

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T14-0031
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2015 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	20.3	-634	0.0	0	0.9	85.7	-129	-0.9	2.3
Second Quintile	3.9	-513	0.0	0	0.1	11.0	-20	-0.1	8.3
Middle Quintile	0.8	-523	0.0	0	0.0	2.0	-4	0.0	13.9
Fourth Quintile	0.1	-562	0.0	0	0.0	0.2	0	0.0	17.0
Top Quintile	0.0	0	0.0	0	0.0	0.0	0	0.0	25.7
All	6.5	-612	0.0	0	0.1	100.0	-40	0.0	19.7
Addendum									
80-90	0.0	0	0.0	0	0.0	0.0	0	0.0	19.2
90-95	0.0	0	0.0	0	0.0	0.0	0	0.0	21.0
95-99	0.0	0	0.0	0	0.0	0.0	0	0.0	24.3
Top 1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	34.2
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	36.6

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

** Insufficient data

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see:

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,937; 95% \$271,750; 99% \$638,232; 99.9% \$3,279,269.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T14-0031
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2015 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	20.3	0.0	0.9	85.7	-129	-27.6	-0.2	0.5	-0.9	2.3
Second Quintile	3.9	0.0	0.1	11.0	-20	-0.6	0.0	3.9	-0.1	8.3
Middle Quintile	0.8	0.0	0.0	2.0	-4	0.0	0.0	10.4	0.0	13.9
Fourth Quintile	0.1	0.0	0.0	0.2	0	0.0	0.0	17.5	0.0	17.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	67.5	0.0	25.7
All	6.5	0.0	0.1	100.0	-40	-0.2	0.0	100.0	0.0	19.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	12.8	0.0	19.2
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	21.0
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	15.1	0.0	24.3
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	29.8	0.0	34.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	15.0	0.0	36.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	43,476	26.5	15,006	4.5	466	0.7	14,541	5.4	3.1	
Second Quintile	36,374	22.2	37,120	9.2	3,097	3.9	34,023	10.5	8.3	
Middle Quintile	32,412	19.8	66,179	14.7	9,220	10.4	56,959	15.7	13.9	
Fourth Quintile	26,575	16.2	111,245	20.2	18,924	17.4	92,321	20.9	17.0	
Top Quintile	23,244	14.2	325,092	51.6	83,522	67.3	241,570	47.7	25.7	
All	163,798	100.0	89,403	100.0	17,604	100.0	71,799	100.0	19.7	
Addendum										
80-90	11,605	7.1	165,124	13.1	31,623	12.7	133,502	13.2	19.2	
90-95	5,784	3.5	232,934	9.2	48,827	9.8	184,107	9.1	21.0	
95-99	4,668	2.9	383,706	12.2	93,287	15.1	290,419	11.5	24.3	
Top 1 Percent	1,186	0.7	2,109,944	17.1	722,424	29.7	1,387,520	14.0	34.2	
Top 0.1 Percent	122	0.1	9,678,353	8.1	3,542,476	15.0	6,135,877	6.4	36.6	

