

Table T14-0022
Extend ATRA Earned Income Tax Credit (EITC)
Number of Returns and Amount Reported Compared to Current Law, 2018 ¹

Expanded Cash Income Class (thousands of 2013 dollars) ^{2,3}	Current Law					Proposal					Change Due to Proposal					
	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit	
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percentage	Amount (\$ millions)	Percentage	Dollars	Percentage
Less than 10	2,859	10.2	2,061.1	3.0	721	2,859	10.0	2,065.6	2.8	723	0	0.0	4.5	0.2	2	0.2
10-20	6,175	22.1	12,208.4	17.6	1,977	6,175	21.6	12,319.3	16.8	1,995	0	0.0	110.9	0.9	18	0.9
20-30	5,589	20.0	18,839.6	27.1	3,371	5,649	19.7	19,208.4	26.2	3,400	60	1.1	368.8	2.0	29	0.9
30-40	4,715	16.9	15,748.1	22.6	3,340	4,752	16.6	16,439.0	22.4	3,459	37	0.8	690.9	4.4	119	3.6
40-50	3,475	12.4	9,775.1	14.1	2,813	3,505	12.2	10,493.3	14.3	2,994	30	0.9	718.2	7.3	181	6.4
50-75	4,121	14.8	9,129.2	13.1	2,215	4,441	15.5	10,540.5	14.4	2,374	319	7.8	1,411.3	15.5	158	7.2
75-100	622	2.2	936.0	1.3	1,504	866	3.0	1,316.2	1.8	1,520	244	39.2	380.3	40.6	15	1.0
100-200	68	0.2	115.2	0.2	1,704	87	0.3	156.6	0.2	1,807	19	28.1	41.4	35.9	103	6.1
200-500	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0.0
500-1,000	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0.0
More than 1,000	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0.0
All	27,936	100.0	69,542.0	100.0	2,489	28,651	100.0	73,335.3	100.0	2,560	715	2.6	3,793.3	5.5	70	2.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

(1) Calendar year. Baseline is current law. Proposal would extend the following provisions in the American Taxpayer Relief Act of 2012, currently set to expire on 12/31/17: (a) increase the EITC plateau for married couples by \$5,000, indexed for inflation after 2009; and (b) raise the EITC phase-in rate for those with 3 or more children to 45 percent. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Tax units with negative current law adjusted gross income are excluded from the lowest 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 both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.