

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

Table T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2020 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	7.9	-325	0.0	0	0.2	93.7	-26	-0.1	4.2
Second Quintile	0.5	-323	0.0	0	0.0	4.9	-2	0.0	8.3
Middle Quintile	0.1	-306	0.0	0	0.0	0.7	0	0.0	14.5
Fourth Quintile	*	**	0.0	0	0.0	0.0	0	0.0	17.2
Top Quintile	0.0	0	0.0	0	0.0	0.0	0	0.0	25.8
All	2.2	-324	0.0	0	0.0	100.0	-7	0.0	20.2
Addendum									
80-90	0.0	0	0.0	0	0.0	0.0	0	0.0	19.6
90-95	0.0	0	0.0	0	0.0	0.0	0	0.0	21.5
95-99	0.0	0	0.0	0	0.0	0.0	0	0.0	24.5
Top 1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	33.5
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	35.5

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) 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% \$26,272; 40% \$51,578; 60% \$89,462; 80% \$151,526; 90% \$220,644; 95% \$298,828; 99% \$730,577; 99.9% \$4,116,917.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2020 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	7.9	0.0	0.2	93.7	-26	-3.3	0.0	0.9	-0.1	4.2
Second Quintile	0.5	0.0	0.0	4.9	-2	0.0	0.0	3.5	0.0	8.3
Middle Quintile	0.1	0.0	0.0	0.7	0	0.0	0.0	10.3	0.0	14.5
Fourth Quintile	*	0.0	0.0	0.0	0	0.0	0.0	16.9	0.0	17.2
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	68.2	0.0	25.8
All	2.2	0.0	0.0	100.0	-7	0.0	0.0	100.0	0.0	20.2
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	13.1	0.0	19.6
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.0	0.0	21.5
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	14.8	0.0	24.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	30.3	0.0	33.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	14.9	0.0	35.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2020 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	44,070	26.1	18,011	4.2	786	0.9	17,225	5.0	4.4	
Second Quintile	36,806	21.8	43,745	8.4	3,645	3.5	40,100	9.7	8.3	
Middle Quintile	34,160	20.2	79,789	14.3	11,563	10.3	68,226	15.3	14.5	
Fourth Quintile	27,872	16.5	135,708	19.8	23,364	16.9	112,344	20.6	17.2	
Top Quintile	24,466	14.5	415,451	53.3	107,257	68.2	308,193	49.5	25.8	
All	169,104	100.0	112,776	100.0	22,761	100.0	90,015	100.0	20.2	
Addendum										
80-90	12,317	7.3	208,585	13.5	40,911	13.1	167,674	13.6	19.6	
90-95	6,037	3.6	295,369	9.4	63,518	10.0	231,851	9.2	21.5	
95-99	4,865	2.9	479,054	12.2	117,268	14.8	361,786	11.6	24.5	
Top 1 Percent	1,247	0.7	2,792,361	18.3	935,439	30.3	1,856,922	15.2	33.5	
Top 0.1 Percent	127	0.1	12,661,248	8.5	4,490,561	14.9	8,170,686	6.8	35.5	

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:

