

Table T18-0057
Expand the Earned Income Tax Credit (EITC) for Childless Workers
Impact on Tax Revenue (\$ billions), 2018-27 ¹
Baseline: Current Law

Proposal	Fiscal Years										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-27
Expand EITC for childless workers: increase phase-in and phase-out rates to 15.3 percent; increase start of phase-out to same value as for workers with children; lower minimum eligible age from 25 to 21 ²	-1.0	-9.9	-10.1	-10.2	-10.4	-10.5	-10.7	-10.8	-10.8	-10.9	-95.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1)

(1) Fiscal years. Baseline is current law as of July 12, 2018. Proposal is assumed effective 01/01/18. Revenue estimate includes the effects of microdynamic responses. Estimate assumes a 10-90 fiscal split (fiscal year revenue is estimated to be 90 percent of revenue from the previous calendar year and 10 percent of revenue from the current calendar year).

(2) Under current law, the phase-in and phase-out rates for childless workers are 7.65 percent.