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The 'Credit for Other Dependents':

A Policy Explainer

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Before the 2017 Tax Cuts and Jobs Act (TCJA), the federal Child Tax Credit had two elements that solely benefited families with dependent children under age 17: (1) a nonrefundable or basic credit; and (2) the Additional Child Tax Credit (ACTC), which allowed a portion of the credit to be refundable. The *nonrefundable* CTC allowed a credit of $1,000 per qualifying child, but only up to the amount the family actually owed in income taxes. By contrast, the *refundable* ACTC provided families a cash refund up to certain limits (described more fully below) if the amount of the Child Tax Credit exceeded the amount owed in income taxes.

TCJA made several changes to the Child Tax Credit, including the introduction of a third component: the Credit for Other Dependents, a nonrefundable credit worth up to $500 for each dependent who is *ineligible* for the nonrefundable CTC and the ACTC. In this policy explainer, we refer to the totality of these three credits as the Child Tax Credit, and to each component as the nonrefundable CTC, the ACTC, and the ODC, respectively. **This policy explainer—the first in a new line of explainers on various social and economic policies—describes the ODC and provides estimates of who is eligible for it and of its reach.**

SUMMARY

- The Tax Cuts and Jobs Act of 2017 created the Credit for Other Dependents (ODC), a nonrefundable tax credit worth up to $500 for each dependent ineligible for the nonrefundable Child Tax Credit and the refundable Additional Child Tax Credit.
- Those eligible for the ODC include teenagers, young adults in school, and others over the age of 17 who may have a disability or other limitations where they cannot support themselves and are claimed as dependents at tax-time.
- We estimate that one-quarter of all dependents over age 17 who meet the qualifying criteria for the ODC are ineligible for the full credit because their family's income is too low.

POLICY CONTEXT

The 2017 Tax Cuts and Jobs Act (TCJA) made three key temporary reforms to the U.S. tax code that impacted families with dependents (i.e., qualifying children and certain relatives reliant on a tax-filer for financial support), which we list below and then describe in further detail. These reforms are slated to sunset at the end of tax year 2025:

1. Eliminated the dependent exemption (along with the personal exemption);
2. Increased the maximum value of the total Child Tax Credit to $2,000 per qualifying child, and increased the maximum value of the ACTC to $1,400 per qualifying child (with the ACTC indexed annually for inflation); and,
3. Introduced the ODC as a new component of the Child Tax Credit for dependents ineligible for the nonrefundable CTC and the ACTC.

Before TCJA, tax filers could reduce their taxable income by claiming exemptions for their dependents, essentially dollar amounts that could be deducted (or "exempted") from the income a filer would pay taxes on. Filers could previously claim an exemption of $4,050 for themselves, a spouse (if applicable), and any dependents (if applicable).[1] Beginning in tax year 2018, however, TCJA eliminated such exemptions through tax year 2025.[2] The elimination of the dependent exemption raised the tax liabilities of many families with dependents, but these liabilities were then offset, at least in part, by expansions to the Child Tax Credit.

The Child Tax Credit has included two components since 2001: a nonrefundable portion, referred to as the nonrefundable CTC, and a refundable portion, referred to as the ACTC.[3] Prior to the passage of TCJA, the maximum value of the total Child Tax Credit was $1,000 per qualifying child. A family could receive up to $1,000 either through the nonrefundable CTC, the refundable ACTC, or a combination of the two, so long as the value of the combined credits did not exceed $1,000 per child. The nonrefundable CTC reduced families' federal tax liabilities, or federal taxes owed. For example, if a family had one qualifying child and a tax liability of $3,000 before accounting for the nonrefundable credit, the credit could reduce their tax liability to $2,000.

On the other hand, prior to TCJA, the ACTC allowed for a refundable credit in excess of income tax liability based on a formula amounting to the lesser of 15% of annual earnings above $3,000 per year and $1,000 per child (reduced by the amount of any nonrefundable CTC allowed with respect to such child). Consequently, families needed at least $3,000 in annual earnings to be eligible for any refund under the ACTC. For example, a family with one child, no tax liability, and

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[1] See Internal Revenue Service, 2018, Publication 501 (2017).

[2] Although TCJA eliminated personal and dependent exemptions in tax years 2018 through 2025, it increased the value of the standard deduction—another deduction that helps reduce one's taxable income. For more details, see Internal Revenue Service, 2018, Publication 501 (2018).

[3] The refundable component of the Child Tax Credit (i.e., the Additional Child Tax Credit) was introduced under the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). Prior to EGTRRA, the Child Tax Credit was largely nonrefundable and only included a small refundable component for families with three or more children whose payroll taxes were greater than their Earned Income Tax Credit (EITC). For additional details, see Crandall-Hollick, 2021, The Child Tax Credit: Legislative history.

