Data Appendix

Introduction
This appendix explains the data and methodology used to obtain estimates of federal expenditure on children in Where Does the Money Go? Federal Spending on American Children. This report estimates federal dollars spent on children between the ages of 0-8 in the year 2014.

Estimating federal expenditure on children is an elaborate process that involves several assumptions and decisions. Our general methodology including these assumptions and decisions are outlined and elaborated on first. We then include a summary table of our estimates of expenditure on children in 2014. This is followed by a detailed description of how expenditure on children through each program in our report was calculated.

Identification of Relevant Programs- To be included in this report the expenditure on the program must be at least $400 million. We consider programs whose benefits are given completely to children or give a portion of benefits directly to children, programs that necessitate children in the household to receive benefits and programs in which benefits increase for households with children.

Programs related to school spending were not included, which excluded “Qualified School Construction Bonds.” The “Adoption Credit and Exclusion” was also not included, because taxpayers in 2014 were able to claim that credit retroactively (applying to taxes they had paid in previous years). Foster care-related programs were not included, as it was not possible to determine what income quintile to group children in. Healthcare and education spending were also not included.

We classify federal expenditure as either direct spending or through the tax system. We further classify the programs included in the following categories:

1. Directing Spending
   i) Cash and Near Cash (e.g. TANF, SSI)
   ii) Housing (e.g. Housing Assistance, Energy Assistance)
   iii) Childcare (e.g. Childcare and Development Block Grant, Head Start)
   iv) Nutrition (e.g. SNAP, WIC, CACFP)
   v) Miscellaneous (e.g. SSBG)

2. Tax System
   i) Cash and Near Cash (e.g. EITC, CTC, Dependent Expenditure)
   ii) Housing (e.g. Mortgage Interest Deduction)
   iii) Childcare (e.g. Child and Dependent Care Tax Credit)
Calculating the Share of Program Expenditure on Children - Following the methods adopted by the Urban Institute’s Kids’ Share reports, we calculate the share of program expenditure on children using the following four criteria:

1) We assume 100% of expenditure goes to children for programs that target only children through direct services (e.g. Head Start) or benefits paid via a parent or guardian (e.g. SSI). We do not try and estimate portion of the benefit paid that may not reach the child.

2) We estimate the portion of program spending that goes to children for programs that give direct services to all age groups (e.g. SSBG).

3) We assume 100% of program expenditure goes to children for programs that determine eligibility though the presence of children in the household and calculate benefits paid by the number of children (e.g. EITC).

4) We assume equal benefits per person and estimate children’s share according to size of household receiving benefits and the number of children in the household for programs that provide benefits to households without differentiating between share of benefits for children and adults. (e.g. SNAP, Energy Assistance)
### Summary Table of Expenditures on Children aged 0-8 in 2014

