

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	27.6	72.4	4.4	44.7	620	128.7	0.7	1.6	3.3	7.6
Second Quintile	24.1	75.9	2.1	44.8	730	25.4	3.6	4.4	7.6	9.6
Middle Quintile	10.2	89.8	0.3	9.8	180	2.1	9.6	9.6	12.4	12.6
Fourth Quintile	0.5	99.5	0.0	0.4	10	0.0	18.1	17.7	15.8	15.8
Top Quintile	*	**	0.0	0.0	*	0.0	67.8	66.5	23.0	23.0
All	14.8	85.2	0.5	100.0	360	2.0	100.0	100.0	18.0	18.4
Addendum										
80-90	0.1	99.9	0.0	0.0	*	0.0	14.4	14.1	18.4	18.4
90-95	0.0	100.0	0.0	0.0	0	0.0	11.0	10.8	20.2	20.2
95-99	*	**	0.0	0.0	*	0.0	15.7	15.4	22.0	22.0
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	26.8	26.2	29.3	29.3
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.1	12.9	30.2	30.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2019 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	45,920	26.3	14,510	3.9	480	0.7	14,030	4.5	3.3	
Second Quintile	38,810	22.2	37,730	8.5	2,880	3.6	34,850	9.5	7.6	
Middle Quintile	35,020	20.1	69,020	14.0	8,540	9.6	60,490	14.9	12.4	
Fourth Quintile	29,300	16.8	121,490	20.6	19,210	18.1	102,280	21.1	15.8	
Top Quintile	24,450	14.0	376,030	53.1	86,340	67.8	289,700	49.9	23.0	
All	174,690	100.0	99,060	100.0	17,820	100.0	81,230	100.0	18.0	
Addendum										
80-90	12,520	7.2	194,010	14.0	35,720	14.4	158,290	14.0	18.4	
90-95	6,090	3.5	278,540	9.8	56,130	11.0	222,410	9.5	20.2	
95-99	4,690	2.7	474,310	12.9	104,330	15.7	369,970	12.2	22.0	
Top 1 Percent	1,160	0.7	2,462,790	16.5	720,730	26.8	1,742,070	14.2	29.3	
Top 0.1 Percent	120	0.1	11,475,930	7.8	3,461,510	13.1	8,014,430	6.7	30.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

* Non-zero value rounded to zero; ** insufficient data

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC's baseline definitions, 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$820,300; 99.9% \$3,812,200.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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); estate tax; and excise taxes.

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

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	36.2	63.8	7.1	58.7	980	-2,404.3	-0.1	1.1	-0.3	6.9
Second Quintile	26.9	73.1	2.0	36.2	640	31.0	2.4	3.1	6.1	8.0
Middle Quintile	6.0	94.0	0.2	4.5	80	1.2	7.9	7.9	11.4	11.5
Fourth Quintile	0.3	99.7	0.0	0.2	*	0.0	17.3	17.0	15.4	15.4
Top Quintile	0.1	100.0	0.0	0.0	*	0.0	72.2	70.8	22.7	22.7
All	14.8	85.2	0.5	100.0	360	2.0	100.0	100.0	18.0	18.4
Addendum										
80-90	0.1	99.9	0.0	0.0	*	0.0	15.6	15.2	18.3	18.3
90-95	*	**	0.0	0.0	*	0.0	11.9	11.7	20.0	20.0
95-99	0.0	100.0	0.0	0.0	0	0.0	17.1	16.8	21.9	21.9
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	27.7	27.2	29.0	29.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.7	13.4	30.2	30.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	38,150	21.8	13,640	3.0	-40	-0.1	13,680	3.7	-0.3
Second Quintile	35,910	20.6	33,770	7.0	2,060	2.4	31,710	8.0	6.1
Middle Quintile	35,620	20.4	60,910	12.5	6,920	7.9	53,980	13.6	11.4
Fourth Quintile	32,930	18.9	106,230	20.2	16,360	17.3	89,870	20.9	15.4
Top Quintile	30,900	17.7	320,510	57.2	72,800	72.2	247,710	53.9	22.7
All	174,690	100.0	99,060	100.0	17,820	100.0	81,230	100.0	18.0
Addendum									
80-90	15,870	9.1	166,450	15.3	30,520	15.6	135,920	15.2	18.3
90-95	7,720	4.4	240,200	10.7	47,910	11.9	192,290	10.5	20.0
95-99	5,920	3.4	410,860	14.1	89,830	17.1	321,030	13.4	21.9
Top 1 Percent	1,380	0.8	2,151,400	17.2	624,400	27.7	1,527,000	14.9	29.0
Top 0.1 Percent	140	0.1	10,018,510	8.2	3,023,550	13.7	6,994,960	7.0	30.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC's baseline definitions, 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 2019 dollars): 20% \$18,000; 40% \$34,800; 60% \$59,500; 80% \$99,600; 90% \$143,800; 95% \$202,000; 99% \$474,000; 99.9% \$2,212,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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); estate tax; and excise taxes.

