

**Table T05-0254. CTC Option 1: Make EGTRRA Provisions Permanent  
Number of Returns and Amount Reported Compared to Current Law, 2015 <sup>1</sup>**

Cash Income Class (thousands of 2005 dollars) <sup>2,3</sup>	Current Law					Proposal					Change Due to Proposal					
	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>	5	0.0	5.8	0.1	1,220	29	0.1	40.8	0.1	1,387	25	523.5	35.0	609.0	167	13.7
<b>10-20</b>	1,428	7.7	460.7	4.2	323	3,779	12.0	2,490.5	5.7	659	2,351	164.7	2,029.8	440.6	336	104.3
<b>20-30</b>	4,760	25.8	2,623.1	23.8	551	5,523	17.5	7,351.1	16.8	1,331	763	16.0	4,728.0	180.2	780	141.5
<b>30-40</b>	4,414	23.9	3,074.0	27.9	696	4,720	14.9	7,322.9	16.7	1,551	306	6.9	4,248.9	138.2	855	122.8
<b>40-50</b>	2,775	15.0	1,842.4	16.7	664	3,438	10.9	5,404.8	12.3	1,572	663	23.9	3,562.4	193.4	908	136.8
<b>50-75</b>	3,541	19.2	2,287.0	20.7	646	6,450	20.4	10,419.0	23.8	1,615	2,909	82.2	8,132.0	355.6	969	150.1
<b>75-100</b>	1,198	6.5	605.6	5.5	506	4,347	13.8	6,932.8	15.8	1,595	3,149	262.9	6,327.3	1044.8	1,089	215.5
<b>100-200</b>	307	1.7	112.7	1.0	367	3,209	10.2	3,757.8	8.6	1,171	2,902	944.4	3,645.0	3234.0	804	219.2
<b>200-500</b>	11	0.1	4.6	0.0	429	41	0.1	44.7	0.1	1,091	30	284.9	40.2	879.8	663	154.6
<b>500-1,000</b>	0	0.0	0.3	0.0	696	4	0.0	4.8	0.0	1,335	3	679.3	4.5	1395.1	639	91.8
<b>More than 1,000</b>	1	0.0	0.5	0.0	440	2	0.0	2.6	0.0	1,265	1	100.6	2.2	476.1	824	187.2
<b>All</b>	18,445	100.0	11,024.5	100.0	598	31,586	100.0	43,834.4	100.0	1,388	13,141	71.2	32,809.9	297.6	790	132.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

- (1) Calendar year. Provisions include: allow CTC regardless of tentative AMT; increase maximum amount per child to \$1,000 from \$500; allow credit to be refundable at a rate of 15% of earned income in excess of \$10,000, indexed for inflation after 2001.
- (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.