

Table T20-0089
Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	23.4	76.7	3.7	3.5	190	64.4	0.1	0.2	5.4	8.9
10-20	31.2	68.8	4.7	22.7	700	181.8	0.3	0.7	2.5	7.2
20-30	27.5	72.5	4.2	29.0	1,000	96.4	0.6	1.2	4.2	8.2
30-40	25.3	74.7	2.6	19.6	840	33.4	1.2	1.6	7.2	9.6
40-50	23.2	76.8	1.4	11.2	570	13.5	1.7	1.9	9.4	10.7
50-75	15.6	84.4	0.6	11.4	310	4.1	5.7	5.8	12.2	12.7
75-100	5.0	95.0	0.1	1.8	70	0.6	6.5	6.4	14.7	14.8
100-200	0.7	99.4	0.0	0.5	10	0.1	24.1	23.6	17.7	17.7
200-500	*	**	0.0	0.0	*	0.0	27.1	26.6	21.5	21.5
500-1,000	0.0	100.0	0.0	0.0	0	0.0	9.3	9.1	24.9	24.9
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	23.2	22.7	29.8	29.8
All	15.7	84.3	0.5	100.0	390	2.1	100.0	100.0	18.8	19.2

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,490	7.2	5,380	0.4	290	0.1	5,090	0.5	5.4
10-20	22,010	12.6	15,070	1.9	380	0.3	14,690	2.3	2.5
20-30	19,660	11.3	24,790	2.8	1,030	0.6	23,760	3.3	4.2
30-40	15,860	9.1	34,910	3.2	2,500	1.2	32,410	3.7	7.2
40-50	13,250	7.6	44,860	3.4	4,230	1.7	40,630	3.8	9.4
50-75	24,800	14.2	61,470	8.8	7,470	5.7	54,000	9.5	12.2
75-100	16,610	9.5	86,720	8.3	12,740	6.5	73,980	8.7	14.7
100-200	31,760	18.2	140,330	25.7	24,770	24.1	115,560	26.1	17.7
200-500	14,360	8.2	286,490	23.7	61,670	27.1	224,830	22.9	21.5
500-1,000	1,810	1.0	673,950	7.0	167,780	9.3	506,160	6.5	24.9
More than 1,000	830	0.5	3,067,100	14.7	913,120	23.2	2,153,980	12.7	29.8
All	174,690	100.0	99,280	100.0	18,700	100.0	80,580	100.0	18.8

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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 T20-0089
Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	22.1	77.9	2.3	10.5	110	28.4	0.5	0.6	7.3	9.4
10-20	23.3	76.7	1.9	40.2	270	30.8	1.8	2.3	5.8	7.6
20-30	11.3	88.7	1.1	26.9	240	11.6	3.1	3.5	8.3	9.2
30-40	6.4	93.6	0.5	13.3	160	4.1	4.4	4.5	10.9	11.3
40-50	3.6	96.4	0.2	4.4	60	1.1	5.4	5.4	12.8	13.0
50-75	2.1	97.9	0.1	4.0	30	0.4	15.0	14.8	15.4	15.5
75-100	0.5	99.6	0.0	0.3	10	0.0	13.2	13.0	18.5	18.5
100-200	*	**	0.0	0.0	0	0.0	26.5	26.1	21.1	21.1
200-500	0.0	100.0	0.0	0.0	0	0.0	13.4	13.3	23.5	23.5
500-1,000	0.0	100.0	0.0	0.0	0	0.0	4.1	4.0	29.4	29.4
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	12.4	12.2	31.7	31.7
All	10.2	89.8	0.3	100.0	130	1.4	100.0	100.0	17.8	18.0

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,880	11.8	5,450	1.2	400	0.5	5,060	1.4	7.3
10-20	16,010	19.1	14,980	5.4	870	1.8	14,110	6.2	5.8
20-30	12,130	14.5	24,690	6.7	2,040	3.1	22,650	7.5	8.3
30-40	9,170	10.9	34,880	7.2	3,800	4.4	31,080	7.8	10.9
40-50	7,450	8.9	44,850	7.5	5,740	5.4	39,100	7.9	12.8
50-75	12,580	15.0	61,110	17.3	9,430	15.0	51,680	17.7	15.4
75-100	6,560	7.8	86,200	12.7	15,930	13.2	70,270	12.6	18.5
100-200	7,500	8.9	132,330	22.3	27,940	26.5	104,390	21.4	21.1
200-500	1,630	2.0	277,620	10.2	65,100	13.4	212,520	9.5	23.5
500-1,000	160	0.2	679,720	2.5	199,880	4.1	479,840	2.1	29.4
More than 1,000	100	0.1	3,156,960	7.0	1,001,440	12.4	2,155,520	5.8	31.7
All	83,830	100.0	53,160	100.0	9,440	100.0	43,720	100.0	17.8

