Table T18-0202  
Tax Benefit of the Earned Income Tax Credit  
Baseline: Current Law  
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018¹  
Detail Table

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)²</th>
<th>Percent of Tax Units ³ With Benefit</th>
<th>Percent of Tax Units ³ Without Benefit</th>
<th>Benefit as a Percent of After-Tax Income ⁴</th>
<th>Share of Total Benefit</th>
<th>Average Benefit</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ¹</th>
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</thead>
<tbody>
<tr>
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<td>1.8</td>
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<td>9.2</td>
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Baseline Distribution of Income and Federal Taxes  
by Expanded Cash Income Level, 2018 ¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)²</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income ⁴</th>
<th>Average Federal Tax Rate ¹</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
</tr>
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<td>24,780</td>
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<td>940</td>
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<td>2,430</td>
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<td>8.0</td>
<td>44,950</td>
<td>3.9</td>
<td>4,250</td>
</tr>
<tr>
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<td>25,290</td>
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<td>61,390</td>
<td>9.7</td>
<td>7,090</td>
</tr>
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<td>12,120</td>
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<td>139,620</td>
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<td>16,600</td>
</tr>
</tbody>
</table>

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC’s baseline definitions, 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) Tax units with benefit are tax units with a net benefit of $10 or more.  
(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.
### PRELIMINARY RESULTS

**Table T18-0202**

**Tax Benefit of the Earned Income Tax Credit**

Baseline: Current Law

**Distribution of Federal Tax Change by Expanded Cash Income Level, 2018**

**Detail Table - Single Tax Units**

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Percent of Tax Units (^3)</th>
<th>Benefit as a Percent of After-Tax Income (^4)</th>
<th>Share of Total Benefit</th>
<th>Average Benefit</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate (^5)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Benefit</td>
<td>Without Benefit</td>
<td>With Benefit</td>
<td>Without Benefit</td>
<td>Dollars</td>
<td>Percent of Federal Taxes</td>
</tr>
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<td>29.6</td>
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<td>13.4</td>
</tr>
<tr>
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<td>93.9</td>
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<td>12.4</td>
<td>140</td>
<td>3.8</td>
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<td>0.1</td>
<td>3.9</td>
<td>60</td>
<td>0.9</td>
</tr>
<tr>
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<td>97.9</td>
<td>0.1</td>
<td>4.8</td>
<td>40</td>
<td>0.4</td>
</tr>
<tr>
<td>75-100</td>
<td>0.4</td>
<td>99.6</td>
<td>0.0</td>
<td>0.4</td>
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<td>0.0</td>
</tr>
<tr>
<td>100-200</td>
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<td>0.0</td>
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<td>0.0</td>
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<td>0.0</td>
<td>0</td>
<td>0.0</td>
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<td>0.0</td>
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<td>1.5</td>
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</table>

**Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2018**

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income (^6)</th>
<th>Average Federal Tax Rate (^7)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
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<td>19.6</td>
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<td>860</td>
</tr>
<tr>
<td>20-30</td>
<td>11,990</td>
<td>14.6</td>
<td>24,700</td>
<td>7.2</td>
<td>1,950</td>
</tr>
<tr>
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<td>3,780</td>
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<td>44,930</td>
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<td>5,850</td>
</tr>
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<td>60,950</td>
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<td>15,440</td>
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<td>50,450</td>
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</tr>
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</table>


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

1. Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC’s baseline definitions, 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. Tax units with benefit are tax units with a net benefit of $10 or more.

