

Table T14-0040
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)¹
Impact on Income Tax Revenue (\$ billions)
Baseline: Current Law

	Fiscal Year ²											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2014-24
Lower Age of Eligibility for Childless Earned Income Tax Credit (EITC)	-0.1	-1.1	-1.1	-1.1	-1.1	-1.2	-1.2	-1.2	-1.3	-1.3	-1.3	-12.0

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

(1) 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.

(2) Estimates assume a 10-90 fiscal split.