

**Table T09-0032**  
**Reduce Child Tax Credit (CTC) Refundability Threshold to \$0**  
**Distribution of Tax Units with Benefit, 2009<sup>1</sup>**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units (thousands) <sup>3</sup>			Average Benefit (\$)	
	All	Number with Benefit	Percent with Benefit	Tax Units with Benefit	All Tax Units
<b>Less than 10</b>	17,204	2,113	12.3	-761	-93
<b>10-20</b>	24,101	4,133	17.1	-1,072	-184
<b>20-30</b>	19,493	2,202	11.3	-939	-106
<b>30-40</b>	14,384	506	3.5	-780	-27
<b>40-50</b>	11,749	132	1.1	-865	-10
<b>50-75</b>	21,662	80	0.4	-769	-3
<b>75-100</b>	14,107	15	0.1	-966	-1
<b>100-200</b>	19,712	11	0.1	-887	0
<b>200-500</b>	5,636	1	0.0	**	**
<b>500-1,000</b>	989	0	0.0	**	**
<b>More than 1,000</b>	519	0	0.0	**	**
<b>All</b>	150,241	9,237	6.1	-946	-58

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(1) Calendar year. Baseline is current law. Proposal reduced the unindexed earnings threshold for refundability to \$0.

Estimates are static and do not account for any potential microeconomic behavioral response. Official estimates from the Joint Committee on Taxation would likely show a somewhat different effect on revenue. Average benefits are suppressed for income classes in which fewer than 5,000 tax units have a reduction in tax liability.

(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 but excludes those that are dependents of other tax units.