

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

Table T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	32.9	-1,590	0.0	0	8.7	3.5	-520	-8.3	-3.2
10-20	45.1	-2,370	0.0	0	6.2	12.6	-1,070	-5.9	-2.4
20-30	47.1	-2,590	0.0	0	4.4	15.0	-1,220	-4.2	0.4
30-40	37.2	-3,190	0.0	0	3.1	12.5	-1,190	-2.9	4.3
40-50	31.0	-3,500	0.0	0	2.3	9.3	-1,080	-2.0	7.3
50-75	29.3	-3,480	0.0	0	1.6	17.6	-1,020	-1.4	11.1
75-100	26.6	-3,110	0.0	0	1.0	9.6	-830	-0.8	14.7
100-200	28.2	-2,830	0.0	0	0.6	17.5	-800	-0.5	17.7
200-500	8.4	-2,080	0.0	0	0.1	1.9	-180	-0.1	22.0
500-1,000	*	**	0.0	0	0.0	0.0	0	0.0	26.7
More than 1,000	*	**	0.0	0	0.0	0.0	0	0.0	31.8
All	30.9	-2,830	0.0	0	0.9	100.0	-870	-0.7	19.2

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

Number of AMT Taxpayers (millions). Baseline: 6.8

Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

<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); estate taxes; and excise taxes.

(5) 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 T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table

Expanded Cash Income Level (thousands of 2019 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	32.9	0.0	8.7	3.5	-520	-163.6	-0.1	-0.1	-8.3	-3.2
10-20	45.1	0.0	6.2	12.6	-1,070	-169.5	-0.4	-0.2	-5.9	-2.4
20-30	47.1	0.0	4.4	15.0	-1,220	-90.8	-0.5	0.1	-4.2	0.4
30-40	37.2	0.0	3.1	12.5	-1,190	-40.2	-0.4	0.7	-2.9	4.3
40-50	31.0	0.0	2.3	9.3	-1,080	-22.0	-0.3	1.2	-2.0	7.3
50-75	29.3	0.0	1.6	17.6	-1,020	-11.2	-0.4	5.0	-1.4	11.1
75-100	26.6	0.0	1.0	9.6	-830	-5.2	-0.1	6.3	-0.8	14.7
100-200	28.2	0.0	0.6	17.5	-800	-2.6	0.2	23.3	-0.5	17.7
200-500	8.4	0.0	0.1	1.9	-180	-0.2	0.9	28.4	-0.1	22.0
500-1,000	*	0.0	0.0	0.0	0	0.0	0.4	11.6	0.0	26.7
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.8	23.6	0.0	31.8
All	30.9	0.0	0.9	100.0	-870	-3.5	0.0	100.0	-0.7	19.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 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	10,820	5.9	6,340	0.3	320	0.1	6,020	0.4	5.1
20-30	19,730	10.8	29,410	2.5	1,340	0.6	28,060	3.0	4.6
30-40	16,870	9.2	41,330	3.0	2,950	1.1	38,380	3.5	7.1
40-50	13,770	7.5	53,060	3.1	4,930	1.5	48,130	3.6	9.3
50-75	27,530	15.0	73,170	8.7	9,150	5.4	64,020	9.5	12.5
75-100	18,620	10.2	103,030	8.2	15,930	6.4	87,100	8.7	15.5
100-200	35,260	19.2	166,980	25.3	30,270	23.1	136,710	25.8	18.1
200-500	17,160	9.4	336,290	24.8	74,090	27.5	262,200	24.1	22.0
500-1,000	2,450	1.3	790,400	8.3	211,350	11.2	579,050	7.6	26.7
More than 1,000	990	0.5	3,366,070	14.3	1,068,810	22.8	2,297,270	12.2	31.8
All	#####	100.0	127,020	100.0	25,250	100.0	101,780	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).
 Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

<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

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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); estate taxes; and excise taxes.

