

**Table T07-0137**  
**Distribution of Qualifying Children by Eligibility for Child Tax Credit in Millions, by Age, 2007 <sup>1</sup>**

Age	No Credit (Income Too Low)		Partial Credit (Credit Phase-in)		Full Credit		Partial Credit (Credit Phase-out)		No Credit (Income Too High)		Total Qualifying Children	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>0-1</b>	1.3	17.6	1.3	17.2	3.9	52.8	0.4	5.6	0.5	6.8	7.3	100.0
<b>2-5</b>	2.7	16.5	2.8	16.6	8.9	53.4	1.1	6.5	1.1	6.9	16.6	100.0
<b>6-9</b>	3.1	15.4	3.4	16.9	10.7	53.0	1.5	7.4	1.5	7.3	20.3	100.0
<b>10-16</b>	3.4	13.6	3.5	14.0	14.0	55.8	2.0	7.9	2.2	8.6	25.1	100.0
<b>All</b>	10.6	15.3	11.0	15.8	37.5	54.1	5.0	7.2	5.3	7.6	69.4	100.0

Source: Transfer Income Model (March 2003 CPS data for CY 2002 evaluated under 2005 law) and Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) The child tax credit is partially refundable. In 2007, the refundable credit phases in at a 15-percent rate on earnings in excess of \$11,750 (indexed). The credit phases out at a 5-percent rate on adjusted gross income over \$110,000 (not indexed).