

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

Table T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	62.5	-4,370	9.2	380	45.8	988.4	-2,700	-42.7	-35.8
10-20	63.7	-6,440	12.8	440	24.0	2,547.5	-4,050	-23.2	-19.8
20-30	58.5	-5,810	23.6	580	12.0	2,233.1	-3,260	-11.4	-7.0
30-40	64.5	-5,320	26.0	950	8.6	1,668.0	-3,190	-8.0	-1.2
40-50	70.6	-4,930	24.8	1,530	6.6	1,225.5	-3,100	-6.0	3.1
50-75	75.0	-4,050	23.3	2,520	3.9	1,919.6	-2,450	-3.5	8.6
75-100	63.0	-3,960	36.0	2,560	1.8	830.0	-1,570	-1.6	12.6
100-200	40.2	-4,090	59.5	4,140	-0.6	-807.6	820	0.5	17.6
200-500	3.9	-2,420	96.1	11,240	-4.2	-4,025.9	10,700	3.3	24.5
500-1,000	0.3	-2,310	99.7	37,640	-6.6	-1,772.3	37,520	4.9	30.7
More than 1,000	0.2	-4,080	99.8	184,870	-7.7	-4,685.4	184,440	5.3	37.2
All	55.6	-4,850	35.6	7,520	0.0	100.0	-20	0.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.3

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

(1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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 T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	62.5	9.2	45.8	988.4	-2,700	-625.1	-0.9	-0.8	-42.7	-35.8
10-20	63.7	12.8	24.0	2,547.5	-4,050	-677.1	-2.3	-2.0	-23.2	-19.8
20-30	58.5	23.6	12.0	2,233.1	-3,260	-259.9	-2.0	-1.3	-11.4	-7.0
30-40	64.5	26.0	8.6	1,668.0	-3,190	-118.2	-1.5	-0.2	-8.0	-1.2
40-50	70.6	24.8	6.6	1,225.5	-3,100	-66.1	-1.1	0.6	-6.0	3.1
50-75	75.0	23.3	3.9	1,919.6	-2,450	-28.6	-1.8	4.4	-3.5	8.6
75-100	63.0	36.0	1.8	830.0	-1,570	-11.2	-0.8	6.0	-1.6	12.6
100-200	40.2	59.5	-0.6	-807.6	820	3.0	0.8	25.3	0.5	17.6
200-500	3.9	96.1	-4.2	-4,025.9	10,700	15.6	3.7	27.3	3.3	24.5
500-1,000	0.3	99.7	-6.6	-1,772.3	37,520	19.0	1.6	10.1	4.9	30.7
More than 1,000	0.2	99.8	-7.7	-4,685.4	184,440	16.4	4.3	30.3	5.3	37.2
All	55.6	35.6	0.0	100.0	-20	-0.1	0.0	100.0	0.0	18.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	12,380	6.8	6,330	0.4	430	0.1	5,890	0.5	6.8
10-20	21,290	11.7	17,440	1.9	600	0.3	16,850	2.2	3.4
20-30	23,160	12.7	28,480	3.3	1,250	0.8	27,230	3.9	4.4
30-40	17,690	9.7	39,830	3.6	2,700	1.3	37,130	4.1	6.8
40-50	13,360	7.4	51,570	3.5	4,690	1.7	46,880	3.9	9.1
50-75	26,490	14.6	70,940	9.5	8,570	6.1	62,360	10.3	12.1
75-100	17,850	9.8	99,590	9.0	14,070	6.8	85,520	9.5	14.1
100-200	33,310	18.3	159,380	26.8	27,300	24.5	132,080	27.3	17.1
200-500	12,720	7.0	324,430	20.9	68,660	23.6	255,760	20.2	21.2
500-1,000	1,600	0.9	765,540	6.2	197,310	8.5	568,230	5.6	25.8
More than 1,000	860	0.5	3,515,530	15.3	1,124,340	26.0	2,391,200	12.8	32.0
All	181,850	100.0	108,880	100.0	20,400	100.0	88,480	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.3

