## T09-0095
### Options for Reforming the Child Tax Credit (CTC)
#### Baseline: Current Law

**Static Impact on Number of Eligible Children (millions), 2009**

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

**Kids Newly Eligible for the Refundable Credit**:  
Option 1: Reduce to unindexed $8,100 threshold

- 2.8

**Kids with Increased Refundable Child Credit**:  
Option 1: Reduce to unindexed $8,100 threshold

- 10.2

---


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
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
3. Baseline is current law. Proposal reduces the unindexed earnings threshold to $8,100, 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