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

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(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 T20-0089
Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	10.8	89.2	2.7	1.3	110	84.7	0.0	0.0	3.1	5.7
10-20	22.5	77.5	4.1	11.9	630	413.0	0.0	0.1	1.0	5.1
20-30	25.0	75.0	4.2	25.5	1,030	326.9	0.1	0.2	1.3	5.4
30-40	26.7	73.3	3.1	23.6	1,040	131.0	0.1	0.3	2.3	5.3
40-50	26.5	73.5	1.7	14.5	720	39.2	0.2	0.3	4.1	5.7
50-75	18.4	81.6	0.6	16.9	350	7.1	1.5	1.6	7.9	8.4
75-100	5.4	94.6	0.1	3.8	80	0.8	3.3	3.3	11.5	11.6
100-200	0.6	99.4	0.0	1.5	10	0.0	22.5	22.3	16.4	16.4
200-500	*	**	0.0	0.1	*	0.0	33.5	33.3	21.2	21.2
500-1,000	0.0	100.0	0.0	0.0	0	0.0	11.8	11.7	24.4	24.4
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	26.9	26.7	29.5	29.5
All	8.0	92.0	0.2	100.0	220	0.6	100.0	100.0	20.1	20.2

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,630	2.5	4,380	0.1	140	0.0	4,240	0.1	3.1
10-20	2,710	4.2	15,340	0.4	150	0.0	15,190	0.5	1.0
20-30	3,520	5.5	25,050	0.8	320	0.1	24,740	1.0	1.3
30-40	3,230	5.0	34,950	1.0	800	0.1	34,160	1.2	2.3
40-50	2,880	4.5	44,870	1.2	1,830	0.2	43,050	1.4	4.1
50-75	6,960	10.8	62,350	3.9	4,900	1.5	57,460	4.5	7.9
75-100	7,280	11.3	87,380	5.7	10,030	3.3	77,360	6.3	11.5
100-200	21,180	32.9	144,310	27.4	23,710	22.5	120,600	28.7	16.4
200-500	12,230	19.0	288,530	31.7	61,260	33.5	227,260	31.2	21.2
500-1,000	1,600	2.5	673,640	9.7	164,230	11.8	509,410	9.2	24.4
More than 1,000	700	1.1	2,927,110	18.3	864,060	26.9	2,063,050	16.1	29.5
All	64,370	100.0	173,090	100.0	34,740	100.0	138,350	100.0	20.1

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

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

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

Table T20-0089
Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	66.2	33.8	17.2	2.4	1,230	-164.7	-0.4	0.2	-11.7	7.6
10-20	83.2	16.8	17.6	21.8	3,080	-145.1	-4.1	1.4	-13.9	6.2
20-30	85.7	14.3	13.3	30.7	3,550	-195.6	-4.2	3.2	-7.3	7.0
30-40	82.8	17.2	7.8	19.9	2,730	1,976.1	0.3	4.4	0.4	8.2
40-50	79.5	20.6	4.6	11.8	1,960	91.3	3.5	5.3	4.8	9.2
50-75	51.3	48.7	1.9	11.4	1,060	19.1	16.1	15.1	9.1	10.8
75-100	17.1	82.9	0.4	1.5	280	2.4	17.0	13.7	13.4	13.7
100-200	3.1	96.9	0.1	0.3	60	0.2	38.4	30.3	17.7	17.8
200-500	0.0	100.0	0.0	0.0	0	0.0	13.8	10.9	22.2	22.2
500-1,000	0.0	100.0	0.0	0.0	0	0.0	3.4	2.7	27.8	27.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	16.2	12.8	30.1	30.1
All	59.0	41.0	3.5	100.0	1,840	27.0	100.0	100.0	11.3	14.4

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	830	3.6	6,410	0.4	-750	-0.4	7,160	0.5	-11.7
10-20	3,020	13.0	15,330	3.3	-2,120	-4.1	17,450	4.3	-13.9
20-30	3,680	15.9	24,860	6.6	-1,820	-4.2	26,680	8.0	-7.3
30-40	3,100	13.4	34,920	7.8	140	0.3	34,780	8.7	0.4
40-50	2,570	11.1	44,890	8.3	2,150	3.5	42,740	8.9	4.8
50-75	4,570	19.7	61,140	20.0	5,560	16.1	55,580	20.6	9.1
75-100	2,330	10.1	86,200	14.5	11,520	17.0	74,690	14.1	13.4
100-200	2,590	11.2	132,190	24.6	23,430	38.4	108,760	22.8	17.7
200-500	370	1.6	262,710	7.0	58,430	13.8	204,280	6.2	22.2
500-1,000	30	0.1	666,490	1.4	185,330	3.4	481,160	1.1	27.8
More than 1,000	20	0.1	5,267,830	6.1	1,583,660	16.2	3,684,180	4.8	30.1
All	23,150	100.0	60,140	100.0	6,820	100.0	53,320	100.0	11.3

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

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

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<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

