

## Earned Income Tax Credit Parameters, 1975-2023

[Dollar amounts unadjusted for inflation]

Calendar year	Credit rate (percent)	Minimum income for maximum credit	Maximum credit	Phaseout rate (percent)	Phaseout range [1]	
					Beginning income	Ending income
2023						
No children	7.65	7,840	600	7.65	9,800	17,640
One child	34	11,750	3,995	15.98	21,560	46,560
Two children	40	16,510	6,604	21.06	21,560	52,918
Three children	45	16,510	7,430	21.06	21,560	56,838
2022						
No children	7.65	7,320	560	7.65	9,160	16,480
One child	34	10,980	3,733	15.98	20,130	43,492
Two children	40	15,410	6,164	21.06	20,130	49,399
Three children	45	15,410	6,935	21.06	20,130	53,057
2021						
No children [2]	15.3	9,820	1,502	15.3	11,610	21,427
One child	34	10,640	3,618	15.98	19,520	42,158
Two children	40	14,950	5,980	21.06	19,520	47,915
Three children	45	14,950	6,728	21.06	19,520	51,464
2020						
No children	7.65	7,030	538	7.65	8,790	15,820
One child	34	10,540	3,584	15.98	19,330	41,756
Two children	40	14,800	5,920	21.06	19,330	47,440
Three children	45	14,800	6,660	21.06	19,330	50,954
2019						
No children	7.65	6,920	529	7.65	8,650	15,570
One child	34	10,370	3,526	15.98	19,030	41,094
Two children	40	14,570	5,828	21.06	19,030	46,703
Three children	45	14,570	6,557	21.06	19,030	50,162
2018						
No children	7.65	6,780	519	7.65	8,490	15,270
One child	34	10,180	3,461	15.98	18,660	40,320
Two children	40	14,290	5,716	21.06	18,660	45,802
Three children	45	14,290	6,431	21.06	18,660	49,194
2017						
No children	7.65	6,670	510	7.65	8,340	15,010
One child	34	10,000	3,400	15.98	18,340	39,617
Two children	40	14,040	5,616	21.06	18,340	45,007
Three children	45	14,040	6,318	21.06	18,340	48,340
2016						
No children	7.65	6,610	506	7.65	8,270	14,880
One child	34	9,920	3,373	15.98	18,190	39,296
Two children	40	13,930	5,572	21.06	18,190	44,648
Three children	45	13,930	6,269	21.06	18,190	47,955
2015						
No children	7.65	6,580	503	7.65	8,240	14,820
One child	34	9,880	3,359	15.98	18,110	39,131
Two children	40	13,870	5,548	21.06	18,110	44,454
Three children	45	13,870	6,242	21.06	18,110	47,747
2014						
No children	7.65	6,480	496	7.65	8,110	14,590
One child	34	9,720	3,305	15.98	17,830	38,511
Two children	40	13,650	5,460	21.06	17,830	43,756
Three children	45	13,650	6,143	21.06	17,830	46,997
2013						
No children	7.65	6,370	487	7.65	7,970	14,340
One child	34	9,560	3,250	15.98	17,530	37,870
Two children	40	13,430	5,372	21.06	17,530	43,038
Three children	45	13,430	6,044	21.06	17,530	46,227
2012						

Calendar year	Credit rate (percent)	Minimum income for maximum credit	Maximum credit	Phaseout rate (percent)	Phaseout range [1]	
					Beginning income	Ending income
No children	7.65	6,210	475	7.65	7,770	13,980
One child	34	9,320	3,169	15.98	17,090	36,920
Two children	40	13,090	5,236	21.06	17,090	41,952
Three children	45	13,090	5,891	21.06	17,090	45,060
2011						
No children	7.65	6,070	464	7.65	7,590	13,660
One child	34	9,100	3,094	15.98	16,690	36,052
Two children	40	12,780	5,112	21.06	16,690	40,964
Three children	45	12,780	5,751	21.06	16,690	43,998
2010						
No children	7.65	5,980	457	7.65	7,480	13,460
One child	34	8,970	3,050	15.98	16,450	35,535
Two children	40	12,590	5,036	21.06	16,450	40,363
Three children	45	12,590	5,666	21.06	16,450	43,352
2009						
No children	7.65	5,970	457	7.65	7,470	13,440
One child	34	8,950	3,043	15.98	16,420	35,463
Two children	40	12,570	5,028	21.06	16,420	40,295
Three children	45	12,570	5,657	21.06	16,420	43,279
2008						
No children	7.65	5,720	438	7.65	7,160	12,880
One child	34	8,580	2,917	15.98	15,740	33,995
Two children	40	12,060	4,824	21.06	15,740	38,646
2007						
No children	7.65	5,590	428	7.65	7,000	12,590
One child	34	8,390	2,853	15.98	15,390	33,241
Two children	40	11,790	4,716	21.06	15,390	37,783
2006						
No children	7.65	5,380	412	7.65	6,740	12,120
One child	34	8,080	2,747	15.98	14,810	32,001
Two children	40	11,340	4,536	21.06	14,810	36,348

