

## Parameters of the Earned Income Tax Credit For Workers Without Children

	Under Previous Law	Under the American Rescue Plan
Maximum credit	\$543	\$1,502
Phase-out begins	\$8,880	\$11,610

## Parameters of the Child Tax Credit, For a Married Couple With Two Children

	Under Previous Law	Under the American Rescue Plan
Maximum credit per child	\$2,000	\$3,000 (\$3,600 for children under 6)*
Credit begins	\$2,500	\$0
Income needed to receive full credit	\$37,100	\$0
Phase-out begins	\$400,000	\$400,000

\* The increase in the maximum amount begins to phase out for married couples making \$150,000 and heads of households making \$112,500.