

EITC and Child Credit Outlays
CBO Winter 2007 Baseline

	Fiscal Years (\$millions)											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total EITC Outlay	36,166	37,636	39,602	40,034	40,340	40,562	36,862	37,099	37,322	37,492	37,709	37,914
Caseload (millions) 1/	20	20.5	20.5	20.5	20.5	20	17.5	17.5	17	17	16.5	16.5
Maximum Credit (family with two children) 2/	4,400	4,536	4,716	4,800	4,916	5,024	5,132	5,244	5,360	5,480	5,600	5,724
Child Credit Outlays	15,411	15,441	14,854	14,505	14,251	13,986	963	943	919	877	847	816
Maximum Credit (per child) 2/	1000	1000	1000	1000	1000	1000	500	500	500	500	500	500
Combined Outlays	51,577	53,077	54,456	54,539	54,591	54,548	37,825	38,042	38,241	38,369	38,556	38,730

NOTES:

Outlays depict the refundable portions of the credits (the amount in excess of tax liability).

The majority of outlays in each fiscal year reflect payments made for the prior tax year.

1/ The caseload shown is for the prior tax year. For example, a person who qualifies for the EITC at the end of 2005 is listed in the fiscal year 2006 column.

2/ The maximum credit shown is for the prior tax year. For example, the maximum credit for tax year 2005 is listed in the fiscal year 2006 column.

Outlay Effects of the Revenue Provisions Contained in the President's 2008 Budget
in millions of dollars

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2007 to 2017
Extend EGTRRA and JGTRRA	0	0	0	0	22	14,589	14,801	15,037	15,171	15,350	15,546	90516
Deduction for those who purchase health insurance	0	0	38	3,840	3,874	4,004	3,937	3,847	3,774	3,661	3,521	30496
Clarify uniform definition of a child	0	-9	-169	-175	-169	-174	-180	-186	-192	-199	-207	-1660
Simplify EITC eligibility requirements	0	0	139	136	133	127	127	128	130	133	135	1188
Reduce computational complexity of child credit	0	0	-408	-409	-409	-402	-403	-404	-400	-399	-398	-3632
Minimum tax relief for individuals	0	241	0	0	0	0	0	0	0	0	0	241
Change combat pay treatment for purposes of EIC	0	0	10	0	0	0	0	0	0	0	0	10
Total	0	232	-390	3392	3451	18144	18282	18422	18483	18546	18597	117159