

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

**Table T21-0008R**  
**Reduce the eligible age for the childless EITC from 25 to 19**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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 (\$)					
Less than 10	6.6	-400	0.0	0	0.5	39.2	-30	-0.5	4.0
10-20	5.6	-370	0.0	0	0.1	50.6	-20	-0.1	1.8
20-30	1.4	-280	0.0	0	0.0	8.7	*	0.0	3.4
30-40	0.2	-340	0.0	0	0.0	1.1	*	0.0	6.2
40-50	0.1	-190	0.0	0	0.0	0.2	0	0.0	8.4
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	11.1
75-100	*	**	0.0	0	0.0	0.1	0	0.0	13.7
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	16.8
200-500	0.0	0	0.0	0	0.0	0.0	0	0.0	21.1
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	25.1
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	29.5
All	1.4	-370	0.0	0	0.0	100.0	-10	0.0	18.0

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 October 26, 2020. Proposal would reduce the lower age limit for the childless EITC from 25 to 19.

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 70.2% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74.2% in 2020 (79% by 2024.)

These tables were revised to correct an error that increased take-up of the EITC among tax units with filers outside the 19-25 age range.

<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 T21-0008R**  
**Reduce the eligible age for the childless EITC from 25 to 19**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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	6.6	0.0	0.5	39.2	-30	-11.1	0.0	0.1	-0.5	4.0
10-20	5.6	0.0	0.1	50.6	-20	-6.8	0.0	0.2	-0.1	1.8
20-30	1.4	0.0	0.0	8.7	*	-0.5	0.0	0.5	0.0	3.4
30-40	0.2	0.0	0.0	1.1	*	0.0	0.0	1.1	0.0	6.2
40-50	0.1	0.0	0.0	0.2	0	0.0	0.0	1.6	0.0	8.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	11.1
75-100	*	0.0	0.0	0.1	0	0.0	0.0	6.8	0.0	13.7
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	24.1	0.0	16.8
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	28.4	0.0	21.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.1	0.0	25.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	21.4	0.0	29.5
All	1.4	0.0	0.0	100.0	-10	0.0	0.0	100.0	0.0	18.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	13,000	7.4	5,320	0.4	240	0.1	5,080	0.5	4.5
10-20	21,510	12.3	15,340	1.9	300	0.2	15,040	2.3	2.0
20-30	19,780	11.3	25,300	2.9	860	0.5	24,440	3.4	3.4
30-40	15,950	9.1	35,540	3.3	2,190	1.1	33,360	3.7	6.2
40-50	13,290	7.6	45,710	3.5	3,830	1.6	41,880	3.9	8.4
50-75	24,900	14.2	62,660	9.0	6,960	5.5	55,700	9.7	11.1
75-100	17,390	9.9	88,290	8.8	12,130	6.8	76,160	9.3	13.7
100-200	31,350	17.9	142,880	25.8	24,000	24.1	118,880	26.2	16.8
200-500	14,370	8.2	291,700	24.1	61,660	28.4	230,050	23.2	21.1
500-1,000	1,840	1.1	681,820	7.2	170,900	10.1	510,920	6.6	25.1
More than 1,000	780	0.5	2,896,020	13.1	853,100	21.4	2,042,920	11.2	29.5
All	175,540	100.0	98,920	100.0	17,800	100.0	81,120	100.0	18.0

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

Number of AMT Taxpayers (millions). Baseline: 0.1

Proposal: 0.1

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(1) Calendar year. Baseline is the law currently in place as of October 26, 2020. Proposal would reduce the lower age limit for the childless EITC from 25 to 19.

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 70.2% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74.2% in 2020 (79% by 2024).

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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.

