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**Table T17-0033**  
**Increase Earned Income Tax Credit (EITC) Phase-In Rates, 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Elig Age from 25 to 21**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Summary Table**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units with Tax Increase or Cut <sup>3</sup> |             |                   |                  | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change (\$) | Average Federal Tax Rate <sup>5</sup> |                    |
|---|---|-------------|-------------------|------------------|---|-----------------------------------|---------------------------------|---------------------------------------|--------------------|
|   | 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 |   |                                   |                                 |                                       |                    |
| <b>Less than 10</b>   | 26.1  | -2,350      | 0.0               | 0                | 11.7  | 4.0                               | -610                            | -10.9                                 | -4.1               |
| <b>10-20</b>  | 34.2  | -4,280      | 0.0               | 0                | 9.8   | 17.5                              | -1,460                          | -9.5                                  | -6.3               |
| <b>20-30</b>  | 48.2  | -4,710      | 0.0               | 0                | 9.4   | 24.2                              | -2,270                          | -9.0                                  | -4.2               |
| <b>30-40</b>  | 56.3  | -4,290      | 0.0               | 0                | 7.4   | 19.6                              | -2,420                          | -6.8                                  | 1.2                |
| <b>40-50</b>  | 59.7  | -3,580      | 0.0               | 0                | 5.2   | 14.1                              | -2,140                          | -4.7                                  | 6.0                |
| <b>50-75</b>  | 50.0  | -2,620      | 0.0               | 0                | 2.4   | 16.7                              | -1,310                          | -2.1                                  | 11.2               |
| <b>75-100</b>   | 16.5  | -2,360      | 0.0               | 0                | 0.5   | 3.2                               | -390                            | -0.4                                  | 15.4               |
| <b>100-200</b>  | 1.6   | -2,060      | 0.0               | 0                | 0.0   | 0.5                               | -30                             | 0.0                                   | 18.9               |
| <b>200-500</b>  | *   | **          | 0.0               | 0                | 0.0   | 0.0                               | *                               | 0.0                                   | 23.2               |
| <b>500-1,000</b>  | 0.0   | 0           | 0.0               | 0                | 0.0   | 0.0                               | 0                               | 0.0                                   | 28.6               |
| <b>More than 1,000</b>  | 0.0   | 0           | 0.0               | 0                | 0.0   | 0.0                               | 0                               | 0.0                                   | 34.1               |
| <b>All</b>  | 31.9  | -3,640      | 0.0               | 0                | 1.6   | 100.0                             | -1,160                          | -1.3                                  | 18.8               |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

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

(1) Calendar year. Baseline current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, the same as for 1 child workers. Finally, proposal also lowers the 0 child eligibility age from 25 to 21. 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); 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 T17-0033**  
**Increase Earned Income Tax Credit (EITC) Phase-In Rates, 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Elig Age from 25 to 21**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 26.1                              | 0.0               | 11.7  | 4.0                               | -610                       | -160.6  | -0.3                   | -0.1               | -10.9                                 | -4.1               |
| 10-20   | 34.2                              | 0.0               | 9.8   | 17.5                              | -1,460                     | -299.4  | -1.2                   | -0.8               | -9.5                                  | -6.3               |
| 20-30   | 48.2                              | 0.0               | 9.4   | 24.2                              | -2,270                     | -188.5  | -1.6                   | -0.8               | -9.0                                  | -4.2               |
| 30-40   | 56.3                              | 0.0               | 7.4   | 19.6                              | -2,420                     | -84.8   | -1.3                   | 0.2                | -6.8                                  | 1.2                |
