

Table T06-0004
Child Tax Credit Refundability Options: Number of Filers Claiming the Credit (millions)

	Calendar Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Current Law Baseline	31.8	31.9	31.8	31.8	31.7	21.7	21.0	19.8	19.0	18.4
Option ¹										
1 10% refundability above \$0	36.3	36.3	36.2	36.1	36.1	21.7	21.0	19.8	19.0	18.4
2 10% refundability above \$5,000, \$200 minimum credit	35.0	35.0	34.9	34.9	34.8	21.7	21.0	19.8	19.0	18.4
3 20% refundability above \$8,000	33.7	33.7	33.7	33.6	33.6	21.7	21.0	19.8	19.0	18.4
4 15% refundability above \$10,000 (not indexed), credit amount indexed	32.5	32.8	32.9	33.1	33.1	21.7	21.0	19.8	19.0	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3a).

(1) All options are assumed to take effect in 2006 and sunset on 12/31/2010. Refundability thresholds, unless stated otherwise, are indexed for inflation after 2006. All dollar figures specified in option descriptions assumed to be in 2006 levels.