

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	25.2	-1,300	0.0	0	6.4	3.0	-330	-6.1	-0.8
10-20	36.4	-2,920	0.0	0	7.2	17.2	-1,060	-7.1	-4.6
20-30	44.1	-3,450	0.0	0	6.4	22.0	-1,520	-6.1	-2.0
30-40	47.1	-3,130	0.0	0	4.6	17.2	-1,480	-4.2	2.9
40-50	41.8	-2,890	0.0	0	3.0	11.8	-1,210	-2.7	6.7
50-75	31.7	-3,240	0.0	0	1.9	18.7	-1,030	-1.7	10.5
75-100	23.3	-2,580	0.0	0	0.8	7.3	-600	-0.7	14.0
100-200	5.4	-1,990	0.0	0	0.1	2.5	-110	-0.1	17.6
200-500	0.2	-1,160	0.0	0	0.0	0.0	*	0.0	21.5
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	24.9
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	29.8
All	26.6	-2,930	0.0	0	1.0	100.0	-780	-0.8	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Proposal would (a) increase the maximum EITC to \$3,111 for filers with no custodial children, \$6,770 for filers with one child, \$11,190 for filers with two children, and \$12,588 for filers with three or more children, (b) increase the phase in rate to 30%, 65.28% and 76.8% and 86.40%, respectively, and (c) increase the minimum and maximum income levels to receive the maximum credit and phase the credit out at a rate of 15.98% for filers with no custodial children. Assumes that 50% of current-law non-filing childless earners (increasing to 60% by 2025) would begin filing to take the expanded credit.

Assumes proposal would go into effect January 1, 2020.

<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); estate taxes; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	25.2	0.0	6.4	3.0	-330	-115.0	-0.1	0.0	-6.1	-0.8
10-20	36.4	0.0	7.2	17.2	-1,060	-284.4	-0.7	-0.5	-7.1	-4.6
20-30	44.1	0.0	6.4	22.0	-1,520	-148.4	-0.9	-0.3	-6.1	-2.0
30-40	47.1	0.0	4.6	17.2	-1,480	-59.3	-0.7	0.5	-4.2	2.9
40-50	41.8	0.0	3.0	11.8	-1,210	-28.7	-0.4	1.3	-2.7	6.7
50-75	31.7	0.0	1.9	18.7	-1,030	-13.8	-0.6	5.1	-1.7	10.5
75-100	23.3	0.0	0.8	7.3	-600	-4.7	0.0	6.4	-0.7	14.0
100-200	5.4	0.0	0.1	2.5	-110	-0.4	0.9	25.0	-0.1	17.6
200-500	0.2	0.0	0.0	0.0	*	0.0	1.2	28.3	0.0	21.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	9.7	0.0	24.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.0	24.2	0.0	29.8
All	26.6	0.0	1.0	100.0	-780	-4.2	0.0	100.0	-0.8	18.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2019 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	12,490	7.2	5,380	0.4	280	0.1	5,100	0.5	5.3
10-20	22,010	12.6	15,070	1.9	370	0.3	14,700	2.3	2.5
20-30	19,660	11.3	24,790	2.8	1,020	0.6	23,770	3.3	4.1
30-40	15,860	9.1	34,910	3.2	2,490	1.2	32,420	3.7	7.1
40-50	13,250	7.6	44,860	3.4	4,220	1.7	40,640	3.8	9.4
50-75	24,800	14.2	61,470	8.8	7,470	5.7	54,000	9.5	12.1
75-100	16,610	9.5	86,720	8.3	12,740	6.5	73,980	8.7	14.7
100-200	31,760	18.2	140,330	25.7	24,770	24.1	115,560	26.1	17.7
200-500	14,360	8.2	286,490	23.7	61,670	27.1	224,830	22.9	21.5
500-1,000	1,810	1.0	673,950	7.0	167,780	9.3	506,160	6.5	24.9
More than 1,000	830	0.5	3,067,100	14.7	913,120	23.2	2,153,980	12.7	29.8
All	174,690	100.0	99,280	100.0	18,700	100.0	80,590	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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Assumes proposal would go into effect January 1, 2020.

