

Table T09-0021
Repeal Age Limitations on Childless EITC Under President-elect Obama's Plan, All Tax Units
Distribution of Federal Tax Change by Cash Income Level, 2009¹

Cash Income Level (thousands of 2008 dollars) ²	Tax Units with Tax Increase		Tax Units with Tax Decrease		Tax Units with No Change	
	Number (thousands) ³	Average Tax Change	Number (thousands)	Average Tax Change	Number (thousands)	Average Tax Change
Less than 10	0	0	1,364	-372	15,839	0
10-20	23	223	1,724	-404	22,354	0
20-30	82	293	321	-162	19,090	0
30-40	57	248	20	-345	14,307	0
40-50	30	303	3	-378	11,716	0
50-75	18	289	2	-302	21,643	0
75-100	*	**	3	-420	14,103	0
100-200	*	**	*	**	19,712	0
200-500	0	0	*	**	5,635	0
500-1,000	*	**	0	0	989	0
More than 1,000	0	0	0	0	519	0
All	211	274	3,450	-368	146,580	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 President-elect Obama's expansion of the childless EITC fully phased in. Obama's plan increases the value of the childless credit by raising the maximum value of the credit to \$550 by 2012 (\$520 in 2009 dollars). 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 T09-0021
Repeal Age Limitations on Childless EITC Under President-elect Obama's Plan, 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	1,192	-372	3,258	0
10-20	0	0	1,417	-412	2,434	0
20-30	*	**	188	-113	2,582	0
30-40	0	0	1	-184	1,502	0
40-50	0	0	0	0	879	0
50-75	0	0	1	-390	896	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	*	**	2,808	-375	12,124	0

Repeal Age Limitations on Childless EITC Under President-elect Obama's Plan, 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	0	0	0	0	9,930	0
10-20	23	223	0	0	13,531	0
20-30	80	290	0	0	12,589	0
30-40	45	273	0	0	10,694	0
40-50	23	285	0	0	9,163	0
50-75	13	329	0	0	16,960	0
75-100	*	**	0	0	11,600	0
100-200	0	0	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	184	279	0	0	107,444	0

Repeal Age Limitations on Childless EITC Under President-elect Obama's Plan, 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	173	-372	2,652	0
10-20	0	0	308	-367	6,389	0
20-30	2	460	133	-231	3,920	0
30-40	13	159	19	-356	2,111	0
40-50	7	359	3	-378	1,674	0
50-75	5	190	1	-234	3,787	0
75-100	0	0	3	-420	2,242	0
100-200	*	**	*	**	2,873	0
200-500	0	0	*	**	987	0
500-1,000	*	**	0	0	215	0
More than 1,000	0	0	0	0	124	0
All	27	238	642	-340	27,013	0

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

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

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** Insufficient data

(1) Calendar year. Baseline is President-elect Obama's expansion of the childless EITC fully phased in. Obama's plan increases the value of the childless credit by raising the maximum value of the credit to \$550 by 2012 (\$520 in 2009 dollars). 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.