

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

Table T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 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	64.2	-4,620	9.5	430	44.1	-141.2	-2,920	-41.2	-34.6
10-20	66.3	-7,180	11.9	610	24.8	-374.2	-4,690	-23.8	-20.0
20-30	55.5	-6,700	22.9	680	11.6	-334.5	-3,560	-11.0	-6.2
30-40	59.3	-6,270	29.4	930	8.3	-251.9	-3,440	-7.7	-0.8
40-50	67.1	-5,920	27.1	1,810	6.7	-204.9	-3,480	-6.0	3.9
50-75	73.7	-4,850	24.1	2,700	4.2	-345.9	-2,920	-3.7	9.2
75-100	65.7	-4,280	33.3	3,240	1.8	-137.4	-1,730	-1.5	13.4
100-200	40.4	-4,790	59.3	4,400	-0.5	99.4	670	0.4	18.2
200-500	4.3	-3,100	95.7	11,640	-4.0	613.3	11,000	3.1	25.3
500-1,000	0.4	-3,070	99.5	41,250	-6.7	265.4	41,030	4.8	33.0
More than 1,000	0.2	-5,200	99.8	197,150	-7.4	907.9	196,720	4.9	37.9
All	54.7	-5,520	36.6	8,610	-0.1	100.0	130	0.1	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 6

Proposal: 6.1

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

(1) Calendar year. Baseline is current law in place for 2028 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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 T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 ¹
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	64.2	9.5	44.1	-141.2	-2,920	-620.9	-0.7	-0.6	-41.2	-34.6
10-20	66.3	11.9	24.8	-374.2	-4,690	-621.9	-1.9	-1.6	-23.8	-20.0
20-30	55.5	22.9	11.6	-334.5	-3,560	-230.1	-1.7	-0.9	-11.0	-6.2
30-40	59.3	29.4	8.3	-251.9	-3,440	-111.8	-1.3	-0.1	-7.7	-0.8
40-50	67.1	27.1	6.7	-204.9	-3,480	-60.8	-1.0	0.7	-6.0	3.9
50-75	73.7	24.1	4.2	-345.9	-2,920	-28.5	-1.7	4.3	-3.7	9.2
75-100	65.7	33.3	1.8	-137.4	-1,730	-10.3	-0.7	5.9	-1.5	13.4
100-200	40.4	59.3	-0.5	99.4	670	2.1	0.4	23.8	0.4	18.2
200-500	4.3	95.7	-4.0	613.3	11,000	13.9	2.9	24.8	3.1	25.3
500-1,000	0.4	99.5	-6.7	265.4	41,030	16.9	1.3	9.1	4.8	33.0
More than 1,000	0.2	99.8	-7.4	907.9	196,720	15.0	4.4	34.5	4.9	37.9
All	54.7	36.6	-0.1	100.0	130	0.5	0.0	100.0	0.1	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

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	11,770	6.3	7,090	0.3	470	0.1	6,620	0.4	6.6
10-20	19,430	10.3	19,690	1.6	750	0.3	18,930	1.9	3.8
20-30	22,860	12.2	32,270	3.0	1,550	0.7	30,720	3.6	4.8
30-40	17,810	9.5	44,850	3.3	3,080	1.1	41,770	3.8	6.9
40-50	14,330	7.6	58,130	3.4	5,730	1.7	52,400	3.9	9.9
50-75	28,810	15.3	79,640	9.4	10,250	6.0	69,390	10.3	12.9
75-100	19,340	10.3	112,410	8.9	16,820	6.7	95,590	9.5	15.0
100-200	36,060	19.2	177,940	26.4	31,730	23.4	146,210	27.1	17.8
200-500	13,570	7.2	355,180	19.8	78,910	21.9	276,280	19.3	22.2
500-1,000	1,580	0.8	859,870	5.6	242,560	7.8	617,310	5.0	28.2
More than 1,000	1,120	0.6	3,984,380	18.4	1,314,600	30.2	2,669,780	15.4	33.0
All	187,860	100.0	129,470	100.0	26,050	100.0	103,430	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 6

Proposal: 6.1

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

(1) Calendar year. Baseline is current law in place for 2028 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

