

**Table T05-0164**  
**Child Tax Credit Refundability Options: Number of Filers Claiming the Credit (millions)**

		Calendar Year									
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Current Law Baseline</b>		31.8	31.9	31.8	31.8	31.7	21.7	21.0	19.8	19.0	18.4
Option <sup>1</sup>											
1	Refundability threshold at \$5,000 and no indexing	35.0	35.1	35.0	35.0	35.0	28.6	27.8	26.7	25.9	25.2
2	Refundability threshold at \$7,500 and no indexing	33.9	34.1	34.1	34.1	34.1	27.7	27.0	25.8	25.0	24.4
3	Refundability threshold at \$10,000 and no indexing	32.5	32.8	32.8	32.9	32.9	26.7	25.9	24.9	24.1	23.5
4	Same as #1, but minimum credit is \$100	35.0	35.1	35.0	35.0	35.0	28.6	27.8	26.7	25.9	25.2
5	Same as #2, but minimum credit is \$100	33.9	34.1	34.1	34.1	34.1	27.7	27.0	25.8	25.0	24.4
6	Same as #3, but minimum credit is \$100	32.5	32.8	32.8	32.9	32.9	26.7	25.9	24.9	24.1	23.5
<b>Extended Baseline<sup>2</sup></b>		31.8	31.9	31.8	31.8	31.7	31.7	31.7	31.7	31.7	31.6
Option											
1	Refundability threshold at \$5,000 and no indexing	35.0	35.1	35.0	35.0	35.0	35.0	35.0	35.0	35.0	34.9
2	Refundability threshold at \$7,500 and no indexing	33.9	34.1	34.1	34.1	34.0	34.1	34.1	34.1	34.1	34.1
3	Refundability threshold at \$10,000 and no indexing	32.5	32.8	32.8	32.9	32.9	33.1	33.1	33.2	33.2	33.2
4	Same as #1, but minimum credit is \$100	35.0	35.1	35.0	35.0	35.0	35.0	35.0	35.0	35.0	34.9
5	Same as #2, but minimum credit is \$100	33.9	34.1	34.1	34.1	34.0	34.1	34.1	34.1	34.1	34.1
6	Same as #3, but minimum credit is \$100	32.5	32.8	32.8	32.9	32.9	33.1	33.1	33.2	33.2	33.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3a).

(1) All options are assumed to take effect starting in 2006 and extend through the 10-year window to 2015. Refundability thresholds, unless stated otherwise, are indexed for inflation. All dollar figures specified in option descriptions assumed to be in 2005 levels.

(2) Extended baseline is current law plus the Administration's FY2006 Budget Proposal to extend provisions in EGTRRA and JGTRRA.