<table>
<thead>
<tr>
<th>Program</th>
<th>Total (in millions)</th>
<th>Children (0-8)</th>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Direct Spending</strong></td>
<td>219,882</td>
<td>55,117</td>
<td>22,799</td>
<td>12,476</td>
<td>4,832</td>
<td>1,282</td>
<td>671</td>
</tr>
<tr>
<td>Cash and Near Cash</td>
<td>68,062</td>
<td>10,167</td>
<td>5,741</td>
<td>3,106</td>
<td>923</td>
<td>469</td>
<td>329</td>
</tr>
<tr>
<td>Temporary Assistance for Needy Families (TANF)</td>
<td>16,488</td>
<td>3,344</td>
<td>1,973</td>
<td>905</td>
<td>483</td>
<td>249</td>
<td>109</td>
</tr>
<tr>
<td>Supplemental Security Income (SSI)</td>
<td>51,574</td>
<td>6,823</td>
<td>3,741</td>
<td>2,201</td>
<td>440</td>
<td>220</td>
<td>220</td>
</tr>
<tr>
<td><strong>Housing</strong></td>
<td>40,255</td>
<td>4,312</td>
<td>2,668</td>
<td>921</td>
<td>482</td>
<td>158</td>
<td>91</td>
</tr>
<tr>
<td>Housing Assistance</td>
<td>37,000</td>
<td>3,408</td>
<td>2,270</td>
<td>654</td>
<td>317</td>
<td>97</td>
<td>70</td>
</tr>
<tr>
<td>Energy Assistance</td>
<td>3,255</td>
<td>904</td>
<td>398</td>
<td>267</td>
<td>165</td>
<td>61</td>
<td>21</td>
</tr>
<tr>
<td><strong>Childcare</strong></td>
<td>70,418</td>
<td>9,291</td>
<td>1,154</td>
<td>742</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Child Care and Development Block Grant</td>
<td>1,513</td>
<td>1,134</td>
<td>472</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Head Start</td>
<td>8,105</td>
<td>8,105</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Nutrition</strong></td>
<td>100,347</td>
<td>29,347</td>
<td>14,173</td>
<td>7,707</td>
<td>3,427</td>
<td>955</td>
<td>251</td>
</tr>
<tr>
<td>Supplemental Nutrition Assistance Program (SNAP)</td>
<td>74,059</td>
<td>18,515</td>
<td>9,511</td>
<td>5,156</td>
<td>2,812</td>
<td>844</td>
<td>187</td>
</tr>
<tr>
<td>Special Supplemental Nutrition Assistance Program for Women, Infants and Children (WIC)</td>
<td>6,350</td>
<td>4,851</td>
<td>2,954</td>
<td>1,586</td>
<td>310</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Child and Adult Care Food Program (CACFP)</td>
<td>3,131</td>
<td>2,828</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National School Lunch Program</td>
<td>12,657</td>
<td>2,653</td>
<td>1,409</td>
<td>841</td>
<td>255</td>
<td>93</td>
<td>56</td>
</tr>
<tr>
<td>School Breakfast Program</td>
<td>3,685</td>
<td>403</td>
<td>247</td>
<td>93</td>
<td>41</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Summer Food Service Program</td>
<td>465</td>
<td>97</td>
<td>52</td>
<td>31</td>
<td>9</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td><strong>Miscellaneous</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Social Service Block Grant</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Tax System</strong></td>
<td>226,499</td>
<td>72,077</td>
<td>14,196</td>
<td>22,800</td>
<td>16,981</td>
<td>14,421</td>
<td>14,278</td>
</tr>
<tr>
<td>Cash and Near Cash</td>
<td>152,099</td>
<td>62,582</td>
<td>14,073</td>
<td>22,372</td>
<td>16,048</td>
<td>12,696</td>
<td>7,473</td>
</tr>
<tr>
<td>Earned Income Tax Credit (EITC)</td>
<td>64,470</td>
<td>28,587</td>
<td>10,904</td>
<td>13,168</td>
<td>4,301</td>
<td>214</td>
<td>0</td>
</tr>
<tr>
<td>Child Tax Credit (CTC)</td>
<td>46,370</td>
<td>24,863</td>
<td>2,743</td>
<td>6,807</td>
<td>7,184</td>
<td>6,621</td>
<td>1,508</td>
</tr>
<tr>
<td>Dependent Exemption</td>
<td>40,649</td>
<td>8,826</td>
<td>232</td>
<td>2,331</td>
<td>4,523</td>
<td>5,762</td>
<td>5,958</td>
</tr>
<tr>
<td>Exclusion for Public Assistance Benefits</td>
<td>610</td>
<td>306</td>
<td>174</td>
<td>66</td>
<td>40</td>
<td>9</td>
<td>7</td>
</tr>
<tr>
<td><strong>Housing</strong></td>
<td>69,000</td>
<td>6,447</td>
<td>17</td>
<td>58</td>
<td>205</td>
<td>949</td>
<td>5,217</td>
</tr>
<tr>
<td>Mortgage Interest Deduction</td>
<td>69,000</td>
<td>6,310</td>
<td>16</td>
<td>56</td>
<td>196</td>
<td>866</td>
<td>5,175</td>
</tr>
<tr>
<td>Mortgage Insurance Deduction</td>
<td>137</td>
<td>0.55</td>
<td>1.6</td>
<td>9</td>
<td>83</td>
<td>42</td>
<td></td>
</tr>
<tr>
<td>Childcare</td>
<td>5,310</td>
<td>3,648</td>
<td>16</td>
<td>450</td>
<td>728</td>
<td>866</td>
<td>1,588</td>
</tr>
<tr>
<td>Employer-Provided Child Care Exclusion</td>
<td>890</td>
<td>616</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>31</td>
<td>585</td>
</tr>
<tr>
<td>Child and Dependent Care Tax Credit</td>
<td>4,420</td>
<td>3032.00</td>
<td>16</td>
<td>450</td>
<td>728</td>
<td>835</td>
<td>1,003</td>
</tr>
</tbody>
</table>

Numbers may not add up due to rounding.
Temporary Assistance for Needy Families (TANF)

Expenditures (in millions):
Total: $16,488
Children ages 0-8: $3,344

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,973</td>
<td>$905</td>
<td>$483</td>
<td>$249</td>
<td>$109</td>
</tr>
</tbody>
</table>

Multipliers:
Children ages 0-8: 0.2028
Share of households receiving TANF with children under the age of 9: 0.5985
Proportion of households receiving TANF with children under the age of 9 in each quintile:
  Q1: 0.5114
  Q2: 0.2486
  Q3: 0.1371
  Q4: 0.0714
  Q5: 0.0314
Share of spending that goes to children in a household in each quintile:
  Q1: 0.391
  Q2: 0.369
  Q3: 0.357
  Q4: 0.354
  Q5: 0.354

Data Sources and Methodology:
i) Program Expenditures
Total program spending for 2014 can be found in the Office of Management and Budget’s Appendix to the Federal Budget 2016 (https://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/appendix.pdf).

ii) Multipliers
To find the share of households that both receive TANF and have a child under nine, we used the Survey of Income and Program Participation data for the year 2013, in the Waves 14, 15, and 16 for the survey. In STATA, we appended these datasets, and created variables measuring whether a child was under 9 and received TANF. Through this we obtained the proportion of children under 9 receiving TANF out of all TANF recipients. The variable measuring the receipt of TANF was calculated by subtracting total SSI received from total means tested cash assistance received. We assume all other programs form a negligible part of total means tested cash assistance. We also created variables measuring whether each household had ever received TANF, and had a child under nine. By this we were able to calculate Share of households receiving TANF with children under the age of 9.
iii) Quintile Expenditures
We used the appended dataset from SIPP to obtain the income cutoffs of each quintile. We assumed that the income quintile cutoffs map exactly with income quintile thresholds from the Tax Policy Center for the year 2014. We also created variables measuring whether each household had ever received TANF, and had a child under nine. From this, we received the proportion of households that have a child under nine out and receive TANF. We then tabulated the proportion of households that have a child under nine out and receive TANF in each quintile. We used IPUMS to calculate the proportion of the household that children under 9 make up in each quintile.

