

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

Table T14-0030
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Summary Table

Expanded Cash Income Level (thousands of 2013 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 Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	26.5	-511	0.0	0	2.3	23.2	-136	-2.2	2.2
10-20	21.6	-726	0.0	0	1.0	53.2	-157	-1.0	1.4
20-30	8.7	-526	0.0	0	0.2	13.7	-46	-0.2	4.7
30-40	3.5	-556	0.0	0	0.1	4.8	-20	-0.1	7.8
40-50	1.9	-549	0.0	0	0.0	2.1	-11	0.0	10.3
50-75	0.9	-512	0.0	0	0.0	1.7	-4	0.0	13.7
75-100	0.1	-615	0.0	0	0.0	0.1	-1	0.0	16.0
100-200	*	**	0.0	0	0.0	0.1	0	0.0	18.4
200-500	0.0	0	0.0	0	0.0	0.0	0	0.0	22.6
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	28.4
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	35.3
All	6.5	-612	0.0	0	0.1	100.0	-40	0.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

** Insufficient data

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see:

<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); and estate tax.

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

Table T14-0030
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 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	26.5	0.0	2.3	23.2	-136	-50.2	-0.1	0.1	-2.2	2.2
10-20	21.6	0.0	1.0	53.2	-157	-41.8	-0.1	0.2	-1.0	1.4
20-30	8.7	0.0	0.2	13.7	-46	-3.6	0.0	0.8	-0.2	4.7
30-40	3.5	0.0	0.1	4.8	-20	-0.7	0.0	1.6	-0.1	7.8
40-50	1.9	0.0	0.0	2.1	-11	-0.2	0.0	2.2	0.0	10.3
50-75	0.9	0.0	0.0	1.7	-4	-0.1	0.0	7.6	0.0	13.7
75-100	0.1	0.0	0.0	0.1	-1	0.0	0.0	8.0	0.0	16.0
100-200	*	0.0	0.0	0.1	0	0.0	0.1	26.3	0.0	18.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	20.5	0.0	22.6
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.4	0.0	28.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	25.2	0.0	35.3
All	6.5	0.0	0.1	100.0	-40	-0.2	0.0	100.0	0.0	19.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 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	11,178	6.8	6,076	0.5	270	0.1	5,806	0.6	4.4
10-20	22,170	13.5	15,744	2.4	375	0.3	15,369	2.9	2.4
20-30	19,574	12.0	25,753	3.4	1,262	0.9	24,490	4.1	4.9
30-40	15,956	9.7	36,289	4.0	2,860	1.6	33,429	4.5	7.9
40-50	13,025	8.0	46,641	4.2	4,835	2.2	41,806	4.6	10.4
50-75	24,877	15.2	64,010	10.9	8,785	7.6	55,225	11.7	13.7
75-100	15,960	9.7	89,951	9.8	14,369	8.0	75,582	10.3	16.0
100-200	28,866	17.6	142,712	28.1	26,188	26.2	116,524	28.6	18.4
200-500	8,770	5.4	296,335	17.8	67,084	20.4	229,251	17.1	22.6
500-1,000	1,076	0.7	700,375	5.2	198,974	7.4	501,401	4.6	28.4
More than 1,000	629	0.4	3,264,593	14.0	1,153,221	25.2	2,111,372	11.3	35.3
All	163,798	100.0	89,403	100.0	17,604	100.0	71,799	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.5

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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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); and estate tax.

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

Table T14-0030
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2013 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	30.1	0.0	2.8	26.5	-155	-39.0	-0.2	0.3	-2.6	4.0
10-20	25.6	0.0	1.3	56.6	-187	-22.4	-0.4	1.6	-1.2	4.1
20-30	10.3	0.0	0.2	11.5	-51	-2.3	-0.1	4.0	-0.2	8.6
30-40	3.6	0.0	0.1	3.3	-20	-0.5	0.0	5.6	-0.1	11.7
40-50	1.2	0.0	0.0	0.7	-6	-0.1	0.1	6.5	0.0	14.6
50-75	0.3	0.0	0.0	0.5	-2	0.0	0.2	18.4	0.0	18.0
75-100	0.1	0.0	0.0	0.1	-1	0.0	0.1	13.9	0.0	20.5
100-200	*	0.0	0.0	0.0	0	0.0	0.2	20.9	0.0	22.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	10.5	0.0	25.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	30.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	14.1	0.0	37.7
All	11.7	0.0	0.2	100.0	-72	-0.8	0.0	100.0	-0.2	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 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	9,172	12.3	6,047	1.6	398	0.6	5,649	1.8	6.6
10-20	16,267	21.8	15,651	7.2	834	2.0	14,817	8.4	5.3
20-30	12,067	16.2	25,560	8.7	2,237	4.1	23,324	9.8	8.8
30-40	8,699	11.7	36,250	8.9	4,248	5.6	32,002	9.7	11.7
40-50	6,316	8.5	46,495	8.3	6,803	6.5	39,693	8.7	14.6
50-75	10,551	14.2	63,958	19.0	11,509	18.3	52,449	19.2	18.0
75-100	4,998	6.7	89,284	12.6	18,313	13.8	70,971	12.3	20.5
100-200	4,453	6.0	135,426	17.0	30,952	20.8	104,474	16.2	22.9
200-500	913	1.2	293,103	7.5	75,441	10.4	217,662	6.9	25.7
500-1,000	121	0.2	691,787	2.4	209,796	3.8	481,990	2.0	30.3
More than 1,000	74	0.1	3,325,129	7.0	1,252,565	14.0	2,072,564	5.4	37.7
All	74,471	100.0	47,608	100.0	8,920	100.0	38,688	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <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); and estate tax.