| 40-50   | 59.7                              | 0.0               | 5.2   | 14.1                              | -2,140                     | -43.6   | -0.8                   | 1.3                | -4.7                                  | 6.0                |
| 50-75   | 50.0                              | 0.0               | 2.4   | 16.7                              | -1,310                     | -15.6   | -0.7                   | 6.2                | -2.1                                  | 11.2               |
| 75-100  | 16.5                              | 0.0               | 0.5   | 3.2                               | -390                       | -2.8    | 0.3                    | 7.6                | -0.4                                  | 15.4               |
| 100-200   | 1.6                               | 0.0               | 0.0   | 0.5                               | -30                        | -0.1    | 1.7                    | 26.8               | 0.0                                   | 18.9               |
| 200-500   | *                                 | 0.0               | 0.0   | 0.0                               | *                          | 0.0     | 1.6                    | 24.2               | 0.0                                   | 23.2               |
| 500-1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 0.5                    | 8.3                | 0.0                                   | 28.6               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 1.7                    | 26.8               | 0.0                                   | 34.1               |
| All   | 31.9                              | 0.0               | 1.6   | 100.0                             | -1,160                     | -6.5    | 0.0                    | 100.0              | -1.3                                  | 18.8               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units          |                  | Pre-Tax Income    |                  | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                  | Average Federal Tax Rate <sup>5</sup> |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
|   | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of Total |                                       |
| Less than 10  | 13,200             | 7.6              | 5,630             | 0.5              | 380                | 0.2              | 5,250                         | 0.6              | 6.8                                   |
| 10-20   | 24,240             | 13.9             | 15,440            | 2.4              | 490                | 0.4              | 14,950                        | 2.9              | 3.2                                   |
| 20-30   | 21,610             | 12.4             | 25,390            | 3.5              | 1,210              | 0.8              | 24,190                        | 4.2              | 4.8                                   |
| 30-40   | 16,500             | 9.4              | 35,590            | 3.7              | 2,850              | 1.5              | 32,740                        | 4.3              | 8.0                                   |
| 40-50   | 13,400             | 7.7              | 45,920            | 3.9              | 4,900              | 2.1              | 41,020                        | 4.4              | 10.7                                  |
| 50-75   | 25,850             | 14.8             | 63,080            | 10.4             | 8,380              | 6.9              | 54,700                        | 11.3             | 13.3                                  |
| 75-100  | 16,500             | 9.5              | 88,810            | 9.3              | 14,030             | 7.4              | 74,780                        | 9.8              | 15.8                                  |
| 100-200   | 29,610             | 17.0             | 141,220           | 26.6             | 26,730             | 25.1             | 114,490                       | 27.0             | 18.9                                  |
| 200-500   | 10,640             | 6.1              | 289,320           | 19.6             | 67,110             | 22.7             | 222,210                       | 18.8             | 23.2                                  |
| 500-1,000   | 1,240              | 0.7              | 691,070           | 5.4              | 197,860            | 7.8              | 493,210                       | 4.9              | 28.6                                  |
| More than 1,000   | 680                | 0.4              | 3,396,080         | 14.8             | 1,156,270          | 25.1             | 2,239,810                     | 12.2             | 34.1                                  |
| All   | 174,680            | 100.0            | 89,920            | 100.0            | 18,040             | 100.0            | 71,880                        | 100.0            | 20.1                                  |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

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

(1) Calendar year. Baseline current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, the same as for 1 child workers. Finally, proposal also lowers the 0 child eligibility age from 25 to 21. 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

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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.