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

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	25.6	74.4	3.1	71.4	310	57.8	1.7	2.7	5.0	7.9
Second Quintile	8.9	91.1	0.6	24.5	130	5.7	5.9	6.2	8.7	9.2
Middle Quintile	1.8	98.2	0.1	3.5	20	0.3	14.4	14.3	12.9	13.0
Fourth Quintile	0.3	99.8	0.0	0.3	*	0.0	22.6	22.3	16.8	16.8
Top Quintile	*	**	0.0	0.0	0	0.0	55.2	54.4	23.3	23.3
All	9.8	90.2	0.3	100.0	120	1.4	100.0	100.0	17.1	17.3
Addendum										
80-90	*	**	0.0	0.0	0	0.0	15.8	15.6	19.6	19.6
90-95	0.0	100.0	0.0	0.0	0	0.0	9.9	9.8	20.7	20.7
95-99	0.0	100.0	0.0	0.0	0	0.0	11.8	11.7	22.9	22.9
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	17.7	17.4	31.1	31.1
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	9.3	9.2	32.4	32.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	23,760	28.4	10,780	5.8	540	1.7	10,240	6.7	5.0
Second Quintile	19,380	23.1	26,290	11.6	2,290	5.9	24,000	12.7	8.7
Middle Quintile	17,960	21.4	46,650	19.0	6,030	14.4	40,620	20.0	12.9
Fourth Quintile	13,170	15.7	76,960	23.0	12,900	22.6	64,060	23.1	16.8
Top Quintile	8,910	10.6	199,820	40.4	46,560	55.2	153,260	37.4	23.3
All	83,830	100.0	52,590	100.0	8,970	100.0	43,610	100.0	17.1
Addendum									
80-90	5,130	6.1	118,300	13.8	23,180	15.8	95,120	13.4	19.6
90-95	2,140	2.6	168,100	8.1	34,800	9.9	133,300	7.8	20.7
95-99	1,370	1.6	282,960	8.8	64,880	11.8	218,070	8.2	22.9
Top 1 Percent	280	0.3	1,548,690	9.7	481,530	17.7	1,067,150	8.1	31.1
Top 0.1 Percent	30	0.0	6,691,080	4.9	2,167,140	9.3	4,523,940	4.0	32.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC's baseline definitions, 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

<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 2019 dollars): 20% \$18,000; 40% \$34,800; 60% \$59,500; 80% \$99,600; 90% \$143,800; 95% \$202,000; 99% \$474,000; 99.9% \$2,212,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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); estate tax; and excise taxes.