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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Table T14-0031
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	19.8	0.0	0.9	71.6	-132	152.9	-0.2	-0.3	-0.9	-1.5
Second Quintile	8.5	0.0	0.1	22.1	-42	-2.0	0.0	2.5	-0.1	6.4
Middle Quintile	1.7	0.0	0.0	4.7	-10	-0.1	0.0	8.0	0.0	12.3
Fourth Quintile	0.2	0.0	0.0	0.6	-1	0.0	0.0	16.7	0.0	16.5
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.2	72.8	0.0	25.4
All	6.5	0.0	0.1	100.0	-40	-0.2	0.0	100.0	0.0	19.7
Addendum										
80-90	*	0.0	0.0	0.0	0	0.0	0.0	14.4	0.0	19.2
90-95	*	0.0	0.0	0.0	0	0.0	0.0	11.1	0.0	21.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	16.5	0.0	24.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	30.8	0.0	34.0
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	15.7	0.0	36.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	35,361	21.6	14,169	3.4	-86	-0.1	14,255	4.3	-0.6	
Second Quintile	33,995	20.8	33,076	7.7	2,164	2.6	30,912	8.9	6.5	
Middle Quintile	32,189	19.7	58,384	12.8	7,167	8.0	51,218	14.0	12.3	
Fourth Quintile	30,310	18.5	96,483	20.0	15,872	16.7	80,610	20.8	16.5	
Top Quintile	30,227	18.5	272,313	56.2	69,267	72.6	203,046	52.2	25.4	
All	163,798	100.0	89,403	100.0	17,604	100.0	71,799	100.0	19.7	
Addendum										
80-90	15,280	9.3	141,165	14.7	27,135	14.4	114,030	14.8	19.2	
90-95	7,613	4.7	196,601	10.2	41,934	11.1	154,667	10.0	21.3	
95-99	5,921	3.6	333,072	13.5	79,978	16.4	253,094	12.7	24.0	
Top 1 Percent	1,412	0.9	1,845,253	17.8	627,750	30.7	1,217,503	14.6	34.0	
Top 0.1 Percent	144	0.1	8,564,806	8.4	3,131,551	15.6	5,433,255	6.7	36.6	

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

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.5

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	27.4	0.0	1.7	74.5	-184	-34.5	-0.6	1.2	-1.7	3.2
Second Quintile	12.7	0.0	0.3	20.8	-62	-2.8	-0.1	5.9	-0.3	8.6
Middle Quintile	2.2	0.0	0.0	3.4	-13	-0.2	0.1	12.7	0.0	13.8
Fourth Quintile	0.3	0.0	0.0	0.4	-2	0.0	0.2	21.7	0.0	18.7
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.5	58.2	0.0	25.9
All	11.7	0.0	0.2	100.0	-72	-0.8	0.0	100.0	-0.2	18.6
Addendum										
80-90	0.1	0.0	0.0	0.0	0	0.0	0.1	14.6	0.0	21.2
90-95	*	0.0	0.0	0.0	0	0.0	0.1	11.2	0.0	23.2
95-99	0.0	0.0	0.0	0.0	0	0.0	0.1	12.3	0.0	24.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	20.1	0.0	35.1
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	10.7	0.0	38.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	21,755	29.2	11,102	6.8	533	1.8	10,569	8.0	4.8	
Second Quintile	17,975	24.1	25,209	12.8	2,238	6.1	22,971	14.3	8.9	
Middle Quintile	14,155	19.0	43,007	17.2	5,941	12.7	37,066	18.2	13.8	
Fourth Quintile	11,194	15.0	68,398	21.6	12,761	21.5	55,637	21.6	18.7	
Top Quintile	8,551	11.5	173,155	41.8	44,838	57.7	128,317	38.1	25.9	
All	74,471	100.0	47,608	100.0	8,920	100.0	38,688	100.0	18.7	
Addendum										
80-90	4,538	6.1	99,922	12.8	21,205	14.5	78,718	12.4	21.2	
90-95	2,301	3.1	138,499	9.0	32,067	11.1	106,432	8.5	23.2	
95-99	1,414	1.9	234,525	9.4	57,330	12.2	177,195	8.7	24.5	
Top 1 Percent	299	0.4	1,262,728	10.6	443,315	19.9	819,413	8.5	35.1	
Top 0.1 Percent	30	0.0	6,143,359	5.2	2,360,001	10.6	3,783,358	3.9	38.4	

