

**Table T17-0171**  
**Options to Expand the Child and Dependent Care Tax Credit**  
**Baseline: Current Law**  
**Impact on Tax Revenue, 2017-26<sup>1</sup>**

Proposal	Calendar Year										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-26
Make CDCTC Refundable	-0.698	-0.685	-0.662	-0.64	-0.621	-0.600	-0.57	-0.552	-0.533	-0.521	-6.082
Make CDCTC Refundable and Double Maximum Allowable Expenses <sup>2</sup>	-2.021	-2.031	-2.035	-2.05	-2.053	-2.057	-2.067	-2.067	-2.071	-2.079	-20.531
Make CDCTC Refundable and Double Allowable Expenses for Children Under 6 <sup>3</sup>	-1.476	-1.482	-1.482	-1.484	-1.485	-1.485	-1.473	-1.458	-1.447	-1.435	-14.707
Make CDCTC Refundable and Double Allowable Expenses for Children Under 3 <sup>4</sup>	-1.131	-1.126	-1.113	-1.106	-1.097	-1.091	-1.076	-1.06	-1.046	-1.037	-10.883

Source: Urban-Brookings Microsimulation Model (version 0217-1).

(1) Calendar years. Estimates are in billions of dollars. Proposals are effective 01/01/2017. The baseline is current law. We assume that 80 percent of tax units with childcare expenses in the baseline who receive a benefit under a refundable CDCTC, but not under current law would claim that benefit and that that percentage would increase by 1 percentagepoint in subsequent years up to a maximum of 90 percent.

(2) The proposal would increase maximum allowable expenses to \$6,000 per eligible dependent.

(3) The proposal would increase maximum allowable expenses to \$6,000 per eligible dependent under 6 years old.

(4) The proposal would increase maximum allowable expenses to \$6,000 per eligible dependent under 3 years old.