(5) 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 T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 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	31.3	0.0	5.6	11.3	-340	-76.0	-0.3	0.1	-5.3	1.7
10-20	39.2	0.0	4.3	39.1	-720	-61.4	-0.9	0.6	-4.0	2.5
20-30	36.2	0.0	1.9	25.9	-520	-23.0	-0.6	2.1	-1.8	5.9
30-40	18.1	0.0	0.8	10.9	-280	-7.1	-0.2	3.5	-0.7	9.0
40-50	6.6	0.0	0.3	4.2	-140	-2.3	0.0	4.3	-0.3	11.4
50-75	3.9	0.0	0.2	5.3	-100	-0.9	0.2	14.3	-0.1	14.9
75-100	2.1	0.0	0.1	1.5	-50	-0.3	0.3	14.2	-0.1	18.4
100-200	1.8	0.0	0.0	1.3	-40	-0.1	0.6	28.1	0.0	21.0
200-500	0.2	0.0	0.0	0.0	*	0.0	0.4	15.3	0.0	24.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	5.0	0.0	29.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.3	12.4	0.0	34.2
All	18.5	0.0	0.5	100.0	-290	-2.3	0.0	100.0	-0.4	17.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 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	8,670	9.9	6,390	0.9	440	0.4	5,950	1.0	6.9
20-30	12,890	14.7	29,280	6.3	2,240	2.6	27,040	7.1	7.6
30-40	10,000	11.4	41,300	6.8	3,980	3.6	37,320	7.6	9.6
40-50	7,620	8.7	52,990	6.7	6,160	4.3	46,840	7.2	11.6
50-75	14,080	16.1	72,880	17.0	10,990	14.1	61,890	17.6	15.1
75-100	8,050	9.2	102,430	13.7	18,920	13.9	83,510	13.6	18.5
100-200	9,060	10.4	157,920	23.7	33,190	27.4	124,730	22.8	21.0
200-500	2,040	2.3	329,880	11.2	80,260	15.0	249,620	10.3	24.3
500-1,000	230	0.3	791,870	3.0	230,070	4.9	561,800	2.6	29.1
More than 1,000	110	0.1	3,628,670	6.4	1,239,370	12.1	2,389,300	5.2	34.2
All	87,480	100.0	69,040	100.0	12,520	100.0	56,520	100.0	18.1

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

<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); estate taxes; and excise taxes.

(5) 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 T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 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	19.6	0.0	12.4	1.2	-610	-341.9	0.0	0.0	-12.0	-8.5
10-20	33.7	0.0	6.1	3.5	-1,090	-368.3	-0.1	-0.1	-6.0	-4.4
20-30	41.2	0.0	5.9	7.7	-1,720	-273.4	-0.2	-0.1	-5.8	-3.7
30-40	41.0	0.0	4.0	7.6	-1,600	-133.7	-0.2	0.0	-3.9	-1.0
40-50	40.6	0.0	2.9	6.8	-1,470	-59.7	-0.1	0.1	-2.8	1.9
50-75	42.0	0.0	2.3	17.5	-1,550	-25.6	-0.3	1.1	-2.1	6.1
75-100	37.0	0.0	1.4	13.6	-1,250	-9.8	-0.2	2.7	-1.2	11.0
100-200	36.7	0.0	0.8	36.9	-1,080	-3.7	-0.4	20.3	-0.6	16.3
200-500	9.8	0.0	0.1	4.4	-200	-0.3	0.6	34.1	-0.1	21.6
500-1,000	*	0.0	0.0	0.0	0	0.0	0.3	14.5	0.0	26.4
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.6	27.3	0.0	31.5
All	30.0	0.0	0.6	100.0	-980	-2.1	0.0	100.0	-0.4	20.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 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	1,300	1.9	5,060	0.0	180	0.0	4,880	0.1	3.5
20-30	2,920	4.3	29,670	0.6	630	0.1	29,040	0.7	2.1
30-40	3,140	4.7	41,390	0.9	1,200	0.1	40,190	1.1	2.9
40-50	3,060	4.5	53,100	1.1	2,470	0.2	50,630	1.3	4.6
50-75	7,440	11.0	73,800	3.7	6,050	1.4	67,750	4.3	8.2
75-100	7,180	10.7	104,000	5.0	12,680	2.9	91,320	5.6	12.2
100-200	22,400	33.2	172,170	26.0	29,090	20.6	143,080	27.4	16.9
200-500	14,450	21.4	338,170	32.9	73,260	33.5	264,910	32.8	21.7
500-1,000	2,140	3.2	790,950	11.4	209,100	14.2	581,850	10.7	26.4
More than 1,000	840	1.2	3,211,050	18.1	1,011,030	26.8	2,200,010	15.7	31.5
All	67,390	100.0	220,220	100.0	46,840	100.0	173,370	100.0	21.3

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

<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); estate taxes; and excise taxes.

