

EITC and Child Credit Outlays
CBO December 2006 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/ Maximum Credit (family with two children)	20 4,400	20.5 4,536	20.5 4,716	20.5 4,800	20.5 4,916	20 5,024	17.5 5,132	17.5 5,244	17 5,360	17 5,480	16.5 5,600	16.5 5,724
Child Credit Outlays Maximum Credit (per child) 2/	15,411 1000	15,441 1000	14,854 1000	14,505 1000	14,251 1000	13,986 1000	963 500	943 500	919 500	877 500	847 500	816 500
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.