<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% \$26,272; 40% \$51,578; 60% \$89,462; 80% \$151,526; 90% \$220,644; 95% \$298,828; 99% \$730,577; 99.9% \$4,116,917.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	9.0	0.0	0.2	87.6	-30	-13.1	0.0	0.2	-0.2	1.2
Second Quintile	1.2	0.0	0.0	10.2	-3	-0.1	0.0	2.7	0.0	7.5
Middle Quintile	0.2	0.0	0.0	1.3	0	0.0	0.0	7.7	0.0	12.5
Fourth Quintile	*	0.0	0.0	0.2	0	0.0	0.0	16.7	0.0	16.9
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	72.5	0.0	25.5
All	2.2	0.0	0.0	100.0	-7	0.0	0.0	100.0	0.0	20.2
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.3	0.0	19.6
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	21.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	16.2	0.0	24.2
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	31.3	0.0	33.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	15.5	0.0	35.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	35,646	21.1	17,058	3.2	227	0.2	16,832	3.9	1.3	
Second Quintile	35,379	20.9	38,828	7.2	2,905	2.7	35,923	8.4	7.5	
Middle Quintile	33,154	19.6	71,140	12.4	8,904	7.7	62,236	13.6	12.5	
Fourth Quintile	32,242	19.1	117,903	19.9	19,934	16.7	97,969	20.8	16.9	
Top Quintile	30,952	18.3	353,267	57.3	90,150	72.5	263,117	53.5	25.5	
All	169,104	100.0	112,776	100.0	22,761	100.0	90,015	100.0	20.2	
Addendum										
80-90	15,669	9.3	178,962	14.7	35,110	14.3	143,852	14.8	19.6	
90-95	7,580	4.5	255,453	10.2	54,492	10.7	200,961	10.0	21.3	
95-99	6,242	3.7	414,493	13.6	100,113	16.2	314,380	12.9	24.2	
Top 1 Percent	1,462	0.9	2,467,684	18.9	822,583	31.2	1,645,100	15.8	33.3	
Top 0.1 Percent	148	0.1	11,351,077	8.8	4,024,220	15.5	7,326,857	7.1	35.5	

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:

<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% \$18,118; 40% \$33,974; 60% \$57,348; 80% \$91,918; 90% \$130,302; 95% \$179,428; 99% \$442,035; 99.9% \$2,481,201.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	14.3	0.0	0.4	89.2	-47	-5.6	-0.1	2.0	-0.4	6.1
Second Quintile	1.9	0.0	0.0	9.1	-5	-0.2	0.0	6.0	0.0	9.1
Middle Quintile	0.2	0.0	0.0	0.8	-1	0.0	0.0	11.3	0.0	12.9
Fourth Quintile	0.1	0.0	0.0	0.2	0	0.0	0.0	22.8	0.0	18.6
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	57.7	0.0	25.6
All	4.6	0.0	0.0	100.0	-15	-0.1	0.0	100.0	0.0	18.7
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.5	0.0	20.7
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	8.8	0.0	22.0
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	13.1	0.0	24.3
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	21.3	0.0	34.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	10.9	0.0	37.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	20,747	28.0	13,120	6.2	847	2.1	12,273	7.1	6.5	
Second Quintile	18,396	24.8	29,644	12.3	2,703	6.0	26,941	13.8	9.1	
Middle Quintile	13,889	18.7	52,087	16.4	6,714	11.3	45,373	17.5	12.9	
Fourth Quintile	12,049	16.2	84,271	23.0	15,638	22.7	68,633	23.0	18.6	
Top Quintile	8,327	11.2	224,253	42.2	57,347	57.6	166,906	38.7	25.6	
All	74,208	100.0	59,584	100.0	11,173	100.0	48,411	100.0	18.8	
Addendum										
80-90	4,620	6.2	125,828	13.2	26,066	14.5	99,763	12.8	20.7	
90-95	1,890	2.6	174,927	7.5	38,478	8.8	136,449	7.2	22.0	
95-99	1,513	2.0	294,118	10.1	71,478	13.0	222,640	9.4	24.3	
Top 1 Percent	305	0.4	1,675,415	11.6	578,420	21.3	1,096,995	9.3	34.5	
Top 0.1 Percent	29	0.0	8,234,080	5.5	3,076,001	10.9	5,158,079	4.2	37.4	

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:

