

**Table T14-0023**  
**Extend ATRA Earned Income Tax Credit (EITC)**  
**Number of Returns and Amount Reported Compared to Current Law, 2023 <sup>1</sup>**

Expanded Cash Income Class (thousands of 2013 dollars) <sup>2,3</sup>	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
<b>Less than 10</b>	2,327	8.2	1,811.5	2.2	779	2,327	8.0	1,818.9	2.1	782	0	0.0	7.4	0.4	3	0.4
<b>10-20</b>	5,618	19.9	11,327.2	14.0	2,016	5,618	19.4	11,404.9	13.4	2,030	1	0.0	77.7	0.7	14	0.7
<b>20-30</b>	5,602	19.8	20,154.4	24.8	3,597	5,653	19.5	20,471.1	24.0	3,622	50	0.9	316.8	1.6	24	0.7
<b>30-40</b>	4,627	16.4	18,112.7	22.3	3,914	4,658	16.0	18,722.9	22.0	4,019	31	0.7	610.2	3.4	105	2.7
<b>40-50</b>	3,464	12.3	11,924.1	14.7	3,443	3,487	12.0	12,571.1	14.8	3,605	23	0.7	647.0	5.4	163	4.7
<b>50-75</b>	4,868	17.2	14,208.7	17.5	2,919	5,169	17.8	15,746.9	18.5	3,046	301	6.2	1,538.2	10.8	128	4.4
<b>75-100</b>	1,270	4.5	2,486.8	3.1	1,958	1,536	5.3	3,132.7	3.7	2,039	266	21.0	645.9	26.0	81	4.2
<b>100-200</b>	197	0.7	365.8	0.5	1,855	282	1.0	512.7	0.6	1,821	84	42.7	146.9	40.1	-34	-1.8
<b>200-500</b>	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
<b>500-1,000</b>	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
<b>More than 1,000</b>	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
<b>All</b>	28,264	100.0	81,130.2	100.0	2,870	29,028	100.0	85,189.0	100.0	2,935	764	2.7	4,058.8	5.0	64	2.2

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.