Amount of TANF spending per quintile that goes to children under 9 = total program spending \times \text{share of households that receive TANF with a child under 9 multiplier} \times \text{Proportion of households receiving housing TANF with children under 9 in each quintile} \times \text{share of spending that goes to children in each quintile multiplier}

Supplemental Security Income (SSI)
Expenditures (in millions):
Total: $51,574
Children ages 0-8: $6,823

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,742</td>
<td>$2,201</td>
<td>$440</td>
<td>$220</td>
<td>$220</td>
</tr>
</tbody>
</table>

Multipliers:
Children ages 0-8: 0.1323
Proportion of households receiving TANF with children under the age of 9 in each quintile:
- Q1: 0.5484
- Q2: 0.3226
- Q3: 0.0645
- Q4: 0.0323
- Q5: 0.0323

Data Sources and Methodology:
i) Program Expenditures
Total program spending for 2014 can be found in the Office of Management and Budget’s Appendix to the Federal Budget 2016 ([https://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/appendix.pdf](https://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/appendix.pdf)).

ii) Multipliers
We used the following tabulation from Social Security Administration that categorizes percentage of federal expenditure on SSI by recipient characteristics
(https://www.ssa.gov/policy/docs/statcomps/supplement/2015/index.html) to determine the percentage of expenditure on 0-9 year olds. The percentage was determined to be 14.7%. We assumed uniform distribution of children across different ages and took 9/10ths of this percentage to obtain the percentage of SSI expenditure on children ages 0-8. Using the children ages 0-8 multiplier and total expenditure on SSI we estimated the SSI expenditure on children ages 0-8.

iii) Quintile Expenditures
To find the share of households that both receive SSI and have a child under nine, we used the Survey of Income and Program Participation data for the year 2013, in the Waves 14, 15, and 16 for the survey and appended these datasets in STATA. We used the appended dataset from SIPP to obtain the income cutoffs of each quintile. We assumed that the income quintile cutoffs map exactly with income quintile thresholds from the Tax Policy Center for the year 2014. We also created variables measuring whether each household had ever received SSI for children, and had a child under nine. From this, we received the proportion of households that have a child under nine out and receive SSI for children. We then tabulated the proportion of households that have a child under nine out and receive SSI for children in each quintile. We assume that all SSI for children benefits received by the household go to the child.

Amount of SSI spending per quintile that goes to children under 9 = total program spending * proportion of households receiving housing TANF with children under 9 in each quintile

**Housing Assistance**
**Expenditures (in millions):**
Total: $37,000
Children ages 0-8: $3,408

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,270</td>
<td>$654</td>
<td>$317</td>
<td>$97</td>
<td>$70</td>
</tr>
</tbody>
</table>

**Multipliers:**
Share of households that receive assistance with a child under 9: 0.245
Proportion of households receiving housing assistance with children under 9 in each quintile:
- Q1: .4896
- Q2: .3048
- Q3: .1432
- Q4: .0393
- Q5: .0231
Share of spending that goes to children in a household in each quintile:
- Q1: .391
- Q2: .369
Data Sources and Methodology:

i) Program Expenditures
Total program spending for 2014 can be found in the Congressional Budget Office’s *Federal Housing Assistance for Low-Income Households* 2015 report.

ii) Multipliers
To find the share of households that both receive housing assistance and have a child under nine, we used the Survey of Income and Program Participation data for the year 2013, in the Waves 14, 15, and 16 for the survey. In STATA, we appended these datasets, and created variables measuring whether each household 1) had ever received housing assistance (in the form of public housing or rental assistance) in their time surveyed, and 2) had ever housed a child under nine in their time surveyed. Then, we created a variable testing whether both these variables were positive at the same time. From this, we received the proportion of households that have a child under nine out of the total number of households receiving assistance.

Similarly, we broke down these households by the income quintile thresholds from the Tax Policy Center. We added together each household member’s reported monthly income for all months, divided by both the number of individuals in the household and the number of months surveyed, and multiplied by 12, thereby creating an average annual income for each household. Based on these incomes, we sorted each household into quintiles, and used the variables created above to tabulate the proportion of assistance-receiving households with children under nine by quintile. From this, we derived our multipliers.

iii) Quintile Expenditures
Amount of Housing Assistance spending per quintile that goes to children under 9 = total program spending * share of households that receive assistance with a child under 9 multiplier * Proportion of households receiving housing assistance with children under 9 in each quintile * share of spending that goes to children in each quintile multiplier

Energy Assistance
Expenditures (in millions):
Total: $3,255
Children ages 0-8: $904

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$398</td>
<td>$267</td>
<td>$165</td>
<td>$61</td>
<td>$21</td>
</tr>
</tbody>
</table>

Multipliers:
**Data Sources and Methodology:**

i) Program Expenditures
ii) Multipliers
iii) Quintile Expenditures

**Notes:**

**Child Care and Development Block Grant**

**Expenditures (in millions):**

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,313</td>
<td>$1,897</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Multipliers:**

Children ages 0-8: 0.852

**Data Sources and Methodology:**

i) Program Expenditures
Total program spending for 2014 can be found in the Appendix to the 2016 federal budget, page 489.

ii) Multipliers
The Administration for Children and Families provides data tables describing 2014 CCDF spending ([https://www.acf.hhs.gov/occ/resource/fy-2014-ccdf-data-tables-final](https://www.acf.hhs.gov/occ/resource/fy-2014-ccdf-data-tables-final)). Tables 9 and 15 were used to calculate the amount of spending on each age group based on the average subsidy amount for that age group and the percentage of children served in each age range.