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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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(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 tax; 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 T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 ¹
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	62.5	10.1	44.7	22.8	-2,890	-480.3	-2.9	-2.3	-40.9	-32.4
10-20	59.2	14.5	24.5	50.7	-4,440	-307.9	-6.3	-4.4	-22.7	-15.3
20-30	42.1	29.7	9.6	36.9	-2,880	-130.7	-4.3	-1.1	-8.9	-2.1
30-40	45.9	40.7	6.2	23.4	-2,550	-73.4	-2.6	1.1	-5.7	2.1
40-50	55.5	39.6	4.6	14.9	-2,360	-36.1	-1.3	3.4	-4.1	7.2
50-75	68.9	29.8	2.4	19.0	-1,630	-13.7	-0.4	15.4	-2.1	13.1
75-100	54.8	44.2	-0.6	-3.2	560	2.8	2.1	15.6	0.5	18.7
100-200	8.0	91.7	-2.9	-24.2	3,830	10.7	6.5	32.4	2.3	23.4
200-500	1.3	98.6	-5.6	-17.1	14,760	16.7	3.7	15.4	4.2	29.2
500-1,000	0.5	98.9	-6.5	-4.2	39,100	15.2	1.0	4.1	4.5	34.4
More than 1,000	0.3	99.2	-6.8	-18.6	179,120	13.4	4.4	20.3	4.5	38.2
All	50.1	35.4	2.4	100.0	-1,370	-11.4	0.0	100.0	-2.0	15.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

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	10,070	10.8	7,060	1.1	600	0.5	6,460	1.2	8.5
10-20	14,560	15.6	19,590	4.5	1,440	1.9	18,140	5.0	7.4
20-30	16,320	17.5	32,280	8.2	2,210	3.2	30,070	9.3	6.8
30-40	11,730	12.6	44,790	8.2	3,470	3.6	41,320	9.2	7.8
40-50	8,070	8.6	58,010	7.3	6,530	4.7	51,480	7.9	11.3
50-75	14,840	15.9	78,730	18.2	11,930	15.8	66,800	18.7	15.2
75-100	7,370	7.9	111,930	12.9	20,410	13.4	91,520	12.7	18.2
100-200	8,090	8.7	170,030	21.4	35,910	25.9	134,120	20.5	21.1
200-500	1,480	1.6	352,240	8.1	88,200	11.7	264,040	7.4	25.0
500-1,000	140	0.2	861,220	1.9	257,390	3.2	603,820	1.6	29.9
More than 1,000	130	0.1	3,978,130	8.2	1,341,520	15.8	2,636,610	6.6	33.7
All	93,490	100.0	68,580	100.0	11,980	100.0	56,600	100.0	17.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

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(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 tax; 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 T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 ¹
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	49.6	8.9	40.4	-0.8	-2,350	-1,363.4	-0.1	-0.1	-39.2	-36.3
10-20	68.9	8.9	25.4	-3.7	-5,150	9,407.4	-0.2	-0.2	-25.5	-25.7
20-30	75.4	11.5	18.0	-5.9	-5,710	-969.5	-0.4	-0.3	-17.6	-15.8
30-40	68.0	14.2	12.1	-5.9	-5,230	-279.8	-0.4	-0.2	-11.6	-7.5
40-50	68.9	17.0	9.9	-7.3	-5,360	-136.7	-0.5	-0.1	-9.2	-2.5
50-75	69.2	25.3	6.7	-18.2	-4,950	-66.6	-1.2	0.6	-6.1	3.1
75-100	71.1	27.8	4.0	-15.8	-3,970	-29.2	-1.2	2.3	-3.5	8.5
100-200	55.4	44.4	0.5	-8.4	-750	-2.5	-1.8	20.1	-0.4	16.3
200-500	4.8	95.2	-3.7	54.7	10,360	13.4	1.7	28.1	2.9	24.7
500-1,000	0.4	99.6	-6.6	26.3	41,150	17.1	1.0	10.9	4.8	32.8
More than 1,000	0.1	99.9	-7.5	84.8	195,790	15.2	3.0	38.9	5.0	37.9
All	50.3	46.0	-1.8	100.0	3,330	6.4	0.0	100.0	1.4	23.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

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	770	1.2	5,980	0.0	170	0.0	5,810	0.0	2.9
10-20	1,580	2.4	20,240	0.2	-60	0.0	20,290	0.3	-0.3
20-30	2,260	3.5	32,410	0.5	590	0.0	31,820	0.6	1.8
30-40	2,450	3.8	45,090	0.7	1,870	0.1	43,220	0.9	4.1
40-50	2,970	4.6	58,260	1.1	3,920	0.3	54,340	1.3	6.7
50-75	8,010	12.3	81,240	4.2	7,440	1.8	73,810	4.9	9.2
75-100	8,650	13.3	113,140	6.4	13,600	3.5	99,540	7.2	12.0
100-200	24,380	37.4	181,880	28.8	30,320	21.9	151,560	30.8	16.7
200-500	11,480	17.6	356,550	26.6	77,550	26.4	279,000	26.7	21.8
500-1,000	1,390	2.1	860,490	7.8	241,050	9.9	619,430	7.2	28.0
More than 1,000	940	1.4	3,916,300	24.0	1,289,350	36.0	2,626,950	20.6	32.9
All	65,250	100.0	235,910	100.0	51,750	100.0	184,160	100.0	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

