

**Head of Household, 2 children, \$6000 dependent care expenses
No 2008 stimulus rebate**

Gross Income	FICA	Precredit FIT	EITC	Dep. Care Credit	Child Cred	Add. C Credit	Postcredit FT	Posttax cash	MTR
\$ 8,000.00	\$ 1,224.00	\$ -	\$ 3,210.00	\$ -	\$ -	\$ -	\$ (1,986.00)	\$ 10,598.00	-0.3235
\$ 10,000.00	\$ 1,530.00	\$ -	\$ 4,010.00	\$ -	\$ -	\$ -	\$ (2,480.00)	\$ 13,245.00	-0.2955
\$ 12,000.00	\$ 1,836.00	\$ -	\$ 4,716.00	\$ -	\$ -	\$ 38.00	\$ (2,918.00)	\$ 15,836.00	-0.0735
\$ 14,000.00	\$ 2,142.00	\$ -	\$ 4,716.00	\$ -	\$ -	\$ 338.00	\$ (2,912.00)	\$ 17,983.00	-0.0065
\$ 16,000.00	\$ 2,448.00	\$ -	\$ 4,582.00	\$ -	\$ -	\$ 638.00	\$ (2,772.00)	\$ 19,996.00	0.137
\$ 18,000.00	\$ 2,754.00	\$ -	\$ 4,161.00	\$ -	\$ -	\$ 938.00	\$ (2,345.00)	\$ 21,722.00	0.137
\$ 20,000.00	\$ 3,060.00	\$ 196.00	\$ 3,740.00	\$ 196.00	\$ -	\$ 1,238.00	\$ (1,918.00)	\$ 23,448.00	0.137
\$ 22,000.00	\$ 3,366.00	\$ 398.00	\$ 3,319.00	\$ 398.00	\$ -	\$ 1,538.00	\$ (1,491.00)	\$ 25,174.00	0.1375
\$ 24,000.00	\$ 3,672.00	\$ 598.00	\$ 2,897.00	\$ 598.00	\$ -	\$ 1,838.00	\$ (1,063.00)	\$ 26,899.00	0.206
\$ 26,000.00	\$ 3,978.00	\$ 798.00	\$ 2,476.00	\$ 798.00	\$ -	\$ 2,000.00	\$ (498.00)	\$ 28,487.00	0.287
\$ 28,000.00	\$ 4,284.00	\$ 998.00	\$ 2,055.00	\$ 998.00	\$ -	\$ 2,000.00	\$ 229.00	\$ 29,913.00	0.287
\$ 30,000.00	\$ 4,590.00	\$ 1,236.00	\$ 1,634.00	\$ 1,236.00	\$ -	\$ 2,000.00	\$ 956.00	\$ 31,339.00	0.287
\$ 32,000.00	\$ 4,896.00	\$ 1,536.00	\$ 1,213.00	\$ 1,536.00	\$ -	\$ 2,000.00	\$ 1,683.00	\$ 32,765.00	0.4555
\$ 34,000.00	\$ 5,202.00	\$ 1,836.00	\$ 791.00	\$ 1,500.00	\$ 336.00	\$ 1,664.00	\$ 2,747.00	\$ 33,854.00	0.467
\$ 36,000.00	\$ 5,508.00	\$ 2,136.00	\$ 370.00	\$ 1,440.00	\$ 696.00	\$ 1,304.00	\$ 3,834.00	\$ 34,920.00	0.4415
\$ 38,000.00	\$ 5,814.00	\$ 2,436.00	\$ -	\$ 1,380.00	\$ 1,056.00	\$ 944.00	\$ 4,870.00	\$ 36,037.00	0.2565
\$ 40,000.00	\$ 6,120.00	\$ 2,736.00	\$ -	\$ 1,320.00	\$ 1,416.00	\$ 584.00	\$ 5,536.00	\$ 37,524.00	0.2385
\$ 50,000.00	\$ 7,650.00	\$ 4,236.00	\$ -	\$ 1,200.00	\$ 2,000.00	\$ -	\$ 8,686.00	\$ 45,139.00	0.32706
\$ 100,000.00	\$ 14,990.00	\$ 15,669.00	\$ -	\$ 1,200.00	\$ 750.00	\$ -	\$ 28,709.00	\$ 78,786.00	0.31
\$ 110,000.00	\$ 15,280.00	\$ 18,169.00	\$ -	\$ 1,200.00	\$ 250.00	\$ -	\$ 31,999.00	\$ 85,641.00	

