

Table T08-0191
Senator Barack Obama's Non-Health Tax Proposals As Described by his Economic Advisors
Impact on Outlays and Tax Units with No Individual Income Tax Liability, 2009-18¹

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Total 2009-18 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Outlays (\$ billions) | | | | | | | | | | | |
| Under Current Law | 52.7 | 52.6 | 36.6 | 36.6 | 37.0 | 37.2 | 37.7 | 38.2 | 38.6 | 39.0 | 406.2 |
| Under Obama Tax Proposals | 100.6 | 101.4 | 102.4 | 103.3 | 104.4 | 105.3 | 106.8 | 108.3 | 109.8 | 111.2 | 1,053.7 |
| Change due to Obama Tax Proposals | 47.9 | 48.7 | 65.8 | 66.7 | 67.5 | 68.2 | 69.2 | 70.1 | 71.2 | 72.2 | 647.5 |
| Number of Tax Units (millions) | | | | | | | | | | | |
| Total | 150.2 | 152.2 | 154.2 | 156.0 | 157.7 | 159.3 | 160.8 | 162.2 | 163.6 | 164.8 | |
| With zero or negative income tax under current law | 56.9 | 56.6 | 51.6 | 51.3 | 51.3 | 51.2 | 51.3 | 51.3 | 51.3 | 51.1 | |
| As Percent of Total | 37.8 | 37.2 | 33.4 | 32.9 | 32.5 | 32.2 | 31.9 | 31.6 | 31.4 | 31.0 | |
| With zero or negative income tax under Obama Tax Proposals | 72.2 | 72.1 | 72.7 | 72.8 | 72.7 | 72.8 | 72.8 | 72.8 | 72.8 | 72.6 | |
| As Percent of Total | 48.1 | 47.3 | 47.1 | 46.6 | 46.1 | 45.7 | 45.3 | 44.9 | 44.5 | 44.0 | |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(1) Calendar years. Outlay payments would generally occur in the following fiscal year. Under current law, includes the outlay component of the earned income tax credit (EITC) and the child tax credit (CTC). Under Obama, includes his proposals for: an expanded EITC and extension of EITC marriage-penalty provisions, extension of the \$1,000 per child CTC, extension of the refundability of the CTC, the "Making Work Pay" credit, the Universal Mortgage credit, expanded saver's credit, American Opportunity Tax Credit for education expenses, and the expanded child and dependent care credit. All provisions take effect 01/01/09.