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**Increase Earned Income Tax Credit (EITC) Phase-In Rates, 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Elig Age from 25 to 21**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Single Tax Units**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 23.3                              | 0.0               | 11.2  | 6.4                               | -570                       | -123.8  | -0.9                   | -0.2               | -10.3                                 | -2.0               |
| 10-20   | 25.6                              | 0.0               | 8.6   | 22.7                              | -1,240                     | -139.2  | -3.4                   | -1.1               | -8.1                                  | -2.3               |
| 20-30   | 39.3                              | 0.0               | 8.6   | 28.3                              | -2,010                     | -100.3  | -4.0                   | 0.0                | -7.9                                  | 0.0                |
| 30-40   | 51.2                              | 0.0               | 7.0   | 21.2                              | -2,210                     | -55.8   | -2.6                   | 2.8                | -6.2                                  | 4.9                |
| 40-50   | 56.7                              | 0.0               | 4.4   | 12.6                              | -1,740                     | -27.9   | -1.0                   | 5.3                | -3.8                                  | 9.8                |
| 50-75   | 44.3                              | 0.0               | 1.3   | 8.0                               | -680                       | -6.5    | 1.5                    | 18.8               | -1.1                                  | 15.6               |
| 75-100  | 2.7                               | 0.0               | 0.1   | 0.3                               | -60                        | -0.3    | 2.2                    | 15.9               | -0.1                                  | 19.7               |
| 100-200   | 0.5                               | 0.0               | 0.0   | 0.1                               | -20                        | -0.1    | 4.0                    | 28.2               | 0.0                                   | 22.1               |
| 200-500   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 1.6                    | 11.3               | 0.0                                   | 26.2               |
| 500-1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 0.5                    | 3.5                | 0.0                                   | 31.7               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 2.2                    | 15.3               | 0.0                                   | 36.8               |
| All   | 32.1                              | 0.0               | 3.1   | 100.0                             | -1,170                     | -14.1   | 0.0                    | 100.0              | -2.5                                  | 15.4               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units          |                  | Pre-Tax Income    |                  | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                  | Average Federal Tax Rate <sup>5</sup> |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
|   | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of Total |                                       |
| Less than 10  | 11,610             | 13.1             | 5,580             | 1.6              | 460                | 0.7              | 5,120                         | 1.8              | 8.3                                   |
| 10-20   | 19,070             | 21.5             | 15,320            | 7.1              | 890                | 2.3              | 14,430                        | 8.1              | 5.8                                   |
| 20-30   | 14,710             | 16.5             | 25,310            | 9.0              | 2,000              | 4.0              | 23,310                        | 10.1             | 7.9                                   |
| 30-40   | 10,030             | 11.3             | 35,530            | 8.6              | 3,950              | 5.4              | 31,580                        | 9.3              | 11.1                                  |
| 40-50   | 7,530              | 8.5              | 45,870            | 8.4              | 6,250              | 6.4              | 39,610                        | 8.8              | 13.6                                  |
| 50-75   | 12,280             | 13.8             | 62,530            | 18.6             | 10,420             | 17.3             | 52,110                        | 18.9             | 16.7                                  |
| 75-100  | 5,810              | 6.5              | 88,200            | 12.4             | 17,440             | 13.7             | 70,760                        | 12.1             | 19.8                                  |
| 100-200   | 6,060              | 6.8              | 133,720           | 19.6             | 29,620             | 24.2             | 104,100                       | 18.6             | 22.2                                  |
| 200-500   | 990                | 1.1              | 276,440           | 6.6              | 72,280             | 9.7              | 204,160                       | 6.0              | 26.2                                  |
| 500-1,000   | 100                | 0.1              | 684,440           | 1.7              | 217,090            | 3.0              | 467,350                       | 1.4              | 31.7                                  |
| More than 1,000   | 80                 | 0.1              | 3,416,730         | 6.4              | 1,256,030          | 13.1             | 2,160,700                     | 4.9              | 36.8                                  |
| All   | 88,910             | 100.0            | 46,490            | 100.0            | 8,330              | 100.0            | 38,160                        | 100.0            | 17.9                                  |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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

