## Table T19-0060

**Child Tax Credit and Other Dependent Credit**  
**Baseline: Current Law**  
**Tax Expenditures ($ billions), 2019-28**

<table>
<thead>
<tr>
<th>Fiscal Year Estimate²</th>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
<th>2026</th>
<th>2027</th>
<th>2028</th>
<th>2019-28</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Tax Credit and Other Dependent Credit³</td>
<td></td>
<td>-50.2</td>
<td>-126.1</td>
<td>-127.4</td>
<td>-129.3</td>
<td>-131.4</td>
<td>-132.4</td>
<td>-134.0</td>
<td>-121.6</td>
<td>-101.2</td>
<td>-100.7</td>
<td>-1,154.4</td>
</tr>
</tbody>
</table>

**Memo:**  
Calendar year estimate of Child Tax Credit and Other Dependent Credit  
-125.5  -126.9  -128.2  -131.0  -131.9  -133.3  -135.1  -101.3  -101.0  -100.4  -1,214.6

**Source:** Urban-Brookings Microsimulation Model (version 0319-1).  
(1) Calendar years. Proposals are effective 01/01/2019.  
(2) Revenue estimates are for fiscal years and use a 40-60 split.  
(3) Table shows the expenditures without microdynamic responses for the $2,000 partially refundable CTC for children under 17 as well as the $500 nonrefundable credit for other dependents, sometimes referred to as the Credit for Other Dependents.