

**Table T06-0005**  
**Child Tax Credit Refundability Options: Number of Children in Tax Units Claiming the Credit (millions)**

		Calendar Year									
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Current Law Baseline</b>		53.9	53.8	53.3	52.9	52.6	33.1	31.8	29.9	28.5	27.5
Option <sup>1</sup>											
1	10% refundability above \$0	60.8	60.5	59.8	59.4	59.1	33.1	31.8	29.9	28.5	27.5
2	10% refundability above \$5,000, \$200 minimum credit	59.0	58.6	58.1	57.6	57.3	33.1	31.8	29.9	28.5	27.5
3	20% refundability above \$8,000	57.1	56.8	56.3	55.9	55.5	33.1	31.8	29.9	28.5	27.5
4	15% refundability above \$10,000 (not indexed), credit amount indexed	55.2	55.4	55.2	55.1	54.9	33.1	31.8	29.9	28.5	27.5

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

(1) All options are assumed to take effect in 2006 and sunset on 12/31/2010. Refundability thresholds, unless stated otherwise, are indexed for inflation after 2006. All dollar figures specified in option descriptions assumed to be in 2006 levels.