

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

Table T14-0034
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Summary Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	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					
Less than 10	15.5	-378	0.0	0	0.9	47.8	-59	-0.9	4.8
10-20	8.3	-288	0.0	0	0.1	42.0	-24	-0.1	3.6
20-30	1.2	-266	0.0	0	0.0	5.6	-3	0.0	5.5
30-40	0.6	-345	0.0	0	0.0	2.5	-2	0.0	7.4
40-50	0.3	-267	0.0	0	0.0	0.8	-1	0.0	9.4
50-75	0.1	-315	0.0	0	0.0	0.6	0	0.0	13.6
75-100	*	**	0.0	0	0.0	0.0	0	0.0	16.0
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	18.2
200-500	0.0	0	0.0	0	0.0	0.0	0	0.0	22.2
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	27.6
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.1
All	2.2	-324	0.0	0	0.0	100.0	-7	0.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

Number of AMT Taxpayers (millions). Baseline: 5.8

Proposal: 5.8

* Less than 0.05

** Insufficient data

(1) Calendar year. Under current law, taxpayers claiming the EITC without a qualifying child must be age 25 to 64 inclusive. The proposal would lower the age of eligibility to 21. Full-time students under age 24 would remain ineligible for the childless worker EITC. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T14-0034
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	15.5	0.0	0.9	47.8	-59	-15.3	0.0	0.1	-0.9	4.8
10-20	8.3	0.0	0.1	42.0	-24	-3.6	0.0	0.4	-0.1	3.6
20-30	1.2	0.0	0.0	5.6	-3	-0.2	0.0	0.8	0.0	5.5
30-40	0.6	0.0	0.0	2.5	-2	-0.1	0.0	1.2	0.0	7.4
40-50	0.3	0.0	0.0	0.8	-1	0.0	0.0	1.6	0.0	9.4
50-75	0.1	0.0	0.0	0.6	0	0.0	0.0	6.5	0.0	13.6
75-100	*	0.0	0.0	0.0	0	0.0	0.0	7.0	0.0	16.0
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	24.0	0.0	18.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	23.2	0.0	22.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.7	0.0	27.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	27.4	0.0	34.1
All	2.2	0.0	0.0	100.0	-7	0.0	0.0	100.0	0.0	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,804	5.8	6,756	0.4	384	0.1	6,373	0.4	5.7
10-20	21,082	12.5	17,734	2.0	670	0.4	17,064	2.4	3.8
20-30	20,323	12.0	28,877	3.1	1,583	0.8	27,294	3.6	5.5
30-40	15,507	9.2	40,459	3.3	2,977	1.2	37,482	3.8	7.4
40-50	12,405	7.3	52,074	3.4	4,916	1.6	47,158	3.8	9.4
50-75	25,458	15.1	71,975	9.6	9,798	6.5	62,177	10.4	13.6
75-100	16,696	9.9	100,755	8.8	16,154	7.0	84,601	9.3	16.0
100-200	31,530	18.7	161,014	26.6	29,224	23.9	131,790	27.3	18.2
200-500	12,334	7.3	326,105	21.1	72,237	23.2	253,868	20.6	22.2
500-1,000	1,389	0.8	773,969	5.6	213,408	7.7	560,561	5.1	27.6
More than 1,000	845	0.5	3,653,976	16.2	1,247,361	27.4	2,406,615	13.4	34.1
All	169,104	100.0	112,776	100.0	22,761	100.0	90,015	100.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

Number of AMT Taxpayers (millions). Baseline: 5.8 Proposal: 5.8

* Less than 0.05

(1) Calendar year. Under current law, taxpayers claiming the EITC without a qualifying child must be age 25 to 64 inclusive. The proposal would lower the age of eligibility to 21. Full-time students under age 24 would remain ineligible for the childless worker EITC. For a description of TPC's current law baseline, see:

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(5) 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 T14-0034
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	18.4	0.0	1.1	50.6	-69	-13.2	-0.1	0.4	-1.0	6.8
10-20	10.6	0.0	0.2	41.7	-31	-2.6	-0.1	2.1	-0.2	6.6
20-30	1.6	0.0	0.0	4.7	-4	-0.2	0.0	3.7	0.0	8.7
30-40	0.7	0.0	0.0	1.9	-3	-0.1	0.0	4.1	0.0	10.4
40-50	0.2	0.0	0.0	0.3	-1	0.0	0.0	4.6	0.0	12.3
50-75	0.1	0.0	0.0	0.1	0	0.0	0.0	16.5	0.0	17.1
75-100	*	0.0	0.0	0.0	0	0.0	0.0	14.2	0.0	19.6
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	21.8	0.0	21.5
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	11.9	0.0	24.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.3	0.0	30.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	16.1	0.0	36.5
All	4.6	0.0	0.0	100.0	-15	-0.1	0.0	100.0	0.0	18.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	8,019	10.8	6,732	1.2	526	0.5	6,206	1.4	7.8
10-20	15,032	20.3	17,684	6.0	1,194	2.2	16,490	6.9	6.8
20-30	12,254	16.5	28,666	7.9	2,501	3.7	26,165	8.9	8.7
30-40	8,107	10.9	40,411	7.4	4,185	4.1	36,227	8.2	10.4
40-50	5,933	8.0	51,975	7.0	6,381	4.6	45,595	7.5	12.3
50-75	11,110	15.0	71,989	18.1	12,306	16.5	59,683	18.5	17.1
75-100	5,984	8.1	100,021	13.5	19,589	14.1	80,432	13.4	19.6
100-200	5,498	7.4	152,495	19.0	32,799	21.8	119,695	18.3	21.5
200-500	1,218	1.6	325,888	9.0	81,066	11.9	244,822	8.3	24.9
500-1,000	154	0.2	767,030	2.7	232,578	4.3	534,453	2.3	30.3
More than 1,000	100	0.1	3,662,636	8.3	1,335,747	16.1	2,326,888	6.5	36.5
All	74,208	100.0	59,584	100.0	11,173	100.0	48,411	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

