

**Table T09-0012**  
**Repeal Age Limitations on Childless EITC Under Current Law, All Tax Units**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units with Tax Increase		Tax Units with Tax Decrease		Tax Units with No Change	
	Number (thousands) <sup>3</sup>	Average Tax Change	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change
<b>Less than 10</b>	1	131	1,365	-322	15,838	0
<b>10-20</b>	46	248	777	-162	23,278	0
<b>20-30</b>	64	209	10	-251	19,419	0
<b>30-40</b>	20	108	12	-219	14,353	0
<b>40-50</b>	12	156	3	-375	11,734	0
<b>50-75</b>	5	295	*	**	21,657	0
<b>75-100</b>	0	0	1	-371	14,105	0
<b>100-200</b>	*	**	0	0	19,712	0
<b>200-500</b>	0	0	0	0	5,636	0
<b>500-1,000</b>	*	**	0	0	989	0
<b>More than 1,000</b>	0	0	0	0	519	0
<b>All</b>	148	206	2,177	-264	147,916	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

Support for these estimates was provided by the AARP Public Policy Institute.

Number of AMT Taxpayers (millions). Baseline: 30.3

Proposal: 30.3

\* Fewer than 500

\*\* Insufficient data

(1) Calendar year. Baseline is current law. The proposal removes the age limits on childless EITC eligibility and assumes that non-taxable social security benefits are included in AGI for the purposes of determining the phase-out of the childless EITC. Tax units under the age of 25 are ineligible for the childless EITC if they are full time students. Married filing joint tax units are ineligible if both are under the age of 25 and both are full time students.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

**Table T09-0012**  
**Repeal Age Limitations on Childless EITC Under Current Law, Tax Units Under 25**  
**Distribution of Federal Tax Change by Cash Income Level, 2009**

Cash Income Level (thousands of 2008 dollars)	Tax Units with Tax Increase		Tax Units with Tax Decrease		Tax Units with No Change	
	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change
Less than 10	0	0	1,190	-322	3,259	0
10-20	0	0	650	-159	3,202	0
20-30	*	**	3	-249	2,767	0
30-40	0	0	*	**	1,503	0
40-50	0	0	0	0	879	0
50-75	0	0	0	0	897	0
75-100	0	0	0	0	262	0
100-200	0	0	0	0	177	0
200-500	0	0	0	0	50	0
500-1,000	0	0	0	0	10	0
More than 1,000	0	0	0	0	8	0
All	*	**	1,849	-264	13,083	0

**Repeal Age Limitations on Childless EITC Under Current Law, Tax Units 25-64**  
**Distribution of Federal Tax Change by Cash Income Level, 2009**

Cash Income Level (thousands of 2008 dollars)	Tax Units with Tax Increase		Tax Units with Tax Decrease		Tax Units with No Change	
	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change
Less than 10	1	131	0	0	9,929	0
10-20	46	245	0	0	13,508	0
20-30	62	204	0	0	12,606	0
30-40	11	121	0	0	10,727	0
40-50	10	155	0	0	9,176	0
50-75	5	281	0	0	16,967	0
75-100	0	0	0	0	11,600	0
100-200	*	**	0	0	16,662	0
200-500	0	0	0	0	4,598	0
500-1,000	0	0	0	0	765	0
More than 1,000	0	0	0	0	387	0
All	135	210	0	0	107,492	0

**Repeal Age Limitations on Childless EITC Under Current Law, Tax Units 65 and Over**  
**Distribution of Federal Tax Change by Cash Income Level, 2009**

Cash Income Level (thousands of 2008 dollars)	Tax Units with Tax Increase		Tax Units with Tax Decrease		Tax Units with No Change	
	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change
Less than 10	0	0	174	-326	2,651	0
10-20	1	404	127	-177	6,568	0
20-30	1	410	8	-251	4,045	0
30-40	9	91	12	-220	2,122	0
40-50	2	159	3	-375	1,680	0
50-75	*	**	*	**	3,792	0
75-100	0	0	1	-371	2,244	0
100-200	*	**	0	0	2,873	0
200-500	0	0	0	0	988	0
500-1,000	*	**	0	0	215	0
More than 1,000	0	0	0	0	124	0
All	13	162	328	-263	27,341	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

Support for these estimates was provided by the AARP Public Policy Institute.

\* Fewer than 500

\*\* Insufficient data

(1) Calendar year. Baseline is current law. The proposal removes the age limits on childless EITC eligibility and assumes that non-taxable social security benefits are included in AGI for the purposes of determining the phase-out of the childless EITC. Tax units under the age of 25 are ineligible for the childless EITC if they are full time students. Married filing joint tax units are ineligible if both are under the age of 25 and both are full time students.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.