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(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	24.4	0.0	5.7	6.9	-290	-73.2	-0.4	0.1	-5.3	1.9
10-20	30.3	0.0	5.7	30.9	-800	-92.3	-1.6	0.1	-5.3	0.5
20-30	36.5	0.0	4.6	30.4	-1,040	-51.0	-1.5	1.6	-4.2	4.0
30-40	40.4	0.0	2.7	18.5	-840	-22.1	-0.8	3.6	-2.4	8.5
40-50	31.0	0.0	1.0	7.2	-400	-6.9	-0.1	5.3	-0.9	11.9
50-75	10.9	0.0	0.3	4.8	-160	-1.7	0.6	15.6	-0.3	15.2
75-100	2.9	0.0	0.1	0.8	-50	-0.3	0.7	13.9	-0.1	18.4
100-200	0.6	0.0	0.0	0.2	-10	0.0	1.5	27.9	0.0	21.1
200-500	0.0	0.0	0.0	0.0	0	0.0	0.7	14.2	0.0	23.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	4.3	0.0	29.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.7	13.1	0.0	31.7
All	23.2	0.0	1.1	100.0	-490	-5.2	0.0	100.0	-0.9	16.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	9,880	11.8	5,450	1.2	390	0.5	5,060	1.4	7.2
10-20	16,010	19.1	14,980	5.4	870	1.8	14,120	6.2	5.8
20-30	12,130	14.5	24,690	6.7	2,030	3.1	22,660	7.5	8.2
30-40	9,170	10.9	34,880	7.2	3,790	4.4	31,090	7.8	10.9
40-50	7,450	8.9	44,850	7.5	5,740	5.4	39,110	7.9	12.8
50-75	12,580	15.0	61,110	17.3	9,420	15.0	51,680	17.7	15.4
75-100	6,560	7.8	86,200	12.7	15,920	13.2	70,270	12.6	18.5
100-200	7,500	8.9	132,330	22.3	27,940	26.5	104,390	21.4	21.1
200-500	1,630	2.0	277,620	10.2	65,100	13.5	212,520	9.5	23.5
500-1,000	160	0.2	679,720	2.5	199,880	4.1	479,840	2.1	29.4
More than 1,000	100	0.1	3,156,960	7.0	1,001,440	12.4	2,155,520	5.8	31.7
All	83,830	100.0	53,160	100.0	9,430	100.0	43,730	100.0	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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Assumes proposal would go into effect January 1, 2020.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	11.1	0.0	4.1	0.9	-180	-132.0	0.0	0.0	-4.0	-1.0
10-20	22.9	0.0	4.7	6.0	-720	-504.0	-0.1	-0.1	-4.7	-3.8
20-30	28.4	0.0	4.6	12.4	-1,150	-370.3	-0.2	-0.1	-4.6	-3.4
30-40	33.5	0.0	4.0	13.5	-1,370	-174.1	-0.2	-0.1	-3.9	-1.7
40-50	35.6	0.0	3.2	12.1	-1,370	-75.4	-0.2	0.1	-3.1	1.0
50-75	41.9	0.0	2.4	29.2	-1,370	-28.1	-0.4	1.1	-2.2	5.6
75-100	34.0	0.0	1.1	18.1	-810	-8.1	-0.2	3.0	-0.9	10.5
100-200	6.1	0.0	0.1	7.3	-110	-0.5	0.2	22.7	-0.1	16.4
200-500	0.2	0.0	0.0	0.1	*	0.0	0.5	34.0	0.0	21.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	11.9	0.0	24.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	27.3	0.0	29.5
All	16.6	0.0	0.4	100.0	-510	-1.5	0.0	100.0	-0.3	19.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	1,630	2.5	4,380	0.1	130	0.0	4,240	0.1	3.0
10-20	2,710	4.2	15,340	0.4	140	0.0	15,200	0.5	0.9
20-30	3,520	5.5	25,050	0.8	310	0.1	24,740	1.0	1.2
30-40	3,230	5.0	34,950	1.0	790	0.1	34,160	1.2	2.3
40-50	2,880	4.5	44,870	1.2	1,820	0.2	43,060	1.4	4.1
50-75	6,960	10.8	62,350	3.9	4,880	1.5	57,470	4.5	7.8
75-100	7,280	11.3	87,380	5.7	10,020	3.3	77,370	6.3	11.5
100-200	21,180	32.9	144,310	27.4	23,710	22.5	120,610	28.7	16.4
200-500	12,230	19.0	288,530	31.7	61,260	33.5	227,260	31.2	21.2
500-1,000	1,600	2.5	673,640	9.7	164,230	11.8	509,410	9.2	24.4
More than 1,000	700	1.1	2,927,110	18.3	864,060	26.9	2,063,050	16.1	29.5
All	64,370	100.0	173,090	100.0	34,730	100.0	138,360	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

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Assumes proposal would go into effect January 1, 2020.

