

**Table T14-0066**  
**Extend the Unindexed \$3,000 Threshold for the Refundable Child Tax Credit (CTC)**  
**Number of Beneficiaries and Amount of Benefit Compared to Current Law, 2018 <sup>1</sup>**

Expanded Cash Income Class (thousands of 2013 dollars) <sup>2,3</sup>	Current Law					Proposal					Change Due to Proposal					
	Beneficiaries		Benefit		Average Benefit (\$)	Beneficiaries		Benefit		Average Benefit (\$)	Beneficiaries		Benefit		Average Benefit	
	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	5	0.0	3.8	0.0	729	918	2.6	478.6	0.9	521	913	17726.6	474.8	12655.1	-207	-28.4
10-20	1,120	3.7	499.6	1.1	446	3,891	10.8	3,937.0	7.4	1,012	2,770	247.3	3,437.4	688.0	566	126.9
20-30	3,864	12.6	3,752.3	8.6	971	4,785	13.3	6,765.0	12.7	1,414	921	23.8	3,012.7	80.3	443	45.6
30-40	3,615	11.8	4,725.7	10.9	1,307	4,039	11.2	6,292.0	11.8	1,558	424	11.7	1,566.3	33.1	251	19.2
40-50	2,997	9.8	4,445.9	10.2	1,483	3,135	8.7	5,100.2	9.6	1,627	138	4.6	654.4	14.7	144	9.7
50-75	6,253	20.4	10,199.0	23.4	1,631	6,340	17.6	10,644.7	20.0	1,679	87	1.4	445.7	4.4	48	2.9
75-100	4,446	14.5	7,454.9	17.1	1,677	4,462	12.4	7,495.2	14.1	1,680	16	0.4	40.3	0.5	3	0.2
100-200	7,929	25.9	11,713.1	26.9	1,477	7,932	22.1	11,726.9	22.0	1,478	3	0.0	13.7	0.1	1	0.1
200-500	81	0.3	78.7	0.2	969	81	0.2	78.8	0.1	970	0	0.0	0.1	0.1	1	0.1
500-1,000 <sup>4</sup>	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 <sup>4</sup>	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	30,627	100.0	43,520.0	100.0	1,421	35,953	100.0	53,338.8	100.0	1,484	5,326	17.4	9,818.8	22.6	63	4.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-4).

(1) Calendar year. Under current law, the earnings threshold for refundability of the additional CTC would be \$14,750 in 2018. The proposal would reduce the threshold to \$3,000. 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.

(4) In both the baseline and proposal, there are fewer than 1,000 beneficiaries with expanded cash income of \$500,000 or more.