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

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T14-0031
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	9.2	0.0	0.3	45.8	-58	18.1	0.0	-0.1	-0.3	-1.9
Second Quintile	4.9	0.0	0.1	32.0	-26	-1.0	0.0	1.0	-0.1	5.7
Middle Quintile	1.9	0.0	0.0	17.3	-10	-0.1	0.0	5.0	0.0	11.1
Fourth Quintile	0.1	0.0	0.0	1.8	-1	0.0	0.0	14.2	0.0	15.4
Top Quintile	*	0.0	0.0	0.1	0	0.0	0.0	79.6	0.0	25.3
All	1.9	0.0	0.0	100.0	-11	0.0	0.0	100.0	0.0	21.0
Addendum										
80-90	*	0.0	0.0	0.1	0	0.0	0.0	14.5	0.0	18.5
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.4	0.0	20.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.6	0.0	23.8
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	35.1	0.0	33.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	17.4	0.0	36.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,320	8.6	20,017	1.1	-322	-0.1	20,339	1.4	-1.6	
Second Quintile	8,306	13.3	44,644	3.9	2,561	1.1	42,083	4.6	5.7	
Middle Quintile	12,244	19.7	74,496	9.5	8,251	5.0	66,245	10.7	11.1	
Fourth Quintile	15,779	25.3	117,945	19.4	18,157	14.2	99,788	20.8	15.4	
Top Quintile	19,975	32.1	318,232	66.3	80,351	79.6	237,881	62.7	25.3	
All	62,259	100.0	154,113	100.0	32,396	100.0	121,717	100.0	21.0	
Addendum										
80-90	9,739	15.6	162,018	16.5	29,980	14.5	132,038	17.0	18.5	
90-95	4,911	7.9	226,510	11.6	46,855	11.4	179,654	11.6	20.7	
95-99	4,276	6.9	368,149	16.4	87,711	18.6	280,438	15.8	23.8	
Top 1 Percent	1,049	1.7	1,993,841	21.8	674,583	35.1	1,319,258	18.3	33.8	
Top 0.1 Percent	105	0.2	9,187,150	10.0	3,335,598	17.3	5,851,553	8.1	36.3	

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

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(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	6.8	0.0	0.2	75.1	-45	2.7	-0.3	-10.3	-0.2	-9.2
Second Quintile	2.7	0.0	0.0	22.5	-15	-1.1	-0.1	7.4	0.0	3.5
Middle Quintile	0.3	0.0	0.0	1.4	-1	0.0	0.1	29.5	0.0	12.4
Fourth Quintile	0.2	0.0	0.0	0.6	-1	0.0	0.1	30.8	0.0	17.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	42.5	0.0	24.3
All	3.2	0.0	0.0	100.0	-20	-0.4	0.0	100.0	0.0	10.9
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.1	14.6	0.0	20.4
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	6.4	0.0	21.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	24.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	12.9	0.0	33.4
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	6.3	0.0	35.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,977	33.2	18,688	12.1	-1,672	-10.0	20,360	14.8	-9.0	
Second Quintile	7,174	29.9	39,600	23.1	1,384	7.4	38,216	25.0	3.5	
Middle Quintile	4,992	20.8	63,863	25.9	7,893	29.4	55,969	25.5	12.4	
Fourth Quintile	2,595	10.8	93,366	19.7	15,854	30.7	77,512	18.4	17.0	
Top Quintile	1,112	4.6	209,453	19.0	50,927	42.3	158,526	16.1	24.3	
All	24,016	100.0	51,174	100.0	5,576	100.0	45,598	100.0	10.9	
Addendum										
80-90	707	2.9	134,514	7.7	27,486	14.5	107,028	6.9	20.4	
90-95	218	0.9	181,693	3.2	39,406	6.4	142,288	2.8	21.7	
95-99	157	0.7	297,777	3.8	72,752	8.5	225,026	3.2	24.4	
Top 1 Percent	30	0.1	1,707,169	4.2	570,036	12.9	1,137,133	3.1	33.4	
Top 0.1 Percent	3	0.0	8,275,375	1.9	2,964,172	6.2	5,311,204	1.4	35.8	

