

Filner Refundable Tax Credit Proposal

Cost in 2006 \$ -186 billion

Distribution

	# winners (million)	Ave benefit for those with	% getting benefit	Ave for all tax units	% of total benefits
Lowest 20%	27.4	\$ 2,005	99.9%	\$ 2,003	33.7%
Second 20%	26.4	1,726	96.4%	1,664	28.0%
Middle 20%	21.0	1,596	76.6%	1,223	20.6%
Fourth 20%	15.0	1,455	54.7%	796	13.4%
Next 10%	1.7	805	12.4%	100	0.8%
Next 5%	0.2	997	3.2%	32	0.1%
Next 4%	0.2	1,766	3.7%	66	0.2%
Top 1%	0.2	2,512	11.5%	288	0.2%
ALL	94.2	\$ 1,732	67.7%	\$ 1,172	100.0%

Note: distributional figures exclude dependent filers and non-exemption dependents.

Quintiles exclude tax units with incomes below \$1,200; totals include these units.