

Table T20-0090
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	28.4	71.6	4.6	42.8	640	140.2	0.6	1.5	3.2	7.7
Second Quintile	24.6	75.4	2.2	43.7	760	26.3	3.4	4.3	7.9	9.9
Middle Quintile	12.4	87.6	0.4	12.3	230	2.6	9.7	9.8	13.0	13.4
Fourth Quintile	1.1	98.9	0.0	0.8	20	0.1	18.4	18.0	16.8	16.8
Top Quintile	0.1	99.9	0.0	0.1	*	0.0	67.7	66.3	23.9	23.9
All	15.7	84.3	0.5	100.0	390	2.1	100.0	100.0	18.8	19.2
Addendum										
80-90	0.1	99.9	0.0	0.1	*	0.0	14.9	14.6	19.6	19.6
90-95	0.0	100.0	0.0	0.0	0	0.0	11.2	11.0	21.5	21.5
95-99	*	**	0.0	0.0	*	0.0	15.9	15.6	23.3	23.3
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	25.6	25.1	29.5	29.5
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	12.4	12.2	30.1	30.1

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	45,510	26.1	14,230	3.7	450	0.6	13,780	4.5	3.2	
Second Quintile	38,660	22.1	37,040	8.3	2,910	3.4	34,130	9.4	7.9	
Middle Quintile	35,420	20.3	68,690	14.0	8,950	9.7	59,750	15.0	13.0	
Fourth Quintile	29,260	16.8	122,090	20.6	20,510	18.4	101,570	21.1	16.8	
Top Quintile	24,600	14.1	376,170	53.4	89,820	67.7	286,350	50.1	23.9	
All	174,690	100.0	99,280	100.0	18,700	100.0	80,580	100.0	18.8	
Addendum										
80-90	12,660	7.3	195,480	14.3	38,380	14.9	157,100	14.1	19.6	
90-95	6,070	3.5	281,420	9.9	60,500	11.2	220,920	9.5	21.5	
95-99	4,720	2.7	473,040	12.9	110,150	15.9	362,890	12.2	23.3	
Top 1 Percent	1,160	0.7	2,460,110	16.4	725,110	25.6	1,735,000	14.2	29.5	
Top 0.1 Percent	120	0.1	11,474,060	7.8	3,451,950	12.4	8,022,110	6.7	30.1	

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

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

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

<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% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(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 T20-0090
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	36.8	63.2	7.5	55.9	1,010	-1,128.7	-0.1	1.0	-0.7	6.9
Second Quintile	27.9	72.1	2.2	36.7	680	32.6	2.3	3.0	6.3	8.4
Middle Quintile	8.4	91.6	0.2	6.6	130	1.7	8.0	7.9	12.0	12.2
Fourth Quintile	0.6	99.4	0.0	0.4	10	0.1	17.5	17.2	16.3	16.3
Top Quintile	0.1	99.9	0.0	0.1	*	0.0	72.1	70.6	23.6	23.6
All	15.7	84.3	0.5	100.0	390	2.1	100.0	100.0	18.8	19.2
Addendum										
80-90	0.1	99.9	0.0	0.0	*	0.0	16.1	15.7	19.7	19.7
90-95	0.1	100.0	0.0	0.0	*	0.0	12.2	12.0	21.3	21.3
95-99	0.0	100.0	0.0	0.0	0	0.0	17.3	16.9	22.9	22.9
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	26.6	26.0	29.3	29.3
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.0	12.7	30.1	30.1

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	37,530	21.5	13,360	2.9	-90	-0.1	13,450	3.6	-0.7	
Second Quintile	36,320	20.8	32,990	6.9	2,090	2.3	30,900	8.0	6.3	
Middle Quintile	35,680	20.4	60,760	12.5	7,290	8.0	53,480	13.6	12.0	
Fourth Quintile	32,850	18.8	106,640	20.2	17,410	17.5	89,230	20.8	16.3	
Top Quintile	31,070	17.8	320,850	57.5	75,810	72.1	245,040	54.1	23.6	
All	#####	100.0	99,280	100.0	18,700	100.0	80,580	100.0	18.8	
Addendum										
80-90	15,940	9.1	167,490	15.4	32,910	16.1	134,570	15.2	19.7	
90-95	7,710	4.4	242,810	10.8	51,740	12.2	191,070	10.5	21.3	
95-99	6,040	3.5	407,300	14.2	93,390	17.3	313,910	13.5	22.9	
Top 1 Percent	1,390	0.8	2,142,400	17.1	626,540	26.6	1,515,850	14.9	29.3	
Top 0.1 Percent	140	0.1	10,023,310	8.1	3,013,690	13.0	7,009,620	7.0	30.1	

