

114TH CONGRESS  
1ST SESSION

# H. R. 1757

To amend the Internal Revenue Code of 1986 to provide an increasingly larger earned income credit for families with more than 3 children.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2015

Mr. NADLER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide an increasingly larger earned income credit for families with more than 3 children.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Fairness for All  
5 Families Act of 2015”.

6 **SEC. 2. INCREASED EARNED INCOME CREDIT FOR FAMI-**  
7 **LIES WITH MORE THAN 3 CHILDREN.**

8 (a) IN GENERAL.—Paragraph (1) of section 32(b) of  
9 the Internal Revenue Code of 1986 is amended to read  
10 as follows:

1           “(1) PERCENTAGES.—For purposes of sub-  
2           section (a)—

“In the case of an eligible individual with:	The credit percentage is:	The phaseout percentage is:
1 qualifying child .....	34.00	15.98
2 qualifying children .....	40.00	21.06
3 qualifying children .....	45.00	21.06
4 qualifying children .....	50.00	21.06
5 qualifying children .....	55.00	21.06
6 qualifying children .....	60.00	21.06
7 or more qualifying children .....	65.00	21.06
No qualifying children .....	7.65	7.65.”.

3           (b) CONFORMING AMENDMENT.—Paragraph (3) of  
4 section 32(b) of such Code is amended by striking sub-  
5 paragraph (A).

6           (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2014.

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