

EITC and Child Credit Outlays
CBO Winter 2008 Baseline

	Fiscal Years (\$millions)											
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total EITC Outlay	38,274	39,993	40,985	42,288	42,820	39,022	39,260	39,505	39,620	39,878	40,079	40,268
Caseload (millions) 1/	20.5	20.5	20.5	20.5	20	17.5	17.5	17	17	16.5	16.5	16.5
Maximum Credit (family with two children) 2/	4,536	4,716	4,824	4,976	5,092	5,204	5,320	5,436	5,556	5,680	5,804	5,932
Child Credit Outlays	16,158	15,945	15,255	15,083	14,869	1,410	1,365	1,328	1,272	1,229	1,185	1,150
Maximum Credit (per child) 2/	1000	1000	1000	1000	1000	500	500	500	500	500	500	500
Combined Outlays	54,432	55,938	56,240	57,371	57,689	40,432	40,625	40,833	40,892	41,107	41,264	41,418

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 2006 is listed in the fiscal year 2007 column.

2/ The maximum credit shown is for the prior tax year. For example, the maximum credit for tax year 2006 is listed in the fiscal year 2007 column.