We assume that the age breakdown for the CCDBG is the same as for the CCDF as a whole.

iii) Quintile Expenditures
Using this report from ACF ([https://www.acf.hhs.gov/occ/resource/characteristics-of-families-served-by-child-care-and-development-fund-ccdf](https://www.acf.hhs.gov/occ/resource/characteristics-of-families-served-by-child-care-and-development-fund-ccdf)) and data from clasp.org, we were able to calculate the amount of spending that goes to each of the bottom two quintiles for ages 0-8 (all spending on families below 85% of median) by calculating the average subsidy/copay for each quintile.

**Head Start**

**Expenditures (in millions):**

Total: $8,105
Children ages 0-8: $8,105
<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,729</td>
<td>$1,769</td>
<td>$398</td>
<td>$136</td>
<td>$71</td>
</tr>
</tbody>
</table>

**Multipliers:**

**Data Sources and Methodology:**

i) Program Expenditures

ii) Multipliers

iii) Quintile Expenditures

**Notes:**

**Supplemental Nutrition Assistance Program (SNAP) Expenditures (in millions):**

Total: $74,058

Children ages 0-8: $18,514

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,511</td>
<td>$5,156</td>
<td>$2,812</td>
<td>$844</td>
<td>$187</td>
</tr>
</tbody>
</table>

**Multipliers:**

Children ages 0-8: 0.24725

**Data Sources and Methodology:**

i) Program Expenditures


ii) Multipliers

We used the proportion of benefits that go to children ages 0-8, according to data from *Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2014*. The link for the report: [https://www.fns.usda.gov/sites/default/files/ops/Characteristics2014.pdf](https://www.fns.usda.gov/sites/default/files/ops/Characteristics2014.pdf). Page 22 of the report lists the age breakdown percentages of program participants. Children ages 0-7 make up 22.6% of program participants. Children ages 8-11 make up 10.1% of participants. To isolate the percentage of 8-year-old children, we calculated \( \frac{3}{4} \) of 10.1% to get 2.125%. Therefore, the total percentage of participants’ aged 0-8 is 24.725, or a multiplier of 0.24725.

iii) Quintile Expenditures

We used data from the Survey of Income and Program Participation ([https://www.census.gov/sipp/](https://www.census.gov/sipp/)) to determine the proportions of Supplemental Nutrition Assistance Program participants in each income quintile. We then multiplied the proportions by 2014 expenditures on children ages 0-8 to get spending by income quintile.
**Special Supplemental Nutrition Assistance Program for Women, Infants and Children (WIC)**

**Expenditures (in millions):**
- Total: $6,350
- Children ages 0-8: $4,851

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,954</td>
<td>$1,586</td>
<td>$310</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Multipliers:**
- Children ages 0-8: 0.764

**Data Sources and Methodology:**

i) **Program Expenditures**

ii) **Multipliers**
   We assumed that all benefits to infants and children participating in WIC, excluding pregnant, breastfeeding, and postpartum women, all go to the 0-5 year-old age group based on the *USDA WIC Eligibility Requirements* ([https://www.fns.usda.gov/wic/wic-eligibility-requirements](https://www.fns.usda.gov/wic/wic-eligibility-requirements)). The percent of infants and children participating in WIC in fiscal year 2014 was 76.4%. This information was obtained from the *USDA WIC Participant and Program Characteristics 2014 Summary*. Source: [https://www.fns.usda.gov/sites/default/files/ops/WICPC2014-Summary.pdf](https://www.fns.usda.gov/sites/default/files/ops/WICPC2014-Summary.pdf)

iii) **Quintile Expenditures**
   We used data from the Survey of Income and Program Participation ([https://www.census.gov/sipp/](https://www.census.gov/sipp/)) to determine the proportions of Special Supplemental Nutrition Program for Women, Infants, and Children participants in each income quintile. I then multiplied the proportions by 2014 expenditures on children ages 0-8 to get spending by income quintile.

**Child and Adult Care Food Program (CACFP)**

**Expenditures (in millions):**
- Total: $3,131
- Children ages 0-8: $2,827

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


**Multipliers:**
Children ages 0-8: 0.9029

**Data Sources and Methodology:**
i) Program Expenditures
We used Food and Nutrition Services’ *Child and Adult Care Participation and Costs* tabulation ([https://www.fns.usda.gov/sites/default/files/pd/ccsummar.pdf](https://www.fns.usda.gov/sites/default/files/pd/ccsummar.pdf)) to obtain total federal expenditure in 2014.

ii) Multipliers
We first calculated the percentage of children ages 0-18 that participate in the CACFP. This was done by dividing the total number of meals served to children by the total number of meals served, to give a percentage of 96.4% or a multiplier of 0.964 of total meals served. Source: [https://www.fns.usda.gov/sites/default/files/pd/ccsummar.pdf](https://www.fns.usda.gov/sites/default/files/pd/ccsummar.pdf). I then used the *Early Childhood and Child Care Study* to determine the age breakdowns of child participants and conclude that 90.29% of child participants are between the ages of zero and eight. Source: [https://www.fns.usda.gov/sites/default/files/ChldCareVol1Part2.pdf](https://www.fns.usda.gov/sites/default/files/ChldCareVol1Part2.pdf).

iii) Quintile Expenditures

**National School Lunch Program**

**Expenditures (in millions):**
Total: $12,658
Children ages 0-8: $2,653

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,408</td>
<td>$841</td>
<td>$254</td>
<td>$92</td>
<td>$55</td>
</tr>
</tbody>
</table>

