Table T05-0095
Child Tax Credit Refundability Options: Number of Children in Tax Units Claiming the Credit (millions)

		Calendar Year										
		2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**
Current Law Baseline		54.0	53.9	53.8	53.3	52.9	52.6	33.1	31.8	29.9	28.5	27.5
Option[1]												
1	15% refundability above $10,750 and no indexing	54.2	54.4	54.4	54.3	54.1	54.0	41.4	40.1	38.3	36.9	35.8
2	15% refundability above $10,000 and no indexing	55.0	55.2	55.3	55.0	54.8	54.6	41.9	40.5	38.7	37.3	36.3
3	15% refundability above $7,500	57.5	57.3	57.0	56.5	56.0	55.7	42.8	41.3	39.3	37.8	36.6
4	15% refundability above $5,000	59.1	58.9	58.6	58.0	57.6	57.2	44.3	42.8	40.8	39.3	38.1
5	5% refundability between $5,000 and $13,650; 15% above $13,650	59.1	58.9	58.6	58.0	57.6	57.2	44.3	42.8	40.8	39.3	38.1
Extended Baseline[2]		54.0	53.9	53.8	53.3	52.9	52.6	52.4	52.4	52.2	52.1	52.0
Option												
1	15% refundability above $10,750 and no indexing	54.2	54.4	54.4	54.3	54.1	54.0	54.0	54.0	54.0	54.0	54.0
2	15% refundability above $10,000 and no indexing	55.0	55.2	55.3	55.0	54.8	54.6	54.6	54.5	54.5	54.5	54.5
3	15% refundability above $7,500	57.5	57.3	57.0	56.5	56.0	55.7	55.5	55.3	55.1	54.9	54.8
4	15% refundability above $5,000	59.1	58.9	58.6	58.0	57.6	57.2	57.0	56.8	56.6	56.4	56.3
5	5% refundability between $5,000 and $13,650; 15% above $13,650	59.1	58.9	58.6	58.0	57.6	57.2	57.0	56.8	56.6	56.4	56.3

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

(1) All options are assumed to take effect starting in 2005 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.