

**ESTIMATED REVENUE EFFECTS OF H.R. 3300,
THE "ECONOMIC MOBILITY ACT OF 2019,"
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON JUNE 20, 2019**

Fiscal Years 2019 - 2029

[Millions of Dollars]

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2019-24	2019-29
I. Earned Income Tax Credit														
1. Strengthening the earned income tax credit for individuals with no qualifying children (sunset 12/31/20) [1].....	tyba 12/31/18	-141	-9,920	-9,309	---	---	---	---	---	---	---	---	-19,370	-19,370
2. Taxpayer eligible for childless earned income credit in case of qualifying children who fail to meet certain identification requirements [1].....	tyba DOE	[2]	-8	-8	-2	-2	-2	-2	-2	-2	-2	-2	-22	-32
3. Credit allowed in case of certain separated spouses [1].....	tyba DOE	[2]	-15	-15	-16	-17	-18	-18	-19	-19	-20	-21	-81	-178
4. Elimination of disqualified investment income test [1].....	tyba DOE	-8	-436	-416	-349	-370	-389	-391	-389	-378	-377	-378	-1,969	-3,881
5. Application of earned income tax credit in possessions of United States [1].....	DOE	---	---	-696	-703	-720	-737	-753	-769	-785	-802	-819	-2,855	-6,783
Total of Earned Income Tax Credit.....		-149	-10,379	-10,444	-1,070	-1,109	-1,146	-1,164	-1,179	-1,184	-1,201	-1,220	-24,297	-30,244
II. Child Tax Credit - Fully Refundable Child Credit, Present Law Amounts (sunset 12/31/20), and Payments to Possessions [1].....														
	tyba 12/31/18	---	-22,912	-23,006	-715	-728	-741	-745	-741	-376	-380	-384	-48,102	-50,729
III. Dependent Care Assistance														
1. Refundability and enhancement of child and dependent care tax credit (sunset 12/31/20) [1].....	tyba 12/31/18	-389	-11,383	-3,994	---	---	---	---	---	---	---	---	-15,765	-15,765
2. Increase in exclusion for employer-provided dependent care assistance (sunset 12/31/21).....	tyba 12/31/19	---	-936	-1,602	-515	---	---	---	---	---	---	---	-3,053	-3,053
Total of Dependent Care Assistance.....		-389	-12,319	-5,596	-515	---	---	---	---	---	---	---	-18,818	-18,818

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2019-24	2019-29
IV. Certain Fringe Benefit Expenses														
1. Repeal of inclusion of certain fringe benefit expenses in unrelated business taxable income.....	apoa 12/31/17	-99	-146	-145	-156	-166	-175	-186	-197	-208	-220	-234	-887	-1,931
Total of Certain Fringe Benefit Expenses.....		-99	-146	-145	-156	-166	-175	-186	-197	-208	-220	-234	-887	-1,931
NET TOTAL		-637	-45,756	-39,191	-2,456	-2,003	-2,062	-2,095	-2,117	-1,768	-1,801	-1,838	-92,104	-101,722

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

apoa = amounts paid or incurred after

DOE = date of enactment

tyba = taxable years beginning after

[1] Estimates contain the following outlay effect:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2019-24</u>	<u>2019-29</u>
Strengthening the earned income tax credit for individuals with no qualifying children.....	---	7,519	7597	---	---	---	---	---	---	---	---	15,116	15,116
Taxpayer eligible for childless earned income credit in case of qualifying children who fail to meet certain identification requirements.....	---	5	5	1	1	[3]	[3]	[3]	[3]	[3]	1	12	13
Credit allowed in case of certain separated spouses.....	---	13	13	14	14	15	16	16	15	16	16	68	147
Fully refundable child credit, present law amounts and payments to Possessions.....	---	22,912	23,006	715	728	741	745	741	376	380	384	48,102	50,729
Elimination of disqualified investment income test.....	---	295	294	244	259	274	276	274	265	264	263	1,366	2,708
Application of earned income tax credit in possessions of United States.....	---	---	696	703	720	737	753	769	785	802	819	2,855	6,783
Child and dependent care tax credit.....	---	5,227	1,756	---	---	---	---	---	---	---	---	6,982	6,982

[2] Loss of less than \$500,000.

[3] Increase in outlays of less than \$500,000.