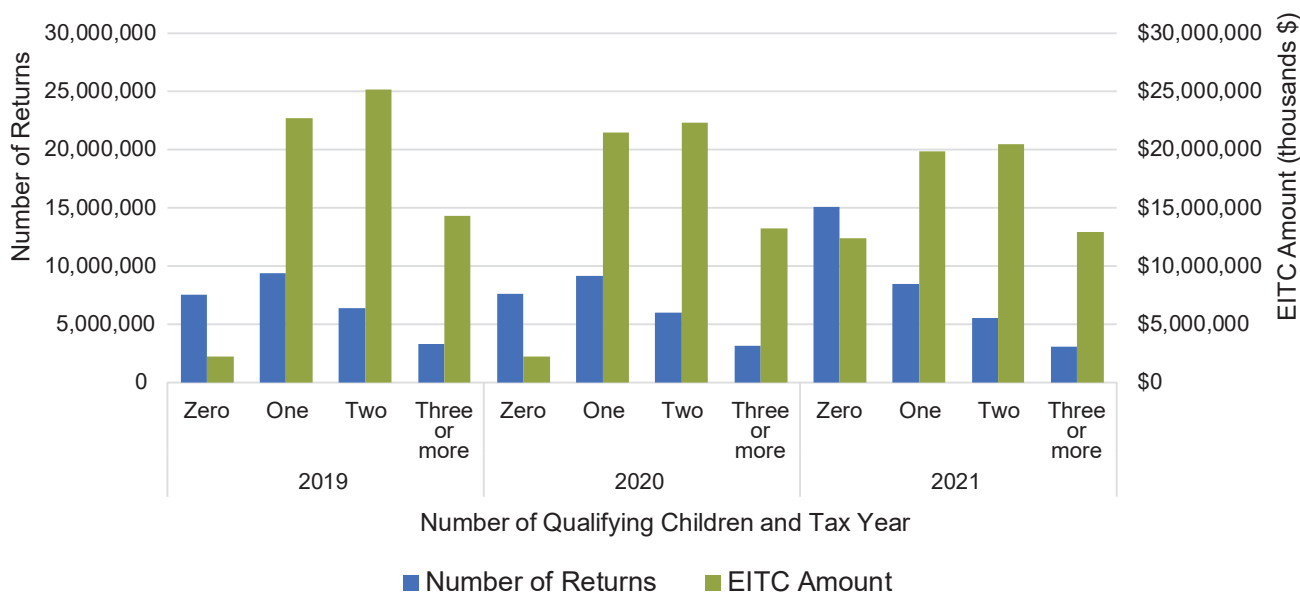


# Earned Income Tax Credit (EITC), Tax Years 2019 – 2021



The Earned Income Tax Credit (EITC) is a federal tax credit for workers or families who have income that is equal to or below a defined tax year threshold. In addition to the defined tax year income threshold, eligibility for the EITC (and a recipient's EITC amount that can be claimed) depends on meeting a set of rules defined in Publication 596, Earned Income Credit including, but not limited to, filing status and number of qualifying children. The American Rescue Plan Act of 2021 increased the maximum amount of EITC and the amounts of earned income and investment income an individual could receive to still claim the tax credit for tax year 2021.