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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) 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 tax; 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 T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 ¹
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	96.0	1.4	40.2	4.3	-3,850	356.0	-1.5	-1.8	-45.4	-58.1
10-20	98.1	0.8	24.8	24.7	-5,500	240.5	-9.0	-11.5	-27.6	-39.1
20-30	97.9	1.4	15.0	28.6	-4,970	510.9	-9.9	-11.2	-15.5	-18.5
30-40	97.1	2.7	11.7	24.4	-5,000	-228.6	-7.2	-4.5	-11.1	-6.3
40-50	94.7	5.0	8.5	19.6	-4,550	-94.9	-4.8	0.3	-7.8	0.4
50-75	93.2	6.6	5.1	27.2	-3,610	-39.6	-3.3	13.7	-4.5	6.9
75-100	78.0	21.6	1.3	4.8	-1,180	-7.2	3.8	20.2	-1.1	13.6
100-200	11.7	87.7	-2.3	-14.3	3,180	10.3	16.1	50.7	1.9	20.2
200-500	3.2	96.0	-5.4	-10.0	13,730	17.4	8.0	22.3	4.1	27.9
500-1,000	1.0	99.0	-7.5	-2.1	43,100	18.2	1.6	4.4	5.3	34.4
More than 1,000	0.3	99.8	-7.6	-7.2	230,340	15.7	6.1	17.4	5.1	37.6
All	81.9	17.6	3.9	100.0	-2,670	-24.8	0.0	100.0	-3.4	10.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

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	750	3.0	8,490	0.3	-1,080	-0.3	9,570	0.4	-12.7
10-20	3,020	12.0	19,910	3.0	-2,290	-2.5	22,200	3.9	-11.5
20-30	3,870	15.3	32,160	6.2	-970	-1.4	33,130	7.4	-3.0
30-40	3,290	13.0	44,870	7.3	2,190	2.7	42,680	8.1	4.9
40-50	2,890	11.5	58,260	8.4	4,800	5.1	53,460	8.9	8.2
50-75	5,060	20.1	79,730	20.1	9,130	17.0	70,600	20.5	11.5
75-100	2,730	10.8	111,360	15.1	16,340	16.4	95,020	14.9	14.7
100-200	3,040	12.0	168,800	25.5	30,950	34.6	137,850	24.1	18.3
200-500	490	2.0	333,030	8.1	79,080	14.3	253,940	7.2	23.8
500-1,000	30	0.1	813,820	1.3	236,600	2.8	577,210	1.1	29.1
More than 1,000	20	0.1	4,519,440	4.7	1,467,660	11.3	3,051,780	3.7	32.5
All	25,230	100.0	79,710	100.0	10,770	100.0	68,940	100.0	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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<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 tax; 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 T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 ¹
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	99.0	0.3	43.5	-10.4	-4,080	347.9	-0.2	-0.3	-49.7	-64.0
10-20	99.1	0.7	25.2	-53.7	-5,640	234.2	-1.1	-1.5	-28.3	-40.4
20-30	98.9	1.0	16.1	-66.3	-5,380	428.2	-1.3	-1.6	-16.7	-20.6
30-40	97.9	2.0	12.8	-58.9	-5,540	-387.7	-1.2	-0.9	-12.4	-9.2
40-50	96.0	3.9	10.6	-55.6	-5,720	-129.0	-1.1	-0.3	-9.8	-2.2
50-75	95.0	5.0	7.7	-104.5	-5,520	-62.6	-2.1	1.2	-6.9	4.1
75-100	88.5	11.4	4.8	-63.2	-4,600	-29.4	-1.3	3.0	-4.1	9.8
100-200	54.0	45.8	0.6	-31.3	-920	-2.9	-1.1	20.6	-0.5	16.9
200-500	2.2	97.7	-4.0	181.4	11,200	14.2	3.1	28.7	3.2	25.3
500-1,000	0.1	99.8	-7.2	89.7	43,950	18.0	1.6	11.6	5.1	33.6
More than 1,000	0.1	99.9	-8.0	273.5	207,880	15.9	4.7	39.2	5.3	38.6
All	70.9	29.0	-0.5	100.0	760	2.0	0.0	100.0	0.4	21.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