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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(1) Calendar year. Baseline is the law currently in place as of January 1, 2020.

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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

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(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% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0090
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	26.2	73.8	3.3	70.0	330	64.3	1.5	2.4	4.9	8.0
Second Quintile	10.3	89.7	0.6	26.2	140	6.1	5.8	6.1	8.9	9.4
Middle Quintile	2.0	98.0	0.1	3.4	20	0.3	14.2	14.1	13.5	13.5
Fourth Quintile	0.3	99.7	0.0	0.1	*	0.0	22.6	22.3	17.6	17.6
Top Quintile	*	**	0.0	0.0	0	0.0	55.7	55.0	24.0	24.0
All	10.2	89.8	0.3	100.0	130	1.4	100.0	100.0	17.8	18.0
Addendum										
80-90	*	**	0.0	0.0	0	0.0	16.6	16.4	20.8	20.8
90-95	0.0	100.0	0.0	0.0	0	0.0	10.1	9.9	21.7	21.7
95-99	0.0	100.0	0.0	0.0	0	0.0	12.3	12.1	23.4	23.4
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	16.8	16.6	31.2	31.2
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	8.6	8.5	31.5	31.5

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	22,850	27.3	10,490	5.4	510	1.5	9,980	6.2	4.9	
Second Quintile	19,960	23.8	25,770	11.5	2,290	5.8	23,480	12.8	8.9	
Middle Quintile	18,020	21.5	46,460	18.8	6,250	14.2	40,210	19.8	13.5	
Fourth Quintile	13,160	15.7	77,080	22.8	13,560	22.6	63,520	22.8	17.6	
Top Quintile	9,180	11.0	200,460	41.3	48,060	55.7	152,410	38.2	24.0	
All	83,830	100.0	53,160	100.0	9,440	100.0	43,720	100.0	17.8	
Addendum										
80-90	5,270	6.3	119,780	14.2	24,930	16.6	94,850	13.7	20.8	
90-95	2,150	2.6	170,260	8.2	36,970	10.1	133,290	7.8	21.7	
95-99	1,480	1.8	281,630	9.3	65,800	12.3	215,830	8.7	23.4	
Top 1 Percent	270	0.3	1,551,190	9.6	483,930	16.8	1,067,260	8.0	31.2	
Top 0.1 Percent	30	0.0	6,714,230	4.9	2,115,340	8.6	4,598,880	4.0	31.5	