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

(1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

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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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(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 T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	60.6	9.7	44.9	23.9	-2,580	-473.3	-3.5	-2.8	-41.0	-32.3
10-20	56.4	15.5	22.6	51.8	-3,660	-316.8	-7.4	-5.3	-21.1	-14.4
20-30	46.9	30.6	10.1	38.1	-2,660	-134.1	-5.1	-1.5	-9.4	-2.4
30-40	53.2	36.5	6.9	24.4	-2,510	-72.2	-3.0	1.4	-6.3	2.4
40-50	61.9	34.4	4.9	14.8	-2,260	-38.7	-1.5	3.5	-4.4	7.0
50-75	70.7	28.0	2.0	13.4	-1,170	-11.4	0.3	15.7	-1.7	13.0
75-100	47.4	51.3	-0.8	-3.6	640	3.7	2.5	15.3	0.7	18.4
100-200	6.5	93.2	-3.3	-25.0	3,960	12.7	7.5	33.0	2.6	23.0
200-500	0.7	99.2	-5.7	-17.8	13,790	18.1	4.6	17.4	4.4	28.4
500-1,000	0.4	99.2	-6.8	-4.6	36,990	16.9	1.2	4.8	4.9	33.6
More than 1,000	0.4	99.1	-7.4	-15.3	169,450	14.4	4.4	18.2	4.9	38.8
All	51.5	34.0	2.6	100.0	-1,260	-13.0	0.0	100.0	-2.2	14.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	10,720	11.7	6,290	1.3	540	0.7	5,740	1.4	8.7
10-20	16,320	17.8	17,340	5.4	1,150	2.1	16,180	6.0	6.7
20-30	16,510	18.0	28,400	8.9	1,990	3.7	26,420	9.9	7.0
30-40	11,230	12.2	39,710	8.4	3,480	4.4	36,230	9.3	8.8
40-50	7,560	8.2	51,500	7.4	5,830	5.0	45,660	7.9	11.3
50-75	13,240	14.4	70,370	17.6	10,300	15.4	60,060	18.1	14.6
75-100	6,510	7.1	98,650	12.2	17,480	12.8	81,170	12.0	17.7
100-200	7,270	7.9	152,040	20.9	31,080	25.5	120,960	20.0	20.4
200-500	1,490	1.6	316,980	8.9	76,230	12.8	240,750	8.2	24.1
500-1,000	140	0.2	763,180	2.1	219,520	3.6	543,660	1.8	28.8
More than 1,000	100	0.1	3,475,750	6.9	1,179,850	13.9	2,295,900	5.5	34.0
All	91,750	100.0	57,560	100.0	9,680	100.0	47,880	100.0	16.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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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(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 T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	52.2	9.0	47.1	-1.1	-2,540	-1,935.5	-0.1	-0.1	-46.0	-43.6
10-20	70.7	7.8	28.6	-4.8	-5,130	-24,614.8	-0.3	-0.3	-28.5	-28.4
20-30	73.0	10.8	18.1	-7.1	-5,170	-2,141.4	-0.5	-0.4	-17.9	-17.1
30-40	67.7	13.2	12.0	-7.1	-4,660	-377.4	-0.5	-0.3	-11.6	-8.5
40-50	69.7	18.1	9.9	-7.7	-4,810	-166.2	-0.5	-0.2	-9.3	-3.7
50-75	72.1	24.4	6.7	-20.3	-4,420	-70.5	-1.4	0.5	-6.1	2.6
75-100	72.3	26.7	4.0	-17.5	-3,550	-30.8	-1.3	2.5	-3.5	7.9
100-200	54.4	45.4	0.3	-6.1	-460	-1.7	-1.9	21.7	-0.3	15.8
200-500	4.4	95.6	-3.9	63.8	10,170	15.1	2.2	30.7	3.1	23.8
500-1,000	0.2	99.8	-6.6	30.9	37,490	19.3	1.3	12.0	4.9	30.3
More than 1,000	0.1	99.9	-7.8	76.7	182,810	16.7	2.9	33.7	5.3	37.0
All	50.9	45.4	-1.7	100.0	2,730	6.7	0.0	100.0	1.4	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	760	1.2	5,530	0.0	130	0.0	5,400	0.0	2.4
10-20	1,610	2.6	17,980	0.2	20	0.0	17,960	0.3	0.1
