

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

**Table T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute an 12 Percent Surtax on Taxable Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2019 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
<b>Less than 10</b>	64.9	-5,490	0.3	210	53.7	-12.0	-3,560	-50.2	-43.5
<b>10-20</b>	67.0	-7,760	2.4	580	27.4	-28.8	-5,190	-26.3	-22.5
<b>20-30</b>	56.0	-7,130	4.1	1,300	12.8	-25.7	-3,940	-12.2	-7.4
<b>30-40</b>	59.8	-6,700	7.6	1,410	9.3	-19.8	-3,900	-8.7	-1.8
<b>40-50</b>	67.9	-6,270	13.9	2,350	7.5	-16.1	-3,930	-6.8	3.1
<b>50-75</b>	71.9	-5,110	20.5	3,650	4.2	-24.1	-2,930	-3.7	9.2
<b>75-100</b>	50.4	-5,930	47.2	3,940	1.2	-6.2	-1,130	-1.0	14.0
<b>100-200</b>	36.3	-5,020	63.4	6,410	-1.5	23.1	2,240	1.3	19.1
<b>200-500</b>	2.7	-4,350	97.1	16,710	-5.8	62.4	16,110	4.5	26.8
<b>500-1,000</b>	0.4	-8,680	99.2	65,760	-10.6	29.3	65,210	7.6	35.8
<b>More than 1,000</b>	0.4	-13,640	99.4	373,910	-13.9	119.2	371,590	9.3	42.3
<b>All</b>	52.3	-6,130	31.1	16,280	-1.8	100.0	1,870	1.4	21.6

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

Number of AMT Taxpayers (millions). Baseline: 6

Proposal: 6.7

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

1) Calendar year. Baseline is current law in place for 2028 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 a surtax equal to 12 percent of taxable income. 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 T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute an 12 Percent Surtax on Taxable Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2019 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	64.9	0.3	53.7	-12.0	-3,560	-756.2	-0.8	-0.7	-50.2	-43.5
10-20	67.0	2.4	27.4	-28.8	-5,190	-687.5	-1.9	-1.6	-26.3	-22.5
20-30	56.0	4.1	12.8	-25.7	-3,940	-254.2	-1.8	-1.0	-12.2	-7.4
30-40	59.8	7.6	9.3	-19.8	-3,900	-126.6	-1.4	-0.3	-8.7	-1.8
40-50	67.9	13.9	7.5	-16.1	-3,930	-68.6	-1.2	0.5	-6.8	3.1
50-75	71.9	20.5	4.2	-24.1	-2,930	-28.6	-2.0	4.0	-3.7	9.2
75-100	50.4	47.2	1.2	-6.2	-1,130	-6.7	-0.9	5.8	-1.0	14.0
100-200	36.3	63.4	-1.5	23.1	2,240	7.1	0.0	23.4	1.3	19.1
200-500	2.7	97.1	-5.8	62.4	16,110	20.4	2.7	24.6	4.5	26.8
500-1,000	0.4	99.2	-10.6	29.3	65,210	26.9	1.4	9.2	7.6	35.8
More than 1,000	0.4	99.4	-13.9	119.2	371,590	28.3	6.0	36.1	9.3	42.3
All	52.3	31.1	-1.8	100.0	1,870	7.2	0.0	100.0	1.4	21.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 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	11,770	6.3	7,090	0.3	470	0.1	6,620	0.4	6.6
10-20	19,430	10.3	19,690	1.6	750	0.3	18,930	1.9	3.8
20-30	22,860	12.2	32,270	3.0	1,550	0.7	30,720	3.6	4.8
30-40	17,810	9.5	44,850	3.3	3,080	1.1	41,770	3.8	6.9
40-50	14,330	7.6	58,130	3.4	5,730	1.7	52,400	3.9	9.9
50-75	28,810	15.3	79,640	9.4	10,250	6.0	69,390	10.3	12.9
75-100	19,340	10.3	112,410	8.9	16,820	6.7	95,590	9.5	15.0
100-200	36,060	19.2	177,940	26.4	31,730	23.4	146,210	27.1	17.8
200-500	13,570	7.2	355,180	19.8	78,910	21.9	276,280	19.3	22.2
500-1,000	1,580	0.8	859,870	5.6	242,560	7.8	617,310	5.0	28.2
More than 1,000	1,120	0.6	3,984,380	18.4	1,314,600	30.2	2,669,780	15.4	33.0
All	187,860	100.0	129,470	100.0	26,050	100.0	103,430	100.0	20.1