<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% \$18,118; 40% \$33,974; 60% \$57,348; 80% \$91,918; 90% \$130,302; 95% \$179,428; 99% \$442,035; 99.9% \$2,481,201.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	1.1	0.0	0.0	43.1	-3	-5.5	0.0	0.0	0.0	0.3
Second Quintile	0.6	0.0	0.0	37.8	-2	-0.1	0.0	1.2	0.0	7.3
Middle Quintile	0.2	0.0	0.0	14.8	0	0.0	0.0	5.2	0.0	11.9
Fourth Quintile	*	0.0	0.0	0.1	0	0.0	0.0	14.0	0.0	16.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	79.4	0.0	25.4
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	21.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.5	0.0	19.2
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.8	0.0	21.1
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	18.0	0.0	24.1
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	35.1	0.0	33.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	16.9	0.0	35.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	5,295	8.0	24,189	1.0	64	0.0	24,126	1.3	0.3	
Second Quintile	8,861	13.5	52,298	3.6	3,806	1.2	48,493	4.3	7.3	
Middle Quintile	13,249	20.1	89,972	9.3	10,737	5.2	79,234	10.5	11.9	
Fourth Quintile	16,676	25.3	144,239	18.8	23,142	14.0	121,098	20.2	16.0	
Top Quintile	21,076	32.0	407,574	67.3	103,618	79.4	303,956	63.9	25.4	
All	65,832	100.0	194,017	100.0	41,808	100.0	152,209	100.0	21.6	
Addendum										
80-90	10,113	15.4	205,795	16.3	39,437	14.5	166,359	16.8	19.2	
90-95	5,373	8.2	286,131	12.0	60,293	11.8	225,838	12.1	21.1	
95-99	4,499	6.8	458,129	16.1	110,171	18.0	347,958	15.6	24.1	
Top 1 Percent	1,091	1.7	2,668,367	22.8	885,172	35.1	1,783,195	19.4	33.2	
Top 0.1 Percent	109	0.2	12,158,731	10.4	4,283,926	16.9	7,874,805	8.6	35.2	

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:

<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% \$18,118; 40% \$33,974; 60% \$57,348; 80% \$91,918; 90% \$130,302; 95% \$179,428; 99% \$442,035; 99.9% \$2,481,201.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	1.8	0.0	0.0	89.3	-6	0.5	0.0	-5.8	0.0	-5.2
Second Quintile	0.3	0.0	0.0	10.2	-1	0.0	0.0	9.2	0.0	4.8
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	28.8	0.0	13.2
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	30.0	0.0	17.7
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	37.6	0.0	24.9
All	0.7	0.0	0.0	100.0	-2	0.0	0.0	100.0	0.0	11.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	11.8	0.0	20.9
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	22.4
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	7.7	0.0	24.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	32.6
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	5.9	0.0	34.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	9,246	36.0	21,916	13.4	-1,122	-5.8	23,038	15.9	-5.1	
Second Quintile	7,483	29.1	45,820	22.6	2,197	9.2	43,622	24.4	4.8	
Middle Quintile	5,126	20.0	76,257	25.8	10,056	28.8	66,201	25.4	13.2	
Fourth Quintile	2,674	10.4	113,822	20.1	20,103	30.0	93,719	18.8	17.7	
Top Quintile	995	3.9	272,458	17.9	67,751	37.6	204,707	15.3	24.9	
All	25,692	100.0	58,990	100.0	6,976	100.0	52,014	100.0	11.8	
Addendum										
80-90	621	2.4	162,409	6.7	33,926	11.8	128,483	6.0	20.9	
90-95	188	0.7	237,870	3.0	53,195	5.6	184,675	2.6	22.4	
95-99	155	0.6	362,418	3.7	88,503	7.7	273,915	3.2	24.4	
Top 1 Percent	31	0.1	2,233,283	4.6	728,749	12.6	1,504,534	3.5	32.6	
Top 0.1 Percent	3	0.0	11,600,783	2.0	4,023,834	5.9	7,576,948	1.5	34.7	

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:

