

Table Explanation

David Weiner and Mingli Zhong¹

4-17-2025

We produced Table 1 and Table 2 with estimates of workers and tax units from the Tax Policy Center's (TPC) Federal Income Tax and State Income Tax models. Table 1 is for 2023 and Table 2 is for 2024. The main tables reflect the national totals from TPC's latest federal model developed during 2024. The state-by-state totals are calculated by taking each state's share of the national total from the state model and allocating according to the national estimates from TPC's 2024 Federal model.

Lines 10 provides the relevant information on the number of new EITC recipients among childless older workers aged 65 and older if the upper age restriction were to be eliminated. Other lines demonstrate how you get from the population of returns with older workers to those who would newly claim the EITC.

Line 1 and **Line 2** in the tables show counts of workers. The first line is the number of individuals 65 and over with earnings and the second line restricts that group to individuals with earnings less than \$20,000. The subsequent lines are counts of tax units (current tax filers plus households that could potentially file). Each subsequent line shows how the number of units are restricted by various cuts to reduce the population to who might be newly eligible for the expanded EITC.

Line 3: This is the number of tax units (as opposed to workers) with at least one person over 65. To the extent that married returns have two workers, the total will differ from line 1.

Line 4: Because married returns are currently eligible for the EITC if one spouse is under 65, returns with one spouse 65 and over and the other under 65 are excluded on this line.

Line 5: Excludes returns with kids because they already qualify for the EITC under current law.

Line 6: Excludes returns with investment income above the limit to be eligible for the EITC.

Line 7: Excludes returns where the income would put the return beyond the end of the phase-out range for the EITC.

Line 8: Excludes dependent returns because they are ineligible for the EITC.

Line 9: Limits the population to current filers.

Line 10: This is the estimate for who we think would newly claim the EITC if the upper age restriction was eliminated. The estimate assumes that about 35% of current non-filers would now file to claim the EITC.

Lines 1-4 of Tables 1 and 2 present estimates on the number of older workers regardless of whether they have children. **Lines 5-10** are limited to those without kids.

¹ Corresponding Author: Zhong. mzhong@urban.org.