**Head of Household, 2 Children, \$6000 dependent care expenses
with Stimulus Rebate**

Gross Income	Posttax cash	MTR	2008 rebate	New Posttax cash	Fed Taxes Paid	MTR
\$ 8,000.00	\$ 10,598.00	-0.3235	\$ 900.00	\$ 11,498.00	\$ (2,886.00)	-0.3235
\$ 10,000.00	\$ 13,245.00	-0.2955	\$ 900.00	\$ 14,145.00	\$ (3,380.00)	-0.2955
\$ 12,000.00	\$ 15,836.00	-0.0735	\$ 900.00	\$ 16,736.00	\$ (3,818.00)	-0.0735
\$ 14,000.00	\$ 17,983.00	-0.0065	\$ 900.00	\$ 18,883.00	\$ (3,812.00)	-0.0065
\$ 16,000.00	\$ 19,996.00	0.137	\$ 900.00	\$ 20,896.00	\$ (3,672.00)	0.137
\$ 18,000.00	\$ 21,722.00	0.137	\$ 900.00	\$ 22,622.00	\$ (3,245.00)	0.137
\$ 20,000.00	\$ 23,448.00	0.137	\$ 900.00	\$ 24,348.00	\$ (2,818.00)	0.137
\$ 22,000.00	\$ 25,174.00	0.1375	\$ 900.00	\$ 26,074.00	\$ (2,391.00)	0.1375
\$ 24,000.00	\$ 26,899.00	0.206	\$ 900.00	\$ 27,799.00	\$ (1,963.00)	0.206
\$ 26,000.00	\$ 28,487.00	0.287	\$ 900.00	\$ 29,387.00	\$ (1,398.00)	0.287
\$ 28,000.00	\$ 29,913.00	0.287	\$ 900.00	\$ 30,813.00	\$ (671.00)	0.287
\$ 30,000.00	\$ 31,339.00	0.287	\$ 900.00	\$ 32,239.00	\$ 56.00	0.287
\$ 32,000.00	\$ 32,765.00	0.4555	\$ 900.00	\$ 33,665.00	\$ 783.00	0.4375
\$ 34,000.00	\$ 33,854.00	0.467	\$ 936.00	\$ 34,790.00	\$ 1,811.00	0.335
\$ 36,000.00	\$ 34,920.00	0.4415	\$ 1,200.00	\$ 36,120.00	\$ 2,634.00	0.4415
\$ 38,000.00	\$ 36,037.00	0.2565	\$ 1,200.00	\$ 37,237.00	\$ 3,670.00	0.2565
\$ 40,000.00	\$ 37,524.00	0.2385	\$ 1,200.00	\$ 38,724.00	\$ 4,336.00	0.2385
\$ 50,000.00	\$ 45,139.00	0.32706	\$ 1,200.00	\$ 46,339.00	\$ 7,486.00	0.35106
\$ 100,000.00	\$ 78,786.00	0.31	\$ -	\$ 78,786.00	\$ 28,709.00	0.3145
\$ 110,000.00	\$ 85,641.00		\$ -	\$ 85,641.00	\$ 31,999.00	

**Single individual, no children, no dependent care expenses (columns 1-7)
Compared to HH, 2 children, \$6000 dependent care expenses (columns 8-9)
with 2008 Stimulus Rebate**