**Multipliers:**
Children ages 0-8: 0.2096

**Data Sources and Methodology:**
i) Program Expenditures

ii) Multipliers
We used the *School Nutrition Dietary Assessment Study IV (SNDA)* to determine participation rates by age of NSLP participants. Source: [https://www.fns.usda.gov/sites/default/files/SNDA-IV_Findings_0.pdf](https://www.fns.usda.gov/sites/default/files/SNDA-IV_Findings_0.pdf). We also used data from the SNDA to exclude children that went to schools that offered the NSLP but did not use federal benefits. We adopted the Urban Institute’s methodology for calculating participation rates for children in half-day kindergarten programs, and assumed that 5 year-olds participated at half the rate of 6 year-olds. Source: [http://www.urban.org/research/publication/data-appendix-federal-expenditures-pre-kindergarteners-and-kindergarteners-2008-federal-expenditures-elementary-age-children-2008/view/full_report](http://www.urban.org/research/publication/data-appendix-federal-expenditures-pre-kindergarteners-and-kindergarteners-2008-federal-expenditures-elementary-age-children-2008/view/full_report). We then used data from the National Level Summary Annual Table (source: [https://www.fns.usda.gov/sites/default/files/pd/slsumm.pdf](https://www.fns.usda.gov/sites/default/files/pd/slsumm.pdf)) to find the total number of participants that received free lunch, paid for reduced price lunch, and paid for full price lunch under the NSLP. We then multiplied these numbers by the free, reduced, and full price lunch participation rates presented in the SNDA. Finally, we calculated the percentage of 5-8 year-old program participants by dividing the total number of participants by 12.5 (with .5 being half-day kindergarten), and multiplied by 3.5 to get the total number of participants between the ages of 5 and 8.

iii) Quintile Expenditures
We used data from the Survey of Income and Program Participation ([https://www.census.gov/sipp/](https://www.census.gov/sipp/)) to determine the proportions of program participants in each income quintile and the number of participants that either qualified for free, reduced priced, or full priced lunch. The reimbursement rate for free lunch (2.93) was applied to participants that received free lunch. The rate for reduced price lunch ($2.53) was applied to participants that paid for reduced price lunch. The rate for paid lunch ($0.28) was applied to participants that paid for full price lunch under the NSLP. I then multiplied the final proportions by 2014 expenditures on children ages 0-8 to get spending by income quintile.

**School Breakfast Program**

**Expenditures (in millions):**
Total: $3,885
Children ages 0-8: $403

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$247</td>
<td>$93</td>
<td>$40</td>
<td>$15</td>
<td>$6</td>
</tr>
</tbody>
</table>

**Multipliers:**
Children ages 0-8:0.1094

**Data Sources and Methodology:**
i) Program Expenditures

ii) Multipliers
We used the *School Nutrition Dietary Assessment Study IV (SNDA)* to determine participation rates by age of NSLP participants. Source: [https://www.fns.usda.gov/sites/default/files/SNDA-IV_Findings_0.pdf](https://www.fns.usda.gov/sites/default/files/SNDA-IV_Findings_0.pdf). We also used data from the SNDA to exclude children that went to schools that offered the SBP but did not use federal benefits. We adopted the Urban Institute’s methodology for calculating participation rates for children in half-day kindergarten programs, and assumed that 5 year-olds participated at half the rate of 6 year-olds. Source: [http://www.urban.org/research/publication/data-appendix-federal-expenditures-pre-kindergarteners-and-kindergarteners-2008-federal-expenditures-elementary-age-children-2008/view/full_report](http://www.urban.org/research/publication/data-appendix-federal-expenditures-pre-kindergarteners-and-kindergarteners-2008-federal-expenditures-elementary-age-children-2008/view/full_report) we then used data from the National Level Summary Annual Table (source: [https://www.fns.usda.gov/sites/default/files/pd/slsummar.pdf](https://www.fns.usda.gov/sites/default/files/pd/slsummar.pdf)) to find the total number of participants that received free breakfast, paid for reduced price breakfast, and paid for full price breakfast under the NSLP. We then multiplied these numbers by the free, reduced, and full price breakfast participation rates presented in the SNDA. Finally, We calculated the percentage of 5-8 year-old program participants by dividing the total number of participants by 12.5 (with .5 being half-day kindergarten), and multiplied by 3.5 to get the total number of participants between the ages of 5 and 8.

iii) Quintile Expenditures
We used data from the Survey of Income and Program Participation ([https://www.census.gov/sipp/](https://www.census.gov/sipp/)) to determine the proportions of program participants by income quintile and the number of participants that either qualified for free, reduced priced, or full priced breakfast. The reimbursement rate for free lunch (1.58) was applied to participants that received free breakfast. The rate for reduced price lunch ($1.28) was applied to participants that paid for reduced price lunch. The rate for paid lunch ($0.28) was applied to participants that paid for full price lunch under the NSLP.

**Summer Food Service Program**

**Expenditures (in millions):**
Total: $3465
Children ages 0-8: $97

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$51</td>
<td>$30</td>
<td>$9</td>
<td>$3</td>
<td>$2</td>
</tr>
</tbody>
</table>

**Multipliers:**
Data Sources and Methodology:
i) Program Expenditures
We used Food and Nutrition Services’ Summer Food Service Program tabulation [https://www.fns.usda.gov/sites/default/files/pd/sfsummar.pdf] to obtain total federal expenditure in 2014.

ii) Multipliers
No program participant data were available for SFSP. We used the same age distributions found for NSLP for the SFSP. Therefore, the same multiplier was applied.

iii) Quintile Expenditures
We used data from the Survey of Income and Program Participation [https://www.census.gov/sipp/] to determine the proportions of program participants in each income quintile and the number of participants that either qualified for free, reduced priced, or full priced lunch. The reimbursement rate for free lunch (2.93) was applied to participants that received free lunch. The rate for reduced price lunch ($2.53) was applied to participants that paid for reduced price lunch. The rate for paid lunch ($0.28) was applied to participants that paid for full price lunch under the NSLP. I then multiplied the final proportions by 2014 expenditures on children ages 0-8 to get spending by income quintile.