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**Table T21-0008R**  
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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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	8.2	0.0	0.7	40.4	-30	-9.5	0.0	0.4	-0.6	5.9
10-20	7.5	0.0	0.2	50.1	-30	-3.4	-0.1	1.6	-0.2	5.1
20-30	2.0	0.0	0.0	8.4	-10	-0.3	0.0	3.0	0.0	7.2
30-40	0.2	0.0	0.0	0.8	*	0.0	0.0	4.2	0.0	9.6
40-50	0.1	0.0	0.0	0.2	0	0.0	0.0	5.2	0.0	11.5
50-75	*	0.0	0.0	0.0	0	0.0	0.0	14.9	0.0	14.2
75-100	*	0.0	0.0	0.1	0	0.0	0.0	13.7	0.0	17.3
100-200	*	0.0	0.0	0.0	0	0.0	0.0	26.2	0.0	20.0
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	23.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.7	0.0	29.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.6	0.0	31.5
All	2.7	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	16.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	10,340	12.3	5,340	1.2	350	0.5	4,990	1.4	6.5
10-20	15,450	18.4	15,270	5.3	800	1.7	14,470	6.0	5.2
20-30	12,410	14.8	25,230	7.0	1,820	3.0	23,410	7.8	7.2
30-40	9,230	11.0	35,510	7.3	3,410	4.2	32,100	7.9	9.6
40-50	7,390	8.8	45,660	7.5	5,240	5.2	40,420	8.0	11.5
50-75	12,580	15.0	62,280	17.5	8,820	14.8	53,470	18.0	14.2
75-100	6,740	8.0	87,770	13.2	15,220	13.7	72,550	13.1	17.3
100-200	7,270	8.7	134,580	21.8	26,950	26.2	107,630	21.0	20.0
200-500	1,610	1.9	281,780	10.2	65,530	14.2	216,250	9.4	23.3
500-1,000	170	0.2	682,520	2.6	201,280	4.7	481,240	2.2	29.5
More than 1,000	90	0.1	2,985,280	6.2	939,200	11.6	2,046,080	5.1	31.5
All	84,040	100.0	53,300	100.0	8,890	100.0	44,410	100.0	16.7

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

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

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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 70.2% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74.2% in 2020 (79% by 2024.)

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**Table T21-0008R**  
**Reduce the eligible age for the childless EITC from 25 to 19**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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	0.2	0.0	0.0	4.2	*	-0.7	0.0	0.0	0.0	2.4
10-20	1.4	0.0	0.1	65.5	-10	-7.4	0.0	0.0	0.0	0.6
20-30	0.5	0.0	0.0	19.5	*	-1.0	0.0	0.0	0.0	0.7
30-40	0.2	0.0	0.0	10.2	*	-0.2	0.0	0.1	0.0	1.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.7
50-75	0.0	0.0	0.0	0.1	0	0.0	0.0	1.5	0.0	7.2
75-100	*	0.0	0.0	0.5	0	0.0	0.0	3.4	0.0	10.7
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	22.4	0.0	15.7
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	34.8	0.0	20.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	12.5	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	24.7	0.0	29.3
All	0.1	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	1,540	2.4	4,410	0.1	110	0.0	4,300	0.1	2.5
10-20	2,660	4.1	15,650	0.4	90	0.0	15,560	0.5	0.6
20-30	3,240	5.0	25,530	0.7	170	0.0	25,360	0.9	0.7
30-40	3,340	5.2	35,480	1.1	560	0.1	34,920	1.3	1.6
40-50	2,990	4.6	45,830	1.2	1,700	0.2	44,130	1.5	3.7
50-75	7,180	11.1	63,580	4.1	4,560	1.5	59,020	4.7	7.2
75-100	7,700	11.9	89,060	6.2	9,540	3.4	79,520	6.8	10.7
100-200	20,990	32.5	146,910	27.7	23,000	22.4	123,900	29.0	15.7
200-500	12,250	19.0	293,760	32.4	61,180	34.8	232,580	31.8	20.8
500-1,000	1,610	2.5	682,190	9.9	167,330	12.5	514,870	9.3	24.5
More than 1,000	650	1.0	2,778,220	16.3	813,490	24.7	1,964,730	14.3	29.3
All	64,640	100.0	172,110	100.0	33,310	100.0	138,800	100.0	19.4

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

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

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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 70.2% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74.2% in 2020 (79% by 2024.)