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(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	66.2	0.0	16.1	1.5	-1,150	152.9	-1.3	-1.7	-17.9	-29.7
10-20	84.0	0.0	16.5	14.0	-2,880	135.0	-11.7	-15.8	-18.8	-32.7
20-30	88.4	0.0	13.5	21.4	-3,610	198.2	-16.6	-20.9	-14.5	-21.8
30-40	86.8	0.0	10.5	18.3	-3,660	-2,777.6	-11.7	-11.4	-10.5	-10.1
40-50	85.9	0.0	8.3	14.7	-3,550	-165.9	-7.3	-3.8	-7.9	-3.1
50-75	78.3	0.0	5.5	22.5	-3,060	-55.1	-4.2	11.9	-5.0	4.1
75-100	51.7	0.0	2.2	6.1	-1,610	-14.0	7.1	24.1	-1.9	11.5
100-200	14.9	0.0	0.4	1.6	-380	-1.6	23.9	62.4	-0.3	17.4
200-500	0.2	0.0	0.0	0.0	*	0.0	9.0	22.8	0.0	22.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	2.2	5.6	0.0	27.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	10.5	26.7	0.0	30.1
All	71.0	0.0	5.0	100.0	-2,680	-39.4	0.0	100.0	-4.5	6.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 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	830	3.6	6,410	0.4	-750	-0.4	7,160	0.5	-11.7
10-20	3,020	13.0	15,330	3.3	-2,130	-4.1	17,460	4.3	-13.9
20-30	3,680	15.9	24,860	6.6	-1,820	-4.3	26,680	8.0	-7.3
30-40	3,100	13.4	34,920	7.8	130	0.3	34,780	8.7	0.4
40-50	2,570	11.1	44,890	8.3	2,140	3.5	42,750	8.9	4.8
50-75	4,570	19.7	61,140	20.0	5,550	16.1	55,590	20.6	9.1
75-100	2,330	10.1	86,200	14.5	11,500	17.0	74,700	14.1	13.3
100-200	2,590	11.2	132,190	24.6	23,430	38.4	108,770	22.8	17.7
200-500	370	1.6	262,710	7.0	58,430	13.8	204,280	6.2	22.2
500-1,000	30	0.1	666,490	1.4	185,330	3.4	481,160	1.1	27.8
More than 1,000	20	0.1	5,267,830	6.1	1,583,660	16.2	3,684,180	4.8	30.1
All	23,150	100.0	60,140	100.0	6,810	100.0	53,330	100.0	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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<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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	66.1	0.0	16.5	1.5	-1,190	142.6	-0.1	-0.2	-18.7	-31.8
10-20	85.1	0.0	16.8	13.4	-2,950	131.6	-1.1	-1.9	-19.3	-33.9
20-30	83.8	0.0	13.1	19.4	-3,490	187.9	-1.6	-2.3	-14.1	-21.5
30-40	83.9	0.0	10.5	16.8	-3,650	1,786.0	-1.3	-1.4	-10.5	-11.1
40-50	83.0	0.0	8.4	13.3	-3,600	-188.2	-1.0	-0.5	-8.0	-3.8
50-75	78.5	0.0	5.7	23.2	-3,190	-60.2	-1.6	1.2	-5.2	3.4
75-100	57.2	0.0	2.3	9.2	-1,780	-16.2	-0.4	3.7	-2.1	10.6
100-200	10.5	0.0	0.2	3.1	-240	-1.0	1.5	24.2	-0.2	16.9
200-500	0.2	0.0	0.0	0.0	*	0.0	2.6	34.9	0.0	21.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.9	12.7	0.0	25.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	2.1	29.4	0.0	30.0
All	49.3	0.0	1.7	100.0	-1,870	-7.3	0.0	100.0	-1.4	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2019 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	1,280	2.4	6,370	0.1	-830	-0.1	7,200	0.2	-13.1
10-20	4,500	8.5	15,310	1.0	-2,240	-0.7	17,550	1.4	-14.6
20-30	5,480	10.4	24,810	1.9	-1,860	-0.8	26,670	2.6	-7.5
30-40	4,530	8.6	34,770	2.2	-210	-0.1	34,980	2.8	-0.6
40-50	3,640	6.9	44,930	2.3	1,910	0.5	43,020	2.7	4.3
50-75	7,160	13.6	61,650	6.3	5,300	2.8	56,360	7.1	8.6
75-100	5,090	9.7	86,920	6.3	10,990	4.1	75,930	6.8	12.6
100-200	12,510	23.7	143,040	25.4	24,460	22.6	118,590	26.0	17.1
200-500	6,950	13.2	287,800	28.4	62,990	32.4	224,800	27.4	21.9
500-1,000	930	1.8	674,920	8.9	172,610	11.8	502,310	8.2	25.6
More than 1,000	410	0.8	2,977,290	17.4	893,440	27.2	2,083,850	15.1	30.0
All	52,690	100.0	133,830	100.0	25,670	100.0	108,170	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Proposal would (a) increase the maximum EITC to \$3,111 for filers with no custodial children, \$6,770 for filers with one child, \$11,190 for filers with two children, and \$12,588 for filers with three or more children, (b) increase the phase in rate to 30%, 65.28% and 76.8% and 86.40%, respectively, and (c) increase the minimum and maximum income levels to receive the maximum credit and phase the credit out at a rate of 15.98% for filers with no custodial children. Assumes that 50% of current-law non-filing childless earners (increasing to 60% by 2025) would begin filing to take the expanded credit.