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 T18-0202  
Tax Benefit of the Earned Income Tax Credit  
Baseline: Current Law  
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹  
Detail Table - Married Tax Units Filing Jointly

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Percent of Tax Units ³</th>
<th>Benefit as a Percent of After-Tax Income ⁴</th>
<th>Share of Total Benefit</th>
<th>Average Benefit</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁵</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>With Benefit</td>
<td>Without Benefit</td>
<td>With Benefit</td>
<td>Without Benefit</td>
<td>With Benefit</td>
<td>Without Benefit</td>
</tr>
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<td>129.3</td>
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</table>

Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2018 ¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Pre-Tax Income</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Federal Tax Burden</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>After-Tax Income ⁶</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
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<td></td>
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<td>Pre-Tax Income</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Federal Tax Burden</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>After-Tax Income ⁶</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average Federal Tax Rate ⁵</td>
</tr>
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<tr>
<td>100-200</td>
<td>20,710</td>
<td>32.6</td>
<td>142,990</td>
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<td>15.6</td>
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<td>200-500</td>
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<tr>
<td>500-1,000</td>
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<td>100.0</td>
<td>18.9</td>
<td>19.1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC’s baseline definitions, 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) Tax units with benefit are tax units with a net benefit of $10 or more.
(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.
# Preliminary Results

Table T18-0202
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2018

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Percent of Tax Units</th>
<th>Benefit as a Percent of After-Tax Income</th>
<th>Share of Total Benefit</th>
<th>Average Benefit</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Benefit</td>
<td>Without Benefit</td>
<td></td>
<td>Dollars</td>
<td>Percent of Federal Taxes</td>
<td>With Provision</td>
</tr>
<tr>
<td>Less than 10</td>
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<td>30.8</td>
<td>17.5</td>
<td>2.5</td>
<td>-1,770</td>
<td>-0.4</td>
</tr>
<tr>
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<td>84.1</td>
<td>15.9</td>
<td>17.4</td>
<td>23.2</td>
<td>3,050</td>
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</tr>
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<td>32.8</td>
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<td>16.7</td>
<td>7.3</td>
<td>20.8</td>
<td>2,540</td>
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<td>3.9</td>
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<td>1,660</td>
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<tr>
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<td>1.4</td>
<td>8.9</td>
<td>770</td>
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<td>0.6</td>
<td>100</td>
<td>17.9</td>
</tr>
<tr>
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<td>33.8</td>
</tr>
<tr>
<td>200-500</td>
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<td>0</td>
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<td>0.0</td>
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<td>More than 1,000</td>
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<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>18.7</td>
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<tr>
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<td>100.0</td>
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</table>

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
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<td>6,470</td>
<td>0.4</td>
<td>-790</td>
<td>-0.4</td>
</tr>
<tr>
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<td>3,050</td>
<td>13.1</td>
<td>15,410</td>
<td>3.5</td>
<td>-2,110</td>
<td>-4.5</td>
</tr>
<tr>
<td>20-30</td>
<td>3,830</td>
<td>16.5</td>
<td>24,870</td>
<td>7.0</td>
<td>-1,810</td>
<td>-4.8</td>
</tr>
<tr>
<td>30-40</td>
<td>3,290</td>
<td>14.1</td>
<td>34,920</td>
<td>8.5</td>
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<td>11.5</td>
<td>44,850</td>
<td>8.9</td>
<td>2,110</td>
<td>3.9</td>
</tr>
<tr>
<td>50-75</td>
<td>4,650</td>
<td>20.0</td>
<td>60,810</td>
<td>20.9</td>
<td>5,150</td>
<td>16.7</td>
</tr>
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<td>2,360</td>
<td>10.1</td>
<td>86,070</td>
<td>15.0</td>
<td>10,910</td>
<td>17.9</td>
</tr>
<tr>
<td>100-200</td>
<td>2,160</td>
<td>9.3</td>
<td>131,780</td>
<td>21.0</td>
<td>22,420</td>
<td>33.8</td>
</tr>
<tr>
<td>200-500</td>
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<td>259,040</td>
<td>6.9</td>
<td>57,220</td>
<td>14.4</td>
</tr>
<tr>
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<td>0.1</td>
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<td>1.5</td>
<td>180,910</td>
<td>4.0</td>
</tr>
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<td>1,749,950</td>
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<td>58,290</td>
<td>100.0</td>
<td>6,160</td>
<td>100.0</td>
</tr>
</tbody>
</table>


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

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC’s baseline definitions, 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) Tax units with benefit are tax units with a net benefit of $10 or more.