## Number of Returns and EITC Amount (thousands of \$) Conditioned on Number of Qualifying Children by Tax Year



### Highlights of the Data:

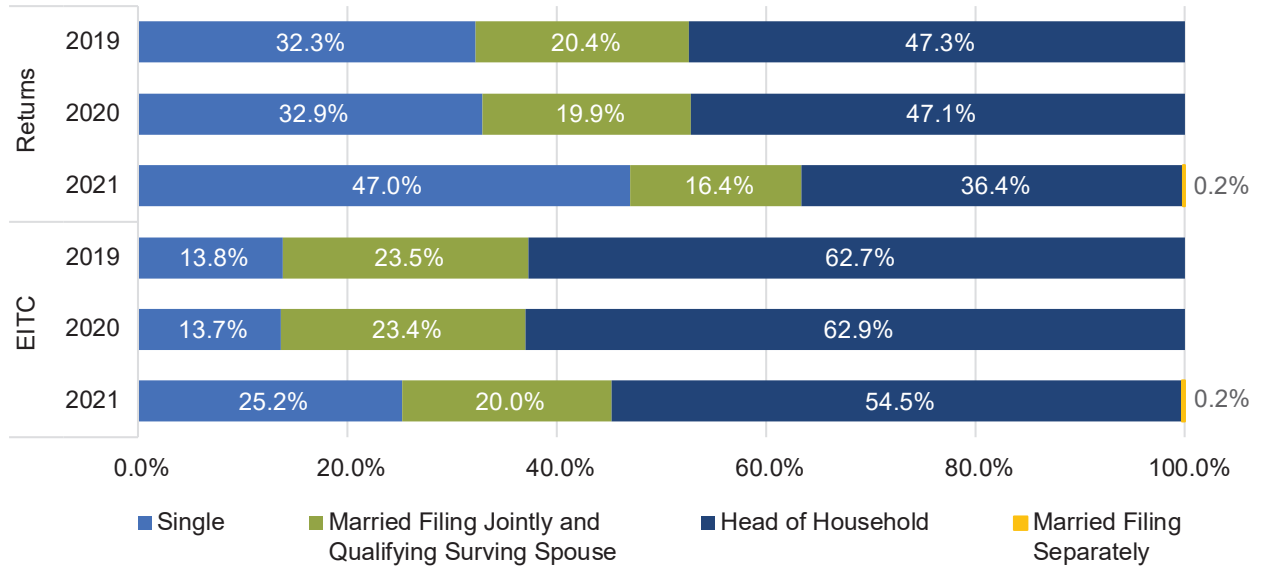
- The total number of EITC recipients was 26.7 million (receiving \$64.5 billion in EITC) in tax year 2019, 26.0 million (receiving \$59.2 billion in EITC) in tax year 2020, and 32.2 million (receiving \$65.7 billion in EITC) in tax year 2021.
- The average amount of EITC received was \$2,411 in tax year 2019, \$2,276 in tax year 2020, and \$2,039 in tax year 2021.
- The number of EITC recipients with zero qualifying children in tax year 2021 (15.1 million) was almost double the number of EITC recipients with zero qualifying children in tax years 2019 (7.6 million) and 2020 (7.6 million). The total EITC amount for recipients with zero qualifying children in tax year 2021 was \$12.4 billion compared to \$2.3 billion in tax years 2019 and 2020, respectively<sup>1</sup>.
- Over three-fifths of the total EITC amount went to recipients with either one or two qualifying children in tax year 2019 (74.2%), tax year 2020 (73.9%), and tax year 2021 (61.4%).

<sup>1</sup> Exclusively for tax year 2021, the American Rescue Plan Act of 2021 expanded the EITC for workers with zero qualifying children by raising the maximum EITC amount and income threshold in addition to expanding the age of eligible working adults with zero qualifying children.

# Earned Income Tax Credit (EITC), Tax Years 2019 – 2021



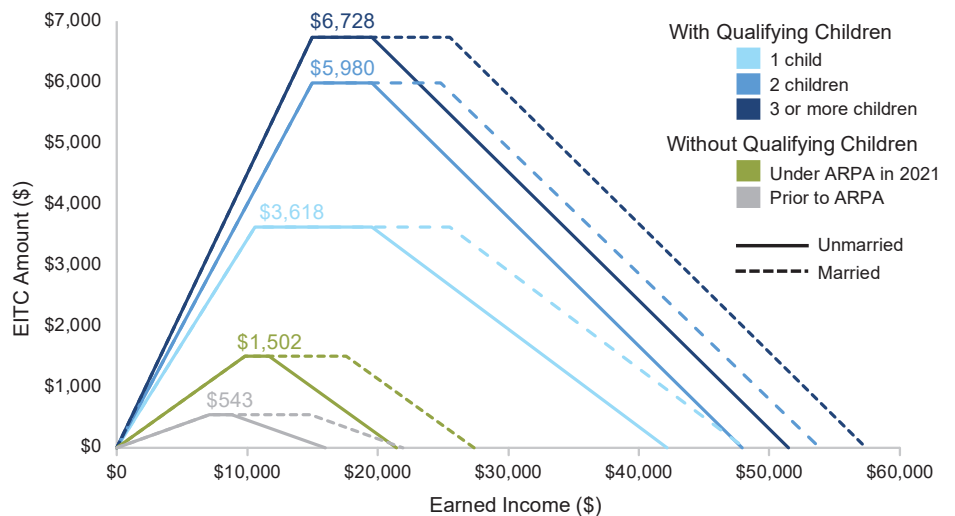
## Percentage of Returns and EITC Amount Conditioned on Filing Status by Tax Year



\*Note: Taxpayers claiming the EITC who file Married Filing Separately must meet the eligibility requirements under the special rule in the American Rescue Plan Act of 2021.

- More than three-fourths of EITC recipients filed as single or head of household in tax year 2019 (79.6%), tax year 2020 (80.1%), and tax year 2021 (83.4%).
- Over half of the total EITC amount for tax year 2019 (62.7%), tax year 2020 (62.9%), and tax year 2021 (54.5%) went to recipients that filed as head of household.

## EITC Amount by Income, Tax Year 2021



### Additional Information:

Detailed individual tax statistics produced by SOI are available in Publication 1304, Individual Income Tax Returns Complete Report on the IRS website at: <https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304>



Individual Tax Statistics

