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

# Table T21-0009
## Extend eligibility for the childless EITC to workers between the ages of 19 and 24
## Baseline: Current Law
## Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2021 [1]
## Summary Table

| Expanded Cash Income Percentile [2,3] | Tax Units with Tax Increase or Cut [4] | | | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change ($) | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | | With Tax Increase | | | | | Change (% Points) | Under the Proposal |
| | Pct of Tax Units | Avg Tax Change ($) | Pct of Tax Units | Avg Tax Change ($) | | | | | |
| **Lowest Quintile** | 7.1 | -370 | 0.0 | 0 | 0.2 | 90.2 | -30 | -0.2 | 2.3 |
| **Second Quintile** | 0.8 | -360 | 0.0 | 0 | 0.0 | 8.3 | * | 0.0 | 6.8 |
| **Middle Quintile** | 0.1 | -420 | 0.0 | 0 | 0.0 | 1.2 | 0 | 0.0 | 12.0 |
| **Fourth Quintile** | * | ** | 0.0 | 0 | 0.0 | 0.3 | 0 | 0.0 | 15.8 |
| **Top Quintile** | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 23.3 |
| **All** | 2.0 | -370 | 0.0 | 0 | 0.0 | 100.0 | -10 | 0.0 | 18.0 |
| **Addendum** | | | | | | | | | |
| **80-90** | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 19.0 |
| **90-95** | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 21.0 |
| **95-99** | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 23.2 |
| **Top 1 Percent** | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 29.1 |
| **Top 0.1 Percent** | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 29.5 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.1

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

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.

We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% $24,500; 40% $49,100; 60% $87,700; 80% $158,100; 90% $231,800; 95% $328,700; 99% $768,800; 99.9% $3,364,100.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2021 [1]**
**Detail Table**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| **Lowest Quintile** | 7.1 | 0.0 | 0.2 | 90.2 | -30 | -7.4 | 0.0 | 0.5 | -0.2 | 2.3 |
| **Second Quintile** | 0.8 | 0.0 | 0.0 | 8.3 | * | -0.1 | 0.0 | 3.2 | 0.0 | 6.8 |
| **Middle Quintile** | 0.1 | 0.0 | 0.0 | 1.2 | 0 | 0.0 | 0.0 | 9.6 | 0.0 | 12.0 |
| **Fourth Quintile** | * | 0.0 | 0.0 | 0.3 | 0 | 0.0 | 0.0 | 18.4 | 0.0 | 15.8 |
| **Top Quintile** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 68.1 | 0.0 | 23.3 |
| **All** | 2.0 | 0.0 | 0.0 | 100.0 | -10 | 0.0 | 0.0 | 100.0 | 0.0 | 18.0 |
| **Addendum** | | | | | | | | | | |
| **80-90** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 15.4 | 0.0 | 19.0 |
| **90-95** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 11.7 | 0.0 | 21.0 |
| **95-99** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 16.8 | 0.0 | 23.2 |
| **Top 1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 24.2 | 0.0 | 29.1 |
| **Top 0.1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 11.1 | 0.0 | 29.5 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| **Lowest Quintile** | 45,430 | 25.9 | 14,320 | 3.7 | 360 | 0.5 | 13,960 | 4.5 | 2.5 |
| **Second Quintile** | 39,010 | 22.2 | 37,680 | 8.5 | 2,570 | 3.2 | 35,110 | 9.6 | 6.8 |
| **Middle Quintile** | 35,590 | 20.3 | 69,890 | 14.3 | 8,390 | 9.6 | 61,500 | 15.4 | 12.0 |
| **Fourth Quintile** | 29,460 | 16.8 | 123,170 | 20.9 | 19,500 | 18.4 | 103,680 | 21.4 | 15.8 |
| **Top Quintile** | 24,680 | 14.1 | 369,790 | 52.6 | 86,210 | 68.1 | 283,580 | 49.2 | 23.3 |
| **All** | ########### | 100.0 | 98,920 | 100.0 | 17,800 | 100.0 | 81,120 | 100.0 | 18.0 |
| **Addendum** | | | | | | | | | |
| **80-90** | 12,740 | 7.3 | 198,800 | 14.6 | 37,800 | 15.4 | 161,000 | 14.4 | 19.0 |
| **90-95** | 6,080 | 3.5 | 285,700 | 10.0 | 60,110 | 11.7 | 225,590 | 9.6 | 21.0 |
| **95-99** | 4,720 | 2.7 | 478,610 | 13.0 | 110,980 | 16.8 | 367,630 | 12.2 | 23.2 |
| **Top 1 Percent** | 1,150 | 0.7 | 2,264,080 | 15.0 | 659,510 | 24.2 | 1,604,570 | 12.9 | 29.1 |
| **Top 0.1 Percent** | 120 | 0.1 | 10,032,640 | 6.8 | 2,962,620 | 11.1 | 7,070,020 | 5.8 | 29.5 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).
Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.1
* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% $24,500; 40% $49,100; 60% $87,700; 80% $158,100; 90% $231,800; 95% $328,700; 99% $768,800; 99.9% $3,364,100.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**
**Detail Table**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| **Lowest Quintile** | 7.5 | 0.0 | 0.2 | 79.8 | -30 | 16.2 | 0.0 | -0.3 | -0.2 | -1.5 |
| **Second Quintile** | 1.9 | 0.0 | 0.0 | 18.1 | -10 | -0.4 | 0.0 | 2.2 | 0.0 | 5.5 |
| **Middle Quintile** | 0.2 | 0.0 | 0.0 | 1.7 | * | 0.0 | 0.0 | 7.8 | 0.0 | 11.0 |
| **Fourth Quintile** | * | 0.0 | 0.0 | 0.3 | 0 | 0.0 | 0.0 | 17.7 | 0.0 | 15.4 |
| **Top Quintile** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 72.4 | 0.0 | 23.0 |
| **All** | 2.0 | 0.0 | 0.0 | 100.0 | -10 | 0.0 | 0.0 | 100.0 | 0.0 | 18.0 |
| **Addendum** | | | | | | | | | | |
| **80-90** | * | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 16.4 | 0.0 | 18.9 |
| **90-95** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 12.7 | 0.0 | 20.7 |
| **95-99** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 18.1 | 0.0 | 22.8 |
| **Top 1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 25.3 | 0.0 | 28.9 |
| **Top 0.1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 11.7 | 0.0 | 29.5 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| **Lowest Quintile** | 37,340 | 21.3 | 13,370 | 2.9 | -180 | -0.2 | 13,540 | 3.6 | -1.3 |
| **Second Quintile** | 36,740 | 20.9 | 33,560 | 7.1 | 1,860 | 2.2 | 31,700 | 8.2 | 5.5 |
| **Middle Quintile** | 35,780 | 20.4 | 61,890 | 12.8 | 6,780 | 7.8 | 55,120 | 13.9 | 11.0 |
| **Fourth Quintile** | 33,300 | 19.0 | 107,590 | 20.6 | 16,570 | 17.7 | 91,030 | 21.3 | 15.4 |
| **Top Quintile** | 31,000 | 17.7 | 317,260 | 56.6 | 72,970 | 72.4 | 244,290 | 53.2 | 23.0 |
| **All** | 175,540 | 100.0 | 98,920 | 100.0 | 17,800 | 100.0 | 81,120 | 100.0 | 18.0 |
| **Addendum** | | | | | | | | | |
| **80-90** | 15,870 | 9.0 | 170,710 | 15.6 | 32,200 | 16.4 | 138,510 | 15.4 | 18.9 |
| **90-95** | 7,730 | 4.4 | 246,970 | 11.0 | 51,190 | 12.7 | 195,780 | 10.6 | 20.7 |
| **95-99** | 6,000 | 3.4 | 413,450 | 14.3 | 94,210 | 18.1 | 319,230 | 13.5 | 22.8 |
| **Top 1 Percent** | 1,400 | 0.8 | 1,961,020 | 15.8 | 566,270 | 25.3 | 1,394,750 | 13.7 | 28.9 |
| **Top 0.1 Percent** | 140 | 0.1 | 8,688,750 | 7.1 | 2,562,920 | 11.7 | 6,125,840 | 6.1 | 29.5 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).
Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.1
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,000; 40% $33,500; 60% $57,500; 80% $96,800; 90% $140,100; 95% $196,200; 99% $445,600; 99.9% $1,933,800.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**
**Detail Table - Single Tax Units**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| **Lowest Quintile** | 10.4 | 0.0 | 0.4 | 83.5 | -40 | -9.0 | -0.1 | 1.2 | -0.4 | 3.8 |
| **Second Quintile** | 2.5 | 0.0 | 0.0 | 15.7 | -10 | -0.4 | 0.0 | 5.7 | 0.0 | 7.9 |
| **Middle Quintile** | 0.2 | 0.0 | 0.0 | 0.8 | 0 | 0.0 | 0.0 | 13.6 | 0.0 | 12.0 |
| **Fourth Quintile** | * | 0.0 | 0.0 | 0.1 | 0 | 0.0 | 0.0 | 23.2 | 0.0 | 16.4 |
| **Top Quintile** | * | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.1 | 56.1 | 0.0 | 23.2 |
| **All** | 3.5 | 0.0 | 0.0 | 100.0 | -10 | -0.1 | 0.0 | 100.0 | 0.0 | 16.7 |
| **Addendum** | | | | | | | | | | |
| **80-90** | * | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 16.4 | 0.0 | 19.7 |
| **90-95** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 10.2 | 0.0 | 20.9 |
| **95-99** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 12.9 | 0.0 | 23.3 |
| **Top 1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 16.7 | 0.0 | 30.7 |
| **Top 0.1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 8.1 | 0.0 | 31.2 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| **Lowest Quintile** | 22,680 | 27.0 | 10,350 | 5.2 | 440 | 1.3 | 9,920 | 6.0 | 4.2 |
| **Second Quintile** | 20,320 | 24.2 | 26,220 | 11.9 | 2,080 | 5.7 | 24,140 | 13.1 | 7.9 |
| **Middle Quintile** | 17,860 | 21.3 | 47,270 | 18.8 | 5,670 | 13.5 | 41,600 | 19.9 | 12.0 |
| **Fourth Quintile** | 13,460 | 16.0 | 78,330 | 23.5 | 12,860 | 23.2 | 65,470 | 23.6 | 16.4 |
| **Top Quintile** | 8,970 | 10.7 | 201,220 | 40.3 | 46,700 | 56.1 | 154,520 | 37.1 | 23.2 |
| **All** | 84,040 | 100.0 | 53,300 | 100.0 | 8,890 | 100.0 | 44,410 | 100.0 | 16.7 |
| **Addendum** | | | | | | | | | |
| **80-90** | 5,130 | 6.1 | 121,420 | 13.9 | 23,880 | 16.4 | 97,540 | 13.4 | 19.7 |
| **90-95** | 2,100 | 2.5 | 173,680 | 8.1 | 36,280 | 10.2 | 137,410 | 7.7 | 20.9 |
| **95-99** | 1,450 | 1.7 | 284,120 | 9.2 | 66,060 | 12.9 | 218,060 | 8.5 | 23.3 |
| **Top 1 Percent** | 290 | 0.3 | 1,396,960 | 9.0 | 428,950 | 16.6 | 968,010 | 7.5 | 30.7 |
| **Top 0.1 Percent** | 30 | 0.0 | 5,879,870 | 4.3 | 1,832,710 | 8.1 | 4,047,170 | 3.6 | 31.2 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).
* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,000; 40% $33,500; 60% $57,500; 80% $96,800; 90% $140,100; 95% $196,200; 99% $445,600; 99.9% $1,933,800.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**
**Detail Table - Married Tax Units Filing Jointly**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| **Lowest Quintile** | 5.9 | 0.0 | 0.1 | 65.0 | -20 | 10.8 | 0.0 | -0.1 | -0.1 | -1.4 |
| **Second Quintile** | 2.2 | 0.0 | 0.0 | 28.0 | -10 | -0.4 | 0.0 | 0.8 | 0.0 | 4.5 |
| **Middle Quintile** | 0.3 | 0.0 | 0.0 | 5.7 | * | 0.0 | 0.0 | 4.5 | 0.0 | 10.1 |
| **Fourth Quintile** | 0.1 | 0.0 | 0.0 | 1.3 | 0 | 0.0 | 0.0 | 14.7 | 0.0 | 14.7 |
| **Top Quintile** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 79.8 | 0.0 | 22.9 |
| **All** | 1.0 | 0.0 | 0.0 | 100.0 | * | 0.0 | 0.0 | 100.0 | 0.0 | 19.4 |
| **Addendum** | | | | | | | | | | |
| **80-90** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 16.6 | 0.0 | 18.5 |
| **90-95** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 14.0 | 0.0 | 20.7 |
| **95-99** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 21.0 | 0.0 | 22.6 |