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

Number of AMT Taxpayers (millions). Baseline: 6

Proposal: 6.7

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

1) Calendar year. Baseline is current law in place for 2028 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 a surtax equal to 12 percent of taxable income. 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 T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute an 12 Percent Surtax on Taxable Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2019 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	63.3	0.3	54.1	68.3	-3,490	-580.4	-3.3	-2.7	-49.5	-40.9
10-20	60.0	3.0	26.1	133.8	-4,730	-327.5	-6.4	-4.5	-24.1	-16.8
20-30	42.3	4.7	9.9	94.2	-2,970	-134.5	-4.4	-1.2	-9.2	-2.4
30-40	46.0	10.6	6.6	61.8	-2,710	-78.1	-2.8	0.8	-6.1	1.7
40-50	55.9	20.7	4.4	35.3	-2,250	-34.4	-1.5	3.2	-3.9	7.4
50-75	64.3	28.9	1.0	19.2	-670	-5.6	-0.2	15.7	-0.8	14.3
75-100	20.6	77.5	-2.8	-36.5	2,550	12.5	2.4	15.8	2.3	20.5
100-200	4.6	94.8	-4.9	-103.6	6,590	18.4	6.2	32.2	3.9	25.0
200-500	0.5	98.6	-8.4	-64.2	22,290	25.3	3.7	15.3	6.3	31.4
500-1,000	0.7	95.7	-11.2	-18.2	67,490	26.2	1.0	4.2	7.8	37.7
More than 1,000	0.4	99.1	-13.8	-93.4	363,130	27.1	5.3	21.1	9.1	42.9
All	46.6	25.2	1.0	100.0	-550	-4.6	0.0	100.0	-0.8	16.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 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	10,070	10.8	7,060	1.1	600	0.5	6,460	1.2	8.5
10-20	14,560	15.6	19,590	4.5	1,440	1.9	18,140	5.0	7.4
20-30	16,320	17.5	32,280	8.2	2,210	3.2	30,070	9.3	6.8
30-40	11,730	12.6	44,790	8.2	3,470	3.6	41,320	9.2	7.8
40-50	8,070	8.6	58,010	7.3	6,530	4.7	51,480	7.9	11.3
50-75	14,840	15.9	78,730	18.2	11,930	15.8	66,800	18.7	15.2
75-100	7,370	7.9	111,930	12.9	20,410	13.4	91,520	12.7	18.2
100-200	8,090	8.7	170,030	21.4	35,910	25.9	134,120	20.5	21.1
200-500	1,480	1.6	352,240	8.1	88,200	11.7	264,040	7.4	25.0
500-1,000	140	0.2	861,220	1.9	257,390	3.2	603,820	1.6	29.9
More than 1,000	130	0.1	3,978,130	8.2	1,341,520	15.8	2,636,610	6.6	33.7
All	93,490	100.0	68,580	100.0	11,980	100.0	56,600	100.0	17.5

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

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

1) Calendar year. Baseline is current law in place for 2028 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 a surtax equal to 12 percent of taxable income. 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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(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 T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute an 12 Percent Surtax on Taxable Income**

Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>

Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 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	50.0	0.5	50.9	-0.5	-2,960	-1,717.9	-0.1	-0.1	-49.4	-46.5
10-20	69.6	0.1	31.5	-2.1	-6,380	11,655.7	-0.3	-0.3	-31.5	-31.8
20-30	77.3	3.8	22.7	-3.5	-7,220	-1,226.0	-0.4	-0.4	-22.3	-20.5
30-40	69.3	3.1	15.2	-3.4	-6,570	-351.7	-0.4	-0.3	-14.6	-10.4
40-50	70.1	6.1	12.2	-4.2	-6,650	-169.9	-0.6	-0.2	-11.4	-4.7
50-75	70.3	15.3	8.1	-10.2	-6,000	-80.7	-1.5	0.3	-7.4	1.8
75-100	70.5	25.9	4.2	-7.6	-4,140	-30.5	-1.4	2.1	-3.7	8.4
100-200	49.6	50.2	-0.4	3.1	600	2.0	-2.3	19.6	0.3	17.0
200-500	3.0	96.9	-5.4	36.8	15,110	19.5	1.3	27.7	4.2	26.0
500-1,000	0.3	99.6	-10.5	19.1	64,800	26.9	1.1	11.0	7.5	35.5
More than 1,000	0.4	99.5	-14.0	73.1	366,410	28.4	4.6	40.5	9.4	42.3
All	48.1	45.2	-3.9	100.0	7,230	14.0	0.0	100.0	3.1	25.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 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	770	1.2	5,980	0.0	170	0.0	5,810	0.0	2.9
10-20	1,580	2.4	20,240	0.2	-60	0.0	20,290	0.3	-0.3
20-30	2,260	3.5	32,410	0.5	590	0.0	31,820	0.6	1.8
30-40	2,450	3.8	45,090	0.7	1,870	0.1	43,220	0.9	4.1
40-50	2,970	4.6	58,260	1.1	3,920	0.3	54,340	1.3	6.7
50-75	8,010	12.3	81,240	4.2	7,440	1.8	73,810	4.9	9.2
75-100	8,650	13.3	113,140	6.4	13,600	3.5	99,540	7.2	12.0
100-200	24,380	37.4	181,880	28.8	30,320	21.9	151,560	30.8	16.7
200-500	11,480	17.6	356,550	26.6	77,550	26.4	279,000	26.7	21.8
500-1,000	1,390	2.1	860,490	7.8	241,050	9.9	619,430	7.2	28.0
More than 1,000	940	1.4	3,916,300	24.0	1,289,350	36.0	2,626,950	20.6	32.9
All	65,250	100.0	235,910	100.0	51,750	100.0	184,160	100.0	21.9