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

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(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 T20-0090
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	28.3	71.7	6.1	54.2	1,060	-1,074.9	0.0	0.3	-0.6	5.5
Second Quintile	26.3	73.7	1.5	37.5	630	28.5	0.8	1.1	5.1	6.6
Middle Quintile	6.0	94.0	0.1	6.5	80	0.9	4.5	4.5	10.8	10.9
Fourth Quintile	0.5	99.5	0.0	0.8	10	0.0	14.8	14.7	15.6	15.6
Top Quintile	0.1	99.9	0.0	0.2	*	0.0	79.7	79.2	23.5	23.5
All	8.0	92.0	0.2	100.0	220	0.6	100.0	100.0	20.1	20.2
Addendum										
80-90	0.1	99.9	0.0	0.1	*	0.0	16.1	16.0	19.2	19.2
90-95	0.1	99.9	0.0	0.1	*	0.0	13.5	13.4	21.2	21.2
95-99	0.0	100.0	0.0	0.0	0	0.0	20.1	19.9	22.8	22.8
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	30.0	29.8	28.9	28.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.9	13.8	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	7,310	11.4	17,320	1.1	-100	0.0	17,420	1.4	-0.6	
Second Quintile	8,470	13.2	43,280	3.3	2,210	0.8	41,070	3.9	5.1	
Middle Quintile	11,720	18.2	79,750	8.4	8,620	4.5	71,120	9.4	10.8	
Fourth Quintile	16,220	25.2	131,120	19.1	20,400	14.8	110,720	20.2	15.6	
Top Quintile	20,200	31.4	375,860	68.2	88,190	79.7	287,670	65.3	23.5	
All	64,370	100.0	173,090	100.0	34,740	100.0	138,350	100.0	20.1	
Addendum										
80-90	9,640	15.0	194,930	16.9	37,400	16.1	157,530	17.1	19.2	
90-95	5,180	8.0	275,400	12.8	58,360	13.5	217,040	12.6	21.2	
95-99	4,340	6.7	453,720	17.7	103,370	20.1	350,350	17.1	22.8	
Top 1 Percent	1,040	1.6	2,222,510	20.8	642,370	30.0	1,580,140	18.5	28.9	
Top 0.1 Percent	100	0.2	10,610,780	9.3	3,175,840	13.9	7,434,940	8.1	29.9	

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

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

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(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 T20-0090
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 - 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	15.5	53.0	3,230	-153.3	-9.3	3.9	-11.3	6.0
Second Quintile	80.7	19.3	5.7	39.1	2,290	186.6	5.6	12.7	3.0	8.6
Middle Quintile	38.3	61.7	1.0	7.5	640	8.3	24.4	20.8	11.1	12.0
Fourth Quintile	3.3	96.8	0.1	0.3	50	0.3	31.8	25.1	16.8	16.9
Top Quintile	0.3	99.7	0.0	0.0	10	0.0	47.4	37.3	23.8	23.8
All	59.0	41.0	3.5	100.0	1,840	27.0	100.0	100.0	11.3	14.4
Addendum										
80-90	0.5	99.5	0.0	0.0	10	0.0	15.4	12.2	20.0	20.0
90-95	0.0	100.0	0.0	0.0	0	0.0	7.8	6.1	21.4	21.4
95-99	0.0	100.0	0.0	0.0	0	0.0	6.4	5.1	24.3	24.3
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	17.8	14.0	30.0	30.0
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	12.1	9.5	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	6,990	30.2	18,700	9.4	-2,110	-9.3	20,800	11.8	-11.3	
Second Quintile	7,270	31.4	41,080	21.5	1,230	5.6	39,860	23.5	3.0	
Middle Quintile	5,020	21.7	69,480	25.1	7,680	24.4	61,810	25.2	11.1	
Fourth Quintile	2,710	11.7	110,260	21.4	18,570	31.8	91,680	20.1	16.8	
Top Quintile	1,130	4.9	279,460	22.6	66,430	47.4	213,030	19.5	23.8	
All	23,150	100.0	60,140	100.0	6,820	100.0	53,320	100.0	11.3	
Addendum										
80-90	740	3.2	166,080	8.8	33,140	15.4	132,940	7.9	20.0	
90-95	250	1.1	226,300	4.1	48,420	7.8	177,880	3.7	21.4	
95-99	110	0.5	378,480	3.0	92,070	6.4	286,410	2.6	24.3	
Top 1 Percent	30	0.1	3,340,980	6.7	1,000,540	17.8	2,340,440	5.3	30.0	
Top 0.1 Percent	*	0.0	21,548,910	4.6	6,459,820	12.1	15,089,090	3.6	30.0	

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

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(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.

