

**Table T20-0088**  
**Earned Income Tax Credit and Child Tax Credit**  
**Current law benefits**  
**Tax Expenditures, \$ billions, 2019-28<sup>1</sup>**

	Fiscal Year										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-28
<b>Earned Income Tax Credit</b>	-66.6	-68.6	-70.3	-71.9	-73.9	-75.8	-77.6	-79.2	-81.1	-82.9	<b>-747.8</b>
<b>Child Tax Credit</b>	-125.1	-126.6	-127.9	-130.1	-131.7	-132.9	-134.6	-115.0	-101.2	-100.7	<b>-1,225.8</b>

**Source:** Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

**(1)** Revenue estimates are for calendar years. Proposals are effective 01/01/2019. Baseline is current law as of 01/01/2020. Assumes a fiscal split of 10-90 for the Earned Income Tax Credit and 40-60 for the Child Tax Credit.

PRELIMINARY RESULTS

<http://www.taxpolicycenter.org>

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 Current law benefits  
 Tax Expenditures, \$ billions, 2019-28<sup>1</sup>

	Calendar Year										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-28
Earned Income Tax Credit	-67.5	-68.7	-70.4	-72.0	-74.1	-76.0	-77.8	-79.3	-81.3	-83.1	-750.3
Child Tax Credit	-125.8	-127.1	-128.4	-131.2	-132.1	-133.5	-135.3	-101.4	-101.0	-100.5	-1,216.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).  
<sup>1</sup> Revenue estimates are for calendar years. Proposals are effective 01/01/2019. Baseline is current law as of 01/01/2020. Depending on the enactment date for the credit and the beginning date of advance payments, the pattern of receipts could differ.