(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.
### PRELIMINARY RESULTS

#### Table T18-0202

**Tax Benefit of the Earned Income Tax Credit**

**Baseline: Current Law**

**Distribution of Federal Tax Change by Expanded Cash Income Level, 2018**

**Detail Table - Tax Units with Children**

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Percent of Tax Units With Benefit</th>
<th>Benefit as a Percent of After-Tax Income</th>
<th>Share of Total Benefit</th>
<th>Average Benefit</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Benefit</td>
<td>Without Benefit</td>
<td></td>
<td>Dollars</td>
<td>Percent of Federal Taxes</td>
<td>With Provision</td>
</tr>
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<td>Less than 10</td>
<td>68.9</td>
<td>31.1</td>
<td>18.2</td>
<td>2.6</td>
<td>1,320</td>
<td>-148.1</td>
</tr>
<tr>
<td>10-20</td>
<td>84.7</td>
<td>15.3</td>
<td>17.7</td>
<td>22.4</td>
<td>3,110</td>
<td>-142.6</td>
</tr>
<tr>
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<td>15.7</td>
<td>12.9</td>
<td>31.6</td>
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<tr>
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<td>83.4</td>
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<td>7.8</td>
<td>20.5</td>
<td>2,710</td>
<td>-1,403.1</td>
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<tr>
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<td>76.2</td>
<td>23.8</td>
<td>4.2</td>
<td>11.4</td>
<td>1,830</td>
<td>105.7</td>
</tr>
<tr>
<td>50-75</td>
<td>44.9</td>
<td>55.1</td>
<td>1.5</td>
<td>10.2</td>
<td>820</td>
<td>17.0</td>
</tr>
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<td>75-100</td>
<td>6.9</td>
<td>93.1</td>
<td>0.1</td>
<td>0.9</td>
<td>100</td>
<td>1.0</td>
</tr>
<tr>
<td>100-200</td>
<td>0.4</td>
<td>99.6</td>
<td>0.0</td>
<td>0.2</td>
<td>10</td>
<td>0.0</td>
</tr>
<tr>
<td>200-500</td>
<td>*</td>
<td>**</td>
<td>*</td>
<td>*</td>
<td>*</td>
<td>*</td>
</tr>
<tr>
<td>500-1,000</td>
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<td>100.0</td>
<td>0.0</td>
<td>0.0</td>
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<td>More than 1,000</td>
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<td>100.0</td>
<td>1,190</td>
<td>5.4</td>
</tr>
</tbody>
</table>

#### Expanded Cash Income Level (thousands of 2018 dollars) | Tax Units Number (thousands) | Percent of Total | Pre-Tax Income Average (dollars) | Percent of Total | Federal Tax Burden Average (dollars) | Percent of Total | After-Tax Income Average (dollars) | Percent of Total | Average Federal Tax Rate |
<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
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<td>-0.1</td>
<td>7,240</td>
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<td>-14.0</td>
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<td>17,620</td>
<td>1.5</td>
<td>-14.1</td>
</tr>
<tr>
<td>20-30</td>
<td>5,750</td>
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<td>24,880</td>
<td>2.2</td>
<td>-1,870</td>
<td>-0.9</td>
<td>26,750</td>
<td>2.8</td>
<td>-7.5</td>
</tr>
<tr>
<td>30-40</td>
<td>4,760</td>
<td>9.0</td>
<td>34,840</td>
<td>2.5</td>
<td>-190</td>
<td>-0.1</td>
<td>35,030</td>
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<td>-0.6</td>
</tr>
<tr>
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<td>44,920</td>
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<td>3.9</td>
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<td>50-75</td>
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<td>61,420</td>
<td>7.2</td>
<td>8,850</td>
<td>3.2</td>
<td>56,580</td>
<td>8.1</td>
<td>7.9</td>
</tr>
<tr>
<td>75-100</td>
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<td>10.2</td>
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<td>10,340</td>
<td>4.8</td>
<td>76,560</td>
<td>7.6</td>
<td>11.9</td>
</tr>
<tr>
<td>100-200</td>
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<td>22.6</td>
<td>142,050</td>
<td>25.6</td>
<td>22,580</td>
<td>23.0</td>
<td>119,470</td>
<td>26.2</td>
<td>15.9</td>
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<td>227,700</td>
<td>25.9</td>
<td>20.1</td>
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<td>504,160</td>
<td>8.1</td>
<td>24.8</td>
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<td>2,090,900</td>
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</tr>
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<td>102,970</td>
<td>100.0</td>
<td>17.7</td>
</tr>
</tbody>
</table>