Gross Income	FICA	FIT precredit	EIC	2008 rebate	Total Fed Tax	Posttax cash	child margin, tax	child margin, cash
\$ 8,000.00	\$ 1,224.00	\$ -	\$ 349.00	\$ 300.00	\$ 575.00	\$ 8,037.00	\$ 3,461.00	\$ (2,539.00)
\$ 10,000.00	\$ 1,530.00	\$ 126.00	\$ 196.00	\$ 300.00	\$ 1,160.00	\$ 9,605.00	\$ 4,540.00	\$ (1,460.00)
\$ 12,000.00	\$ 1,836.00	\$ 328.00	\$ 43.00	\$ 328.00	\$ 1,793.00	\$ 11,125.00	\$ 5,611.00	\$ (389.00)
\$ 14,000.00	\$ 2,142.00	\$ 528.00	\$ -	\$ 528.00	\$ 2,142.00	\$ 12,929.00	\$ 5,954.00	\$ (46.00)
\$ 16,000.00	\$ 2,448.00	\$ 728.00	\$ -	\$ 600.00	\$ 2,576.00	\$ 14,648.00	\$ 6,248.00	\$ 248.00
\$ 18,000.00	\$ 2,754.00	\$ 1,000.00	\$ -	\$ 600.00	\$ 3,154.00	\$ 16,223.00	\$ 6,399.00	\$ 399.00
\$ 20,000.00	\$ 3,060.00	\$ 1,300.00	\$ -	\$ 600.00	\$ 3,760.00	\$ 17,770.00	\$ 6,578.00	\$ 578.00
\$ 22,000.00	\$ 3,366.00	\$ 1,600.00	\$ -	\$ 600.00	\$ 4,366.00	\$ 19,317.00	\$ 6,757.00	\$ 757.00
\$ 24,000.00	\$ 3,672.00	\$ 1,900.00	\$ -	\$ 600.00	\$ 4,972.00	\$ 20,864.00	\$ 6,935.00	\$ 935.00
\$ 26,000.00	\$ 3,978.00	\$ 2,200.00	\$ -	\$ 600.00	\$ 5,578.00	\$ 22,411.00	\$ 6,976.00	\$ 976.00
\$ 28,000.00	\$ 4,284.00	\$ 2,500.00	\$ -	\$ 600.00	\$ 6,184.00	\$ 23,958.00	\$ 6,855.00	\$ 855.00
\$ 30,000.00	\$ 4,590.00	\$ 2,800.00	\$ -	\$ 600.00	\$ 6,790.00	\$ 25,505.00	\$ 6,734.00	\$ 734.00
\$ 32,000.00	\$ 4,896.00	\$ 3,100.00	\$ -	\$ 600.00	\$ 7,396.00	\$ 27,052.00	\$ 6,613.00	\$ 613.00
\$ 34,000.00	\$ 5,202.00	\$ 3,400.00	\$ -	\$ 600.00	\$ 8,002.00	\$ 28,599.00	\$ 6,191.00	\$ 191.00
\$ 36,000.00	\$ 5,508.00	\$ 3,700.00	\$ -	\$ 600.00	\$ 8,608.00	\$ 30,146.00	\$ 5,974.00	\$ (26.00)
\$ 38,000.00	\$ 5,814.00	\$ 4,000.00	\$ -	\$ 600.00	\$ 9,214.00	\$ 31,693.00	\$ 5,544.00	\$ (456.00)
\$ 40,000.00	\$ 6,120.00	\$ 4,300.00	\$ -	\$ 600.00	\$ 9,820.00	\$ 33,240.00	\$ 5,484.00	\$ (516.00)
\$ 50,000.00	\$ 7,650.00	\$ 6,743.00	\$ -	\$ 600.00	\$ 13,793.00	\$ 40,032.00	\$ 6,307.00	\$ 307.00
\$ 100,000.00	\$ 14,990.00	\$ 19,668.00	\$ -	\$ -	\$ 34,658.00	\$ 72,837.00	\$ 5,949.00	\$ (51.00)
\$ 110,000.00	\$ 15,280.00	\$ 22,461.00	\$ -	\$ -	\$ 37,741.00	\$ 79,899.00	\$ 5,742.00	\$ (258.00)