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

Table T14-0030
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2013 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	11.6	0.0	0.8	5.2	-42	-33.7	0.0	0.0	-0.8	1.5
10-20	12.8	0.0	0.6	25.9	-94	-124.0	0.0	0.0	-0.6	-0.1
20-30	9.4	0.0	0.2	25.3	-56	-11.5	0.0	0.1	-0.2	1.7
30-40	5.4	0.0	0.1	13.7	-29	-2.3	0.0	0.2	-0.1	3.4
40-50	4.5	0.0	0.1	13.6	-26	-1.0	0.0	0.5	-0.1	5.5
50-75	1.8	0.0	0.0	11.5	-9	-0.1	0.0	2.7	0.0	9.4
75-100	0.1	0.0	0.0	0.9	-1	0.0	0.0	5.0	0.0	13.2
100-200	0.1	0.0	0.0	0.9	0	0.0	0.0	28.0	0.0	17.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	24.8	0.0	22.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.1	0.0	28.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	29.4	0.0	35.0
All	1.9	0.0	0.0	100.0	-11	0.0	0.0	100.0	0.0	21.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 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	850	1.4	5,409	0.1	124	0.0	5,285	0.1	2.3
10-20	1,869	3.0	16,299	0.3	75	0.0	16,224	0.4	0.5
20-30	3,039	4.9	26,098	0.8	491	0.1	25,607	1.0	1.9
30-40	3,256	5.2	36,414	1.2	1,270	0.2	35,145	1.5	3.5
40-50	3,586	5.8	46,902	1.8	2,597	0.5	44,306	2.1	5.5
50-75	9,047	14.5	64,385	6.1	6,086	2.7	58,298	7.0	9.5
75-100	8,453	13.6	90,693	8.0	11,982	5.0	78,711	8.8	13.2
100-200	22,471	36.1	145,046	34.0	25,147	28.0	119,899	35.6	17.3
200-500	7,599	12.2	296,744	23.5	65,781	24.8	230,962	23.2	22.2
500-1,000	925	1.5	701,317	6.8	197,277	9.1	504,041	6.2	28.1
More than 1,000	529	0.9	3,202,772	17.7	1,121,475	29.4	2,081,297	14.5	35.0
All	62,259	100.0	154,113	100.0	32,396	100.0	121,717	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <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); and estate tax.