(1) Calendar year. Under current law, taxpayers claiming the EITC without a qualifying child must be age 25 to 64 inclusive. The proposal would lower the age of eligibility to 21. Full-time students under age 24 would remain ineligible for the childless worker EITC. For a description of TPC's current law baseline, see:

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(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

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(4) 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.

(5) 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 T14-0034
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.8	0.0	0.1	7.7	-5	-4.4	0.0	0.0	-0.1	1.7
10-20	2.0	0.0	0.0	23.7	-6	-2.8	0.0	0.0	0.0	1.2
20-30	0.8	0.0	0.0	18.9	-3	-0.3	0.0	0.1	0.0	3.2
30-40	0.7	0.0	0.0	17.7	-2	-0.1	0.0	0.2	0.0	4.6
40-50	0.7	0.0	0.0	13.5	-2	-0.1	0.0	0.4	0.0	6.5
50-75	0.2	0.0	0.0	14.3	-1	0.0	0.0	2.3	0.0	9.8
75-100	*	0.0	0.0	0.1	0	0.0	0.0	3.9	0.0	13.2
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	24.4	0.0	17.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	27.8	0.0	21.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	27.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	31.5	0.0	33.9
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	21.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	680	1.0	6,045	0.0	110	0.0	5,935	0.0	1.8
10-20	1,624	2.5	18,176	0.2	223	0.0	17,953	0.3	1.2
20-30	3,076	4.7	29,477	0.7	934	0.1	28,543	0.9	3.2
30-40	3,216	4.9	40,706	1.0	1,867	0.2	38,839	1.3	4.6
40-50	3,383	5.1	52,367	1.4	3,412	0.4	48,955	1.7	6.5
50-75	8,849	13.4	72,359	5.0	7,101	2.3	65,258	5.8	9.8
75-100	7,896	12.0	101,479	6.3	13,407	3.9	88,071	6.9	13.2
100-200	23,740	36.1	164,199	30.5	28,294	24.4	135,905	32.2	17.2
200-500	10,786	16.4	326,236	27.6	70,958	27.8	255,278	27.5	21.8
500-1,000	1,196	1.8	774,892	7.3	210,914	9.2	563,978	6.7	27.2
More than 1,000	712	1.1	3,599,446	20.1	1,218,678	31.5	2,380,768	16.9	33.9
All	65,832	100.0	194,017	100.0	41,808	100.0	152,209	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

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(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