Calendar year	Credit rate (percent)	Minimum income for maximum credit	Maximum credit	Phaseout rate (percent)	Phaseout range [1]	
					Beginning income	Ending income
2005						
No children	7.65	5,220	399	7.65	6,530	11,750
One child	34	7,830	2,662	15.98	14,370	31,030
Two children	40	11,000	4,400	21.06	14,370	35,263
2004						
No children	7.65	5,100	390	7.65	6,390	11,490
One child	34	7,660	2,604	15.98	14,040	30,338
Two children	40	10,750	4,300	21.06	14,040	34,458
2003						
No children	7.65	4,990	382	7.65	6,240	11,230
One child	34	7,490	2,547	15.98	13,730	29,666
Two children	40	10,510	4,204	21.06	13,730	33,692
2002						
No children	7.65	4,910	376	7.65	6,150	11,060
One child	34	7,370	2,506	15.98	13,520	29,201
Two children	40	10,350	4,140	21.06	13,520	33,178
2001						
No children	7.65	4,760	364	7.65	5,950	10,710
One child	34	7,140	2,428	15.98	13,090	28,281
Two children	40	10,020	4,008	21.06	13,090	32,121
2000						
No children	7.65	4,610	353	7.65	5,770	10,380
One child	34	6,920	2,353	15.98	12,690	27,413
Two children	40	9,720	3,888	21.06	12,690	31,152
1999						
No children	7.65	4,530	347	7.65	5,670	10,200
One child	34	6,800	2,312	15.98	12,460	26,928
Two children	40	9,540	3,816	21.06	12,460	30,580
1998						
No children	7.65	4,460	341	7.65	5,570	10,030
One child	34	6,680	2,271	15.98	12,260	26,473
Two children	40	9,390	3,756	21.06	12,260	30,095
1997						
No children	7.65	4,340	332	7.65	5,430	9,770
One child	34	6,500	2,210	15.98	11,930	25,750
Two children	40	9,140	3,656	21.06	11,930	29,290
1996						
No children	7.65	4,220	323	7.65	5,280	9,500
One child	34	6,330	2,152	15.98	11,610	25,078
Two children	40	8,890	3,556	21.06	11,610	28,495
1995						
No children	7.65	4,100	314	7.65	5,130	9,230
One child	34	6,160	2,094	15.98	11,290	24,396
Two children	36	8,640	3,110	20.22	11,290	26,673
1994						
No children	7.65	4,000	306	7.65	5,000	9,000
One child	26.3	7,750	2,038	15.98	11,000	23,755
Two children	30	8,425	2,528	17.68	11,000	25,296
1993						
One child	18.5	7,750	1,434	13.21	12,200	23,050
Two children	19.5	7,750	1,511	13.93	12,200	23,050
1992						
One child	17.6	7,520	1,324	12.57	11,840	22,370
Two children	18.4	7,520	1,384	13.14	11,840	22,370
1991						
One child	16.7	7,140	1,192	11.93	11,250	21,250
Two children	17.3	7,140	1,235	12.36	11,250	21,250
1990						
	14	6,810	953	10	10,730	20,264
1989						
	14	6,500	910	10	10,240	19,340
1988						
	14	6,240	874	10	9,840	18,576
1987						
	14	6,080	851	10	6,920	15,432