| **Top 1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 28.3 | 0.0 | 28.6 |
| **Top 0.1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 12.3 | 0.0 | 29.4 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| **Lowest Quintile** | 7,040 | 10.9 | 17,730 | 1.1 | -220 | -0.1 | 17,950 | 1.4 | -1.3 |
| **Second Quintile** | 8,570 | 13.3 | 44,310 | 3.4 | 2,000 | 0.8 | 42,310 | 4.0 | 4.5 |
| **Middle Quintile** | 11,950 | 18.5 | 80,660 | 8.7 | 8,140 | 4.5 | 72,520 | 9.7 | 10.1 |
| **Fourth Quintile** | 16,280 | 25.2 | 132,190 | 19.3 | 19,460 | 14.7 | 112,740 | 20.5 | 14.7 |
| **Top Quintile** | 20,330 | 31.5 | 369,280 | 67.5 | 84,530 | 79.8 | 284,750 | 64.5 | 22.9 |
| **All** | 64,640 | 100.0 | 172,110 | 100.0 | 33,310 | 100.0 | 138,800 | 100.0 | 19.4 |
| **Addendum** | | | | | | | | | |
| **80-90** | 9,740 | 15.1 | 198,050 | 17.3 | 36,670 | 16.6 | 161,380 | 17.5 | 18.5 |
| **90-95** | 5,230 | 8.1 | 278,790 | 13.1 | 57,650 | 14.0 | 221,140 | 12.9 | 20.7 |
| **95-99** | 4,330 | 6.7 | 460,030 | 17.9 | 104,090 | 21.0 | 355,940 | 17.2 | 22.6 |
| **Top 1 Percent** | 1,030 | 1.6 | 2,061,320 | 19.1 | 589,900 | 28.3 | 1,471,420 | 16.9 | 28.6 |
| **Top 0.1 Percent** | 100 | 0.2 | 9,317,380 | 8.1 | 2,736,360 | 12.3 | 6,581,020 | 7.1 | 29.4 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).
* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,000; 40% $33,500; 60% $57,500; 80% $96,800; 90% $140,100; 95% $196,200; 99% $445,600; 99.9% $1,933,800.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**
**Detail Table - Head of Household Tax Units**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| Lowest Quintile | 0.4 | 0.0 | 0.0 | 76.1 | * | 0.1 | 0.0 | -10.5 | 0.0 | -11.4 |
| Second Quintile | 0.1 | 0.0 | 0.0 | 23.9 | 0 | 0.0 | 0.0 | 4.3 | 0.0 | 2.1 |
| Middle Quintile | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 24.8 | 0.0 | 10.2 |
| Fourth Quintile | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 33.6 | 0.0 | 16.0 |
| Top Quintile | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 47.7 | 0.0 | 22.9 |
| All | 0.2 | 0.0 | 0.0 | 100.0 | 0 | 0.0 | 0.0 | 100.0 | 0.0 | 10.4 |
| Addendum | | | | | | | | | | |
| 80-90 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 15.9 | 0.0 | 19.5 |
| 90-95 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 8.8 | 0.0 | 20.6 |
| 95-99 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 7.1 | 0.0 | 24.7 |
| Top 1 Percent | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 15.9 | 0.0 | 28.7 |
| Top 0.1 Percent | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 10.1 | 0.0 | 28.3 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Lowest Quintile | 7,230 | 30.9 | 18,620 | 9.6 | -2,120 | -10.5 | 20,740 | 11.9 | -11.4 |
| Second Quintile | 7,220 | 30.9 | 41,730 | 21.4 | 880 | 4.3 | 40,850 | 23.4 | 2.1 |
| Middle Quintile | 5,010 | 21.5 | 71,070 | 25.3 | 7,250 | 24.8 | 63,830 | 25.4 | 10.2 |
| Fourth Quintile | 2,750 | 11.8 | 112,030 | 21.9 | 17,890 | 33.6 | 94,140 | 20.6 | 16.0 |
| Top Quintile | 1,110 | 4.8 | 275,640 | 21.8 | 63,010 | 47.7 | 212,630 | 18.7 | 22.9 |
| All | 23,380 | 100.0 | 60,200 | 100.0 | 6,270 | 100.0 | 53,930 | 100.0 | 10.4 |
| Addendum | | | | | | | | | |
| 80-90 | 710 | 3.0 | 169,670 | 8.5 | 33,060 | 15.9 | 136,610 | 7.7 | 19.5 |
| 90-95 | 270 | 1.2 | 232,740 | 4.5 | 47,930 | 8.8 | 184,810 | 4.0 | 20.6 |
| 95-99 | 110 | 0.5 | 396,100 | 3.0 | 97,630 | 7.1 | 298,470 | 2.5 | 24.7 |
| Top 1 Percent | 30 | 0.1 | 2,920,150 | 5.8 | 837,050 | 15.9 | 2,083,110 | 4.6 | 28.7 |
| Top 0.1 Percent | * | 0.0 | 15,848,980 | 3.7 | 4,481,410 | 10.1 | 11,367,570 | 3.0 | 28.3 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).
* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,000; 40% $33,500; 60% $57,500; 80% $96,800; 90% $140,100; 95% $196,200; 99% $445,600; 99.9% $1,933,800.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**
**Detail Table - Tax Units with Children**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| **Lowest Quintile** | 0.0 | 0.0 | 0.0 | -3.4 | 0 | 0.0 | 0.0 | -1.9 | 0.0 | -10.7 |
| **Second Quintile** | 0.0 | 0.0 | 0.0 | 0.8 | 0 | 0.0 | 0.0 | 1.1 | 0.0 | 2.9 |
| **Middle Quintile** | 0.0 | 0.0 | 0.0 | -7.8 | 0 | 0.0 | 0.0 | 7.7 | 0.0 | 11.3 |
| **Fourth Quintile** | 0.0 | 0.0 | 0.0 | 4.9 | 0 | 0.0 | 0.0 | 18.3 | 0.0 | 16.6 |
| **Top Quintile** | 0.0 | 0.0 | 0.0 | 159.9 | 0 | 0.0 | 0.0 | 74.6 | 0.0 | 24.4 |
| **All** | 0.0 | 0.0 | 0.0 | 100.0 | 0 | 0.0 | 0.0 | 100.0 | 0.0 | 18.5 |
| **Addendum** | | | | | | | | | | |
| **80-90** | 0.0 | 0.0 | 0.0 | 31.4 | 0 | 0.0 | 0.0 | 16.5 | 0.0 | 20.2 |
| **90-95** | 0.0 | 0.0 | 0.0 | -13.1 | 0 | 0.0 | 0.0 | 12.8 | 0.0 | 22.3 |
| **95-99** | 0.0 | 0.0 | 0.0 | 0.4 | 0 | 0.0 | 0.0 | 18.5 | 0.0 | 24.5 |
| **Top 1 Percent** | 0.0 | 0.0 | 0.0 | 60.4 | 0 | 0.0 | 0.0 | 26.8 | 0.0 | 29.6 |
| **Top 0.1 Percent** | 0.0 | 0.0 | 0.0 | -19.3 | 0 | 0.0 | 0.0 | 11.6 | 0.0 | 29.4 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| **Lowest Quintile** | 11,600 | 21.9 | 19,600 | 3.2 | -2,090 | -1.9 | 21,690 | 4.4 | -10.7 |
| **Second Quintile** | 11,260 | 21.2 | 45,500 | 7.2 | 1,320 | 1.1 | 44,170 | 8.6 | 2.9 |
| **Middle Quintile** | 10,600 | 20.0 | 84,130 | 12.6 | 9,490 | 7.7 | 74,640 | 13.7 | 11.3 |
| **Fourth Quintile** | 9,970 | 18.8 | 145,400 | 20.5 | 24,100 | 18.3 | 121,300 | 21.0 | 16.6 |
| **Top Quintile** | 9,420 | 17.7 | 425,840 | 56.6 | 103,940 | 74.6 | 321,910 | 52.6 | 24.4 |
| **All** | 53,110 | 100.0 | 133,330 | 100.0 | 24,720 | 100.0 | 108,610 | 100.0 | 18.5 |
| **Addendum** | | | | | | | | | |
| **80-90** | 4,780 | 9.0 | 224,820 | 15.2 | 45,390 | 16.5 | 179,430 | 14.9 | 20.2 |
| **90-95** | 2,330 | 4.4 | 323,370 | 10.7 | 71,940 | 12.8 | 251,420 | 10.2 | 22.3 |
| **95-99** | 1,830 | 3.5 | 542,360 | 14.0 | 132,630 | 18.5 | 409,730 | 13.0 | 24.5 |
| **Top 1 Percent** | 480 | 0.9 | 2,491,550 | 16.8 | 736,210 | 26.8 | 1,755,340 | 14.5 | 29.6 |
| **Top 0.1 Percent** | 50 | 0.1 | 11,176,120 | 7.3 | 3,282,970 | 11.6 | 7,893,140 | 6.3 | 29.4 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

* 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 the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,000; 40% $33,500; 60% $57,500; 80% $96,800; 90% $140,100; 95% $196,200; 99% $445,600; 99.9% $1,933,800.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T21-0009**
**Extend eligibility for the childless EITC to workers between the ages of 19 and 24**
**Baseline: Current Law**
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**
**Detail Table - Elderly Tax Units**

| Expanded Cash Income Percentile [2,3] | Percent of Tax Units [4] | | Percent Change in After-Tax Income [5] | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate [6] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | With Tax Cut | With Tax Increase | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| **Lowest Quintile** | 0.4 | 0.0 | 0.0 | 17.2 | * | -1.0 | 0.0 | 0.1 | 0.0 | 0.9 |