(1) Calendar year. Baseline current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, the same as for 1 child workers. Finally, proposal also lowers the 0 child eligibility age from 25 to 21. 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, the estate tax, and excise taxes) 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, 2017 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |           | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|-----------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent   | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 24.5                              | 0.0               | 13.2  | 1.3                               | -640                       | -436.6    | 0.0                    | 0.0                | -12.8                                 | -9.9               |
| 10-20   | 38.4                              | 0.0               | 9.4   | 7.0                               | -1,500                     | -32,482.1 | -0.1                   | -0.1               | -9.4                                  | -9.4               |
| 20-30   | 42.5                              | 0.0               | 7.6   | 14.0                              | -1,960                     | -1,708.3  | -0.2                   | -0.2               | -7.6                                  | -7.2               |
| 30-40   | 42.1                              | 0.0               | 5.5   | 14.1                              | -1,920                     | -185.1    | -0.2                   | -0.1               | -5.4                                  | -2.5               |
| 40-50   | 47.0                              | 0.0               | 4.7   | 15.1                              | -2,030                     | -71.5     | -0.3                   | 0.1                | -4.4                                  | 1.8                |
| 50-75   | 45.1                              | 0.0               | 2.7   | 33.9                              | -1,550                     | -25.7     | -0.6                   | 1.7                | -2.4                                  | 7.0                |
| 75-100  | 23.1                              | 0.0               | 0.7   | 11.8                              | -540                       | -4.6      | -0.1                   | 4.2                | -0.6                                  | 12.4               |
| 100-200   | 1.9                               | 0.0               | 0.0   | 2.1                               | -40                        | -0.1      | 0.4                    | 25.3               | 0.0                                   | 17.9               |
| 200-500   | *                                 | 0.0               | 0.0   | 0.0                               | *                          | 0.0       | 0.5                    | 28.8               | 0.0                                   | 22.8               |
| 500-1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0       | 0.2                    | 10.1               | 0.0                                   | 28.3               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0       | 0.5                    | 30.2               | 0.0                                   | 33.7               |
| All   | 17.6                              | 0.0               | 0.5   | 100.0                             | -630                       | -1.7      | 0.0                    | 100.0              | -0.4                                  | 21.5               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units          |                  | Pre-Tax Income    |                  | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                  | Average Federal Tax Rate <sup>5</sup> |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
|   | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of Total |                                       |
| Less than 10  | 720                | 1.2              | 5,000             | 0.0              | 150                | 0.0              | 4,850                         | 0.1              | 2.9                                   |
| 10-20   | 1,730              | 2.9              | 15,950            | 0.3              | 10                 | 0.0              | 15,950                        | 0.4              | 0.0                                   |
| 20-30   | 2,660              | 4.5              | 25,720            | 0.7              | 120                | 0.0              | 25,600                        | 0.9              | 0.5                                   |
| 30-40   | 2,730              | 4.6              | 35,770            | 1.0              | 1,040              | 0.1              | 34,730                        | 1.2              | 2.9                                   |
| 40-50   | 2,760              | 4.7              | 46,070            | 1.3              | 2,840              | 0.4              | 43,230                        | 1.5              | 6.2                                   |
| 50-75   | 8,140              | 13.7             | 64,160            | 5.3              | 6,020              | 2.3              | 58,130                        | 6.1              | 9.4                                   |
| 75-100  | 8,110              | 13.7             | 89,430            | 7.3              | 11,660             | 4.3              | 77,770                        | 8.1              | 13.0                                  |
| 100-200   | 20,960             | 35.4             | 144,320           | 30.4             | 25,900             | 24.9             | 118,420                       | 31.9             | 17.9                                  |
| 200-500   | 9,250              | 15.6             | 291,550           | 27.1             | 66,600             | 28.3             | 224,950                       | 26.8             | 22.8                                  |
| 500-1,000   | 1,100              | 1.9              | 691,640           | 7.7              | 195,910            | 9.9              | 495,740                       | 7.0              | 28.3                                  |
| More than 1,000   | 580                | 1.0              | 3,322,660         | 19.3             | 1,118,340          | 29.7             | 2,204,320                     | 16.4             | 33.7                                  |
| All   | 59,210             | 100.0            | 168,110           | 100.0            | 36,820             | 100.0            | 131,290                       | 100.0            | 21.9                                  |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 76.0                              | 0.0               | 16.8  | 1.6                               | -1,290                     | 173.8   | -1.1                   | -1.5               | -18.6                                 | -29.3              |
