

Table T07-0138
Distribution of Qualifying Children in Working Families by Eligibility for Child Tax Credit (in Millions), by Age, 2007¹

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
0-1	0.8	11.9	1.3	18.4	3.9	56.4	0.4	6.0	0.5	7.3	6.9	100.0
2-5	1.7	11.1	2.8	17.7	8.9	56.9	1.1	7.0	1.1	7.3	15.6	100.0
6-9	2.0	10.3	3.4	17.9	10.7	56.2	1.5	7.9	1.5	7.8	19.1	100.0
10-16	2.2	9.1	3.5	14.7	14.0	58.7	2.0	8.4	2.2	9.1	23.9	100.0
All	6.7	10.2	11.0	16.7	37.5	57.3	5.0	7.6	5.3	8.1	65.5	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).