(5) 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 T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 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	84.4	0.0	31.7	2.9	-2,810	264.4	-1.2	-1.5	-36.0	-49.6
10-20	93.3	0.0	15.2	11.5	-3,160	136.4	-5.2	-7.5	-17.1	-29.6
20-30	95.2	0.0	11.1	18.2	-3,470	219.2	-7.7	-9.9	-11.7	-17.1
30-40	93.6	0.0	8.9	17.9	-3,600	-322.9	-6.1	-4.6	-8.7	-6.0
40-50	91.0	0.0	6.9	13.7	-3,390	-89.8	-3.6	0.6	-6.4	0.7
50-75	83.3	0.0	4.5	22.1	-2,910	-36.6	-2.1	14.4	-4.0	6.9
75-100	72.3	0.0	2.4	8.6	-2,090	-14.3	3.0	19.4	-2.0	12.3
100-200	47.5	0.0	0.8	5.0	-1,070	-3.7	12.0	48.9	-0.7	17.8
200-500	5.8	0.0	0.1	0.1	-160	-0.2	5.2	19.1	-0.1	22.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	1.3	4.8	0.0	27.8
More than 1,000	*	0.0	0.0	0.0	0	0.0	4.4	16.3	0.0	31.3
All	80.7	0.0	4.2	100.0	-2,770	-27.3	0.0	100.0	-3.6	9.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 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	690	2.8	7,810	0.3	-1,060	-0.3	8,870	0.4	-13.6
20-30	3,530	14.5	29,660	5.6	-1,580	-2.3	31,240	6.8	-5.3
30-40	3,350	13.8	41,340	7.4	1,110	1.5	40,230	8.3	2.7
40-50	2,730	11.2	53,180	7.8	3,770	4.2	49,410	8.3	7.1
50-75	5,120	21.0	73,110	20.0	7,950	16.5	65,150	20.5	10.9
75-100	2,770	11.4	102,530	15.2	14,670	16.5	87,860	15.0	14.3
100-200	3,140	12.9	157,510	26.4	29,110	36.9	128,400	24.8	18.5
200-500	490	2.0	311,580	8.2	69,730	13.9	241,850	7.4	22.4
500-1,000	40	0.2	777,230	1.7	216,080	3.5	561,160	1.4	27.8
More than 1,000	20	0.1	5,149,670	5.0	1,613,750	11.8	3,535,920	4.0	31.3
All	24,370	100.0	76,810	100.0	10,150	100.0	66,670	100.0	13.2

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

<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); estate taxes; and excise taxes.

(5) 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 T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 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	91.3	0.0	37.0	2.5	-3,260	278.8	-0.2	-0.3	-42.7	-58.0
10-20	96.9	0.0	15.9	8.7	-3,340	138.5	-0.7	-1.2	-18.0	-31.0
20-30	97.2	0.0	12.1	13.9	-3,800	226.0	-1.2	-1.6	-12.8	-18.5
30-40	97.8	0.0	9.4	13.2	-3,820	-473.3	-1.0	-0.8	-9.3	-7.3
40-50	97.7	0.0	7.5	10.1	-3,730	-111.7	-0.8	-0.1	-7.0	-0.7
50-75	92.9	0.0	5.3	19.1	-3,450	-45.3	-1.3	1.9	-4.7	5.7
75-100	88.2	0.0	3.2	10.6	-2,800	-19.9	-0.5	3.4	-2.7	10.9
100-200	74.6	0.0	1.5	19.5	-2,120	-7.1	0.1	20.6	-1.2	16.4
200-500	17.6	0.0	0.1	2.1	-370	-0.5	2.4	33.9	-0.1	21.9
500-1,000	0.1	0.0	0.0	0.0	*	0.0	1.1	15.1	0.0	27.1
More than 1,000	*	0.0	0.0	0.0	0	0.0	2.2	29.0	0.0	31.9
All	75.5	0.0	1.9	100.0	-2,580	-7.4	0.0	100.0	-1.5	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 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	1,090	2.0	7,640	0.1	-1,170	-0.1	8,810	0.1	-15.3
20-30	5,260	9.4	29,630	1.7	-1,680	-0.5	31,310	2.2	-5.7
30-40	4,970	8.9	41,290	2.2	810	0.2	40,490	2.7	2.0
40-50	3,880	7.0	53,200	2.2	3,340	0.7	49,860	2.6	6.3
50-75	7,960	14.3	73,350	6.2	7,620	3.1	65,740	7.0	10.4
75-100	5,440	9.8	103,090	5.9	14,060	4.0	89,030	6.5	13.6
100-200	13,180	23.7	170,640	23.8	30,100	20.5	140,540	24.7	17.6
200-500	8,180	14.7	339,210	29.4	74,680	31.6	264,530	28.8	22.0
500-1,000	1,260	2.3	793,280	10.6	214,970	14.0	578,320	9.7	27.1
More than 1,000	510	0.9	3,203,200	17.3	1,022,870	26.9	2,180,330	14.8	31.9
All	55,700	100.0	169,520	100.0	34,770	100.0	134,750	100.0	20.5

