## Side by Side Analysis of Cost-of-Living Refund Policies

<table>
<thead>
<tr>
<th>Economic Security Project Proposal(^1)</th>
<th>CLR Act (S. 527(^2) / H.R. 1431)</th>
<th>LIFT Act (S. 4(^3))</th>
<th>EITC Modernization Act (H.R. 1436)</th>
<th>Rise Credit (Proposal)</th>
<th>WRCR Act (H.R.____)</th>
<th>BOOST Act (H.R. 3590)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly Payment</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Automatic Filing</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Family Caregivers</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Low-Income Students</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Workers without children at home:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Credit Boost</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>• Lower age min.</td>
<td>✓ (18)</td>
<td>✓ (21)</td>
<td>✓ (18)</td>
<td>✓ (18)</td>
<td>✓ (18)</td>
<td>✓ (18)</td>
</tr>
<tr>
<td>• No age max.</td>
<td>✓</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost (over 10 years)</td>
<td>$2.5T</td>
<td>$1.58T(^2)</td>
<td>$2.7T(^3)</td>
<td>TBD</td>
<td>$2.5T(^4)</td>
<td>TBD</td>
</tr>
<tr>
<td>People Impacted</td>
<td>159M</td>
<td>124M(^6)</td>
<td>178M(^7)</td>
<td>TBD(^8)</td>
<td>159M(^9)</td>
<td>TBD</td>
</tr>
<tr>
<td>• Adults</td>
<td>106M (45%)</td>
<td>74M (31%)</td>
<td>119M (50%)</td>
<td>TBD</td>
<td>106M (45%)</td>
<td>153M (65%)</td>
</tr>
<tr>
<td>• Children</td>
<td>53M (57%)</td>
<td>50M (53%)</td>
<td>59M (62%)</td>
<td>TBD</td>
<td>53M (57%)</td>
<td>65M (68%)</td>
</tr>
</tbody>
</table>

\(^1\) Economic Security Project Proposal: [Economic Security Project Proposal](#)

\(^2\) CLR Act: S. 527 / H.R. 1431

\(^3\) LIFT Act: S. 4

\(^4\) EITC Modernization Act: H.R. 1436

\(^5\) Rise Credit: Proposal

\(^6\) WRCR Act: H.R.____

\(^7\) BOOST Act: H.R. 3590

\(^8\) Monthly Payment: ✓

\(^9\) One-time $500 advance

\(^10\) Automatic Filing: ✓

\(^11\) Family Caregivers: ✓

\(^12\) Low-Income Students: ✓

\(^13\) Workers without children at home:

\(^14\) Credit Boost: ✓

\(^15\) Lower age min.: ✓

\(^16\) No age max.: ✓

\(^17\) Cost (over 10 years): $2.5T

\(^18\) People Impacted:

\(^19\) Adults: 106M (45%)

\(^20\) Children: 53M (57%)
Cost-of-Living Refund Policies:

Economic Security Project proposal - Described at https://CostOfLivingRefund.org/federal and in Tax Policy Center’s analysis
LIFT Act (S.4) - Sen. Kamala Harris
EITC Modernization Act (H.R. 1436) - Rep. Bonnie Watson Coleman
Rise Credit - proposed by Sen. Cory Booker, 2020 candidate
Worker Relief and Credit Reform Act (H.R.____) - Rep. Gwen Moore
Building Our Opportunities to Survive and Thrive Act (H.R. 3590) - Rep. Rashida Tlaib

Endnotes
1. All policy details (but impact) for this model legislation come from analysis by Urban-Brookings Tax Policy Center, February 7, 2019.
8. Awaiting estimate on eligibility among 40M Americans providing unpaid care (see Endnote 10), and estimate on eligibility among 7M students receiving Pell grants and other low-income students (see Endnote 11).