## T09-0037
Reduce Earnings Threshold for Refundable Child Tax Credit (CTC) to $0
Baseline: $8,500 Threshold
Static Impact on Number of Eligible Children (millions), 2009

<table>
<thead>
<tr>
<th>Year</th>
<th>Kids Newly Eligible for the Refundable Credit(^2):</th>
<th>Kids with Increased Refundable Child Credit(^4):</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>Option 1: Reduce to unindexed $0 threshold(^3) 3.7</td>
<td>Option 1: Reduce to unindexed $0 threshold(^3) 10.4</td>
</tr>
</tbody>
</table>


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 $8,500. Proposal reduces the unindexed earnings threshold to $0, 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.