**HH with 1 child, \$3000 dependent care expenses
With 2008 Stimulus Rebate**

Gross Income	FICA	Precredit FIT	EITC	Dep. Care Credit	Child Credit	Add. C Credit	PostCredit FT	Posttax cash	Rebate	Marginal Tax Rate
\$ 8,000.00	\$ 1,224.00	\$ -	\$ 2,729.00	\$ -	\$ -	\$ -	\$ (1,505.00)	\$ 10,117.00	\$ 600.00	0.0145
\$ 10,000.00	\$ 1,530.00	\$ -	\$ 2,853.00	\$ -	\$ -	\$ -	\$ (1,323.00)	\$ 12,088.00	\$ 600.00	0.0575
\$ 12,000.00	\$ 1,836.00	\$ -	\$ 2,853.00	\$ -	\$ -	\$ 38.00	\$ (1,055.00)	\$ 13,973.00	\$ 600.00	-0.0735
\$ 14,000.00	\$ 2,142.00	\$ -	\$ 2,853.00	\$ -	\$ -	\$ 338.00	\$ (1,049.00)	\$ 16,120.00	\$ 600.00	-0.0225
\$ 16,000.00	\$ 2,448.00	\$ 136.00	\$ 2,751.00	\$ 136.00	\$ -	\$ 638.00	\$ (941.00)	\$ 18,165.00	\$ 600.00	0.0860
\$ 18,000.00	\$ 2,754.00	\$ 338.00	\$ 2,432.00	\$ 338.00	\$ -	\$ 938.00	\$ (616.00)	\$ 19,993.00	\$ 600.00	0.2055
\$ 20,000.00	\$ 3,060.00	\$ 538.00	\$ 2,112.00	\$ 538.00	\$ -	\$ 1,000.00	\$ (52.00)	\$ 21,582.00	\$ 600.00	0.2365
\$ 22,000.00	\$ 3,366.00	\$ 738.00	\$ 1,792.00	\$ 738.00	\$ -	\$ 1,000.00	\$ 574.00	\$ 23,109.00	\$ 600.00	0.2550
\$ 24,000.00	\$ 3,672.00	\$ 938.00	\$ 1,473.00	\$ 900.00	\$ 38.00	\$ 962.00	\$ 1,237.00	\$ 24,599.00	\$ 600.00	0.3555
\$ 26,000.00	\$ 3,978.00	\$ 1,146.00	\$ 1,153.00	\$ 870.00	\$ 276.00	\$ 724.00	\$ 2,101.00	\$ 25,888.00	\$ 600.00	0.2510
\$ 28,000.00	\$ 4,284.00	\$ 1,446.00	\$ 834.00	\$ 840.00	\$ 606.00	\$ 394.00	\$ 3,056.00	\$ 27,086.00	\$ 900.00	0.4015
\$ 30,000.00	\$ 4,590.00	\$ 1,746.00	\$ 514.00	\$ 810.00	\$ 936.00	\$ 64.00	\$ 4,012.00	\$ 28,283.00	\$ 900.00	0.4015
\$ 32,000.00	\$ 4,896.00	\$ 2,046.00	\$ 194.00	\$ 780.00	\$ 1,000.00	\$ -	\$ 4,968.00	\$ 29,480.00	\$ 900.00	0.3385
\$ 34,000.00	\$ 5,202.00	\$ 2,346.00	\$ -	\$ 750.00	\$ 1,000.00	\$ -	\$ 5,798.00	\$ 30,803.00	\$ 900.00	0.2415
\$ 36,000.00	\$ 5,508.00	\$ 2,646.00	\$ -	\$ 720.00	\$ 1,000.00	\$ -	\$ 6,434.00	\$ 32,320.00	\$ 900.00	0.2415
\$ 38,000.00	\$ 5,814.00	\$ 2,946.00	\$ -	\$ 690.00	\$ 1,000.00	\$ -	\$ 7,070.00	\$ 33,837.00	\$ 900.00	0.2415
\$ 40,000.00	\$ 6,120.00	\$ 3,246.00	\$ -	\$ 660.00	\$ 1,000.00	\$ -	\$ 7,706.00	\$ 35,354.00	\$ 900.00	0.2325
\$ 50,000.00	\$ 7,650.00	\$ 4,746.00	\$ -	\$ 600.00	\$ 1,000.00	\$ -	\$ 10,796.00	\$ 43,029.00	\$ 900.00	0.3469
\$ 100,000.00	\$ 14,990.00	\$ 16,519.00	\$ -	\$ 600.00	\$ -	\$ -	\$ 30,909.00	\$ 76,586.00	\$ -	0.2645
\$ 110,000.00	\$ 15,280.00	\$ 19,019.00	\$ -	\$ 600.00	\$ -	\$ -	\$ 33,699.00	\$ 83,941.00	\$ -	

Comparison of Single Individual with Head of Household, 1 child, \$3000 dependent care expenses and Head of Household, 2 children, \$6000 dependent care expenses, no 2008 Stimulus Rebate

