

**Table T05-0239. Earned Income Tax Credit (EITC)
Number of Returns and Amount Reported Under Current and Pre-EGTRRA Law, 2005 ¹**

Cash Income Class (thousands of 2005 dollars) ^{2,3}	Pre-EGTRRA Law					Current Law					Change Due to EGTRRA					
	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
Less than 10	5,166	24.3	5,983.0	14.8	1,158	5,176	23.7	6,002.2	14.3	1,160	10	0.2	19.2	0.3	2	0.1
10-20	6,842	32.1	19,029.5	47.2	2,781	6,912	31.6	19,216.3	45.9	2,780	69	1.0	186.8	1.0	-1	0.0
20-30	5,712	26.8	11,858.8	29.4	2,076	5,734	26.2	12,503.9	29.8	2,181	22	0.4	645.1	5.4	105	5.0
30-40	3,118	14.6	2,917.9	7.2	936	3,422	15.7	3,516.9	8.4	1,028	303	9.7	598.9	20.5	92	9.8
40-50	290	1.4	345.8	0.9	1,193	422	1.9	422.7	1.0	1,002	132	45.6	76.9	22.2	-191	-16.0
50-75	86	0.4	112.0	0.3	1,302	97	0.4	131.7	0.3	1,361	11	12.5	19.7	17.6	59	4.5
75-100	10	0.0	7.0	0.0	676	13	0.1	10.8	0.0	829	3	25.5	3.8	54.1	154	22.8
100-200	3	0.0	3.2	0.0	930	4	0.0	3.9	0.0	1,092	0	4.6	0.7	22.8	162	17.4
200-500	3	0.0	5.8	0.0	1,986	4	0.0	8.3	0.0	2,220	1	27.7	2.5	42.8	234	11.8
500-1,000	0	0.0	0.0	0.0	N/A	0	0.0	0.0	0.0	4,769	0	N/A	0.0	N/A	N/A	N/A
More than 1,000	0	0.0	0.0	0.0	N/A	0	0.0	0.0	0.0	2,100	0	N/A	0.0	N/A	N/A	N/A
All	21,296	100.0	40,343.9	100.0	1,894	21,850	100.0	41,907.0	100.0	1,918	554	2.6	1,563.1	3.9	23	1.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

(1) Calendar year. Includes the following changes that EGTRRA made to the EITC for 2005: increase beginning point of phaseout by \$2,000 for married couples filing a joint return; repeal reduction in EITC due to AMT liability; use AGI instead of modified AGI in calculating EITC.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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.