

Table T15-0214
Distribution of Qualifying Children in Working Families
by Eligibility for Child Tax Credit (in Millions), by Age, 2018

Current Law ¹						
Age	Earnings Too Low for Full Credit		Full Credit		Earnings Too High for Full Credit	
	Number	Percent	Number	Percent	Number	Percent
0-5	8.0	41.0	6.1	31.4	5.4	27.5
6-16	12.0	34.5	11.1	32.0	11.6	33.5
All	20.0	36.9	17.2	31.8	17.0	31.3
Addendum						
0-1	3.0	43.2	2.1	30.5	1.8	26.3
Current Policy ²						
Age	Earnings Too Low for Full Credit		Full Credit		Earnings Too High for Full Credit	
	Number	Percent	Number	Percent	Number	Percent
0-5	4.2	26.8	6.1	39.0	5.4	34.2
6-16	6.3	21.7	11.1	38.2	11.6	40.0
All	10.5	23.5	17.2	38.5	17.0	38.0
Addendum						
0-1	1.5	28.2	2.1	38.5	1.8	33.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

(1) The child tax credit is partially refundable. Under current law, in 2018, the refundable credit phases in at a 15-percent rate on earnings in excess of \$10,000 (indexed from 2001). The credit phases out at a rate of 5-percent on adjusted gross income over \$110,000 (not indexed).

(2) Under current policy, the refundable credit phases in at a 15-percent rate on earnings in excess of \$3,000 (not indexed). The credit phases out at a rate of 5-percent on adjusted gross income over \$110,000 (not indexed).