			Head of Household 1 child	Head of Household 1 child, After Tax	Tax Savings from 1 child (Col. 2-Col.4)	After tax cash differential assuming \$3000 D.C.E. (Col. 6-3000)	Head of Household, 2 children Fed. Taxes	Head of Household, 2 children, After Tax Cash	Tax Savings from 2 children (Col. 2-Col. 8)	Cash Differential assuming \$6000 D.C.E. (Col. 10-\$6000)
Gross Income	Single Fed. Taxes	Single After Tax Cash	Taxes	Tax Cash						
\$ 8,000.00	\$ 875.00	\$ 7,737.00	\$ (1,505.00)	\$ 10,117.00	\$ 2,380.00	\$ (620.00)	\$ (1,986.00)	\$ 10,598.00	\$ 2,861.00	\$ (3,139.00)
\$ 10,000.00	\$ 1,460.00	\$ 9,305.00	\$ (1,323.00)	\$ 12,088.00	\$ 2,783.00	\$ (217.00)	\$ (2,480.00)	\$ 13,245.00	\$ 3,940.00	\$ (2,060.00)
\$ 12,000.00	\$ 2,121.00	\$ 10,797.00	\$ (1,055.00)	\$ 13,973.00	\$ 3,176.00	\$ 176.00	\$ (2,918.00)	\$ 15,836.00	\$ 5,039.00	\$ (961.00)
\$ 14,000.00	\$ 2,670.00	\$ 12,401.00	\$ (1,049.00)	\$ 16,120.00	\$ 3,719.00	\$ 719.00	\$ (2,912.00)	\$ 17,983.00	\$ 5,582.00	\$ (418.00)
\$ 16,000.00	\$ 3,176.00	\$ 14,048.00	\$ (941.00)	\$ 18,165.00	\$ 4,117.00	\$ 1,117.00	\$ (2,772.00)	\$ 19,996.00	\$ 5,948.00	\$ (52.00)
\$ 18,000.00	\$ 3,754.00	\$ 15,623.00	\$ (616.00)	\$ 19,993.00	\$ 4,370.00	\$ 1,370.00	\$ (2,345.00)	\$ 21,722.00	\$ 6,099.00	\$ 99.00
\$ 20,000.00	\$ 4,360.00	\$ 17,170.00	\$ (52.00)	\$ 21,582.00	\$ 4,412.00	\$ 1,412.00	\$ (1,918.00)	\$ 23,448.00	\$ 6,278.00	\$ 278.00
\$ 22,000.00	\$ 4,966.00	\$ 18,717.00	\$ 574.00	\$ 23,109.00	\$ 4,392.00	\$ 1,392.00	\$ (1,491.00)	\$ 25,174.00	\$ 6,457.00	\$ 457.00
\$ 24,000.00	\$ 5,572.00	\$ 20,264.00	\$ 1,237.00	\$ 24,599.00	\$ 4,335.00	\$ 1,335.00	\$ (1,063.00)	\$ 26,899.00	\$ 6,635.00	\$ 635.00
\$ 26,000.00	\$ 6,178.00	\$ 21,811.00	\$ 2,101.00	\$ 25,888.00	\$ 4,077.00	\$ 1,077.00	\$ (498.00)	\$ 28,487.00	\$ 6,676.00	\$ 676.00
\$ 28,000.00	\$ 6,784.00	\$ 23,358.00	\$ 3,056.00	\$ 27,086.00	\$ 3,728.00	\$ 728.00	\$ 229.00	\$ 29,913.00	\$ 6,555.00	\$ 555.00
\$ 30,000.00	\$ 7,390.00	\$ 24,905.00	\$ 4,012.00	\$ 28,283.00	\$ 3,378.00	\$ 378.00	\$ 956.00	\$ 31,339.00	\$ 6,434.00	\$ 434.00
\$ 32,000.00	\$ 7,996.00	\$ 26,452.00	\$ 4,968.00	\$ 29,480.00	\$ 3,028.00	\$ 28.00	\$ 1,683.00	\$ 32,765.00	\$ 6,313.00	\$ 313.00
\$ 34,000.00	\$ 8,602.00	\$ 27,999.00	\$ 5,798.00	\$ 30,803.00	\$ 2,804.00	\$ (196.00)	\$ 2,747.00	\$ 33,854.00	\$ 5,855.00	\$ (145.00)
\$ 36,000.00	\$ 9,208.00	\$ 29,546.00	\$ 6,434.00	\$ 32,320.00	\$ 2,774.00	\$ (226.00)	\$ 3,834.00	\$ 34,920.00	\$ 5,374.00	\$ (626.00)
\$ 38,000.00	\$ 9,814.00	\$ 31,093.00	\$ 7,070.00	\$ 33,837.00	\$ 2,744.00	\$ (256.00)	\$ 4,870.00	\$ 36,037.00	\$ 4,944.00	\$ (1,056.00)
\$ 40,000.00	\$ 10,420.00	\$ 32,640.00	\$ 7,706.00	\$ 35,354.00	\$ 2,714.00	\$ (286.00)	\$ 5,536.00	\$ 37,524.00	\$ 4,884.00	\$ (1,116.00)
\$ 50,000.00	\$ 14,393.00	\$ 39,432.00	\$ 10,796.00	\$ 43,029.00	\$ 3,597.00	\$ 597.00	\$ 8,686.00	\$ 45,139.00	\$ 5,707.00	\$ (293.00)
\$ 100,000.00	\$ 34,658.00	\$ 72,837.00	\$ 30,909.00	\$ 76,586.00	\$ 3,749.00	\$ 749.00	\$ 28,709.00	\$ 78,786.00	\$ 5,949.00	\$ (51.00)
\$ 110,000.00	\$ 37,741.00	\$ 79,899.00	\$ 33,699.00	\$ 83,941.00	\$ 4,042.00	\$ 1,042.00	\$ 31,999.00	\$ 85,641.00	\$ 5,742.00	\$ (258.00)