

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

Table T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Summary Table

Expanded Cash Income Level (thousands of 2024 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	34.2	-1,160	0.0	0	7.4	2.5	-400	-7.0	-1.2
10-20	34.9	-1,550	0.0	0	3.6	9.6	-540	-3.4	-0.1
20-30	33.8	-1,960	0.0	0	2.7	12.4	-660	-2.6	0.9
30-40	31.0	-2,320	0.0	0	2.1	11.6	-720	-2.0	3.5
40-50	27.4	-2,330	0.0	0	1.5	8.8	-640	-1.4	6.4
50-75	22.7	-2,350	0.0	0	1.0	14.1	-530	-0.9	10.5
75-100	20.5	-2,370	0.0	0	0.6	9.3	-490	-0.5	13.4
100-200	26.1	-2,390	0.0	0	0.5	23.5	-620	-0.4	16.9
200-500	18.4	-1,840	0.0	0	0.2	7.4	-340	-0.1	21.6
500-1,000	2.2	-1,610	*	**	0.0	0.1	-40	0.0	25.5
More than 1,000	*	**	0.0	0	0.0	0.0	*	0.0	30.6
All	25.9	-2,100	0.0	0	0.5	100.0	-540	-0.4	19.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

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 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025; increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income (AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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 T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table

Expanded Cash Income Level (thousands of 2024 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	34.2	0.0	7.4	2.5	-400	-121.2	-0.1	0.0	-7.0	-1.2
10-20	34.9	0.0	3.6	9.6	-540	-103.3	-0.2	0.0	-3.4	-0.1
20-30	33.8	0.0	2.7	12.4	-660	-73.8	-0.3	0.1	-2.6	0.9
30-40	31.0	0.0	2.1	11.6	-720	-36.8	-0.2	0.4	-2.0	3.5
40-50	27.4	0.0	1.5	8.8	-640	-17.9	-0.2	0.9	-1.4	6.4
50-75	22.7	0.0	1.0	14.1	-530	-7.5	-0.2	3.9	-0.9	10.5
75-100	20.5	0.0	0.6	9.3	-490	-3.9	-0.1	5.1	-0.5	13.4
100-200	26.1	0.0	0.5	23.5	-620	-2.5	-0.1	20.3	-0.4	16.9
200-500	18.4	0.0	0.2	7.4	-340	-0.5	0.5	31.1	-0.1	21.6
500-1,000	2.2	*	0.0	0.1	-40	0.0	0.3	12.7	0.0	25.5
More than 1,000	*	0.0	0.0	0.0	*	0.0	0.6	25.3	0.0	30.6
All	25.9	0.0	0.5	100.0	-540	-2.2	0.0	100.0	-0.4	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2024 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	6,620	3.4	5,660	0.2	330	0.0	5,330	0.2	5.8
10-20	18,470	9.6	15,780	1.2	530	0.2	15,250	1.4	3.3
20-30	19,650	10.2	25,570	2.1	890	0.4	24,670	2.5	3.5
30-40	16,840	8.8	35,790	2.5	1,960	0.7	33,840	2.9	5.5
40-50	14,410	7.5	45,990	2.7	3,570	1.1	42,430	3.1	7.8
50-75	27,550	14.3	63,180	7.2	7,140	4.1	56,040	7.9	11.3
75-100	20,070	10.4	88,980	7.3	12,440	5.2	76,530	7.9	14.0
100-200	39,340	20.5	144,270	23.3	24,980	20.4	119,290	24.1	17.3
200-500	22,910	11.9	296,340	27.9	64,340	30.6	232,010	27.2	21.7
500-1,000	3,440	1.8	682,710	9.7	174,000	12.4	508,710	9.0	25.5
More than 1,000	1,300	0.7	2,994,920	16.0	917,010	24.8	2,077,910	13.9	30.6
All	#####	#####	126,520	100.0	25,080	100.0	101,440	100.0	19.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

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 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025;

increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be

extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income

(AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The

Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net

decrease in federal subsidies.

