

Table T07-0139
Distribution of Qualifying Children in Working Families
by Eligibility for Child Tax Credit (in Millions), by Age, 2007¹

Age	Earnings Too Low for Full Credit		Full Credit		Earnings Too High for Full Credit	
	Number	Percent	Number	Percent	Number	Percent
0-5	6.6	29.3	12.8	56.8	3.1	14.0
6-16	11.1	25.8	24.8	57.6	7.2	16.6
All	17.7	27.0	37.5	57.3	10.3	15.7
Addendum						
0-1	2.1	30.3	3.9	56.4	0.9	13.3

Source: Transfer Income Model (March 2003 CPS data for CY 2002 evaluated under 2005 law) and Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) The child tax credit is partially refundable. In 2007, the refundable credit phases in at a 15-percent rate on earnings in excess of \$11,750 (indexed). The credit phases out at a 5-percent rate on adjusted gross income over \$110,000 (not indexed).