* 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. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC’s baseline definitions, see [http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm](http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm)

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### Table T18-0202

**Tax Benefit of the Earned Income Tax Credit**

**Baseline: Current Law**

**Distribution of Federal Tax Change by Expanded Cash Income Level, 2018**

#### Detail Table - Elderly Tax Units

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Percent of Tax Units With Benefit</th>
<th>Benefit as a Percent of After-Tax Income</th>
<th>Share of Total Benefit</th>
<th>Average Benefit</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>1.9</td>
<td>98.1</td>
<td>0.7</td>
<td>4.8</td>
<td>40</td>
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<td>10-20</td>
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<td>98.4</td>
<td>0.2</td>
<td>14.7</td>
<td>40</td>
<td>14.8</td>
</tr>
<tr>
<td>20-30</td>
<td>1.5</td>
<td>98.5</td>
<td>0.2</td>
<td>17.8</td>
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<td>7.5</td>
</tr>
<tr>
<td>30-40</td>
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<td>0.2</td>
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</tr>
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<td>0.2</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>23.3</td>
</tr>
<tr>
<td>500-1,000</td>
<td>0.0</td>
<td>100.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>8.5</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>0.0</td>
<td>100.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>31.0</td>
</tr>
<tr>
<td>All</td>
<td>1.5</td>
<td>98.5</td>
<td>0.1</td>
<td>100.0</td>
<td>30</td>
<td>0.3</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2018

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2018 dollars)</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
</tr>
<tr>
<td>Less than 10</td>
<td>1,920</td>
<td>4.7</td>
<td>5,020</td>
<td>0.3</td>
<td>80</td>
</tr>
<tr>
<td>10-20</td>
<td>5,890</td>
<td>14.4</td>
<td>15,310</td>
<td>2.6</td>
<td>230</td>
</tr>
<tr>
<td>20-30</td>
<td>5,610</td>
<td>13.7</td>
<td>24,750</td>
<td>4.0</td>
<td>590</td>
</tr>
<tr>
<td>30-40</td>
<td>4,260</td>
<td>10.4</td>
<td>34,860</td>
<td>4.3</td>
<td>1,130</td>
</tr>
<tr>
<td>40-50</td>
<td>3,600</td>
<td>8.8</td>
<td>44,870</td>
<td>4.7</td>
<td>2,110</td>
</tr>
<tr>
<td>50-75</td>
<td>6,280</td>
<td>15.4</td>
<td>61,300</td>
<td>11.2</td>
<td>6,020</td>
</tr>
<tr>
<td>75-100</td>
<td>4,230</td>
<td>10.4</td>
<td>86,500</td>
<td>10.7</td>
<td>8,150</td>
</tr>
<tr>
<td>100-200</td>
<td>6,160</td>
<td>15.1</td>
<td>136,210</td>
<td>24.4</td>
<td>18,660</td>
</tr>
<tr>
<td>200-500</td>
<td>2,040</td>
<td>5.0</td>
<td>290,530</td>
<td>17.3</td>
<td>55,710</td>
</tr>
<tr>
<td>500-1,000</td>
<td>270</td>
<td>0.7</td>
<td>681,820</td>
<td>5.3</td>
<td>161,390</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>150</td>
<td>0.4</td>
<td>3,409,860</td>
<td>15.1</td>
<td>1,037,410</td>
</tr>
<tr>
<td>All</td>
<td>40,870</td>
<td>100.0</td>
<td>84,080</td>
<td>100.0</td>
<td>12,470</td>
</tr>
</tbody>
</table>

**Source:** Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC’s baseline definitions, 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) Tax units with benefit are tax units with a net benefit of $10 or more.

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.