| 10-20   | 86.4                              | 0.0               | 16.3  | 14.9                              | -2,880                     | 160.7   | -11.1                  | -14.6              | -18.2                                 | -29.5              |
| 20-30   | 89.4                              | 0.0               | 13.7  | 23.3                              | -3,660                     | 295.8   | -15.9                  | -18.8              | -14.4                                 | -19.2              |
| 30-40   | 88.7                              | 0.0               | 10.6  | 20.3                              | -3,690                     | -463.8  | -11.3                  | -9.6               | -10.4                                 | -8.1               |
| 40-50   | 87.8                              | 0.0               | 8.3   | 16.0                              | -3,560                     | -120.3  | -6.7                   | -1.6               | -7.8                                  | -1.3               |
| 50-75   | 79.0                              | 0.0               | 4.8   | 20.9                              | -2,670                     | -39.4   | -0.6                   | 19.4               | -4.3                                  | 6.6                |
| 75-100  | 31.2                              | 0.0               | 1.0   | 2.8                               | -780                       | -5.9    | 9.2                    | 27.3               | -0.9                                  | 14.1               |
| 100-200   | 2.3                               | 0.0               | 0.1   | 0.2                               | -60                        | -0.2    | 20.9                   | 55.6               | 0.0                                   | 19.4               |
| 200-500   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 7.5                    | 19.9               | 0.0                                   | 24.1               |
| 500-1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 1.6                    | 4.4                | 0.0                                   | 28.9               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 7.3                    | 19.4               | 0.0                                   | 34.1               |
| All   | 71.2                              | 0.0               | 5.2   | 100.0                             | -2,610                     | -37.7   | 0.0                    | 100.0              | -4.6                                  | 7.5                |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units          |                  | Pre-Tax Income    |                  | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                  | Average Federal Tax Rate <sup>5</sup> |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
|   | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of Total |                                       |
| Less than 10  | 740                | 3.1              | 6,940             | 0.4              | -740               | -0.3             | 7,680                         | 0.5              | -10.7                                 |
| 10-20   | 3,180              | 13.4             | 15,860            | 3.7              | -1,790             | -3.5             | 17,660                        | 4.7              | -11.3                                 |
| 20-30   | 3,920              | 16.6             | 25,460            | 7.4              | -1,240             | -3.0             | 26,700                        | 8.8              | -4.9                                  |
| 30-40   | 3,390              | 14.4             | 35,590            | 8.9              | 800                | 1.7              | 34,790                        | 9.9              | 2.2                                   |
| 40-50   | 2,780              | 11.8             | 45,900            | 9.4              | 2,960              | 5.0              | 42,950                        | 10.0             | 6.4                                   |
| 50-75   | 4,830              | 20.4             | 62,650            | 22.4             | 6,780              | 20.0             | 55,880                        | 22.7             | 10.8                                  |
| 75-100  | 2,230              | 9.4              | 88,210            | 14.5             | 13,250             | 18.0             | 74,960                        | 14.1             | 15.0                                  |
| 100-200   | 2,190              | 9.2              | 133,620           | 21.6             | 25,990             | 34.7             | 107,630                       | 19.8             | 19.5                                  |
| 200-500   | 320                | 1.3              | 266,240           | 6.3              | 64,030             | 12.4             | 202,210                       | 5.4              | 24.1                                  |
| 500-1,000   | 20                 | 0.1              | 698,990           | 1.1              | 202,150            | 2.7              | 496,850                       | 0.9              | 28.9                                  |
| More than 1,000   | 10                 | 0.1              | 4,169,380         | 4.3              | 1,422,780          | 12.1             | 2,746,600                     | 3.2              | 34.1                                  |
| All   | 23,660             | 100.0            | 57,170            | 100.0            | 6,910              | 100.0            | 50,260                        | 100.0            | 12.1                                  |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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

(1) Calendar year. Baseline current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, the same as for 1 child workers. Finally, proposal also lowers the 0 child eligibility age from 25 to 21. 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); 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 T17-0033**  
