

**Table T07-0156**  
**Fully Refundable Child and Dependent Care Tax Credit (CDCTC)**  
**Returns and Amount Reported Compared to Current Law, 2006<sup>1</sup>**

Cash Income Class (thousands of 2006 dollars) <sup>2,3</sup>	Current Law					Fully Refundable CDCTC					Change Due to Refundability					
	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit	
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percentage	Amount (\$ millions)	Percentage	Dollars	Percentage
<b>Less than 10</b>	0	0.0	0.0	0.0	n/a	524	6.6	377.2	7.4	719	524	n/a	377.2	n/a	n/a	n/a
<b>10-20</b>	125	2.0	29.2	0.9	235	916	11.6	873.1	17.2	953	792	635.6	843.8	2885.1	718	305.8
<b>20-30</b>	604	9.6	317.2	9.3	525	776	9.8	618.5	12.2	797	172	28.6	301.3	95.0	271	51.7
<b>30-40</b>	762	12.1	456.8	13.4	599	793	10.0	528.0	10.4	666	30	3.9	71.2	15.6	67	11.2
<b>40-50</b>	573	9.1	332.0	9.7	580	588	7.4	349.0	6.9	594	15	2.6	17.1	5.1	14	2.4
<b>50-75</b>	1,399	22.1	749.2	21.9	536	1,421	18.0	774.9	15.3	545	23	1.6	25.7	3.4	10	1.8
<b>75-100</b>	1,099	17.4	574.9	16.8	523	1,106	14.0	581.8	11.5	526	7	0.6	6.9	1.2	3	0.6
<b>100-200</b>	1,447	22.9	778.5	22.8	538	1,453	18.4	786.3	15.5	541	7	0.5	7.7	1.0	3	0.5
<b>200-500</b>	278	4.4	155.0	4.5	558	278	3.5	155.6	3.1	559	1	0.2	0.5	0.4	1	0.1
<b>500-1,000</b>	28	0.4	15.1	0.4	546	28	0.4	15.2	0.3	548	0	0.6	0.1	0.8	2	0.3
<b>More than 1,000</b>	10	0.2	6.9	0.2	700	10	0.1	7.0	0.1	703	0	0.9	0.1	1.3	3	0.4
<b>All</b>	6,323	100.0	3,414.9	100.0	540	7,899	100.0	5,071.3	100.0	642	1,576	24.9	1,656.5	48.5	102	18.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.