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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	80.2	19.8	14.8	55.3	3,210	-157.4	-1.7	0.9	-10.4	6.0
Second Quintile	77.6	22.4	5.0	37.3	2,160	129.0	1.4	3.1	3.8	8.6
Middle Quintile	25.6	74.4	0.6	6.7	420	4.1	7.8	7.8	12.1	12.6
Fourth Quintile	1.4	98.6	0.0	0.4	20	0.1	18.5	17.6	17.3	17.3
Top Quintile	0.1	99.9	0.0	0.1	*	0.0	73.8	70.4	24.9	24.9
All	39.3	60.7	1.2	100.0	1,240	4.8	100.0	100.0	19.2	20.1
Addendum										
80-90	0.2	99.8	0.0	0.0	*	0.0	15.9	15.2	20.7	20.7
90-95	0.1	99.9	0.0	0.0	10	0.0	12.4	11.8	22.6	22.6
95-99	0.0	100.0	0.0	0.0	0	0.0	17.3	16.5	24.6	24.6
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	28.2	26.9	29.9	29.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	13.1	12.5	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	11,280	21.4	19,610	3.1	-2,040	-1.7	21,650	4.3	-10.4	
Second Quintile	11,280	21.4	44,660	7.1	1,680	1.4	42,980	8.5	3.8	
Middle Quintile	10,560	20.0	82,740	12.4	10,030	7.8	72,710	13.5	12.1	
Fourth Quintile	10,070	19.1	143,570	20.5	24,820	18.5	118,760	21.0	17.3	
Top Quintile	9,280	17.6	432,700	56.9	107,670	73.8	325,040	52.9	24.9	
All	52,690	100.0	133,830	100.0	25,680	100.0	108,160	100.0	19.2	
Addendum										
80-90	4,700	8.9	221,300	14.8	45,820	15.9	175,480	14.5	20.7	
90-95	2,330	4.4	318,560	10.5	71,980	12.4	246,580	10.1	22.6	
95-99	1,780	3.4	537,770	13.6	132,020	17.3	405,750	12.7	24.6	
Top 1 Percent	470	0.9	2,725,070	18.1	813,900	28.2	1,911,170	15.7	29.9	
Top 0.1 Percent	50	0.1	12,948,940	8.4	3,887,860	13.1	9,061,070	7.3	30.0	

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

* 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. Baseline is the law currently in place as of January 1, 2020.

<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% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0090
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	37.1	80	58.0	0.2	0.3	1.1	1.7
Second Quintile	2.6	97.4	0.2	46.3	60	9.6	1.2	1.3	2.3	2.5
Middle Quintile	1.3	98.8	0.0	13.7	20	0.7	4.9	4.9	5.2	5.3
Fourth Quintile	0.3	99.7	0.0	2.1	*	0.0	13.3	13.3	10.2	10.2
Top Quintile	0.0	100.0	0.0	0.0	0	0.0	80.0	79.8	21.6	21.6
All	1.5	98.5	0.0	100.0	40	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	12.9	14.7	14.7
90-95	0.0	100.0	0.0	0.0	0	0.0	10.4	10.4	17.2	17.2
95-99	0.0	100.0	0.0	0.0	0	0.0	16.8	16.8	19.8	19.8
Top 1 Percent	0.0	100.0	0.0	0.0	0	0.0	39.8	39.7	28.9	28.9
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	22.1	22.1	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	6,930	16.3	12,770	2.3	140	0.2	12,630	2.7	1.1	
Second Quintile	10,670	25.1	29,690	8.2	670	1.2	29,020	9.4	2.3	
Middle Quintile	9,820	23.1	55,150	14.0	2,880	4.9	52,270	15.6	5.2	
Fourth Quintile	7,960	18.7	95,830	19.7	9,740	13.3	86,090	20.8	10.2	
Top Quintile	6,730	15.8	321,490	55.9	69,310	80.0	252,180	51.6	21.6	
All	42,590	100.0	90,980	100.0	13,700	100.0	77,280	100.0	15.1	
Addendum										
80-90	3,410	8.0	150,350	13.2	22,130	12.9	128,220	13.3	14.7	
90-95	1,630	3.8	216,040	9.1	37,240	10.4	178,800	8.8	17.2	
95-99	1,330	3.1	373,320	12.8	74,030	16.8	299,290	12.1	19.8	
Top 1 Percent	370	0.9	2,176,670	20.8	628,280	39.8	1,548,380	17.4	28.9	
Top 0.1 Percent	50	0.1	9,099,240	11.1	2,726,540	22.1	6,372,700	9.2	30.0	

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

* 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. Baseline is the law currently in place as of January 1, 2020.

<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% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

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(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.