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

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(5) 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 T14-0034
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	3.4	0.0	0.2	24.6	-15	2.4	0.0	-0.4	-0.2	-8.5
10-20	3.0	0.0	0.1	59.3	-9	0.8	0.0	-2.6	-0.1	-6.3
20-30	0.6	0.0	0.0	12.6	-2	0.3	0.0	-1.6	0.0	-2.1
30-40	0.1	0.0	0.0	3.0	0	0.0	0.0	2.3	0.0	2.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	4.9	0.0	6.2
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	22.7	0.0	12.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	20.3	0.0	15.7
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	30.0	0.0	19.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	10.4	0.0	23.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	2.9	0.0	27.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	33.6
All	0.7	0.0	0.0	100.0	-2	0.0	0.0	100.0	0.0	11.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	991	3.9	7,512	0.5	-621	-0.3	8,133	0.6	-8.3
10-20	4,177	16.3	17,777	4.9	-1,111	-2.6	18,888	5.9	-6.3
20-30	4,615	18.0	28,996	8.8	-614	-1.6	29,610	10.2	-2.1
30-40	3,798	14.8	40,324	10.1	1,097	2.3	39,227	11.2	2.7
40-50	2,744	10.7	51,950	9.4	3,209	4.9	48,740	10.0	6.2
50-75	4,726	18.4	71,263	22.2	8,620	22.7	62,643	22.2	12.1
75-100	2,307	9.0	100,068	15.2	15,740	20.3	84,328	14.6	15.7
100-200	1,877	7.3	148,250	18.4	28,647	30.0	119,603	16.8	19.3
200-500	249	1.0	315,876	5.2	75,047	10.4	240,829	4.5	23.8
500-1,000	25	0.1	762,322	1.3	209,074	2.9	553,248	1.0	27.4
More than 1,000	16	0.1	3,571,870	3.8	1,199,548	10.7	2,372,322	2.8	33.6
All	25,692	100.0	58,990	100.0	6,976	100.0	52,014	100.0	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	0.0	0.0	5.7	0	0.0	0.0	-0.1	0.0	-12.7
10-20	0.1	0.0	0.0	29.8	0	0.0	0.0	-0.5	0.0	-9.4
20-30	0.1	0.0	0.0	21.9	0	0.0	0.0	-0.5	0.0	-4.1
30-40	0.1	0.0	0.0	42.5	0	-0.1	0.0	0.1	0.0	1.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	5.0
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	10.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	5.1	0.0	13.7
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	25.2	0.0	16.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	28.2	0.0	21.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	27.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	28.9	0.0	34.1
All	*	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	19.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,291	2.4	7,255	0.1	-923	-0.1	8,179	0.2	-12.7
10-20	4,666	8.7	17,884	1.1	-1,680	-0.5	19,563	1.5	-9.4
20-30	5,524	10.3	29,007	2.1	-1,200	-0.5	30,207	2.7	-4.1
30-40	4,669	8.7	40,342	2.5	414	0.1	39,929	3.0	1.0
40-50	3,788	7.1	52,100	2.6	2,597	0.7	49,503	3.1	5.0
50-75	7,493	13.9	71,833	7.1	7,572	3.8	64,261	7.9	10.5
75-100	5,437	10.1	101,034	7.2	13,824	5.1	87,210	7.7	13.7
100-200	13,485	25.1	163,489	28.9	27,691	25.2	135,798	29.9	16.9
200-500	5,938	11.1	326,979	25.5	70,348	28.2	256,630	24.8	21.5
500-1,000	638	1.2	771,438	6.5	208,362	9.0	563,076	5.9	27.0
More than 1,000	359	0.7	3,498,516	16.5	1,194,336	28.9	2,304,179	13.5	34.1
All	53,738	100.0	141,776	100.0	27,605	100.0	114,172	100.0	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

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

(1) Calendar year. Under current law, taxpayers claiming the EITC without a qualifying child must be age 25 to 64 inclusive. The proposal would lower the age of eligibility to 21. Full-time students under age 24 would remain ineligible for the childless worker EITC. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(5) 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 T14-0034
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.0	0.0	0.6	0	-0.1	0.0	0.0	0.0	1.3
10-20	0.1	0.0	0.0	6.0	0	-0.2	0.0	0.1	0.0	0.7
20-30	0.4	0.0	0.0	43.8	-2	-0.3	0.0	0.4	0.0	1.9
30-40	0.5	0.0	0.0	36.7	-2	-0.1	0.0	1.0	0.0	4.0
40-50	0.4	0.0	0.0	10.0	-1	0.0	0.0	1.7	0.0	6.1
50-75	0.1	0.0	0.0	1.8	0	0.0	0.0	6.5	0.0	9.6
75-100	*	0.0	0.0	1.0	0	0.0	0.0	7.5	0.0	12.9
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	21.9	0.0	16.1
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	20.1	0.0	21.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.9	0.0	28.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	32.8	0.0	33.8
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	17.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,208	3.0	6,786	0.2	88	0.0	6,697	0.2	1.3
10-20	5,478	13.4	18,158	2.4	133	0.1	18,025	2.9	0.7
20-30	5,390	13.2	28,644	3.7	542	0.4	28,103	4.4	1.9
30-40	4,465	10.9	40,723	4.3	1,619	1.0	39,104	5.1	4.0
40-50	3,972	9.7	52,065	4.9	3,152	1.7	48,913	5.6	6.1
50-75	7,020	17.2	71,677	12.0	6,850	6.5	64,827	13.2	9.6
75-100	4,221	10.3	101,191	10.2	13,031	7.5	88,160	10.8	12.9
100-200	6,390	15.6	157,073	23.9	25,263	21.9	131,810	24.4	16.1
200-500	2,078	5.1	327,620	16.2	71,414	20.1	256,206	15.4	21.8
500-1,000	269	0.7	774,607	5.0	217,713	7.9	556,894	4.3	28.1
More than 1,000	199	0.5	3,595,449	17.1	1,215,041	32.8	2,380,408	13.7	33.8
All	40,912	100.0	102,505	100.0	18,050	100.0	84,455	100.0	17.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

* Less than 0.05

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

(1) Calendar year. Under current law, taxpayers claiming the EITC without a qualifying child must be age 25 to 64 inclusive. The proposal would lower the age of eligibility to 21. Full-time students under age 24 would remain ineligible for the childless worker EITC. For a description of TPC's current law baseline, see:

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

(4) 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.

(5) 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.