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

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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 T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute an 12 Percent Surtax on Taxable Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2019 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	96.0	0.0	51.7	4.5	-4,940	457.1	-2.1	-2.4	-58.2	-71.0
10-20	98.2	0.1	30.0	24.1	-6,650	290.8	-11.8	-14.3	-33.4	-44.9
20-30	98.7	0.2	17.9	27.6	-5,930	609.7	-12.8	-14.2	-18.4	-21.5
30-40	98.7	0.6	13.9	23.4	-5,930	-271.0	-9.2	-6.5	-13.2	-8.3
40-50	96.5	3.0	10.9	20.2	-5,800	-121.0	-6.7	-1.5	-10.0	-1.7
50-75	95.4	4.3	7.0	30.1	-4,960	-54.3	-5.8	11.2	-6.2	5.2
75-100	71.2	28.7	2.2	6.8	-2,060	-12.6	4.3	20.7	-1.9	12.8
100-200	19.5	80.4	-2.4	-11.9	3,260	10.5	20.5	55.1	1.9	20.3
200-500	2.8	97.2	-7.6	-11.4	19,270	24.4	11.3	25.6	5.8	29.5
500-1,000	2.3	97.7	-12.1	-2.7	69,970	29.6	2.4	5.2	8.6	37.7
More than 1,000	0.8	98.8	-14.2	-10.9	433,150	29.5	9.8	21.2	9.6	42.1
All	83.1	16.2	4.8	100.0	-3,300	-30.6	0.0	100.0	-4.1	9.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 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	750	3.0	8,490	0.3	-1,080	-0.3	9,570	0.4	-12.7
10-20	3,020	12.0	19,910	3.0	-2,290	-2.5	22,200	3.9	-11.5
20-30	3,870	15.3	32,160	6.2	-970	-1.4	33,130	7.4	-3.0
30-40	3,290	13.0	44,870	7.3	2,190	2.7	42,680	8.1	4.9
40-50	2,890	11.5	58,260	8.4	4,800	5.1	53,460	8.9	8.2
50-75	5,060	20.1	79,730	20.1	9,130	17.0	70,600	20.5	11.5
75-100	2,730	10.8	111,360	15.1	16,340	16.4	95,020	14.9	14.7
100-200	3,040	12.0	168,800	25.5	30,950	34.6	137,850	24.1	18.3
200-500	490	2.0	333,030	8.1	79,080	14.3	253,940	7.2	23.8
500-1,000	30	0.1	813,820	1.3	236,600	2.8	577,210	1.1	29.1
More than 1,000	20	0.1	4,519,440	4.7	1,467,660	11.3	3,051,780	3.7	32.5
All	25,230	100.0	79,710	100.0	10,770	100.0	68,940	100.0	13.5