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

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	28.1	71.9	5.9	56.3	1,050	-2,668.2	0.0	0.3	-0.2	5.7
Second Quintile	24.9	75.1	1.4	37.8	590	26.7	0.9	1.1	5.0	6.3
Middle Quintile	4.2	95.8	0.1	4.4	50	0.6	4.4	4.4	10.1	10.1
Fourth Quintile	0.3	99.7	0.0	0.5	*	0.0	14.6	14.5	14.6	14.6
Top Quintile	0.1	100.0	0.0	0.2	*	0.0	80.0	79.5	22.5	22.5
All	7.3	92.7	0.2	100.0	210	0.6	100.0	100.0	19.1	19.3
Addendum										
80-90	0.1	99.9	0.0	0.1	*	0.0	15.7	15.7	17.8	17.9
90-95	*	**	0.0	0.1	*	0.0	13.1	13.0	19.7	19.7
95-99	0.0	100.0	0.0	0.0	0	0.0	20.0	19.8	21.6	21.6
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	31.2	31.0	28.6	28.6
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	14.5	14.4	29.9	29.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	7,060	11.0	17,880	1.1	-40	0.0	17,920	1.4	-0.2
Second Quintile	8,520	13.2	44,260	3.4	2,200	0.9	42,060	4.0	5.0
Middle Quintile	11,660	18.1	79,640	8.3	8,020	4.4	71,610	9.3	10.1
Fourth Quintile	16,360	25.4	130,460	19.1	19,050	14.6	111,420	20.2	14.6
Top Quintile	20,330	31.6	373,580	68.1	83,930	80.0	289,650	65.3	22.5
All	64,370	100.0	173,290	100.0	33,160	100.0	140,130	100.0	19.1
Addendum									
80-90	9,740	15.1	193,230	16.9	34,480	15.7	158,750	17.2	17.8
90-95	5,200	8.1	272,150	12.7	53,650	13.1	218,500	12.6	19.7
95-99	4,340	6.8	454,460	17.7	98,090	20.0	356,370	17.2	21.6
Top 1 Percent	1,040	1.6	2,233,570	20.8	639,790	31.2	1,593,780	18.4	28.6
Top 0.1 Percent	100	0.2	10,616,710	9.3	3,173,450	14.5	7,443,270	8.1	29.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC's baseline definitions, 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 2019 dollars): 20% \$18,000; 40% \$34,800; 60% \$59,500; 80% \$99,600; 90% \$143,800; 95% \$202,000; 99% \$474,000; 99.9% \$2,212,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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); estate tax; and excise taxes.

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

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	82.6	17.4	15.1	56.3	3,220	-153.5	-9.8	4.1	-10.9	5.9
Second Quintile	79.1	20.9	5.2	38.7	2,090	188.1	5.5	12.5	2.7	7.7
Middle Quintile	26.2	73.8	0.6	4.8	380	5.1	25.2	20.9	10.5	11.1
Fourth Quintile	0.8	99.2	0.0	0.1	20	0.1	30.7	24.2	15.8	15.8
Top Quintile	0.3	99.7	0.0	0.0	*	0.0	48.4	38.1	23.3	23.3
All	55.8	44.2	3.2	100.0	1,720	26.8	100.0	100.0	10.7	13.5
Addendum										
80-90	0.5	99.6	0.0	0.0	10	0.0	14.5	11.5	18.9	19.0
90-95	0.0	100.0	0.0	0.0	0	0.0	8.3	6.5	20.4	20.4
95-99	0.0	100.0	0.0	0.0	0	0.0	6.9	5.5	24.4	24.4
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	18.7	14.7	29.9	29.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	12.9	10.2	30.1	30.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019¹

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	6,940	30.0	19,180	9.6	-2,100	-9.8	21,280	11.9	-10.9
Second Quintile	7,340	31.7	41,640	22.0	1,110	5.5	40,530	23.9	2.7
Middle Quintile	5,090	22.0	69,760	25.5	7,330	25.2	62,420	25.6	10.5
Fourth Quintile	2,640	11.4	109,130	20.7	17,220	30.7	91,910	19.5	15.8
Top Quintile	1,100	4.7	280,920	22.1	65,360	48.4	215,560	19.0	23.3
All	23,150	100.0	60,100	100.0	6,400	100.0	53,700	100.0	10.7
Addendum									
80-90	700	3.0	163,290	8.2	30,930	14.5	132,360	7.4	18.9
90-95	270	1.2	224,030	4.3	45,750	8.3	178,280	3.8	20.4
95-99	110	0.5	392,260	3.0	95,550	6.9	296,720	2.6	24.4
Top 1 Percent	30	0.1	3,498,600	6.7	1,046,790	18.7	2,451,820	5.2	29.9
Top 0.1 Percent	*	0.0	21,734,040	4.6	6,537,740	12.9	15,196,300	3.6	30.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

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(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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); estate tax; and excise taxes.