20-30	2,340	3.8	28,860	0.5	240	0.0	28,610	0.7	0.8
30-40	2,610	4.2	40,150	0.8	1,230	0.1	38,920	1.0	3.1
40-50	2,710	4.4	51,700	1.1	2,890	0.3	48,810	1.3	5.6
50-75	7,830	12.6	72,020	4.5	6,270	1.9	65,750	5.2	8.7
75-100	8,410	13.5	100,590	6.8	11,530	3.8	89,060	7.5	11.5
100-200	22,920	36.7	162,850	29.9	26,120	23.6	136,740	31.5	16.0
200-500	10,710	17.2	326,580	28.0	67,570	28.5	259,010	27.9	20.7
500-1,000	1,400	2.3	765,840	8.6	194,530	10.8	571,310	8.1	25.4
More than 1,000	720	1.2	3,448,250	19.8	1,092,710	30.8	2,355,540	16.9	31.7
All	62,390	100.0	200,190	100.0	40,720	100.0	159,470	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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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(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 T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	95.1	1.5	52.7	5.7	-4,500	470.3	-2.7	-3.1	-59.3	-71.9
10-20	97.3	1.1	27.2	27.8	-5,430	246.5	-14.2	-17.7	-30.6	-43.0
20-30	96.3	2.9	14.9	29.3	-4,470	302.1	-14.7	-17.7	-15.6	-20.8
30-40	96.1	3.6	10.5	23.9	-4,070	-412.0	-10.0	-8.2	-10.2	-7.7
40-50	93.9	6.1	7.6	16.8	-3,680	-124.8	-5.7	-1.5	-7.1	-1.4
50-75	90.4	9.5	4.5	22.2	-2,880	-41.6	-2.5	14.1	-4.1	5.7
75-100	72.5	27.3	1.1	3.8	-910	-7.0	6.1	23.4	-0.9	12.4
100-200	15.5	84.3	-2.2	-12.2	2,770	10.5	21.9	57.9	1.8	19.3
200-500	3.5	95.6	-5.4	-8.5	12,330	18.2	10.5	25.0	4.2	27.0
500-1,000	0.9	99.1	-7.7	-2.0	41,380	18.9	2.4	5.8	5.5	34.4
More than 1,000	0.3	99.8	-7.8	-6.9	230,120	16.5	9.1	22.1	5.3	37.3
All	82.0	17.5	4.1	100.0	-2,470	-31.2	0.0	100.0	-3.6	8.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	750	3.1	7,580	0.4	-960	-0.4	8,540	0.4	-12.6
10-20	3,060	12.6	17,740	3.3	-2,200	-3.5	19,940	4.2	-12.4
20-30	3,920	16.2	28,570	6.8	-1,480	-3.0	30,050	8.1	-5.2
30-40	3,510	14.5	39,950	8.5	990	1.8	38,960	9.4	2.5
40-50	2,730	11.3	51,620	8.6	2,950	4.2	48,670	9.1	5.7
50-75	4,600	19.0	70,670	19.8	6,920	16.6	63,750	20.2	9.8
75-100	2,520	10.4	98,770	15.1	13,130	17.3	85,640	14.8	13.3
100-200	2,620	10.8	151,010	24.1	26,330	36.0	124,680	22.5	17.4
200-500	410	1.7	296,970	7.4	67,750	14.6	229,220	6.5	22.8
500-1,000	30	0.1	756,940	1.4	219,260	3.4	537,680	1.1	29.0
More than 1,000	20	0.1	4,348,650	4.7	1,391,500	13.0	2,957,160	3.7	32.0
All	24,220	100.0	67,960	100.0	7,910	100.0	60,050	100.0	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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(1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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 T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	98.5	0.3	58.1	-56.9	-4,820	486.3	-0.3	-0.4	-66.0	-79.6
10-20	98.7	0.9	28.2	-256.6	-5,650	242.7	-1.5	-2.2	-31.9	-45.0
20-30	97.4	2.3	16.1	-290.4	-4,890	294.3	-1.7	-2.3	-17.1	-22.9
30-40	97.0	2.9	12.0	-243.2	-4,760	-1,194.8	-1.5	-1.3	-11.9	-10.9
40-50	94.4	5.6	9.6	-199.0	-4,700	-185.0	-1.2	-0.6	-9.1	-4.2
50-75	92.6	7.3	7.3	-391.9	-4,680	-70.0	-2.4	1.0	-6.6	2.8