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

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

1) Calendar year. Baseline is current law in place for 2028 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 a surtax equal to 12 percent of taxable income. 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 T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute an 12 Percent Surtax on Taxable Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2019 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	99.3	0.0	55.2	-4.8	-5,180	441.6	-0.3	-0.3	-63.1	-77.4
10-20	99.8	*	30.8	-23.7	-6,870	285.4	-1.2	-1.7	-34.5	-46.5
20-30	99.8	0.1	19.7	-29.3	-6,580	523.3	-1.5	-1.8	-20.4	-24.3
30-40	99.7	0.3	15.7	-26.2	-6,800	-476.1	-1.4	-1.1	-15.2	-12.0
40-50	98.0	1.8	13.4	-25.4	-7,210	-162.6	-1.4	-0.5	-12.4	-4.8
50-75	97.5	2.4	10.2	-49.7	-7,250	-82.2	-2.8	0.6	-9.0	2.0
75-100	87.1	12.9	6.3	-30.3	-6,100	-39.0	-1.8	2.5	-5.4	8.5
100-200	57.9	41.9	0.9	-16.8	-1,360	-4.3	-2.0	19.7	-0.8	16.7
200-500	3.3	96.7	-5.1	82.6	14,100	17.9	3.0	28.7	4.0	26.1
500-1,000	0.2	99.8	-10.7	48.5	65,620	26.9	2.0	12.1	7.7	36.1
More than 1,000	0.4	99.6	-14.2	176.8	371,190	28.5	7.5	42.0	9.5	42.8
All	72.7	27.2	-1.5	100.0	2,100	5.6	0.0	100.0	1.2	22.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 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	1.9	8,210	0.1	-1,170	-0.1	9,380	0.1	-14.3
10-20	4,050	7.2	19,950	0.8	-2,410	-0.5	22,360	1.2	-12.1
20-30	5,250	9.4	32,190	1.7	-1,260	-0.3	33,450	2.2	-3.9
30-40	4,540	8.1	44,760	2.0	1,430	0.3	43,330	2.5	3.2
40-50	4,140	7.4	58,290	2.4	4,430	0.9	53,860	2.8	7.6
50-75	8,070	14.4	80,180	6.5	8,820	3.4	71,360	7.3	11.0
75-100	5,850	10.4	112,340	6.6	15,650	4.3	96,690	7.2	13.9
100-200	14,490	25.9	181,690	26.3	31,670	21.7	150,020	27.6	17.4
200-500	6,900	12.3	356,140	24.6	78,800	25.7	277,340	24.3	22.1
500-1,000	870	1.6	858,090	7.5	244,390	10.0	613,700	6.8	28.5
More than 1,000	560	1.0	3,914,170	21.9	1,304,620	34.5	2,609,550	18.5	33.3
All	56,010	100.0	178,650	100.0	37,800	100.0	140,850	100.0	21.2

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 2028 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 a surtax equal to 12 percent of taxable income. 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 T20-0220**  
**Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and**  
**Institute a 12 Percent Surtax on Taxable Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2019 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	11.7	1.4	9.3	-0.5	-550	-411.3	-0.1	-0.1	-9.1	-6.9
10-20	13.2	4.8	4.4	-2.0	-890	-253.4	-0.4	-0.2	-4.3	-2.6
20-30	9.4	6.4	1.8	-2.2	-560	-94.2	-0.5	0.0	-1.7	0.1
30-40	14.7	15.3	1.6	-2.1	-710	-59.9	-0.6	0.3	-1.6	1.1
40-50	21.3	32.9	0.9	-1.0	-470	-19.6	-0.4	0.8	-0.8	3.3
50-75	25.8	52.2	-1.2	3.2	890	15.4	-0.4	4.6	1.1	8.4
75-100	24.3	69.7	-3.1	7.7	3,150	26.3	0.1	7.2	2.8	13.4
100-200	12.9	86.5	-4.8	24.7	7,150	28.1	0.7	21.9	4.1	18.7
200-500	1.6	97.8	-7.3	20.3	20,570	27.0	0.4	18.6	5.7	27.0
500-1,000	0.4	98.9	-10.6	7.8	66,660	27.3	0.2	7.1	7.6	35.5
More than 1,000	0.6	99.0	-13.5	44.7	399,230	27.9	1.2	39.8	9.1	41.6
All	16.0	40.3	-4.7	100.0	4,350	24.2	0.0	100.0	4.0	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 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	2,240	3.9	6,030	0.2	130	0.0	5,900	0.3	2.2
10-20	5,690	9.8	20,520	1.8	350	0.2	20,170	2.1	1.7
20-30	9,840	16.9	32,400	5.0	590	0.6	31,810	5.8	1.8
30-40	7,630	13.1	44,900	5.4	1,180	0.9	43,720	6.2	2.6
40-50	5,200	8.9	57,850	4.7	2,390	1.2	55,460	5.4	4.1
50-75	9,050	15.6	79,740	11.3	5,770	5.0	73,970	12.5	7.2
75-100	6,180	10.6	112,790	10.9	11,950	7.0	100,850	11.6	10.6
100-200	8,720	15.0	174,450	23.7	25,420	21.2	149,030	24.2	14.6
200-500	2,500	4.3	359,260	14.0	76,300	18.2	282,960	13.2	21.2
500-1,000	300	0.5	875,630	4.1	243,830	6.9	631,790	3.5	27.9
More than 1,000	280	0.5	4,395,160	19.4	1,429,000	38.6	2,966,160	15.7	32.5
All	58,120	100.0	110,330	100.0	18,020	100.0	92,310	100.0	16.3

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 2028 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 a surtax equal to 12 percent of taxable income. 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.