| **Second Quintile** | 0.6 | 0.0 | 0.0 | 59.1 | * | -0.4 | 0.0 | 1.1 | 0.0 | 1.8 |
| **Middle Quintile** | 0.2 | 0.0 | 0.0 | 23.3 | * | 0.0 | 0.0 | 4.9 | 0.0 | 4.5 |
| **Fourth Quintile** | * | 0.0 | 0.0 | 0.4 | 0 | 0.0 | 0.0 | 13.9 | 0.0 | 9.2 |
| **Top Quintile** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 79.5 | 0.0 | 20.3 |
| **All** | 0.3 | 0.0 | 0.0 | 100.0 | * | 0.0 | 0.0 | 100.0 | 0.0 | 13.8 |
| **Addendum** | | | | | | | | | | |
| **80-90** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 14.1 | 0.0 | 13.8 |
| **90-95** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 11.5 | 0.0 | 16.3 |
| **95-99** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 17.9 | 0.0 | 19.6 |
| **Top 1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 36.1 | 0.0 | 28.3 |
| **Top 0.1 Percent** | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 19.3 | 0.0 | 29.4 |

**Baseline Distribution of Income and Federal Taxes**
**by Expanded Cash Income Percentile Adjusted for Family Size, 2021 [1]**

| Expanded Cash Income Percentile [2,3] | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income [5] | | Average Federal Tax Rate [6] |
|---|---|---|---|---|---|---|---|---|---|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| **Lowest Quintile** | 6,240 | 14.1 | 12,830 | 2.0 | 120 | 0.1 | 12,710 | 2.3 | 0.9 |
| **Second Quintile** | 11,000 | 24.8 | 30,320 | 8.3 | 550 | 1.1 | 29,770 | 9.4 | 1.8 |
| **Middle Quintile** | 10,680 | 24.1 | 55,790 | 14.8 | 2,520 | 4.9 | 53,270 | 16.4 | 4.5 |
| **Fourth Quintile** | 8,730 | 19.7 | 96,220 | 20.9 | 8,800 | 13.9 | 87,420 | 22.0 | 9.2 |
| **Top Quintile** | 7,170 | 16.2 | 302,950 | 53.9 | 61,600 | 79.5 | 241,360 | 49.9 | 20.3 |
| **All** | 44,350 | 100.0 | 90,740 | 100.0 | 12,510 | 100.0 | 78,230 | 100.0 | 13.8 |
| **Addendum** | | | | | | | | | |
| **80-90** | 3,690 | 8.3 | 153,010 | 14.0 | 21,140 | 14.1 | 131,870 | 14.0 | 13.8 |
| **90-95** | 1,770 | 4.0 | 220,010 | 9.7 | 35,930 | 11.5 | 184,070 | 9.4 | 16.3 |
| **95-99** | 1,350 | 3.0 | 376,380 | 12.6 | 73,600 | 17.9 | 302,780 | 11.8 | 19.6 |
| **Top 1 Percent** | 360 | 0.8 | 1,989,170 | 17.6 | 562,360 | 36.1 | 1,426,810 | 14.7 | 28.3 |
| **Top 0.1 Percent** | 50 | 0.1 | 7,946,180 | 9.1 | 2,334,490 | 19.3 | 5,611,690 | 7.4 | 29.4 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

* 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 the law currently in place as of March 17, 2020. Proposal would extend eligibility for the EITC to workers who do not live with qualifying children (childless) to those between the ages of 19 and 24 who cannot be claimed as dependents by another person.
We assume that 50% of current law non-filing childless earners would begin filing to take the expanded the EITC, rising to 60% by 2025; EITC takeup among single filers with no children would increase to 70% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74% in 2020 (79% by 2024.)
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,000; 40% $33,500; 60% $57,500; 80% $96,800; 90% $140,100; 95% $196,200; 99% $445,600; 99.9% $1,933,800.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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.