Calendar year	Credit rate (percent)	Minimum income for maximum credit	Maximum credit	Phaseout rate (percent)	Phaseout range [1]	
					Beginning income	Ending income
1985-86	11	5,000	550	12.22	6,500	11,000
1979-84	10	5,000	500	12.5	6,000	10,000
1975-78	10	4,000	400	10	4,000	8,000

[1] Beginning in 2002, the values of the beginning and ending points of the phase-out range were increased for married taxpayers filing jointly. The values for these taxpayers were \$1,000 higher than the listed values from 2002-2004, \$2,000 higher from 2005-2007; \$3,000 higher in 2008; \$5,000 higher in 2009; \$5,010 higher in 2010; \$5,080 higher in 2011; \$5,210 higher in 2012; \$5,340 higher in 2013; \$5,430 higher in 2014; \$5,520 higher in 2015; \$5,550 higher in 2016; \$5,590 higher in 2017; \$5,690 higher for families with children and \$5,680 for families without children in 2018; \$5,790 for families with children and \$5,800 for families without children in 2019; \$5,890 higher in 2020; \$5,950 higher for families with children and \$5,940 higher for families without children in 2021; \$6,130 higher in 2022; and \$6,560 higher (\$6,570 for families without children) in 2023.

[2] Parameters for filers with no custodial children at home ("childless" filers) were updated on March 19, 2021 to reflect the temporary expansion of the Earned Income Tax Credit enacted as part of the American Rescue Plan Act of 2021. Table does not reflect all elements of the 2021 expansion, such as those relating to eligibility age and eligibility for post-secondary students, former foster children, and homeless youth. For additional information, see Congressional Research Service, "The American Rescue Plan Act of 2021 (ARPA; H.R. 1319) Title IX Subtitle G—Tax Provisions Related to Promoting Economic Security," updated March 1, 2021.

Sources:

- 1975-2003: Joint Committee on Taxation; Ways and Means Committee, 2004 Green Book.
- 2004-2009: Internal Revenue Service, Form 1040 Instructions.
- 2010-2013: Internal Revenue Service, Revenue Procedures from various years.
- 2014: Internal Revenue Service, Revenue Procedure 2013-35 downloaded January 23, 2014 from <http://www.irs.gov/pub/irs-drop/rp-13-35.pdf>.
- 2015: Internal Revenue Service, Revenue Procedure 2014-61 downloaded November 11, 2014 from <http://www.irs.gov/pub/irs-drop/rp-14-61.pdf>.
- 2016: Internal Revenue Service, Revenue Procedure 2015-53 downloaded January 5, 2016 from <https://www.irs.gov/pub/irs-drop/rp-15-53.pdf>.
- 2017: Internal Revenue Service, Revenue Procedure 2016-55 downloaded February 8, 2017 from <https://www.irs.gov/pub/irs-drop/rp-16-55.pdf>.
- 2018: Internal Revenue Service, Revenue Procedure 2018-18 downloaded July 24, 2018 from [https://www.irs.gov/irb/2018-10\\_IRB#RP-2018-18](https://www.irs.gov/irb/2018-10_IRB#RP-2018-18).
- 2019: Internal Revenue Service, Revenue Procedure 2018-57 downloaded August 5, 2019 from <https://www.irs.gov/pub/irs-drop/rp-18-57.pdf>
- 2020: Internal Revenue Service, Revenue Procedure 2019-44 downloaded November 20, 2019 from <https://www.irs.gov/pub/irs-drop/rp-19-44.pdf>
- 2021: Internal Revenue Service, Revenue Procedure 2020-45 downloaded December 9, 2020 from <https://www.irs.gov/pub/irs-drop/rp-20-45.pdf>
- 2021 parameters for filers with no custodial children at home ("childless"): H.R. 1319, "American Rescue Plan Act of 2021," 117th Cong. (2021) and Urban-Brookings Tax Policy Center Calculations
- 2022: Internal Revenue Service, Revenue Procedure 2021-48 downloaded December 19, 2022 from <https://www.irs.gov/pub/irs-irbs/irb21-48.pdf>
- 2023: Internal Revenue Service, Revenue Procedure 2022-44 downloaded December 19, 2022 from <https://www.irs.gov/pub/irs-irbs/irb22-45.pdf>