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

Table T14-0030
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2013 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	10.2	0.0	0.7	11.7	-54	6.9	0.0	-0.7	-0.8	-12.2
10-20	9.9	0.0	0.4	54.3	-68	4.5	-0.2	-4.5	-0.4	-9.9
20-30	4.1	0.0	0.1	21.3	-25	2.1	-0.1	-3.7	-0.1	-4.7
30-40	2.0	0.0	0.0	8.9	-12	-1.7	0.0	1.9	0.0	1.9
40-50	0.6	0.0	0.0	2.1	-4	-0.1	0.0	6.1	0.0	6.3
50-75	0.2	0.0	0.0	1.2	-1	0.0	0.1	26.0	0.0	11.9
75-100	0.0	0.0	0.0	0.0	0	0.0	0.1	21.4	0.0	15.6
100-200	0.0	0.0	0.0	0.0	0	0.0	0.1	30.3	0.0	19.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	10.0	0.0	24.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	2.8	0.0	28.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.3	0.0	34.6
All	3.2	0.0	0.0	100.0	-20	-0.4	0.0	100.0	0.0	10.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 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	1,041	4.3	6,861	0.6	-784	-0.6	7,645	0.7	-11.4
10-20	3,834	16.0	15,876	5.0	-1,498	-4.3	17,374	6.1	-9.4
20-30	4,122	17.2	26,043	8.7	-1,185	-3.7	27,228	10.3	-4.6
30-40	3,620	15.1	36,244	10.7	700	1.9	35,544	11.8	1.9
40-50	2,789	11.6	46,656	10.6	2,931	6.1	43,724	11.1	6.3
50-75	4,580	19.1	63,472	23.7	7,563	25.9	55,909	23.4	11.9
75-100	2,060	8.6	88,731	14.9	13,858	21.3	74,873	14.1	15.6
100-200	1,581	6.6	132,072	17.0	25,593	30.2	106,479	15.4	19.4
200-500	191	0.8	289,760	4.5	69,938	10.0	219,822	3.8	24.1
500-1,000	19	0.1	694,174	1.1	198,732	2.8	495,442	0.8	28.6
More than 1,000	13	0.1	3,073,454	3.2	1,063,415	10.3	2,010,039	2.4	34.6
All	24,016	100.0	51,174	100.0	5,576	100.0	45,598	100.0	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 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	0.5	0.0	0.0	6.4	-2	0.2	0.0	-0.1	0.0	-15.6
10-20	0.5	0.0	0.0	51.0	-4	0.2	0.0	-0.8	0.0	-13.0
20-30	0.3	0.0	0.0	30.7	-2	0.1	0.0	-0.8	0.0	-6.8
30-40	0.2	0.0	0.0	11.2	-1	0.8	0.0	0.0	0.0	-0.3
40-50	*	0.0	0.0	0.7	0	0.0	0.0	0.7	0.0	4.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	4.5	0.0	10.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	6.3	0.0	13.5
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	29.3	0.0	16.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	24.9	0.0	21.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	27.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	27.0	0.0	35.1
All	0.1	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 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	1,373	2.7	6,549	0.2	-1,017	-0.1	7,566	0.2	-15.5
10-20	4,412	8.6	15,963	1.2	-2,068	-0.8	18,031	1.7	-13.0
20-30	5,023	9.8	25,966	2.2	-1,768	-0.8	27,734	2.9	-6.8
30-40	4,528	8.9	36,268	2.8	-97	0.0	36,366	3.4	-0.3
40-50	3,818	7.5	46,711	3.0	2,073	0.7	44,638	3.5	4.4
50-75	7,643	14.9	64,137	8.3	6,447	4.5	57,690	9.1	10.1
75-100	5,719	11.2	90,283	8.7	12,225	6.3	78,059	9.2	13.5
100-200	13,208	25.8	145,049	32.2	24,517	29.3	120,533	32.9	16.9
200-500	4,259	8.3	296,704	21.3	64,680	24.9	232,024	20.4	21.8
500-1,000	509	1.0	699,639	6.0	195,131	9.0	504,508	5.3	27.9
More than 1,000	275	0.5	3,098,566	14.4	1,086,497	27.0	2,012,069	11.5	35.1
All	51,185	100.0	116,097	100.0	21,631	100.0	94,467	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

* Less than 0.05

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <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); and estate tax.

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

Table T14-0030
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2015 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2013 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	0.3	0.0	0.0	0.5	-1	-0.8	0.0	0.0	0.0	1.3
10-20	0.3	0.0	0.0	4.5	-1	-1.5	0.0	0.1	0.0	0.6
20-30	1.3	0.0	0.0	16.7	-7	-1.2	0.0	0.6	0.0	2.2
30-40	2.4	0.0	0.0	26.2	-14	-0.9	0.0	1.2	0.0	4.0
40-50	2.9	0.0	0.0	25.1	-16	-0.6	0.0	1.8	0.0	5.9
50-75	1.9	0.0	0.0	23.8	-9	-0.2	0.0	6.5	0.0	9.0
75-100	0.1	0.0	0.0	1.3	-1	0.0	0.0	8.0	0.0	12.5
100-200	0.1	0.0	0.0	1.3	-1	0.0	0.0	22.1	0.0	16.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	20.0	0.0	22.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	29.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	31.4	0.0	35.6
All	1.1	0.0	0.0	100.0	-6	0.0	0.0	100.0	0.0	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2013 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	1,600	4.3	6,404	0.4	83	0.0	6,321	0.4	1.3
10-20	6,764	18.2	15,959	3.7	96	0.1	15,863	4.4	0.6
20-30	5,182	14.0	25,430	4.5	571	0.6	24,859	5.3	2.2
30-40	4,055	10.9	36,345	5.0	1,484	1.2	34,861	5.8	4.1
40-50	3,258	8.8	46,607	5.2	2,747	1.8	43,859	5.8	5.9
50-75	5,716	15.4	63,444	12.3	5,711	6.5	57,734	13.5	9.0
75-100	3,604	9.7	90,042	11.0	11,263	8.0	78,778	11.6	12.5
100-200	4,957	13.3	137,873	23.2	22,454	22.0	115,419	23.4	16.3
200-500	1,493	4.0	296,738	15.0	67,664	20.0	229,075	14.0	22.8
500-1,000	201	0.5	700,400	4.8	203,819	8.1	496,581	4.1	29.1
More than 1,000	134	0.4	3,311,838	15.1	1,180,303	31.4	2,131,535	11.7	35.6
All	37,154	100.0	79,405	100.0	13,590	100.0	65,815	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

* Less than 0.05

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

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <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); and estate tax.

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