

Table T13-0218
Tax Benefit of the Child and Dependent Care Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	3.9	3.9
10-20	0.3	99.7	0.0	0.3	0	0.2	0.3	0.3	1.8	1.8
20-30	1.6	98.5	0.0	2.8	5	0.5	0.9	0.9	4.2	4.2
30-40	3.1	96.9	0.0	6.1	14	0.5	1.9	1.9	7.4	7.4
40-50	3.6	96.4	0.0	7.1	18	0.4	2.7	2.7	9.7	9.7
50-75	5.0	95.0	0.1	18.4	27	0.4	8.6	8.6	12.7	12.7
75-100	6.8	93.2	0.1	16.4	39	0.3	8.8	8.8	15.0	15.0
100-200	9.7	90.3	0.1	37.7	54	0.2	27.0	27.0	17.6	17.6
200-500	8.3	91.7	0.0	10.3	47	0.1	21.3	21.3	21.6	21.6
500-1,000	4.7	95.3	0.0	0.7	26	0.0	7.2	7.2	26.8	26.8
More than 1,000	3.1	97.0	0.0	0.3	21	0.0	21.0	21.0	32.9	32.9
All	4.2	95.8	0.0	100.0	22	0.2	100.0	100.0	17.8	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,470	7.7	5,911	0.6	232	0.1	5,679	0.7	3.9
10-20	23,469	14.5	15,084	2.8	277	0.3	14,807	3.3	1.8
20-30	19,525	12.1	24,797	3.8	1,043	0.9	23,754	4.5	4.2
30-40	16,273	10.1	34,853	4.5	2,570	1.9	32,283	5.0	7.4
40-50	14,077	8.7	44,877	5.0	4,344	2.7	40,533	5.5	9.7
50-75	24,729	15.3	61,369	12.0	7,789	8.6	53,579	12.7	12.7
75-100	15,170	9.4	86,592	10.4	12,986	8.8	73,605	10.7	15.0
100-200	25,203	15.6	137,181	27.3	24,122	27.0	113,058	27.4	17.6
200-500	7,928	4.9	280,288	17.5	60,447	21.3	219,841	16.7	21.6
500-1,000	908	0.6	669,343	4.8	179,516	7.2	489,827	4.3	26.8
More than 1,000	459	0.3	3,129,632	11.3	1,029,821	21.0	2,099,811	9.2	32.9
All	161,868	100.0	78,255	100.0	13,903	100.0	64,352	100.0	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1b).

Number of AMT Taxpayers (millions). Baseline: 3.9

Proposal: 3.9

* 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 expanded 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 expanded cash income.

Table T13-0218
Tax Benefit of the Child and Dependent Care Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	-0.2	-0.2	-15.4	-15.4
10-20	0.9	99.1	0.0	0.2	1	-0.1	-1.1	-1.0	-13.0	-12.9
20-30	5.5	94.5	0.1	2.6	18	-0.9	-1.2	-1.1	-8.0	-7.9
30-40	10.8	89.3	0.1	5.8	46	-8.2	-0.3	-0.3	-1.6	-1.5
40-50	11.4	88.6	0.1	6.8	58	4.5	0.6	0.6	2.9	3.0
50-75	14.9	85.1	0.1	18.0	81	1.5	4.9	4.9	8.8	8.9
75-100	17.6	82.5	0.1	16.4	101	0.9	7.2	7.3	12.7	12.8
100-200	20.2	79.8	0.1	38.7	113	0.5	31.1	31.2	16.3	16.3
200-500	16.7	83.3	0.0	10.6	94	0.2	26.5	26.4	20.9	20.9
500-1,000	9.6	90.4	0.0	0.7	53	0.0	9.0	8.9	26.5	26.5
More than 1,000	6.6	93.4	0.0	0.3	45	0.0	23.2	23.1	32.6	32.6
All	13.1	86.9	0.1	100.0	70	0.4	100.0	100.0	16.7	16.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,536	3.1	6,416	0.2	-985	-0.2	7,401	0.3	-15.4
10-20	4,588	9.2	15,366	1.4	-1,990	-1.1	17,356	1.8	-13.0
20-30	5,028	10.0	24,956	2.4	-1,986	-1.2	26,942	3.1	-8.0
30-40	4,424	8.8	34,886	3.0	-556	-0.3	35,443	3.6	-1.6
40-50	4,062	8.1	44,905	3.5	1,296	0.6	43,608	4.1	2.9
50-75	7,792	15.5	61,589	9.2	5,415	4.9	56,174	10.1	8.8
75-100	5,691	11.4	87,031	9.5	11,066	7.2	75,965	10.0	12.7
100-200	12,019	24.0	138,635	32.0	22,543	31.1	116,093	32.2	16.3
200-500	3,930	7.8	280,898	21.2	58,685	26.5	222,213	20.2	20.9
500-1,000	440	0.9	668,520	5.7	176,959	9.0	491,562	5.0	26.5
More than 1,000	211	0.4	2,937,183	11.9	955,932	23.2	1,981,251	9.6	32.6
All	50,143	100.0	103,783	100.0	17,352	100.0	86,431	100.0	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1b).

* 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>

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