	6.7	6.7
30-40	4.6	95.4	0.1	11.0	24	0.6	3.0	3.1	11.4	11.5
40-50	4.3	95.7	0.1	8.7	24	0.4	3.7	3.8	13.8	13.9
50-75	6.0	94.0	0.1	22.9	34	0.3	11.5	11.5	16.9	17.0
75-100	8.5	91.5	0.1	18.7	49	0.3	10.5	10.5	19.1	19.1
100-200	9.3	90.7	0.1	27.4	52	0.2	25.1	25.1	21.7	21.8
200-500	7.0	93.0	0.0	4.9	39	0.1	14.9	14.9	25.7	25.7
500-1,000	4.4	95.6	0.0	0.5	26	0.0	6.7	6.6	31.3	31.3
More than 1,000	2.9	97.1	0.0	0.2	20	0.0	22.7	22.7	37.2	37.2
All	4.5	95.5	0.0	100.0	24	0.2	100.0	100.0	21.3	21.3

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

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	16,041	10.1	5,390	0.8	149	0.1	5,241	1.0	2.8
10-20	24,243	15.3	15,105	3.3	231	0.2	14,874	4.2	1.5
20-30	19,317	12.2	25,084	4.4	1,670	1.4	23,414	5.2	6.7
30-40	17,482	11.1	35,579	5.7	4,060	3.0	31,519	6.4	11.4
40-50	13,879	8.8	45,612	5.8	6,313	3.7	39,300	6.3	13.8
50-75	25,633	16.2	62,053	14.5	10,500	11.5	51,553	15.3	16.9
75-100	14,610	9.2	88,235	11.7	16,824	10.5	71,411	12.0	19.1
100-200	20,204	12.8	133,782	24.6	29,072	25.1	104,710	24.4	21.7
200-500	4,780	3.0	283,732	12.3	72,837	14.9	210,895	11.6	25.7
500-1,000	728	0.5	683,264	4.5	213,977	6.7	469,287	3.9	31.3
More than 1,000	433	0.3	3,295,487	13.0	1,227,093	22.7	2,068,395	10.3	37.2
All	158,260	100.0	69,527	100.0	14,786	100.0	54,740	100.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 3.4

Proposal: 3.4

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal is current law without the credit for child and dependent care. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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

(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 T13-0115**  
**Tax Benefit of the Child and Dependent Care Credit**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After- Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.4	-0.4	-18.6	-18.6
10-20	1.0	99.0	0.0	0.2	1	0.0	-1.6	-1.6	-16.4	-16.4
20-30	9.8	90.2	0.1	5.2	36	-2.9	-0.7	-0.7	-4.9	-4.8
30-40	15.4	84.6	0.2	10.5	81	4.3	1.0	1.0	5.3	5.5
40-50	13.8	86.2	0.2	8.3	76	1.6	2.1	2.1	10.3	10.5
50-75	17.0	83.0	0.2	22.7	98	1.0	9.1	9.2	15.5	15.7
75-100	20.0	80.0	0.2	19.3	115	0.7	10.9	10.9	18.3	18.4
100-200	19.9	80.1	0.1	28.1	111	0.4	29.2	29.2	21.3	21.4
200-500	14.7	85.3	0.0	5.1	83	0.1	17.8	17.8	25.6	25.6
500-1,000	9.1	90.9	0.0	0.5	54	0.0	8.0	7.9	31.2	31.2
More than 1,000	6.4	93.6	0.0	0.2	44	0.0	24.4	24.3	36.8	36.8
All	13.6	86.4	0.1	100.0	74	0.4	100.0	100.0	20.8	20.9

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

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,962	5.9	5,794	0.4	-1,080	-0.4	6,874	0.6	-18.6
10-20	5,804	11.6	15,260	2.0	-2,500	-1.6	17,760	3.0	-16.4
20-30	5,335	10.6	25,332	3.1	-1,242	-0.7	26,574	4.1	-4.9
30-40	4,816	9.6	35,564	3.9	1,872	1.0	33,692	4.7	5.3
40-50	4,037	8.1	45,576	4.2	4,707	2.1	40,869	4.7	10.3
50-75	8,599	17.2	62,528	12.2	9,714	9.1	52,814	13.0	15.5
75-100	6,206	12.4	88,416	12.5	16,143	10.9	72,273	12.9	18.3
100-200	9,390	18.7	134,200	28.6	28,599	29.2	105,601	28.4	21.3
200-500	2,258	4.5	283,593	14.5	72,558	17.8	211,035	13.7	25.6
500-1,000	345	0.7	680,629	5.3	212,173	8.0	468,456	4.6	31.2
More than 1,000	193	0.4	3,158,341	13.8	1,161,578	24.4	1,996,763	11.1	36.8
All	50,150	100.0	87,888	100.0	18,312	100.0	69,576	100.0	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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 is current law without the credit for child and dependent care. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(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.

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