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

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	80.3	19.7	14.5	58.1	3,210	-157.8	-1.8	1.0	-10.1	5.8
Second Quintile	75.1	24.9	4.5	36.9	1,980	123.8	1.4	3.1	3.5	7.9
Middle Quintile	17.6	82.4	0.4	4.5	260	2.8	7.8	7.7	11.4	11.7
Fourth Quintile	0.6	99.4	0.0	0.2	10	0.1	18.0	17.1	16.0	16.0
Top Quintile	0.1	99.9	0.0	0.0	*	0.0	74.4	71.0	23.6	23.6
All	37.0	63.0	1.1	100.0	1,160	4.8	100.0	100.0	18.1	18.9
Addendum										
80-90	0.1	99.9	0.0	0.0	*	0.0	15.3	14.6	19.0	19.0
90-95	0.1	99.9	0.0	0.0	10	0.0	11.7	11.2	20.6	20.6
95-99	0.0	100.0	0.0	0.0	0	0.0	17.6	16.8	22.9	22.9
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	29.7	28.4	29.5	29.5
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.9	13.3	30.0	30.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	11,100	21.1	20,130	3.2	-2,030	-1.8	22,160	4.3	-10.1	
Second Quintile	11,460	21.8	45,440	7.4	1,600	1.4	43,850	8.7	3.5	
Middle Quintile	10,640	20.2	82,640	12.5	9,400	7.8	73,240	13.5	11.4	
Fourth Quintile	9,990	19.0	143,150	20.3	22,890	18.0	120,250	20.8	16.0	
Top Quintile	9,270	17.6	432,760	56.9	102,240	74.4	330,520	53.0	23.6	
All	52,690	100.0	133,980	100.0	24,190	100.0	109,790	100.0	18.1	
Addendum										
80-90	4,670	8.9	219,400	14.5	41,770	15.3	177,630	14.3	19.0	
90-95	2,310	4.4	315,340	10.3	64,880	11.7	250,450	10.0	20.6	
95-99	1,830	3.5	535,930	13.9	122,910	17.6	413,010	13.1	22.9	
Top 1 Percent	470	0.9	2,716,680	18.2	802,640	29.7	1,914,040	15.6	29.5	
Top 0.1 Percent	50	0.1	12,951,660	8.4	3,890,000	13.9	9,061,660	7.2	30.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC's baseline definitions, 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 2019 dollars): 20% \$18,000; 40% \$34,800; 60% \$59,500; 80% \$99,600; 90% \$143,800; 95% \$202,000; 99% \$474,000; 99.9% \$2,212,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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); estate tax; and excise taxes.

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

Table T19-0026
Tax Benefit of the Earned Income Tax Credit
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	2.9	97.1	0.6	41.7	80	53.4	0.2	0.3	1.1	1.8
Second Quintile	2.5	97.5	0.2	45.0	60	8.7	1.3	1.4	2.3	2.6
Middle Quintile	1.2	98.8	0.0	11.9	20	0.6	5.0	5.0	5.3	5.4
Fourth Quintile	0.2	99.8	0.0	1.2	*	0.0	13.7	13.7	10.4	10.4
Top Quintile	0.0	100.0	0.0	0.0	0	0.0	79.4	79.2	21.8	21.8
All	1.4	98.6	0.0	100.0	30	0.3	100.0	100.0	15.1	15.1
Addendum										
80-90	0.0	100.0	0.0	0.0	0	0.0	12.9	12.8	15.0	15.0
90-95	0.0	100.0	0.0	0.0	0	0.0	10.2	10.2	17.3	17.3
95-99	0.0	100.0	0.0	0.0	0	0.0	16.3	16.3	20.0	20.0
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	40.0	39.9	28.9	28.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	22.7	22.6	30.3	30.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	7,420	17.4	13,220	2.6	150	0.2	13,070	3.0	1.1	
Second Quintile	10,390	24.4	30,300	8.2	710	1.3	29,590	9.5	2.3	
Middle Quintile	9,790	23.0	55,160	14.1	2,950	5.0	52,210	15.7	5.3	
Fourth Quintile	7,990	18.8	95,680	20.0	9,910	13.7	85,770	21.1	10.4	
Top Quintile	6,550	15.4	322,080	55.1	70,040	79.4	252,050	50.8	21.8	
All	42,590	100.0	89,790	100.0	13,560	100.0	76,230	100.0	15.1	
Addendum										
80-90	3,340	7.8	148,920	13.0	22,270	12.9	126,650	13.0	15.0	
90-95	1,580	3.7	215,310	8.9	37,270	10.2	178,040	8.7	17.3	
95-99	1,270	3.0	372,370	12.3	74,400	16.3	297,970	11.6	20.0	
Top 1 Percent	360	0.9	2,211,960	20.9	639,260	40.0	1,572,700	17.5	28.9	
Top 0.1 Percent	50	0.1	9,102,710	11.3	2,761,580	22.7	6,341,130	9.3	30.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* Non-zero value rounded to zero; ** Insufficient data

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

(1) Calendar year. Table shows the tax benefit under the law in place for 2018 as of 10/16/2018 of the earned income credit. For more information on TPC's baseline definitions, 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>

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