75-100	86.8	13.1	4.7	-249.3	-4,100	-32.7	-1.5	3.1	-4.1	8.5
100-200	56.3	43.5	0.7	-144.9	-1,000	-3.7	-1.0	22.3	-0.6	15.8
200-500	4.1	95.8	-3.9	681.5	10,090	14.8	3.9	31.5	3.1	24.0
500-1,000	0.1	99.9	-7.1	367.4	40,080	20.1	2.1	13.1	5.2	31.2
More than 1,000	0.1	99.9	-8.2	887.3	189,630	17.5	5.1	35.6	5.6	37.6
All	72.1	27.7	-0.1	100.0	170	0.6	0.0	100.0	0.1	19.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	1,110	2.0	7,310	0.1	-990	-0.1	8,300	0.1	-13.6
10-20	4,260	7.8	17,720	0.9	-2,330	-0.6	20,050	1.3	-13.1
20-30	5,580	10.2	28,670	2.0	-1,660	-0.6	30,340	2.6	-5.8
30-40	4,800	8.8	39,880	2.3	400	0.1	39,480	2.9	1.0
40-50	3,980	7.3	51,690	2.5	2,540	0.7	49,150	3.0	4.9
50-75	7,870	14.4	71,190	6.9	6,690	3.4	64,500	7.7	9.4
75-100	5,710	10.4	99,840	7.0	12,540	4.6	87,300	7.5	12.6
100-200	13,670	24.9	162,320	27.1	26,670	23.3	135,650	28.0	16.4
200-500	6,340	11.6	325,490	25.2	68,060	27.6	257,430	24.7	20.9
500-1,000	860	1.6	765,860	8.1	199,120	11.0	566,740	7.4	26.0
More than 1,000	440	0.8	3,395,100	18.2	1,085,440	30.5	2,309,650	15.3	32.0
All	54,840	100.0	149,170	100.0	28,510	100.0	120,660	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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 T20-0210
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	11.1	22.3	4.9	-0.6	-270	-256.2	-0.1	0.0	-4.8	-3.0
10-20	10.7	30.4	2.6	-3.1	-470	-164.0	-0.4	-0.1	-2.6	-1.0
20-30	10.2	49.4	1.0	-2.6	-270	-48.2	-0.4	0.3	-1.0	1.0
30-40	15.1	61.9	0.6	-1.6	-240	-22.0	-0.3	0.6	-0.6	2.2
40-50	22.3	65.0	0.4	-0.9	-210	-9.7	-0.3	1.0	-0.4	3.8
50-75	28.2	66.6	-0.6	3.3	410	8.5	-0.2	4.8	0.6	7.4
75-100	37.2	61.0	-0.9	4.3	790	8.1	-0.3	6.5	0.8	10.5
100-200	26.7	72.9	-2.2	23.6	2,950	13.5	0.2	22.4	1.9	15.8
200-500	4.8	95.2	-4.2	27.4	11,050	16.8	0.8	21.5	3.4	23.4
500-1,000	0.6	99.2	-5.5	10.1	31,790	16.6	0.3	8.1	4.1	28.9
More than 1,000	0.2	99.7	-6.9	39.0	184,010	14.7	0.6	34.3	4.7	36.7
All	19.4	58.6	-2.3	100.0	1,830	12.8	0.0	100.0	2.0	17.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 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	2,060	4.0	5,660	0.2	110	0.0	5,560	0.3	1.9
10-20	6,160	12.1	18,170	2.3	290	0.2	17,880	2.7	1.6
20-30	8,930	17.5	28,340	5.3	570	0.7	27,770	6.1	2.0
30-40	6,260	12.3	39,650	5.2	1,090	0.9	38,560	5.9	2.8
40-50	4,220	8.3	51,370	4.5	2,160	1.2	49,210	5.1	4.2
50-75	7,550	14.8	70,530	11.1	4,830	5.0	65,700	12.2	6.8
75-100	5,090	10.0	99,720	10.6	9,700	6.7	90,010	11.3	9.7
100-200	7,500	14.7	156,490	24.4	21,750	22.2	134,740	24.8	13.9
200-500	2,320	4.6	328,500	15.9	65,720	20.8	262,780	15.0	20.0
500-1,000	300	0.6	775,530	4.8	192,020	7.8	583,510	4.3	24.8
More than 1,000	200	0.4	3,904,990	16.1	1,250,490	33.8	2,654,490	12.9	32.0
All	51,020	100.0	94,160	100.0	14,380	100.0	79,790	100.0	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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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(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.