

119TH CONGRESS
1ST SESSION

H. R. 2800

To amend the Internal Revenue Code of 1986 to increase the earned income tax credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2025

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

A BILL

To amend the Internal Revenue Code of 1986 to increase the earned income tax credit, and for other purposes.

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 “Boost the Middle Class
5 Act”.

6 **SEC. 2. INCREASING EARNED INCOME TAX CREDIT.**

7 (a) INCREASING EARNED INCOME AMOUNTS AND
8 PHASEOUT AMOUNTS.—

1 (1) EARNED INCOME AMOUNTS.—The table
2 contained in section 32(b)(2)(A) of such Code is
3 amended—

4 (A) by striking “6,330” and inserting
5 “13,629”,

6 (B) by striking “8,890” and inserting
7 “19,140”, and

8 (C) by striking “4,220” and inserting
9 “9,086”.

10 (2) PHASEOUT AMOUNTS.—The table contained
11 in section 32(b)(2)(A) of such Code, as amended by
12 paragraph (1), is amended—

13 (A) by striking “11,610” and inserting
14 “24,992”,

15 (B) by striking “11,610” and inserting
16 “24,992”, and

17 (C) by striking “5,280” and inserting
18 “11,363”.

19 (b) INCREASING PHASEOUT AMOUNTS FOR MARRIED
20 INDIVIDUALS FILING JOINTLY.—Section 32(b)(2)(B) of
21 such Code is amended by striking “5,000” and inserting
22 “7,612”.

23 (c) INFLATION ADJUSTMENTS.—Section 32(j)(1) of
24 such Code is amended—

1 (1) in the matter preceding subparagraph (A),
2 by striking “2015” and inserting “2026”, and

3 (2) in subparagraph (B)—

4 (A) by striking “1995” and inserting
5 “2025”, and

6 (B) by striking “2008” and inserting
7 “2025”.

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2025.

○