Social Service Block Grant
Expenditures (in millions):
Total: $1,580
Children ages 0-8: $435

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$256</td>
<td>$117</td>
<td>$28</td>
<td>$14</td>
<td>$14</td>
</tr>
</tbody>
</table>

Multipliers:
Data Sources and Methodology:
i) Program Expenditures
ii) Multipliers
iii) Quintile Expenditures

Notes:

Earned Income Tax Credit (EITC)
Expenditures (in millions):
Total: $64,470
Children ages 0-8: $
Multipliers:
All children: 0.89
Proportion of children (0-17) who are under the age of 9 in each quintile:
- Q1: 0.5174
- Q2: 0.4986
- Q3: 0.4796
- Q4: 0.4663
- Q5: 0.4349

Data Sources and Methodology:

i) Program Expenditures

ii) Multipliers
The all children multiplier calculated for 2015 data by the Tax Policy Center, excludes childless households and children ages 18-23 (2016 Kid’s Share Data Appendix, page A-21).

iii) Quintile Expenditures
To find total spending by quintile, the total spending number was multiplied by the “Share of Benefit” number from the tables provided by the Tax Policy Center. Since the Tax Policy Center only calculated the share of benefit per quintile in 2013 (http://www.taxpolicycenter.org/model-estimates/tax-benefit-various-provisions-related-children-and-families/tax-benefit-earned-0) and 2016 (http://www.taxpolicycenter.org/model-estimates/individual-income-tax-expenditures-july-2016/t16-0172-tax-benefit-earned-income-tax), linear interpolation was used to find the spending rates for 2014. These rates are:

<table>
<thead>
<tr>
<th>Quintile</th>
<th>Percent of Benefit</th>
<th>Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest</td>
<td>36.73</td>
<td>$23,679 million</td>
</tr>
<tr>
<td>Second</td>
<td>46.03</td>
<td>$29,675 million</td>
</tr>
<tr>
<td>Middle</td>
<td>15.63</td>
<td>$10,076 million</td>
</tr>
<tr>
<td>Fourth</td>
<td>0.8</td>
<td>$515.8 million</td>
</tr>
<tr>
<td>Top</td>
<td>0</td>
<td>$0 million</td>
</tr>
</tbody>
</table>

Amount of EITC spending per quintile that goes to children under 9=total spending on quintile*all children multiplier* proportion of children (0-17) who are under the age of 9 in quintile multiplier.
Notes: Assumptions include the likelihood of a family receiving a benefit is uniform within each quintile, likelihood of having a child under 9 is uniform within each quintile and income quintiles used by the Tax Policy Center correspond with our income quintiles.

Child Tax Credit (CTC)
Expenditures (in millions):
Total: $46,370
Children ages 0-8: $24,863

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,743</td>
<td>$6,807</td>
<td>$7,184</td>
<td>$6,621</td>
<td>$1,508</td>
</tr>
</tbody>
</table>

Multipliers:
All children: 1
Children ages 0-16 younger than 9 in each quintile:
- Q1: 0.569
- Q2: 0.554
- Q3: 0.538
- Q4: 0.525
- Q5: 0.493

Data Sources and Methodology:
i) Program Expenditures
Total program spending for 2014 can be found in the Analytical Perspectives, 2016, p. 225 for receipts, p. 227 for outlays ([https://obamawhitehouse.archives.gov/sites/default/files/omb/budget/fy2016/assets/spec.pdf](https://obamawhitehouse.archives.gov/sites/default/files/omb/budget/fy2016/assets/spec.pdf)).

ii) Multipliers
Since this benefit can go to any household with a child ages 0-16, the multipliers for children under 9 represent the proportion of children ages 0-16 who are younger than 9.

iii) Quintile Expenditures
Shares by income quintile, from the Tax Policy Center ([http://www.taxpolicycenter.org/model-estimates/options-repeal-child-tax-credit-and-exemption-dependents-july-2016/t16-0136-tax](http://www.taxpolicycenter.org/model-estimates/options-repeal-child-tax-credit-and-exemption-dependents-july-2016/t16-0136-tax)) are as follows:

<table>
<thead>
<tr>
<th>Quintile</th>
<th>Percent of Benefit</th>
<th>Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest</td>
<td>10.4</td>
<td>$4,822 million</td>
</tr>
<tr>
<td>Second</td>
<td>26.5</td>
<td>$12,288 million</td>
</tr>
<tr>
<td>Middle</td>
<td>28.8</td>
<td>$13,354 million</td>
</tr>
<tr>
<td>Fourth</td>
<td>27.2</td>
<td>$12,612 million</td>
</tr>
<tr>
<td>Top</td>
<td>6.6</td>
<td>$3,060 million</td>
</tr>
</tbody>
</table>

Amount of CTC spending per quintile that goes to children under 9 = total spending on quintile * all children multiplier * proportion of children ages 0-16 who are under the age of 9 in quintile multiplier.

**Notes:** Assumptions include the likelihood of a family receiving a benefit is uniform within each quintile, likelihood of having a child under 9 is uniform within each quintile and income quintiles used by the Tax Policy Center correspond with our income quintiles.

