

119TH CONGRESS
2D SESSION

H. R. 8305

To amend the Internal Revenue Code of 1986 to increase the amount of the earned income tax credit for parents of young children.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2026

Ms. McDONALD RIVET 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 amount of the earned income tax credit for parents of young 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 “Working Parents Tax
5 Relief Act of 2026”.

6 **SEC. 2. INCREASE IN EARNED INCOME TAX CREDIT FOR**
7 **PARENTS OF YOUNG CHILDREN.**

8 (a) IN GENERAL.—Section 32(c) of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end the
10 following new paragraph:

1 “(5) INCREASE IN PERCENTAGES FOR PARENTS
2 OF YOUNG CHILDREN.—

3 “(A) CREDIT PERCENTAGES.—

4 “(i) 1 CHILD.—In the case of an eligi-
5 ble individual with 1 qualifying child, the
6 credit percentage determined under sub-
7 section (b)(1) shall be increased by 42.24
8 percentage points if such qualifying child
9 has not attained age 4.

10 “(ii) 2 OR MORE CHILDREN.—In the
11 case of an eligible individual with 2 or
12 more qualifying children, the credit per-
13 centage determined under subsection
14 (b)(1) shall be increased by 30.07 percent-
15 age points for each of the youngest 3
16 qualifying children of such eligible indi-
17 vidual that has not attained age 4.

18 “(B) PHASEOUT PERCENTAGE.—In the
19 case of an eligible individual with 1 or more
20 qualifying children, the phaseout percentage de-
21 termined under subsection (b)(1) shall be in-
22 creased by 5 percentage points for each of the
23 youngest 3 qualifying children of such eligible
24 individual that has not attained age 4.

1 “(C) MONTHLY PAYMENT.—The Secretary
2 shall establish a program allowing, at the elec-
3 tion of the taxpayer, for making so much of any
4 refund payment owed to a taxpayer by reason
5 of operation of this paragraph in equal monthly
6 increments divided among the remaining
7 months in the taxable year of the taxpayer dur-
8 ing which the amount of such refund is deter-
9 mined.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to taxable years beginning after
12 December 31, 2025.

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