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**Reduce the eligible age for the childless EITC from 25 to 19**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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	0.8	0.0	0.0	49.7	*	0.4	0.0	-0.5	-0.1	-12.4
10-20	0.3	0.0	0.0	47.8	*	0.0	0.0	-4.4	0.0	-13.5
20-30	*	0.0	0.0	2.5	0	0.0	0.0	-5.0	0.0	-7.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-0.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.1	0.0	3.9
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	15.3	0.0	8.2
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	18.4	0.0	12.5
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	40.2	0.0	16.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	15.1	0.0	21.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.9	0.0	27.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	14.1	0.0	28.7
All	0.1	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	10.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	970	4.1	6,390	0.4	-790	-0.5	7,180	0.6	-12.4
10-20	3,130	13.4	15,410	3.4	-2,070	-4.4	17,480	4.3	-13.5
20-30	3,780	16.2	25,310	6.8	-1,930	-5.0	27,230	8.2	-7.6
30-40	3,000	12.9	35,650	7.6	-120	-0.2	35,760	8.5	-0.3
40-50	2,550	10.9	45,710	8.3	1,800	3.1	43,910	8.9	3.9
50-75	4,430	18.9	62,210	19.6	5,070	15.3	57,140	20.1	8.2
75-100	2,470	10.6	87,480	15.3	10,920	18.4	76,550	15.0	12.5
100-200	2,580	11.1	134,700	24.7	22,810	40.2	111,890	22.9	16.9
200-500	380	1.6	269,800	7.2	59,040	15.1	210,760	6.3	21.9
500-1,000	30	0.1	672,980	1.5	186,480	3.9	486,500	1.2	27.7
More than 1,000	20	0.1	4,541,910	5.1	1,301,820	14.1	3,240,090	4.1	28.7
All	23,380	100.0	60,200	100.0	6,270	100.0	53,930	100.0	10.4

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

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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 T21-0008R**  
**Reduce the eligible age for the childless EITC from 25 to 19**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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	0.0	0.0	0.0	*	0	0.0	0.0	-0.1	0.0	-14.2
10-20	0.0	0.0	0.0	*	0	0.0	0.0	-0.8	0.0	-14.1
20-30	0.0	0.0	0.0	*	0	0.0	0.0	-0.8	0.0	-7.8
30-40	0.0	0.0	0.0	*	0	0.0	0.0	-0.2	0.0	-1.4
40-50	0.0	0.0	0.0	*	0	0.0	0.0	0.4	0.0	3.4
50-75	0.0	0.0	0.0	*	0	0.0	0.0	2.6	0.0	7.7
75-100	0.0	0.0	0.0	*	0	0.0	0.0	4.3	0.0	11.9
100-200	0.0	0.0	0.0	*	0	0.0	0.0	22.5	0.0	16.4
200-500	0.0	0.0	0.0	*	0	0.0	0.0	33.7	0.0	21.6
500-1,000	0.0	0.0	0.0	*	0	0.0	0.0	12.9	0.0	25.6
More than 1,000	0.0	0.0	0.0	*	0	0.0	0.0	25.3	0.0	29.7
All	0.0	0.0	0.0	*	0	0.0	0.0	100.0	0.0	18.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	1,490	2.8	6,480	0.1	-920	-0.1	7,400	0.2	-14.2
10-20	4,620	8.7	15,400	1.0	-2,180	-0.8	17,580	1.4	-14.1
20-30	5,570	10.5	25,360	2.0	-1,970	-0.8	27,330	2.6	-7.8
30-40	4,430	8.3	35,530	2.2	-510	-0.2	36,050	2.8	-1.4
40-50	3,600	6.8	45,770	2.3	1,550	0.4	44,220	2.8	3.4
50-75	7,070	13.3	62,760	6.3	4,840	2.6	57,920	7.1	7.7
75-100	5,400	10.2	88,450	6.7	10,490	4.3	77,960	7.3	11.9
100-200	12,330	23.2	145,740	25.4	23,930	22.5	121,810	26.0	16.4
200-500	6,990	13.2	293,580	29.0	63,290	33.7	230,290	27.9	21.6
500-1,000	970	1.8	682,160	9.3	174,860	12.9	507,300	8.5	25.6
More than 1,000	400	0.8	2,790,620	15.8	828,770	25.3	1,961,850	13.7	29.7
All	53,110	100.0	133,330	100.0	24,720	100.0	108,610	100.0	18.5