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

* Less than 0.05

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T14-0031
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.4	0.0	0.0	86.7	-3	0.1	0.0	-2.0	0.0	-10.2
Second Quintile	0.1	0.0	0.0	13.2	0	0.0	0.0	1.6	0.0	3.6
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	12.3
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	19.2	0.0	16.2
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	72.0	0.0	25.5
All	0.1	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	18.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	19.0
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	21.1
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	16.2	0.0	24.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	30.6	0.0	34.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	36.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,705	20.9	19,909	3.6	-2,030	-2.0	21,939	4.9	-10.2	
Second Quintile	10,704	20.9	45,013	8.1	1,641	1.6	43,372	9.6	3.7	
Middle Quintile	10,325	20.2	78,905	13.7	9,670	9.0	69,235	14.8	12.3	
Fourth Quintile	10,260	20.0	128,289	22.2	20,729	19.2	107,560	22.8	16.2	
Top Quintile	8,772	17.1	355,880	52.5	90,823	72.0	265,057	48.1	25.5	
All	51,185	100.0	116,097	100.0	21,631	100.0	94,467	100.0	18.6	
Addendum										
80-90	4,493	8.8	184,228	13.9	35,080	14.2	149,148	13.9	19.0	
90-95	2,159	4.2	265,866	9.7	56,141	11.0	209,725	9.4	21.1	
95-99	1,689	3.3	434,087	12.3	106,402	16.2	327,685	11.4	24.5	
Top 1 Percent	432	0.8	2,284,464	16.6	782,710	30.6	1,501,754	13.4	34.3	
Top 0.1 Percent	40	0.1	10,700,967	7.3	3,907,987	14.2	6,792,980	5.7	36.5	

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

* Less than 0.05

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see:

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2013 dollars): 20% \$17,272; 40% \$31,839; 60% \$52,010; 80% \$82,156; 90% \$114,150; 95% \$160,278; 99% \$376,776; 99.9% \$1,971,618.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.

Table T14-0031
21st Century Worker Tax Cut Act: Expand Childless Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.3	0.0	0.0	4.6	-1	-1.5	0.0	0.1	0.0	0.7
Second Quintile	1.7	0.0	0.0	40.3	-9	-1.3	0.0	1.3	0.0	2.5
Middle Quintile	2.5	0.0	0.0	51.9	-13	-0.4	0.0	5.4	0.0	6.3
Fourth Quintile	0.1	0.0	0.0	2.7	-1	0.0	0.0	13.1	0.0	12.1
Top Quintile	*	0.0	0.0	0.0	0	0.0	0.0	80.0	0.0	24.8
All	1.1	0.0	0.0	100.0	-6	0.0	0.0	100.0	0.0	17.1
Addendum										
80-90	*	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	16.0
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	9.4	0.0	19.4
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.0	0.0	23.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	40.0	0.0	34.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	36.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,889	18.5	13,324	3.1	98	0.1	13,227	3.7	0.7	
Second Quintile	9,257	24.9	28,006	8.8	695	1.3	27,310	10.3	2.5	
Middle Quintile	8,322	22.4	51,350	14.5	3,263	5.4	48,087	16.4	6.4	
Fourth Quintile	6,310	17.0	86,346	18.5	10,475	13.1	75,871	19.6	12.1	
Top Quintile	6,185	16.7	262,801	55.1	65,237	79.9	197,564	50.0	24.8	
All	37,154	100.0	79,405	100.0	13,590	100.0	65,815	100.0	17.1	
Addendum										
80-90	3,138	8.4	126,820	13.5	20,265	12.6	106,554	13.7	16.0	
90-95	1,393	3.8	175,624	8.3	34,137	9.4	141,487	8.1	19.4	
95-99	1,309	3.5	301,720	13.4	69,296	18.0	232,425	12.4	23.0	
Top 1 Percent	346	0.9	1,700,630	19.9	583,255	39.9	1,117,375	15.8	34.3	
Top 0.1 Percent	37	0.1	7,752,932	9.8	2,853,283	21.0	4,899,649	7.4	36.8	

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

* Less than 0.05

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Baseline is current law. Proposal would expand eligibility for the earned income tax credit (EITC) to individuals between the ages of 21 and 24 who are not full time students and have no qualifying children for EITC purposes. In addition, the phase-in and phase-out rates for calculating the EITC for taxpayers with no qualifying children would increase to 15.3 percent. The maximum credit for taxpayers with no qualifying children would be reached at \$8,820 of earned income and begin to phase out for earned income or AGI above \$10,425. For a description of TPC's current law baseline, see: <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average expanded cash income.