**Increase Earned Income Tax Credit (EITC) Phase-In Rates, 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Elig Age from 25 to 21**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |          | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|----------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent  | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 74.6                              | 0.0               | 16.8  | 1.5                               | -1,270                     | 161.0    | -0.1                   | -0.2               | -18.7                                 | -30.4              |
| 10-20   | 85.3                              | 0.0               | 15.8  | 13.4                              | -2,810                     | 148.8    | -1.1                   | -1.7               | -17.7                                 | -29.6              |
| 20-30   | 84.7                              | 0.0               | 12.7  | 21.0                              | -3,420                     | 246.8    | -1.6                   | -2.2               | -13.4                                 | -18.8              |
| 30-40   | 82.9                              | 0.0               | 9.9   | 17.6                              | -3,470                     | -1,005.6 | -1.3                   | -1.2               | -9.8                                  | -8.8               |
| 40-50   | 82.4                              | 0.0               | 8.0   | 15.2                              | -3,480                     | -137.1   | -1.1                   | -0.3               | -7.6                                  | -2.1               |
| 50-75   | 75.0                              | 0.0               | 4.9   | 24.4                              | -2,790                     | -43.6    | -1.6                   | 2.4                | -4.4                                  | 5.7                |
| 75-100  | 40.1                              | 0.0               | 1.3   | 6.0                               | -1,000                     | -8.1     | -0.1                   | 5.1                | -1.1                                  | 12.8               |
| 100-200   | 2.8                               | 0.0               | 0.0   | 0.7                               | -50                        | -0.2     | 1.8                    | 26.3               | 0.0                                   | 18.0               |
| 200-500   | *                                 | 0.0               | 0.0   | 0.0                               | *                          | 0.0      | 2.1                    | 30.2               | 0.0                                   | 22.9               |
| 500-1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0      | 0.8                    | 10.7               | 0.0                                   | 28.5               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0      | 2.2                    | 30.8               | 0.0                                   | 33.9               |
| All   | 48.0                              | 0.0               | 1.8   | 100.0                             | -1,760                     | -7.0     | 0.0                    | 100.0              | -1.4                                  | 18.8               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units          |                  | Pre-Tax Income    |                  | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                  | Average Federal Tax Rate <sup>5</sup> |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
|   | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of Total |                                       |
| Less than 10  | 1,090              | 2.0              | 6,780             | 0.1              | -790               | -0.1             | 7,570                         | 0.2              | -11.6                                 |
| 10-20   | 4,470              | 8.4              | 15,870            | 1.1              | -1,890             | -0.6             | 17,760                        | 1.5              | -11.9                                 |
| 20-30   | 5,760              | 10.8             | 25,500            | 2.2              | -1,390             | -0.6             | 26,890                        | 2.9              | -5.4                                  |
| 30-40   | 4,780              | 8.9              | 35,540            | 2.6              | 350                | 0.1              | 35,200                        | 3.2              | 1.0                                   |
| 40-50   | 4,080              | 7.7              | 46,010            | 2.8              | 2,540              | 0.8              | 43,470                        | 3.4              | 5.5                                   |
| 50-75   | 8,220              | 15.4             | 63,300            | 7.9              | 6,390              | 3.9              | 56,910                        | 8.9              | 10.1                                  |
| 75-100  | 5,590              | 10.5             | 89,110            | 7.5              | 12,380             | 5.2              | 76,730                        | 8.1              | 13.9                                  |
| 100-200   | 12,550             | 23.5             | 144,000           | 27.4             | 25,980             | 24.5             | 118,020                       | 28.1             | 18.0                                  |
| 200-500   | 5,590              | 10.5             | 291,480           | 24.7             | 66,860             | 28.1             | 224,620                       | 23.8             | 22.9                                  |
| 500-1,000   | 680                | 1.3              | 690,570           | 7.1              | 196,780            | 10.0             | 493,800                       | 6.3              | 28.5                                  |
| More than 1,000   | 340                | 0.7              | 3,266,180         | 17.0             | 1,108,090          | 28.7             | 2,158,090                     | 14.1             | 33.9                                  |
| All   | 53,400             | 100.0            | 123,700           | 100.0            | 24,950             | 100.0            | 98,750                        | 100.0            | 20.2                                  |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

\* 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 current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, the same as for 1 child workers. Finally, proposal also lowers the 0 child eligibility age from 25 to 21. 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); 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 T17-0033**  
