

Table T14-0024
Extend ATRA Child Tax Credit (CTC)
Number of Returns and Amount Reported Compared to Current Law, 2018¹

Expanded Cash Income Class (thousands of 2013 dollars) ^{2,3}	Current Law					Proposal					Change Due to Proposal					
	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit	
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percentage	Amount (\$ millions)	Percentage	Dollars	Percentage
Less than 10	2	0.0	0.1	0.0	48	664	1.8	269.4	0.5	405	662	32904.3	269.3	281544.2	358	753.4
10-20	551	1.8	181.7	0.4	330	3,154	8.6	2,967.6	5.4	941	2,604	472.7	2,785.9	1533.3	611	185.2
20-30	3,153	10.0	2,471.8	5.5	784	4,359	11.8	5,766.4	10.5	1,323	1,206	38.2	3,294.5	133.3	539	68.7
30-40	3,486	11.1	4,146.4	9.3	1,190	3,974	10.8	5,981.8	10.9	1,505	488	14.0	1,835.4	44.3	316	26.6
40-50	2,931	9.3	4,055.3	9.0	1,384	3,159	8.6	5,046.6	9.2	1,597	229	7.8	991.3	24.4	214	15.4
50-75	6,038	19.2	9,610.9	21.4	1,592	6,184	16.8	10,316.7	18.8	1,668	147	2.4	705.8	7.3	76	4.8
75-100	4,449	14.2	7,528.8	16.8	1,692	4,477	12.2	7,606.7	13.8	1,699	28	0.6	77.9	1.0	7	0.4
100-200	9,868	31.4	15,606.7	34.8	1,582	9,874	26.8	15,633.5	28.4	1,583	5	0.1	26.8	0.2	2	0.1
200-500	617	2.0	578.3	1.3	937	617	1.7	578.4	1.1	937	0	0.0	0.0	0.0	0	0.0
500-1,000	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0.0
More than 1,000	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0	0.0	0.0	0.0	0	0.0
All	31,410	100.0	44,818.5	100.0	1,427	36,832	100.0	54,983.8	100.0	1,493	5,422	17.3	10,165.3	22.7	66	4.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

(1) Calendar year. Baseline is current law. Proposal would extend the following provision in the American Taxpayer Relief Act of 2012, currently set to expire on 12/31/17: reduce the earnings threshold for the CTC to \$3,000, unindexed. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Tax units with negative current law adjusted gross income are excluded from the lowest income class but are included in the totals. For a description of expanded cash income, see:

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

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.