Assumes proposal would go into effect January 1, 2020.

<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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T20-0082
Cost-of-Living Refund Act
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.6	0.0	0.5	1.5	-20	-41.0	0.0	0.0	-0.5	0.7
10-20	1.9	0.0	0.3	9.8	-50	-28.6	-0.1	0.1	-0.3	0.8
20-30	1.5	0.0	0.2	7.9	-40	-7.5	0.0	0.5	-0.2	2.1
30-40	2.4	0.0	0.2	11.8	-80	-7.6	-0.1	0.7	-0.2	2.7
40-50	3.7	0.0	0.3	15.1	-110	-6.5	-0.1	1.1	-0.3	3.6
50-75	5.5	0.0	0.2	27.8	-130	-3.3	-0.1	4.1	-0.2	6.0
75-100	6.2	0.0	0.2	17.3	-120	-1.5	-0.1	5.8	-0.1	8.9
100-200	2.1	0.0	0.0	7.9	-30	-0.2	0.1	21.6	0.0	13.3
200-500	0.3	0.0	0.0	0.3	*	0.0	0.1	22.0	0.0	18.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	9.1	0.0	23.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	34.4	0.0	29.5
All	3.0	0.0	0.1	100.0	-70	-0.5	0.0	100.0	-0.1	15.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2019 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	1,850	4.4	4,960	0.2	60	0.0	4,900	0.3	1.2
10-20	5,680	13.3	15,370	2.3	180	0.2	15,190	2.6	1.2
20-30	5,580	13.1	24,910	3.6	550	0.5	24,360	4.1	2.2
30-40	4,430	10.4	34,940	4.0	1,030	0.8	33,910	4.6	2.9
40-50	3,910	9.2	44,720	4.5	1,740	1.2	42,980	5.1	3.9
50-75	6,530	15.3	61,330	10.3	3,810	4.3	57,520	11.4	6.2
75-100	4,390	10.3	86,550	9.8	7,790	5.9	78,760	10.5	9.0
100-200	6,850	16.1	137,400	24.3	18,350	21.5	119,050	24.8	13.4
200-500	2,350	5.5	289,770	17.6	54,230	21.8	235,540	16.8	18.7
500-1,000	340	0.8	675,950	5.9	156,520	9.1	519,430	5.3	23.2
More than 1,000	200	0.5	3,325,550	17.5	980,030	34.3	2,345,530	14.5	29.5
All	42,590	100.0	90,980	100.0	13,700	100.0	77,280	100.0	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Proposal would (a) increase the maximum EITC to \$3,111 for filers with no custodial children, \$6,770 for filers with one child, \$11,190 for filers with two children, and \$12,588 for filers with three or more children, (b) increase the phase in rate to 30%, 65.28% and 76.8% and 86.40%, respectively, and (c) increase the minimum and maximum income levels to receive the maximum credit and phase the credit out at a rate of 15.98% for filers with no custodial children. Assumes that 50% of current-law non-filing childless earners (increasing to 60% by 2025) would begin filing to take the expanded credit.

Assumes proposal would go into effect January 1, 2020.

<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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.