**Increase Earned Income Tax Credit (EITC) Phase-In Rates, 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Elig Age from 25 to 21**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 1.7                               | 0.0               | 0.6   | 1.4                               | -30                        | -38.2   | 0.0                    | 0.0                | -0.6                                  | 0.9                |
| 10-20   | 1.5                               | 0.0               | 0.3   | 9.0                               | -50                        | -23.3   | -0.1                   | 0.2                | -0.3                                  | 1.0                |
| 20-30   | 1.6                               | 0.0               | 0.2   | 9.3                               | -60                        | -9.4    | -0.1                   | 0.7                | -0.2                                  | 2.2                |
| 30-40   | 4.0                               | 0.0               | 0.5   | 18.0                              | -170                       | -13.4   | -0.1                   | 0.9                | -0.5                                  | 3.1                |
| 40-50   | 5.6                               | 0.0               | 0.5   | 17.9                              | -230                       | -9.7    | -0.1                   | 1.3                | -0.5                                  | 4.6                |
| 50-75   | 7.3                               | 0.0               | 0.4   | 30.2                              | -210                       | -4.3    | -0.2                   | 5.2                | -0.3                                  | 7.5                |
| 75-100  | 4.4                               | 0.0               | 0.1   | 9.7                               | -100                       | -1.1    | 0.0                    | 7.0                | -0.1                                  | 11.2               |
| 100-200   | 1.1                               | 0.0               | 0.0   | 3.8                               | -30                        | -0.1    | 0.1                    | 22.6               | 0.0                                   | 16.3               |
| 200-500   | 0.1                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 0.1                    | 18.4               | 0.0                                   | 22.9               |
| 500-1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 0.1                    | 7.1                | 0.0                                   | 29.3               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 0.3                    | 36.4               | 0.0                                   | 34.6               |
| All   | 3.1                               | 0.0               | 0.2   | 100.0                             | -100                       | -0.8    | 0.0                    | 100.0              | -0.1                                  | 17.0               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

| Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup> | Tax Units          |                  | Pre-Tax Income    |                  | Federal Tax Burden |                  | After-Tax Income <sup>4</sup> |                  | Average Federal Tax Rate <sup>5</sup> |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
|   | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars)  | Percent of Total | Average (dollars)             | Percent of Total |                                       |
| Less than 10  | 1,920              | 4.5              | 5,470             | 0.3              | 80                 | 0.0              | 5,380                         | 0.4              | 1.5                                   |
| 10-20   | 7,720              | 18.1             | 15,810            | 3.7              | 210                | 0.3              | 15,600                        | 4.4              | 1.4                                   |
| 20-30   | 7,020              | 16.4             | 25,240            | 5.4              | 600                | 0.7              | 24,640                        | 6.3              | 2.4                                   |
| 30-40   | 4,470              | 10.5             | 35,580            | 4.8              | 1,280              | 1.0              | 34,300                        | 5.6              | 3.6                                   |
| 40-50   | 3,370              | 7.9              | 45,780            | 4.7              | 2,340              | 1.4              | 43,440                        | 5.3              | 5.1                                   |
| 50-75   | 6,190              | 14.5             | 62,820            | 11.7             | 4,890              | 5.3              | 57,930                        | 13.0             | 7.8                                   |
| 75-100  | 3,990              | 9.3              | 88,480            | 10.6             | 9,970              | 7.0              | 78,510                        | 11.4             | 11.3                                  |
| 100-200   | 5,710              | 13.4             | 136,960           | 23.6             | 22,300             | 22.5             | 114,660                       | 23.8             | 16.3                                  |
| 200-500   | 1,570              | 3.7              | 287,690           | 13.6             | 65,800             | 18.2             | 221,890                       | 12.7             | 22.9                                  |
| 500-1,000   | 200                | 0.5              | 695,570           | 4.1              | 203,570            | 7.0              | 492,010                       | 3.5              | 29.3                                  |
| More than 1,000   | 150                | 0.4              | 3,911,850         | 17.8             | 1,352,620          | 36.1             | 2,559,230                     | 14.1             | 34.6                                  |
| All   | 42,730             | 100.0            | 77,610            | 100.0            | 13,260             | 100.0            | 64,340                        | 100.0            | 17.1                                  |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

\* 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 current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, the same as for 1 child workers. Finally, proposal also lowers the 0 child eligibility age from 25 to 21. 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.

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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.