### Table T09-0034
Reduce Child Tax Credit (CTC) Refundability Threshold to $8,500
Distribution of Tax Units with Benefit, 2009

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2008 dollars)</th>
<th>Tax Units (thousands)</th>
<th>Average Benefit ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>All</td>
<td>Number with Benefit</td>
</tr>
<tr>
<td>Less than 10</td>
<td>17,204</td>
<td>276</td>
</tr>
<tr>
<td>10-20</td>
<td>24,101</td>
<td>3,642</td>
</tr>
<tr>
<td>20-30</td>
<td>19,493</td>
<td>2,159</td>
</tr>
<tr>
<td>30-40</td>
<td>14,384</td>
<td>477</td>
</tr>
<tr>
<td>40-50</td>
<td>11,749</td>
<td>119</td>
</tr>
<tr>
<td>50-75</td>
<td>21,662</td>
<td>60</td>
</tr>
<tr>
<td>75-100</td>
<td>14,107</td>
<td>10</td>
</tr>
<tr>
<td>100-200</td>
<td>19,712</td>
<td>7</td>
</tr>
<tr>
<td>200-500</td>
<td>5,636</td>
<td>0</td>
</tr>
<tr>
<td>500-1,000</td>
<td>989</td>
<td>0</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>519</td>
<td>0</td>
</tr>
<tr>
<td>All</td>
<td>150,241</td>
<td>6,774</td>
</tr>
</tbody>
</table>


1. Calendar year. Baseline is current law. Proposal reduces the unindexed earnings threshold for refundability to $8,500. Estimates are static and do not account for any potential microeconomic behavioral response. Official estimates from the Joint Committee on Taxation would likely show a somewhat different effect on revenue. Average benefits are suppressed for income classes in which fewer than 5,000 tax units have a reduction in tax liability.

2. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

   http://www.taxpolicycenter.org/TaxModel/income.cfm

3. Includes both filing and non-filing units but excludes those that are dependents of other tax units.