

Table T17-0228
Distribution of Tax Units and Qualifying Children
by Amount of Child Tax Credit (CTC), 2018 ¹

	Earnings Too Low for Any Child Tax Credit ²		Earnings Too Low for Full Child Tax Credit ³		Full Child Tax Credit ⁴		AGI Too High For Full Child Tax Credit ⁵		AGI Too High For Any Child Tax Credit ⁶	
	Millions	Percent of Total	Millions	Percent of Total	Millions	Percent of Total	Millions	Percent of Total	Millions	Percent of Total
Number of Tax Units with CTC-Eligible Children	0.7	1.5	4.4	10.1	28.5	65.0	4.1	9.3	6.2	14.1
Number of CTC-Eligible Children	1.1	1.5	9.2	12.3	46.6	62.4	8.0	10.7	9.9	13.2

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

(1) Calendar year. Baseline is current law.

(2) Tax units that: receive no refundable CTC because earnings are between \$1 and \$3,000; and receive no nonrefundable CTC because they have no tax liability before credits. Does not include tax units with CTC-eligible children but no earnings.

(3) Tax units with earnings of at least \$3,000 but less than enough to receive the full \$1,000 value of the CTC for each of their eligible children. Also includes tax units with earnings between \$1 and \$3,000 who receive some non-refundable CTC but less than the full value of their credit because tax liability before credits is too low.

(4) Tax units that receive the full \$1,000 CTC for each eligible child.

(5) Tax units with adjusted gross income (AGI) exceeding \$110,000 for married couples (\$75,000 for single and head of household filers) but that still receive a positive amount of CTC.

(6) Tax units with adjusted gross income (AGI) that exceeds the end of the phaseout range and receive no CTC.