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

Table T20-0089
Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	66.1	33.9	17.8	2.5	1,280	-154.8	-0.1	0.0	-13.0	7.1
10-20	85.1	15.0	18.2	21.9	3,190	-143.0	-0.7	0.3	-14.6	6.3
20-30	83.7	16.3	13.3	29.6	3,540	-191.2	-0.8	0.7	-7.5	6.8
30-40	83.5	16.5	8.3	20.1	2,910	-1,484.8	-0.1	0.9	-0.6	7.8
40-50	80.3	19.7	4.8	11.5	2,070	107.6	0.5	1.0	4.3	8.9
50-75	52.1	47.9	1.9	11.7	1,070	20.1	2.8	3.2	8.6	10.4
75-100	15.5	84.5	0.3	1.9	240	2.2	4.1	4.0	12.7	12.9
100-200	1.5	98.5	0.0	0.5	30	0.1	22.6	21.6	17.1	17.1
200-500	*	**	0.0	0.0	*	0.0	32.4	30.9	21.9	21.9
500-1,000	0.0	100.0	0.0	0.0	0	0.0	11.8	11.3	25.6	25.6
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	27.2	26.0	30.0	30.0
All	39.3	60.7	1.2	100.0	1,240	4.8	100.0	100.0	19.2	20.1

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,280	2.4	6,370	0.1	-830	-0.1	7,200	0.2	-13.0
10-20	4,500	8.5	15,310	1.0	-2,230	-0.7	17,540	1.4	-14.6
20-30	5,480	10.4	24,810	1.9	-1,850	-0.8	26,660	2.6	-7.5
30-40	4,530	8.6	34,770	2.2	-200	-0.1	34,970	2.8	-0.6
40-50	3,640	6.9	44,930	2.3	1,920	0.5	43,010	2.7	4.3
50-75	7,160	13.6	61,650	6.3	5,310	2.8	56,340	7.1	8.6
75-100	5,090	9.7	86,920	6.3	11,000	4.1	75,920	6.8	12.7
100-200	12,510	23.7	143,040	25.4	24,460	22.6	118,580	26.0	17.1
200-500	6,950	13.2	287,800	28.4	62,990	32.4	224,800	27.4	21.9
500-1,000	930	1.8	674,920	8.9	172,610	11.8	502,310	8.2	25.6
More than 1,000	410	0.8	2,977,290	17.4	893,440	27.2	2,083,850	15.1	30.0
All	52,690	100.0	133,830	100.0	25,680	100.0	108,160	100.0	19.2

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

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

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

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

Table T20-0089
Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	1.6	98.5	0.5	2.9	20	39.8	0.0	0.0	1.2	1.7
10-20	1.8	98.2	0.3	18.4	50	27.2	0.2	0.2	1.2	1.5
20-30	1.4	98.6	0.2	13.6	40	6.5	0.5	0.6	2.2	2.4
30-40	1.8	98.2	0.2	17.2	60	5.6	0.8	0.8	2.9	3.1
40-50	2.9	97.1	0.2	18.7	70	4.1	1.2	1.2	3.9	4.1
50-75	2.0	98.0	0.1	19.9	50	1.2	4.3	4.3	6.2	6.3
75-100	1.2	98.8	0.0	5.6	20	0.2	5.9	5.9	9.0	9.0
100-200	0.4	99.6	0.0	2.6	10	0.0	21.5	21.5	13.4	13.4
200-500	*	**	0.0	0.2	*	0.0	21.8	21.8	18.7	18.7
500-1,000	0.0	100.0	0.0	0.0	0	0.0	9.1	9.1	23.2	23.2
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	34.3	34.2	29.5	29.5
All	1.5	98.5	0.0	100.0	40	0.3	100.0	100.0	15.1	15.1

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

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,850	4.4	4,960	0.2	60	0.0	4,900	0.3	1.2
10-20	5,680	13.3	15,370	2.3	180	0.2	15,190	2.6	1.2
20-30	5,580	13.1	24,910	3.6	550	0.5	24,360	4.1	2.2
30-40	4,430	10.4	34,940	4.0	1,030	0.8	33,910	4.6	2.9
40-50	3,910	9.2	44,720	4.5	1,740	1.2	42,980	5.1	3.9
50-75	6,530	15.3	61,330	10.3	3,810	4.3	57,510	11.4	6.2
75-100	4,390	10.3	86,550	9.8	7,790	5.9	78,760	10.5	9.0
100-200	6,850	16.1	137,400	24.3	18,350	21.5	119,050	24.8	13.4
200-500	2,350	5.5	289,770	17.6	54,230	21.8	235,540	16.8	18.7
500-1,000	340	0.8	675,950	5.9	156,520	9.1	519,430	5.3	23.2
More than 1,000	200	0.5	3,325,550	17.5	980,030	34.3	2,345,530	14.5	29.5
All	42,590	100.0	90,980	100.0	13,700	100.0	77,280	100.0	15.1

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

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

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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.