

**Table T17-0024**  
**Earned Income Tax Credit Options**  
**Change in Individual Income Tax Revenue, 2017-2026 (\$ billions)<sup>1</sup>**  
**Baseline: Current Law**

	Fiscal Year <sup>2</sup>										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026
<b>Tax Benefit of Current-Law EITC</b>	68.3	67.9	69.1	70.6	72.0	73.7	75.1	76.7	78.2	79.3	730.9
Increase Earned Income Tax Credit (EITC) Phase-In Rates <sup>a</sup>	-10.1	-101.3	-103.1	-105.8	-108.3	-111.0	-113.7	-116.8	-119.7	-122.2	-1011.9
Increase Earned Income Tax Credit (EITC) Phase-In Rates; Make 0 Child EITC Same as 1 Child EITC <sup>b</sup>	-3.9	-38.7	-39.5	-40.8	-41.9	-42.9	-43.9	-44.9	-45.8	-46.5	-388.8
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters <sup>c</sup>	-19.3	-193.0	-196.9	-202.2	-206.8	-211.9	-216.8	-222.6	-227.9	-232.6	-1930.1
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Age Eligibility from 25 to 21 <sup>d</sup>	-21.6	-215.9	-219.9	-225.4	-230.1	-235.5	-240.9	-246.9	-252.3	-257.0	-2145.6
Increase Earned Income Tax Credit (EITC) Phase-In Rates and the 0 and 1 Child EITC Parameters <sup>e</sup>	-13.0	-130.0	-132.4	-136.0	-139.2	-142.7	-146.1	-150.0	-153.6	-156.6	-1299.7
Increase Earned Income Tax Credit (EITC) Phase-In Rates and the 0 and 1 Child EITC Parameters and Reduce their Eligibility Age from 25 to 21 <sup>f</sup>	-13.9	-139.2	-141.6	-145.3	-148.5	-152.1	-155.7	-159.6	-163.2	-166.1	-1385.2
Double the Earned Income Tax Credit (EITC) for 0 Child Workers and Reduce their Eligibility Age from 25 to 21 <sup>g</sup>	-0.5	-4.7	-4.9	-5.1	-5.2	-5.4	-5.5	-5.7	-5.8	-6.0	-48.7
Double the Earned Income Tax Credit (EITC) for 0 Child Workers and Expand Income Range for Phase-in and Phase- out <sup>h</sup>	-0.6	-5.7	-5.9	-6.1	-6.3	-6.5	-6.7	-6.9	-7.1	-7.3	-59.0

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

(1) Fiscal years. Baseline is current law. Effective 01/01/2017.

(2) Revenue estimates include the effects of microdynamic responses. Estimates assume a fiscal split of 10-90 (fiscal year revenue is estimated to be 90 percent of revenue from the previous calendar year and 10 percent of revenue from the current calendar year).

(a) Option increases the credit phase-in rates to 14.69%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 or more children, respectively. For reference, see:

[NYT's What Would It Take to Replace the Pay Working-Class Americans Have Lost?](#)

(b) Option increases the credit for childless workers to be the same as for workers with one child: 34% phase-in rate, 15.98% phase-out rate, and same end of phase-in and beginning of phase-out income thresholds.

(c) Option 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 the end of phase-in and the beginning of phase-out income thresholds, and phase-out rate of childless workers to 15.98%, same as those workers with one child.

(d) Option 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 the end of phase-in and the beginning of phase-out income thresholds, and phase-out rate of childless workers to 15.98%, the same as for workers with one child. Finally, proposal also lowers their eligibility age from 25 to 21.

(e) Option increases the credit phase-in rates to 30%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases the end of phase-in and the beginning of phase-out income thresholds, and phase-out rate of childless workers to 15.98%, the same as for workers with one child.

(f) Option increases the credit phase-in rates to 30%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases the end of phase-in and the beginning of phase-out income thresholds, and phase-out rate of childless workers to 15.98%, the same as for workers with one child. Finally, proposal reduces their eligibility age from 25 to 21.

(g) Obama/Ryan - Option increases for childless workers the credit phase-in and phase-out rates to 15.30% and the beginning of the phase-out income threshold to \$11,710 in 2017, indexed thereafter. Proposal also lowers their eligibility age from 25 to 21.

(h) Rep. Richard Neal (D-Mass) - Option increases for childless workers the credit phase-in and phase-out rates to 15.30%, the end of the phase-in income threshold to \$9,390, and the beginning of the phase-out income thresholds to \$11,710 in 2017, indexed thereafter. For reference, see:

[H.R.2116 - 113th Congress](#)

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**Baseline: Current Law**

	Calendar Year										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026
<b>Tax Benefit of Current-Law EITC</b>	67.8	68.9	70.5	71.8	73.5	74.9	76.5	78.1	79.2	80.4	741.7
Increase Earned Income Tax Credit (EITC) Phase-In Rates <sup>a</sup>	-101.2	-102.9	-105.6	-108.0	-110.7	-113.3	-116.5	-119.4	-121.9	-124.7	-1124.2
Increase Earned Income Tax Credit (EITC) Phase-In Rates; Make 0 Child EITC Same as 1 Child EITC <sup>b</sup>	-38.6	-39.4	-40.7	-41.8	-42.8	-43.7	-44.8	-45.7	-46.4	-47.2	-431.3
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters <sup>c</sup>	-192.7	-196.3	-201.8	-206.3	-211.4	-216.3	-222.1	-227.4	-232.1	-237.6	-2143.9
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters, and Reduce the 0 Child EITC Age Eligibility from 25 to 21 <sup>d</sup>	-215.5	-219.4	-224.9	-229.6	-235.0	-240.3	-246.3	-251.9	-256.5	-262.2	-2381.5
Increase Earned Income Tax Credit (EITC) Phase-In Rates and the 0 and 1 Child EITC Parameters <sup>e</sup>	-129.8	-132.0	-135.7	-138.9	-142.4	-145.7	-149.7	-153.3	-156.2	-159.6	-1443.3
Increase Earned Income Tax Credit (EITC) Phase-In Rates and the 0 and 1 Child EITC Parameters and Reduce their Eligibility Age from 25 to 21 <sup>f</sup>	-139.0	-141.2	-144.9	-148.2	-151.8	-155.3	-159.2	-162.9	-165.8	-169.2	-1537.5
Double the Earned Income Tax Credit (EITC) for 0 Child Workers and Reduce their Eligibility Age from 25 to 21 <sup>g</sup>	-4.7	-4.9	-5.0	-5.2	-5.4	-5.5	-5.7	-5.8	-5.9	-6.1	-54.2
Double the Earned Income Tax Credit (EITC) for 0 Child Workers and Expand Income Range for Phase-in and Phase- out <sup>h</sup>	-5.7	-5.8	-6.1	-6.3	-6.5	-6.7	-6.9	-7.1	-7.3	-7.4	-65.7

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

(1) Calendar years. Baseline is current law. Effective 01/01/2017.

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