(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 T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2024 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	34.2	0.0	5.0	9.6	-270	-64.2	-0.1	0.1	-4.7	2.6
10-20	31.9	0.0	2.2	33.1	-330	-41.0	-0.4	0.6	-2.1	3.1
20-30	25.8	0.0	1.2	25.6	-280	-16.9	-0.3	1.5	-1.1	5.4
30-40	16.6	0.0	0.6	13.2	-190	-5.8	-0.1	2.5	-0.5	8.7
40-50	9.1	0.0	0.3	6.4	-110	-2.3	0.0	3.2	-0.3	10.7
50-75	3.5	0.0	0.1	5.9	-60	-0.6	0.1	10.7	-0.1	13.7
75-100	2.4	0.0	0.1	3.0	-40	-0.3	0.1	11.8	-0.1	16.8
100-200	1.4	0.0	0.0	2.5	-30	-0.1	0.3	30.1	0.0	20.9
200-500	0.2	0.0	0.0	0.0	*	0.0	0.2	19.5	0.0	24.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	6.5	0.0	28.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	13.4	0.0	33.4
All	14.1	0.0	0.3	100.0	-150	-1.1	0.0	100.0	-0.2	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2024 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	5,520	5.5	5,700	0.4	420	0.2	5,290	0.5	7.3
10-20	15,170	15.2	15,700	3.3	810	0.9	14,890	3.9	5.2
20-30	14,070	14.1	25,410	5.0	1,650	1.7	23,760	5.7	6.5
30-40	10,440	10.4	35,830	5.2	3,300	2.6	32,530	5.8	9.2
40-50	8,560	8.6	45,980	5.5	5,020	3.2	40,970	6.0	10.9
50-75	16,440	16.4	63,100	14.4	8,700	10.7	54,400	15.3	13.8
75-100	10,570	10.6	88,370	13.0	14,880	11.7	73,490	13.3	16.8
100-200	13,870	13.9	137,840	26.6	28,790	29.8	109,050	25.9	20.9
200-500	3,680	3.7	290,140	14.9	70,370	19.3	219,770	13.8	24.3
500-1,000	440	0.4	684,990	4.2	196,670	6.4	488,320	3.7	28.7
More than 1,000	170	0.2	3,184,140	7.4	1,061,920	13.2	2,122,220	6.1	33.4
All	99,960	#####	71,900	100.0	13,410	100.0	58,480	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

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

(1) Calendar year. Baseline is the law currently in place as of 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025; increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income (AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2024 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	23.9	0.0	10.5	0.7	-480	-306.0	0.0	0.0	-10.1	-6.8
10-20	32.3	0.0	5.1	2.5	-780	-162.4	0.0	0.0	-5.0	-1.9
20-30	30.2	0.0	3.4	4.7	-860	-133.0	-0.1	0.0	-3.3	-0.8
30-40	29.5	0.0	2.8	6.5	-980	-131.1	-0.1	0.0	-2.8	-0.7
40-50	31.3	0.0	2.0	5.6	-870	-65.4	-0.1	0.0	-1.9	1.0
50-75	32.7	0.0	1.4	11.1	-850	-21.2	-0.2	0.6	-1.3	5.0
75-100	26.6	0.0	0.9	9.7	-720	-8.2	-0.1	1.6	-0.8	9.0
100-200	36.2	0.0	0.7	41.6	-910	-4.1	-0.4	14.5	-0.6	14.4
200-500	22.2	0.0	0.2	16.3	-410	-0.7	0.3	36.7	-0.1	21.0
500-1,000	2.6	*	0.0	0.3	-40	0.0	0.2	16.0	0.0	24.9
More than 1,000	*	0.0	0.0	0.0	*	0.0	0.4	30.3	0.0	30.2
All	28.1	0.0	0.4	100.0	-690	-1.5	0.0	100.0	-0.3	20.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2024 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	660	1.0	4,680	0.0	160	0.0	4,530	0.0	3.3
10-20	1,480	2.2	15,760	0.2	480	0.0	15,280	0.2	3.1
20-30	2,480	3.8	26,110	0.4	650	0.1	25,460	0.5	2.5
30-40	3,010	4.6	35,720	0.7	750	0.1	34,970	0.9	2.1
40-50	2,910	4.4	46,080	0.9	1,340	0.1	44,750	1.1	2.9
50-75	5,970	9.0	63,540	2.5	4,000	0.8	59,550	3.0	6.3
75-100	6,130	9.3	90,100	3.7	8,830	1.7	81,270	4.2	9.8
100-200	20,810	31.5	149,920	20.9	22,490	14.9	127,440	22.6	15.0
200-500	18,160	27.5	298,610	36.4	63,160	36.4	235,450	36.4	21.2
500-1,000	2,920	4.4	682,210	13.4	170,200	15.8	512,010	12.7	25.0
More than 1,000	1,090	1.6	2,870,890	20.9	865,650	29.9	2,005,240	18.5	30.2
All	66,170	#####	225,320	100.0	47,580	100.0	177,750	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