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	1.9	8,210	0.1	-1,170	-0.1	9,380	0.1	-14.3
10-20	4,050	7.2	19,950	0.8	-2,410	-0.5	22,360	1.2	-12.1
20-30	5,250	9.4	32,190	1.7	-1,260	-0.3	33,450	2.2	-3.9
30-40	4,540	8.1	44,760	2.0	1,430	0.3	43,330	2.5	3.2
40-50	4,140	7.4	58,290	2.4	4,430	0.9	53,860	2.8	7.6
50-75	8,070	14.4	80,180	6.5	8,820	3.4	71,360	7.3	11.0
75-100	5,850	10.4	112,340	6.6	15,650	4.3	96,690	7.2	13.9
100-200	14,490	25.9	181,690	26.3	31,670	21.7	150,020	27.6	17.4
200-500	6,900	12.3	356,140	24.6	78,800	25.7	277,340	24.3	22.1
500-1,000	870	1.6	858,090	7.5	244,390	10.0	613,700	6.8	28.5
More than 1,000	560	1.0	3,914,170	21.9	1,304,620	34.5	2,609,550	18.5	33.3
All	56,010	100.0	178,650	100.0	37,800	100.0	140,850	100.0	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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. Baseline is current law in place for 2028 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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 tax; 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 T20-0211
Implement a Universal Earned Income Tax Credit (UEITC), Expand the Child Tax Credit (CTC), and Institute an 11 Percent Broad Base VAT
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2028 ¹
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	11.5	21.7	5.5	-0.6	-320	-242.3	-0.1	0.0	-5.4	-3.2
10-20	12.5	29.6	3.1	-3.0	-620	-176.4	-0.3	-0.1	-3.0	-1.3
20-30	9.1	45.1	0.9	-2.4	-280	-47.6	-0.3	0.3	-0.9	1.0
30-40	14.2	61.6	0.7	-1.9	-280	-24.1	-0.3	0.6	-0.6	2.0
40-50	20.4	65.4	0.0	0.0	*	-0.2	-0.1	1.1	0.0	4.1
50-75	26.9	66.8	-0.5	3.0	390	6.7	-0.2	4.8	0.5	7.7
75-100	33.5	64.4	-1.1	5.6	1,050	8.8	-0.2	6.9	0.9	11.5
100-200	29.4	70.1	-1.9	21.0	2,810	11.0	0.0	21.2	1.6	16.2
200-500	8.9	91.0	-3.7	22.3	10,430	13.7	0.4	18.6	2.9	24.1
500-1,000	1.3	98.4	-5.3	8.6	33,740	13.8	0.2	7.1	3.9	31.7
More than 1,000	0.2	99.7	-6.5	46.4	191,530	13.4	0.8	39.4	4.4	36.9
All	19.6	58.4	-2.2	100.0	2,010	11.2	0.0	100.0	1.8	18.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

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	2,240	3.9	6,030	0.2	130	0.0	5,900	0.3	2.2
10-20	5,690	9.8	20,520	1.8	350	0.2	20,170	2.1	1.7
20-30	9,840	16.9	32,400	5.0	590	0.6	31,810	5.8	1.8
30-40	7,630	13.1	44,900	5.4	1,180	0.9	43,720	6.2	2.6
40-50	5,200	8.9	57,850	4.7	2,390	1.2	55,460	5.4	4.1
50-75	9,050	15.6	79,740	11.3	5,770	5.0	73,970	12.5	7.2
75-100	6,180	10.6	112,790	10.9	11,950	7.0	100,850	11.6	10.6
100-200	8,720	15.0	174,450	23.7	25,420	21.2	149,030	24.2	14.6
200-500	2,500	4.3	359,260	14.0	76,300	18.2	282,960	13.2	21.2
500-1,000	300	0.5	875,630	4.1	243,830	6.9	631,790	3.5	27.9
More than 1,000	280	0.5	4,395,160	19.4	1,429,000	38.6	2,966,160	15.7	32.5
All	58,120	100.0	110,330	100.0	18,020	100.0	92,310	100.0	16.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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. Baseline is current law in place for 2028 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$10,000; raises the Child Tax Credit (CTC) from \$2,000 to \$2,500 and makes it fully refundable; and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

<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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(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.