

CAT Fairness Credit Design

Income Eligibility		Credit Value		Additional Per Dependent
Single	Married	Single	Married	
Under \$20,000	Under \$40,000	\$125	\$250	\$25
\$20,000	\$40,000	\$120	\$240	\$25
\$20,500	\$41,000	\$115	\$230	\$25
\$21,000	\$42,000	\$110	\$220	\$25
\$21,500	\$43,000	\$105	\$210	\$25
\$22,000	\$44,000	\$100	\$200	\$25
\$22,500	\$45,000	\$95	\$190	\$25
\$23,000	\$46,000	\$90	\$180	\$25
\$23,500	\$47,000	\$85	\$170	\$25
\$24,000	\$48,000	\$80	\$160	\$25
\$24,500	\$49,000	\$75	\$150	\$25
\$25,000	\$50,000	\$70	\$140	\$25
\$25,500	\$51,000	\$65	\$130	\$25
\$26,000	\$52,000	\$60	\$120	\$25
\$26,500	\$53,000	\$55	\$110	\$25
\$27,000	\$54,000	\$50	\$100	\$25
\$27,500	\$55,000	\$45	\$90	\$25
\$28,000	\$56,000	\$40	\$80	\$25
\$28,500	\$57,000	\$35	\$70	\$25
\$29,000	\$58,000	\$30	\$60	\$25
\$29,500	\$59,000	\$25	\$50	\$25
\$30,000	\$60,000	\$20	\$40	\$25
\$30,500	\$61,000	\$15	\$30	\$25
\$31,000	\$62,000	\$10	\$20	\$25
\$31,500	\$63,000	\$5	\$10	\$25
\$32,000	\$64,000	\$0	\$0	\$0

Note: Married includes Head of Household filers. Single includes Married Filing Separately filers. Credit value doubles for elderly (65+).