**Dependent Exemption**

**Expenditures (in millions):**
- Total: $40,649
- Children ages 0-8: $8,826

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$252</td>
<td>$2,331</td>
<td>$4,523</td>
<td>$5,762</td>
<td>$5,958</td>
</tr>
</tbody>
</table>

**Multipliers:**
- All Children: 1
- Proportion of children (0-17) who are under the age of 9 in each quintile:
  - Q1: 0.5174
  - Q2: 0.4986
  - Q3: 0.4796
  - Q4: 0.4663
  - Q5: 0.4349

**Data Sources and Methodology:**

i) Program Expenditures
- Because this number was not reported in Analytical Perspectives, this total program spending number was calculated using the data from the Tax Policy Center for 2014 (http://www.taxpolicycenter.org/model-estimates/options-repeal-child-tax-credit-and-exemption-dependents-july-2016/t16-0138-tax). The average benefit ($240) was multiplied by the number of tax units (169,370).

ii) Multipliers

iii) Quintile Expenditures
- To find total spending by quintile, the total spending number was multiplied by the “Share of Benefit” number from the tables provided by the Tax Policy Center. Those shares are as follows:

<table>
<thead>
<tr>
<th>Quintile</th>
<th>Percent of Benefit</th>
<th>Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest</td>
<td>1.2</td>
<td>$487 million</td>
</tr>
<tr>
<td>Quintile</td>
<td>[%]</td>
<td>Spending [in millions]</td>
</tr>
<tr>
<td>----------</td>
<td>-----</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Second</td>
<td>11.5</td>
<td>$4,674 million</td>
</tr>
<tr>
<td>Middle</td>
<td>23.2</td>
<td>$9,430 million</td>
</tr>
<tr>
<td>Fourth</td>
<td>30.4</td>
<td>$12,347 million</td>
</tr>
<tr>
<td>Top</td>
<td>33.7</td>
<td>$313,698 million</td>
</tr>
</tbody>
</table>

Amount of Dependent Exemption spending per quintile that goes to children under 9 = total spending on quintile * all children multiplier * proportion of children ages 0-17 who are under the age of 9 in quintile multiplier.

Notes: Assumptions include the likelihood of a family receiving a benefit is uniform within each quintile, likelihood of having a child under 9 is uniform within each quintile and income quintiles used by the Tax Policy Center correspond with our income quintiles.

Exclusion for Public Assistance Benefits
Expenditures (in millions):
Total: $610
Children ages 0-8: $306

<table>
<thead>
<tr>
<th>Quintile</th>
<th>Spending [in millions]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quintile 1</td>
<td>$174</td>
</tr>
<tr>
<td>Quintile 2</td>
<td>$66</td>
</tr>
<tr>
<td>Quintile 3</td>
<td>$40</td>
</tr>
<tr>
<td>Quintile 4</td>
<td>$9</td>
</tr>
<tr>
<td>Quintile 5</td>
<td>$7</td>
</tr>
</tbody>
</table>

Multipliers:
Proportion of children (0-17) who are under the age of 9 in each quintile:
- Q1: 0.5174
- Q2: 0.4986
- Q3: 0.4796
- Q4: 0.4663
- Q5: 0.4349

Data Sources and Methodology:
i) Program Expenditures

ii) Multipliers

iii) Quintile Expenditures
We used data from the Survey of Income and Program Participation (https://www.census.gov/sipp/) to determine the proportions of program participants in each income quintile. Those shares are as follows:
Amount of Exclusion for Public Assistance spending per quintile that goes to children under 9 = total spending on quintile * proportion of children ages 0-17 who are under the age of 9 in quintile multiplier.

**Notes:** Assumptions include the likelihood of a family receiving a benefit is uniform within each quintile, likelihood of having a child under 9 is uniform within each quintile and income quintiles used by the Tax Policy Center correspond with our income quintiles.

### Mortgage Interest Deduction and Mortgage Insurance Deduction

#### Mortgage Interest Deduction

**Expenditures (in millions):**

- **Total:** $69,000
- **Children ages 0-8:** $6,310

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$16</td>
<td>$57</td>
<td>$196</td>
<td>$867</td>
<td>$5,175</td>
</tr>
</tbody>
</table>

#### Qualified Mortgage Insurance Premiums

**Expenditures (in millions):**

- **Total:**
- **Children ages 0-8:** $137

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.55</td>
<td>$1.6</td>
<td>$9</td>
<td>$83</td>
<td>$42</td>
</tr>
</tbody>
</table>

### Multipliers:

Proportion of households claiming the mortgage interest and qualified mortgage premium deductions that have children 0-8 by quintile:

- Q1: 0.1215
- Q2: 0.1625
- Q3: 0.2007
- Q4: 0.2350
- Q5: 0.2501

Proportion of households claiming the mortgage interest and qualified mortgage premium deductions who filed taxes under “head of household” designation by quintile (married filers were assumed to make up the remaining proportion of filers claiming these deductions):
Q1: 0.026
Q2: 0.047
Q3: N/A (both types of filers have the same tax rate for values in Q3)
Q4: 0.117
Q5: 0.044

Share of spending that goes to young children in a household in each quintile:
Q1: 0.391
Q2: 0.369
Q3: 0.357
Q4: 0.354
Q5: 0.354

Data Sources and Methodology:

i) Program Expenditures
Tax deduction information can be found at the IRS website using the SOI tables: https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-return-form-1040-statistics

ii) Multipliers
- The proportion of households claiming the mortgage interest and qualified mortgage premium deductions that have young children was used to determine the share of total program deductions within each quintile that went to families with young children.
- The tax filing status multiplier was used to determine the proportion of filers (with young children who were utilizing these deductions) with each marginal tax rate. These tax rates were then utilized when converting deduction amounts to cash values.
- The share of spending that goes to young children in a household per quintile was used to convert from the amount of spending on families with young children to the amount of spending on young children.

iii) Quintile Expenditures
To estimate expenditures per quintile we used the IRS SOI data. Since SOI data works with adjusted gross income (AGI) instead of plain-old gross income, we had to convert our income quintiles to AGI quintiles. Since SOI data was organized in $5,000 AGI bins, when quintile cut-offs fell in the middle of a bin we used linear interpolation to decide the share of the bin’s spending that was assigned to each quintile. The formula used to calculate per quintile expenditures is as follows: Spending on children under nine = total deductions * marginal tax rate * proportion of filers with a children under nine * average portion of family made up of children under nine.