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

(1) Calendar year. Baseline is the law currently in place as of 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025; increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income (AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2024 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	58.0	0.0	29.8	2.0	-2,250	274.6	-0.5	-0.6	-33.5	-45.7
10-20	67.2	0.0	12.2	8.8	-2,270	104.8	-2.4	-4.0	-13.8	-27.0
20-30	78.1	0.0	8.4	16.2	-2,410	88.1	-4.6	-8.1	-9.3	-19.9
30-40	82.5	0.0	6.0	16.5	-2,250	138.2	-4.4	-6.6	-6.3	-10.9
40-50	83.8	0.0	4.7	12.9	-2,120	-224.0	-2.8	-1.7	-4.6	-2.6
50-75	80.4	0.0	3.3	20.1	-1,890	-36.6	-2.3	8.1	-3.0	5.2
75-100	74.6	0.0	2.1	11.0	-1,620	-15.3	0.6	14.2	-1.8	10.1
100-200	63.9	0.0	1.1	11.7	-1,300	-5.5	6.8	47.3	-0.9	16.2
200-500	19.2	0.0	0.2	0.6	-330	-0.5	5.0	27.0	-0.1	22.0
500-1,000	0.5	0.0	0.0	0.0	-20	0.0	1.0	5.5	0.0	28.0
More than 1,000	*	0.0	0.0	0.0	0	0.0	3.6	18.8	0.0	31.2
All	73.4	0.0	2.8	100.0	-1,870	-19.0	0.0	100.0	-2.4	10.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2024 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	370	1.6	6,710	0.1	-820	-0.1	7,520	0.2	-12.2
10-20	1,670	7.3	16,420	1.5	-2,160	-1.6	18,590	2.0	-13.2
20-30	2,870	12.5	25,860	4.2	-2,740	-3.5	28,590	5.3	-10.6
30-40	3,130	13.7	35,730	6.3	-1,630	-2.3	37,360	7.5	-4.6
40-50	2,600	11.4	45,910	6.7	950	1.1	44,960	7.5	2.1
50-75	4,530	19.8	62,910	16.0	5,170	10.4	57,740	16.8	8.2
75-100	2,900	12.7	88,660	14.4	10,600	13.6	78,060	14.5	12.0
100-200	3,870	16.9	138,130	30.0	23,680	40.6	114,450	28.4	17.2
200-500	820	3.6	273,480	12.6	60,610	22.0	212,870	11.2	22.2
500-1,000	50	0.2	677,490	2.0	189,930	4.4	487,570	1.7	28.0
More than 1,000	30	0.1	4,503,130	6.2	1,404,540	15.3	3,098,580	4.9	31.2
All	22,900	#####	77,860	100.0	9,860	100.0	68,010	100.0	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

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

(1) Calendar year. Baseline is the law currently in place as of 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025; increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income (AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2024 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	67.5	0.0	35.0	1.7	-2,750	288.4	-0.1	-0.1	-39.9	-53.7
10-20	71.1	0.0	13.0	6.5	-2,420	103.1	-0.4	-0.7	-14.8	-29.2
20-30	78.0	0.0	8.8	11.2	-2,500	100.1	-0.6	-1.2	-9.6	-19.3
30-40	81.8	0.0	6.6	11.7	-2,440	175.6	-0.6	-1.0	-6.8	-10.7
40-50	84.9	0.0	5.1	9.1	-2,270	-255.6	-0.5	-0.3	-5.0	-3.0
50-75	85.7	0.0	3.7	15.0	-2,170	-44.0	-0.7	1.0	-3.4	4.4
75-100	84.5	0.0	2.6	10.2	-2,040	-19.7	-0.4	2.2	-2.3	9.3
100-200	84.1	0.0	1.6	25.7	-2,010	-8.2	-0.5	15.0	-1.4	15.1
200-500	40.7	0.0	0.3	8.1	-750	-1.2	1.4	36.6	-0.3	21.6
500-1,000	4.4	0.1	0.0	0.1	-70	0.0	0.8	16.6	0.0	25.6
More than 1,000	0.1	0.0	0.0	0.0	*	0.0	1.6	31.6	0.0	30.5
All	70.5	0.0	1.3	100.0	-1,820	-5.0	0.0	100.0	-1.0	19.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2024 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	570	1.1	6,900	0.0	-960	0.0	7,860	0.1	-13.8
10-20	2,560	4.9	16,340	0.5	-2,350	-0.3	18,690	0.7	-14.4
20-30	4,270	8.2	25,960	1.2	-2,500	-0.6	28,460	1.7	-9.6
30-40	4,560	8.7	35,850	1.8	-1,390	-0.3	37,250	2.3	-3.9
40-50	3,790	7.3	45,860	1.9	890	0.2	44,970	2.3	1.9
50-75	6,560	12.6	63,230	4.5	4,940	1.7	58,290	5.2	7.8
75-100	4,750	9.1	89,020	4.6	10,330	2.6	78,680	5.1	11.6
100-200	12,180	23.3	148,470	19.5	24,440	15.5	124,030	20.5	16.5
200-500	10,330	19.8	299,210	33.3	65,470	35.2	233,740	32.7	21.9
500-1,000	1,730	3.3	685,330	12.8	175,650	15.8	509,690	12.0	25.6
More than 1,000	670	1.3	2,836,470	20.4	865,360	30.1	1,971,110	17.8	30.5
All	52,230	#####	1,777,900	100.0	36,760	100.0	1,411,140	100.0	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

* 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 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025;

increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be

extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income

(AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The

Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net

decrease in federal subsidies.