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

<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); estate taxes; and excise taxes.

(5) 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 T19-0054
Working Families Tax Relief Act
Baseline: Current Law
2026
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 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	4.3	0.0	1.1	2.0	-60	-47.1	0.0	0.0	-1.1	1.2
10-20	5.1	0.0	0.6	9.0	-110	-34.0	-0.1	0.1	-0.6	1.1
20-30	3.0	0.0	0.2	7.4	-60	-8.9	0.0	0.4	-0.2	2.2
30-40	5.1	0.0	0.3	11.6	-110	-8.5	-0.1	0.7	-0.3	2.9
40-50	6.3	0.0	0.3	13.7	-150	-6.4	-0.1	1.1	-0.3	4.1
50-75	7.9	0.0	0.2	27.5	-160	-3.1	-0.1	4.7	-0.2	7.1
75-100	5.3	0.0	0.1	12.0	-120	-1.0	0.0	6.3	-0.1	10.8
100-200	4.3	0.0	0.1	14.9	-90	-0.4	0.0	23.1	-0.1	15.2
200-500	0.9	0.0	0.0	1.0	-20	0.0	0.1	23.9	0.0	21.0
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	9.9	0.0	25.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	29.5	0.0	31.7
All	4.9	0.0	0.1	100.0	-100	-0.5	0.0	100.0	-0.1	16.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 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	1,810	3.6	5,240	0.2	120	0.0	5,120	0.2	2.3
20-30	6,090	12.1	29,420	3.1	720	0.5	28,700	3.6	2.4
30-40	5,450	10.8	41,380	3.9	1,320	0.7	40,060	4.5	3.2
40-50	4,810	9.6	53,030	4.4	2,330	1.2	50,700	5.1	4.4
50-75	8,810	17.5	72,850	11.1	5,330	4.9	67,530	12.4	7.3
75-100	5,430	10.8	103,320	9.7	11,280	6.3	92,040	10.4	10.9
100-200	8,920	17.8	163,710	25.3	24,930	23.0	138,780	25.7	15.2
200-500	3,220	6.4	339,150	18.9	71,370	23.8	267,770	17.9	21.0
500-1,000	470	0.9	784,180	6.4	200,900	9.8	583,280	5.7	25.6
More than 1,000	240	0.5	3,783,190	15.5	1,197,470	29.3	2,585,720	12.7	31.7
All	50,250	100.0	115,070	100.0	19,230	100.0	95,830	100.0	16.7

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 6.8

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

(1) Calendar year. Baseline is current law. Proposal would (a) expand the EITC for childless workers by increasing the phase-in rate to 20%, the phase-out rate to 15.98%, the maximum credit to \$2,036, and the start of the phase-out to \$11,380; (b) increase the EITC phase-in rate to 42.5%, 50%, and 52.5% for families with 1, 2, and 3+ children, respectively; (c) extend the qualifying age range for the childless EITC from 19 to 67; (d) extend the \$2,000 Child Tax Credit (CTC) beyond 2025; (e) make the CTC fully refundable and allow families to qualify for the full credit without earnings; (f) increase the CTC to \$3,000 per child under 6; and (g) index the \$2,000 and \$3,000 child tax credit amounts starting in 2019. We assume that 50% of current law nonfiling childless earners would begin filing to take the expanded EITC.

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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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