Notes: Assumptions used for these estimates include:
- Income quintile composition maps exactly to AGI quintile composition
- The proportion of households with a child under nine is distributed evenly throughout any given quintile or AGI bin
• Only households with mortgages are claiming the aforementioned deductions
• Different family compositions of families with children under nine are distributed evenly throughout any given quintile
• Within each quintile, the ratio of head of household filers to married filers is constant.
• The size of deductions taken within any given AGI bin is relatively consistent
• Deduction frequency is uniform within any given AGI bin

Employer-Provided Child Care Exclusion
Expenditures (in millions):
Total: $890
Children ages 0-8: $616

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$31</td>
<td>$585</td>
</tr>
</tbody>
</table>

Multipliers:
Children ages 0-8:0.692

Data Sources and Methodology:
i) Program Expenditures
Total program spending for 2014 can be found in the Analytical Perspectives Volume of the 2016 federal budget, page 225.

ii) Multipliers
We assume that money in flexible-spending accounts is distributed equally across families with eligible children (ages 0-12) regardless of age. This assumption is based on the facts that this money can be used for a wide range of things including after-school care, summer camps, etc., and that most families who receive this exclusion are in the upper quintile (see below). As discussed in the section on the CDCTC, these families typically spend more than $5,000 per year on childcare, so we assume that all will receive the maximum benefit, regardless of their eligible child’s age.

iii) Quintile Expenditures
The Tax Policy Center’s TRIM3 model website has a table describing the estimated percentage of families in different AGI brackets with access to a flexible-spending account in 2013 (no data available for 2014). Approximately 0% of families with AGI below $50,000 had access to a FSA, 5% of families with AGI between $50,000 and $100,000 had access, and 40% of families with AGI above $100,000 had access. Using the AGI quintiles from IPUMS, the upper bound of the 4th quintile is $79,848, putting the vast majority of people with access in the top quintile. Thus, we assume that approximately 5% of spending goes to the fourth quintile, and the rest goes to the top quintile.
Child and Dependent Care Tax Credit (CDCTC)

Expenditures (in millions):
Total: $74,058
Children ages 0-8: $18,514

<table>
<thead>
<tr>
<th>Quintile 1</th>
<th>Quintile 2</th>
<th>Quintile 3</th>
<th>Quintile 4</th>
<th>Quintile 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$16</td>
<td>$450</td>
<td>$728</td>
<td>$835</td>
<td>$1003</td>
</tr>
</tbody>
</table>

Multipliers:
Children ages 0-8 vs. other dependents: 0.97
Childcare/education spending on ages 0-8 out of children 0-12 in each quintile:
- Q1: 0.7465
- Q2: 0.7338
- Q3: 0.7486
- Q4: 0.7056
- Q5: 0.6702

Data Sources and Methodology:
i) Program Expenditures
Total program spending for 2014 can be found in the Analytical Perspectives Volume of the 2016 federal budget, page 225.

ii) Multipliers
Source: Kids’ Share 2014 Report, Data Appendix (Urban Institute). Through consultation with experts, these reports consistently cite that an estimated 97 percent of expenditures on the credit go to children.

The USDA’s report “Expenditures on Children by Families, 2013” gives estimates of family spending on child care and education by age group and income bracket. A weighted average of spending by married parents vs. single parents and by age distribution across income quintiles (percentages calculated from IPUMS 2014 ACS data) was used to determine the average amount of spending on ages 0-8 and ages 0-12 by income quintile.

iii) Quintile Expenditures
The Tax Policy Center’s Microsimulation Model gives estimated benefit percentages of CDCTC spending by income quintile for 2016 (no data available for 2014 or 2015). Based on these percentages, the spending by quintile for ages 0-12 is:

<table>
<thead>
<tr>
<th>Quintile</th>
<th>Percent of Benefit</th>
<th>Spending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest</td>
<td>0.5</td>
<td>$21.435 million</td>
</tr>
<tr>
<td>Second</td>
<td>14.3</td>
<td>$613.041 million</td>
</tr>
<tr>
<td>Middle</td>
<td>22.7</td>
<td>$973.149 million</td>
</tr>
<tr>
<td>Fourth</td>
<td>27.6</td>
<td>$1,183.212 million</td>
</tr>
<tr>
<td>Top</td>
<td>34.9</td>
<td>$1,496.163 million</td>
</tr>
</tbody>
</table>

Childcare/education spending on ages 0-8 out of children 0-12 in each quintile multipliers were used with the data above to find the estimated amount spent on children ages 0-8 in each income quintile.

We assume that families spend on “education” costs for children in the same ratio as “child care” costs, and that the average spending for all children is the same as for a child in a two-child family. We also assume that the Tax Policy Center’s Household income quintiles for 2014 correspond to the brackets that the report provides (ie. quintiles 1-3, 4, and 5 for married families, and quintiles 1-3 and 4-5 for single parents).