## T09-0074
Reduce Earnings Threshold for Refundable Child Tax Credit (CTC) to $3,000
Baseline: $6,000 Threshold

<table>
<thead>
<tr>
<th>Year</th>
<th>2009</th>
</tr>
</thead>
</table>

### Kids Newly Eligible for the Refundable Credit:
Option 1: Reduce to unindexed $3,000 threshold
- 1.4

### Kids with Increased Refundable Child Credit:
Option 1: Reduce to unindexed $3,000 threshold
- 10.0


1. 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.
2. Kids newly eligible for the refundable child credit includes all children potentially eligible for the child credit on returns claiming a non-zero value for the refundable child credit under the proposal but not in the baseline.
3. Baseline is current law with threshold reduced to $6,000. Proposal reduces the unindexed earnings threshold to $3,000, effective 01/01/09.
4. Kids with increased refundable child credit includes all children potentially eligible for the child credit on returns claiming a non-zero value for the refundable child credit in the baseline and a larger value under the proposal.