

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

**Table T21-0011**  
**Increase the phase-in and phase-out rates for the childless EITC from 7.65% to 15.3%**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2021 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</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 (\$)					
Lowest Quintile	15.4	-410	0.0	0	0.5	84.1	-60	-0.4	2.1
Second Quintile	2.3	-420	0.0	0	0.0	11.3	-10	0.0	6.8
Middle Quintile	0.7	-390	0.0	0	0.0	2.7	*	0.0	12.0
Fourth Quintile	0.2	-420	0.0	0	0.0	0.7	*	0.0	15.8
Top Quintile	*	**	0.0	0	0.0	0.0	0	0.0	23.3
All	4.7	-410	0.0	0	0.0	100.0	-20	0.0	18.0
Addendum									
80-90	*	**	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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. 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 T21-0011**  
**Increase the phase-in and phase-out rates for the childless EITC from 7.65% to 15.3%**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2021 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	15.4	0.0	0.5	84.1	-60	-17.6	-0.1	0.4	-0.4	2.1
Second Quintile	2.3	0.0	0.0	11.3	-10	-0.4	0.0	3.2	0.0	6.8
Middle Quintile	0.7	0.0	0.0	2.7	*	0.0	0.0	9.6	0.0	12.0
Fourth Quintile	0.2	0.0	0.0	0.7	*	0.0	0.0	18.4	0.0	15.8
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.1	68.2	0.0	23.3
All	4.7	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	18.0
<b>Addendum</b>										
80-90	*	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	24.3	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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	175,540	100.0	98,920	100.0	17,800	100.0	81,120	100.0	18.0
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. 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.)

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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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**Table T21-0011**  
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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	16.0	0.0	0.5	74.1	-70	38.2	-0.1	-0.3	-0.5	-1.8
Second Quintile	4.7	0.0	0.1	19.4	-20	-1.0	0.0	2.2	-0.1	5.5
Middle Quintile	1.0	0.0	0.0	4.1	*	-0.1	0.0	7.8	0.0	10.9
Fourth Quintile	0.3	0.0	0.0	1.1	*	0.0	0.0	17.7	0.0	15.4
Top Quintile	*	0.0	0.0	0.1	0	0.0	0.1	72.5	0.0	23.0
All	4.7	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	18.0
<b>Addendum</b>										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	16.4	0.0	18.9
90-95	*	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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	#####	100.0	98,920	100.0	17,800	100.0	81,120	100.0	18.0
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. We assume that 50% of current law non-filing childless earners would begin filing to take the expanded 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.)

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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) 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.

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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	22.5	0.0	0.9	77.9	-90	-20.5	-0.3	1.1	-0.9	3.3
Second Quintile	6.6	0.0	0.1	17.6	-20	-1.1	0.0	5.6	-0.1	7.9
Middle Quintile	1.1	0.0	0.0	2.7	*	-0.1	0.0	13.6	0.0	12.0
Fourth Quintile	0.3	0.0	0.0	0.5	*	0.0	0.1	23.3	0.0	16.4
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.2	56.3	0.0	23.2
All	8.1	0.0	0.1	100.0	-30	-0.4	0.0	100.0	-0.1	16.6
<b>Addendum</b>										
80-90	*	0.0	0.0	0.0	0	0.0	0.1	16.5	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	0.1	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. We assume that 50% of current law non-filing childless earners would begin filing to take the expanded 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

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(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 T21-0011**  
**Increase the phase-in and phase-out rates for the childless EITC from 7.65% to 15.3%**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	11.6	0.0	0.4	61.4	-70	30.7	0.0	-0.1	-0.4	-1.6
Second Quintile	4.2	0.0	0.1	25.1	-20	-1.1	0.0	0.8	-0.1	4.5
Middle Quintile	1.4	0.0	0.0	8.9	-10	-0.1	0.0	4.5	0.0	10.1
Fourth Quintile	0.4	0.0	0.0	3.1	*	0.0	0.0	14.7	0.0	14.7
Top Quintile	*	0.0	0.0	0.3	0	0.0	0.0	79.9	0.0	22.9
All	2.2	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	19.4
<b>Addendum</b>										
80-90	0.1	0.0	0.0	0.2	0	0.0	0.0	16.6	0.0	18.5
90-95	*	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. We assume that 50% of current law non-filing childless earners would begin filing to take the expanded 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 T21-0011**  
**Increase the phase-in and phase-out rates for the childless EITC from 7.65% to 15.3%**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.8	0.0	0.0	73.8	*	0.1	0.0	-10.5	0.0	-11.4
Second Quintile	0.2	0.0	0.0	23.6	*	-0.1	0.0	4.3	0.0	2.1
Middle Quintile	*	0.0	0.0	2.2	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	0.3	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	10.4
<b>Addendum</b>										
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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. We assume that 50% of current law non-filing childless earners would begin filing to take the expanded 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 T21-0011**  
**Increase the phase-in and phase-out rates for the childless EITC from 7.65% to 15.3%**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.1	0.0	0.0	51.5	0	0.0	0.0	-1.9	0.0	-10.7
Second Quintile	*	0.0	0.0	10.2	0	0.0	0.0	1.1	0.0	2.9
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	7.7	0.0	11.3
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	18.3	0.0	16.6
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	74.6	0.0	24.4
All	*	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	18.5
<b>Addendum</b>										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	16.5	0.0	20.2
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	12.8	0.0	22.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.5	0.0	24.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	26.8	0.0	29.6
Top 0.1 Percent	0.0	0.0	0.0	0.0	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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. We assume that 50% of current law non-filing childless earners would begin filing to take the expanded 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 T21-0011**  
**Increase the phase-in and phase-out rates for the childless EITC from 7.65% to 15.3%**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.0	0.0	0.0	21.6	*	-3.7	0.0	0.1	0.0	0.9
Second Quintile	1.0	0.0	0.0	49.0	-10	-1.0	0.0	1.1	0.0	1.8
Middle Quintile	0.7	0.0	0.0	25.7	*	-0.1	0.0	4.9	0.0	4.5
Fourth Quintile	0.1	0.0	0.0	2.3	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	79.6	0.0	20.3
All	0.6	0.0	0.0	100.0	*	0.0	0.0	100.0	0.0	13.8
<b>Addendum</b>										
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 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	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
<b>Addendum</b>									
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 increase the phase-in and phase-out rates for the EITC for workers who do not live with qualifying children from 7.65% to 15.3%. We assume that 50% of current law non-filing childless earners would begin filing to take the expanded 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>

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(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.