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 October 26, 2020. Proposal would reduce the lower age limit for the childless EITC from 25 to 19.

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 70.2% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74.2% in 2020 (79% by 2024).

These tables were revised to correct an error that increased take-up of the EITC among tax units with filers outside the 19-25 age range.

<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 T21-0008R**  
**Reduce the eligible age for the childless EITC from 25 to 19**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <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	0.0	0.0	0.0	*	0	0.0	0.0	0.0	0.0	1.1
10-20	0.0	0.0	0.0	*	0	0.0	0.0	0.2	0.0	1.0
20-30	0.0	0.0	0.0	*	0	0.0	0.0	0.5	0.0	1.8
30-40	0.0	0.0	0.0	*	0	0.0	0.0	0.7	0.0	2.4
40-50	0.0	0.0	0.0	*	0	0.0	0.0	1.1	0.0	3.2
50-75	0.0	0.0	0.0	*	0	0.0	0.0	4.4	0.0	5.4
75-100	0.0	0.0	0.0	*	0	0.0	0.0	6.3	0.0	8.2
100-200	0.0	0.0	0.0	*	0	0.0	0.0	22.9	0.0	12.5
200-500	0.0	0.0	0.0	*	0	0.0	0.0	23.8	0.0	18.1
500-1,000	0.0	0.0	0.0	*	0	0.0	0.0	9.5	0.0	23.3
More than 1,000	0.0	0.0	0.0	*	0	0.0	0.0	30.2	0.0	29.0
All	0.0	0.0	0.0	*	0	0.0	0.0	100.0	0.0	13.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	1,740	3.9	4,660	0.2	50	0.0	4,610	0.2	1.1
10-20	5,190	11.7	15,880	2.1	160	0.2	15,720	2.4	1.0
20-30	5,650	12.7	25,380	3.6	460	0.5	24,920	4.1	1.8
30-40	4,780	10.8	35,570	4.2	860	0.7	34,710	4.8	2.4
40-50	4,160	9.4	45,690	4.7	1,470	1.1	44,220	5.3	3.2
50-75	7,190	16.2	62,420	11.2	3,380	4.4	59,050	12.2	5.4
75-100	4,850	10.9	88,140	10.6	7,180	6.3	80,950	11.3	8.2
100-200	7,260	16.4	139,880	25.3	17,470	22.9	122,410	25.6	12.5
200-500	2,490	5.6	293,640	18.2	53,020	23.8	240,620	17.3	18.1
500-1,000	330	0.8	682,330	5.6	158,700	9.5	523,620	5.0	23.3
More than 1,000	180	0.4	3,142,570	14.3	912,510	30.2	2,230,060	11.8	29.0
All	44,350	100.0	90,740	100.0	12,510	100.0	78,230	100.0	13.8

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 October 26, 2020. Proposal would reduce the lower age limit for the childless EITC from 25 to 19.

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 70.2% in 2020 (91% by 2024); and EITC takeup among married filers with no children would increase to 74.2% in 2020 (79% by 2024).

These tables were revised to correct an error that increased take-up of the EITC among tax units with filers outside the 19-25 age range.

<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.