(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 T24-0061
Extend Expansion of EITC for Workers without Qualifying Children
and Expansion of Child Tax Credit Enacted by American Rescue Plan (ARP),
and Increase Maximum CTC by \$2,400 per Child Under 1 Year Old
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Older Adults

Expanded Cash Income Level (thousands of 2024 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 ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	9.3	0.0	1.7	1.8	-90	-87.5	0.0	0.0	-1.6	0.2
10-20	4.3	0.0	0.4	6.7	-60	-37.0	0.0	0.1	-0.4	0.6
20-30	7.3	0.0	0.3	11.7	-80	-15.8	-0.1	0.3	-0.3	1.7
30-40	10.2	0.0	0.4	16.0	-130	-12.8	-0.1	0.5	-0.4	2.5
40-50	8.7	0.0	0.3	13.2	-120	-7.0	-0.1	0.8	-0.3	3.4
50-75	7.1	0.0	0.2	20.4	-100	-2.7	-0.1	3.4	-0.2	5.8
75-100	3.5	0.0	0.1	10.3	-70	-1.0	0.0	4.8	-0.1	8.5
100-200	3.6	0.0	0.1	15.9	-60	-0.4	0.0	20.9	0.0	12.7
200-500	1.5	0.0	0.0	2.2	-20	0.0	0.1	24.5	0.0	18.3
500-1,000	0.2	0.0	0.0	0.1	-10	0.0	0.1	11.4	0.0	23.8
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.2	32.7	0.0	30.8
All	5.7	0.0	0.1	100.0	-80	-0.5	0.0	100.0	-0.1	15.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2024 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		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	
Less than 10	900	1.7	5,290	0.1	100	0.0	5,190	0.1	1.9
10-20	4,940	9.4	16,420	1.4	160	0.1	16,260	1.6	1.0
20-30	6,170	11.7	25,520	2.7	510	0.3	25,020	3.1	2.0
30-40	5,140	9.7	35,930	3.2	1,030	0.6	34,910	3.6	2.9
40-50	4,790	9.1	45,880	3.8	1,660	0.9	44,230	4.3	3.6
50-75	8,520	16.2	62,820	9.2	3,730	3.5	59,090	10.2	5.9
75-100	5,830	11.1	89,260	8.9	7,660	4.8	81,600	9.7	8.6
100-200	10,630	20.2	141,550	25.7	18,080	20.8	123,470	26.6	12.8
200-500	4,170	7.9	293,950	21.0	53,920	24.4	240,030	20.3	18.3
500-1,000	650	1.2	675,880	7.5	161,150	11.3	514,730	6.8	23.8
More than 1,000	280	0.5	3,471,220	16.7	1,068,600	32.6	2,402,620	13.7	30.8
All	52,770	#####	110,940	100.0	17,480	100.0	93,450	100.0	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0324-2).

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

Note: Tax units in which either the primary individual (or secondary individual in a married couple) is age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of 8/21/2024. Provision(s) would:

Earned Income Tax Credit (EITC): increase the phase-in and phase-out rates to 15.3 percent; increase the end of the phase-in range to \$9,820, indexed for inflation after 2025;

increase the start of the phase-out range to \$11,610 (\$17,550 for married couples filing jointly), indexed for inflation after 2025; and modify age requirements.

Child Tax Credit (CTC): increase the maximum child tax credit to \$3,000 and to \$3,600 for qualifying children under the age of 6. The definition of qualifying child would be

extended to include 17-year-olds. The full maximum credit of \$3,000/\$3,600 per child would be phased down by \$50 for each \$1,000 (or fraction thereof) by which adjusted gross income

(AGI) exceeds \$400,000 for married couples filing jointly or \$200,000 for others. THE CTC would be fully refundable regardless of income tax liability or earned income. The

Other Dependent Tax Credit would remain non-refundable.

In addition to the CTC provisions described above, the maximum child tax credit would be increased to \$6,000 per child under the age of 1, and otherwise phase out as described.

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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net

decrease in federal subsidies.

(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.