<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% \$18,118; 40% \$33,974; 60% \$57,348; 80% \$91,918; 90% \$130,302; 95% \$179,428; 99% \$442,035; 99.9% \$2,481,201.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	0.1	0.0	0.0	59.3	0	0.0	0.0	-1.2	0.0	-6.3
Second Quintile	*	0.0	0.0	40.7	0	0.0	0.0	2.1	0.0	5.4
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	9.0	0.0	13.1
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	18.4	0.0	16.8
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	71.4	0.0	25.8
All	*	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	19.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	14.5	0.0	19.9
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	11.2	0.0	21.5
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	15.3	0.0	25.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	30.4	0.0	33.8
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	13.9	0.0	35.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	12,076	22.5	23,362	3.7	-1,461	-1.2	24,822	4.9	-6.3	
Second Quintile	11,116	20.7	52,601	7.7	2,836	2.1	49,765	9.0	5.4	
Middle Quintile	10,755	20.0	95,174	13.4	12,424	9.0	82,750	14.5	13.1	
Fourth Quintile	10,347	19.3	157,177	21.4	26,440	18.4	130,736	22.1	16.8	
Top Quintile	8,991	16.7	456,221	53.8	117,797	71.4	338,424	49.6	25.8	
All	53,738	100.0	141,776	100.0	27,605	100.0	114,172	100.0	19.5	
Addendum										
80-90	4,573	8.5	237,617	14.3	47,160	14.5	190,457	14.2	19.9	
90-95	2,332	4.3	331,671	10.2	71,167	11.2	260,504	9.9	21.5	
95-99	1,649	3.1	550,581	11.9	137,430	15.3	413,151	11.1	25.0	
Top 1 Percent	436	0.8	3,057,649	17.5	1,033,569	30.4	2,024,080	14.4	33.8	
Top 0.1 Percent	42	0.1	13,810,022	7.6	4,917,864	13.9	8,892,158	6.1	35.6	

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) 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% \$18,118; 40% \$33,974; 60% \$57,348; 80% \$91,918; 90% \$130,302; 95% \$179,428; 99% \$442,035; 99.9% \$2,481,201.

(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 T14-0035
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	0.1	0.0	0.0	8.4	0	-0.2	0.0	0.1	0.0	0.9
Second Quintile	0.5	0.0	0.0	80.8	-2	-0.2	0.0	1.1	0.0	2.6
Middle Quintile	0.1	0.0	0.0	9.8	0	0.0	0.0	6.0	0.0	7.1
Fourth Quintile	*	0.0	0.0	1.0	0	0.0	0.0	13.7	0.0	13.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	78.8	0.0	24.5
All	0.2	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	17.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	16.6
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.1	0.0	19.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	17.3	0.0	22.9
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	38.8	0.0	32.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	19.4	0.0	35.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2020 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	5,869	14.3	15,671	2.2	140	0.1	15,531	2.6	0.9	
Second Quintile	9,675	23.7	33,055	7.6	875	1.2	32,180	9.0	2.7	
Middle Quintile	10,224	25.0	60,847	14.8	4,341	6.0	56,506	16.7	7.1	
Fourth Quintile	7,615	18.6	102,489	18.6	13,316	13.7	89,174	19.7	13.0	
Top Quintile	7,309	17.9	325,129	56.7	79,646	78.8	245,483	51.9	24.5	
All	40,912	100.0	102,505	100.0	18,050	100.0	84,455	100.0	17.6	
Addendum										
80-90	3,657	8.9	153,608	13.4	25,482	12.6	128,126	13.6	16.6	
90-95	1,753	4.3	221,015	9.2	42,536	10.1	178,480	9.1	19.3	
95-99	1,511	3.7	368,428	13.3	84,436	17.3	283,992	12.4	22.9	
Top 1 Percent	388	1.0	2,241,167	20.8	738,345	38.8	1,502,822	16.9	32.9	
Top 0.1 Percent	40	0.1	10,132,234	9.7	3,556,165	19.4	6,576,068	7.7	35.1	

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:

<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% \$18,118; 40% \$33,974; 60% \$57,348; 80% \$91,918; 90% \$130,302; 95% \$179,428; 99% \$442,035; 99.9% \$2,481,201.

(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.