$10,000 in annual earnings could have qualified for an ACTC of $900 (15% of $9,000 - $3,000). Also, if that same family instead had a $700 liability and $20,000 in earnings, they would receive a nonrefundable CTC of $700 and an ACTC of $300 ($1,000 - $700 of nonrefundable CTC).

Before TCJA, the Child Tax Credit also began to phase out (i.e., decrease in value) for higher-income tax filers. The phaseout began at $75,000 in adjusted gross income (AGI) for head of household tax filers (i.e., generally, non-married tax filers claiming children and/or dependents) and $110,000 for joint filers. These are called the credit's "phaseout thresholds."

The TCJA modified the Child Tax Credit by doubling the maximum *nonrefundable* CTC for children under the age of 17 from $1,000 to $2,000 per child and raising the maximum ACTC from $1,000 to $1,400 per child (indexed for inflation). The combined value of these credits was also capped at $2,000 per child. Because of inflation indexing, the ACTC limit of $1,400 has grown to $1,600 as of tax year 2023.

However, while TCJA increased the value of the refundable ACTC, the increase was smaller than that for the nonrefundable CTC. The legislation also modestly lowered the ACTC's earnings threshold from $3,000 to $2,500 per year.[4] At the other end of the income distribution, it raised the credit's phaseout thresholds from $75,000 to $200,000 in AGI for head of household tax filers and from $110,000 to $400,000 for joint filers.

TCJA's expansion of the nonrefundable CTC and the ACTC did not benefit families with dependents ages 17 and older who previously qualified for a dependent exemption. Consequently, the legislation introduced a new third component to the Child Tax Credit for families with dependents ineligible for the nonrefundable and refundable portions—**the Credit for Other Dependents (ODC).**

[4] For more details on the Child Tax Credit's earnings requirement and its impacts on eligibility, see Collyer, Curran, Harris, & Wimer, 2023, Children left behind by the Child Tax Credit in 2022.

THE CREDIT FOR OTHER DEPENDENTS

What is the Credit for Other Dependents (ODC), and who qualifies for it?

The ODC is a *nonrefundable* tax credit worth up to $500 for each dependent ineligible for the other components of the Child Tax Credit. Although smaller than the combined nonrefundable CTC and refundable ACTC worth up to $2,000, the ODC may provide tax relief for families with dependents ineligible for the larger credit, including young adults who have not become fully financially independent and may be pursuing an education, and older adults who may have disabilities or cannot financially support themselves. More specifically, the IRS refers to these individuals as "other dependents," which include:

1. "Qualifying children" ages 17 or 18 years;
2. "Qualifying children" between the ages of 19 and 23 years who were enrolled full-time in school for at least 5 months in the past calendar year;
3. Other disabled "qualifying children"; and,
4. "Qualifying relatives" who receive significant financial support from the taxpayer.[5]

The value of the ODC is equivalent to the lesser of either a family's federal tax liability owed (before tax credits) or $500 per "other dependent." In addition, like the other components of the Child Tax Credit, the value of the credit phases out for head of household tax filers with more than $200,000 in AGI and joint filers with more than $400,000. The credit value phases out at a rate of $50 for every $1,000 over such thresholds until it reaches $0. For example, a head of household filer with $205,000 in AGI, one dependent eligible for the ODC, and no dependents eligible for the nonrefundable CTC or the refundable ACTC would receive a credit of $250 instead of $500 ($500 – ($50 × 5)).

Figures 1 and 2 illustrate the structure of the ODC for tax filers with one or two "other dependents" eligible for the credit. The figures show that families need substantial levels of income to qualify for the full amount of the credit—approximately $26,000 in AGI for a head of household tax unit and $31,000 for a joint-filing unit with one "other dependent" eligible for the credit. Even higher income levels are required for tax units with more than one eligible dependent to fully qualify (see Figure 2).[6]

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[5] See Appendix A for more details on who are considered "qualifying children" or "qualifying relatives" for tax-filing purposes.

[6] Results in Figures 1 and 2 are specific to households *without* dependents who may be eligible for the nonrefundable CTC/refundable ACTC. If a tax filer claimed both a dependent eligible for the ODC and a dependent eligible for the nonrefundable CTC/refundable ACTC, the maximum combined credit they could claim would be higher (e.g., $2,500 in the case of one ODC-eligible dependent and one eligible for the nonrefundable CTC/refundable ACTC). The filer's AGI would also need to be higher than the amounts identified in Figure 2 for them to qualify for the full value of these credits when combined. In our subsequent results examining the share of "other" dependents in the CPS-ASEC data who appear ineligible for the full ODC, we consider an "other dependent" as ineligible for the full credit if they are in a tax unit ineligible for the maximum nonrefundable CTC/refundable ACTC and ODC based on their tax unit composition.

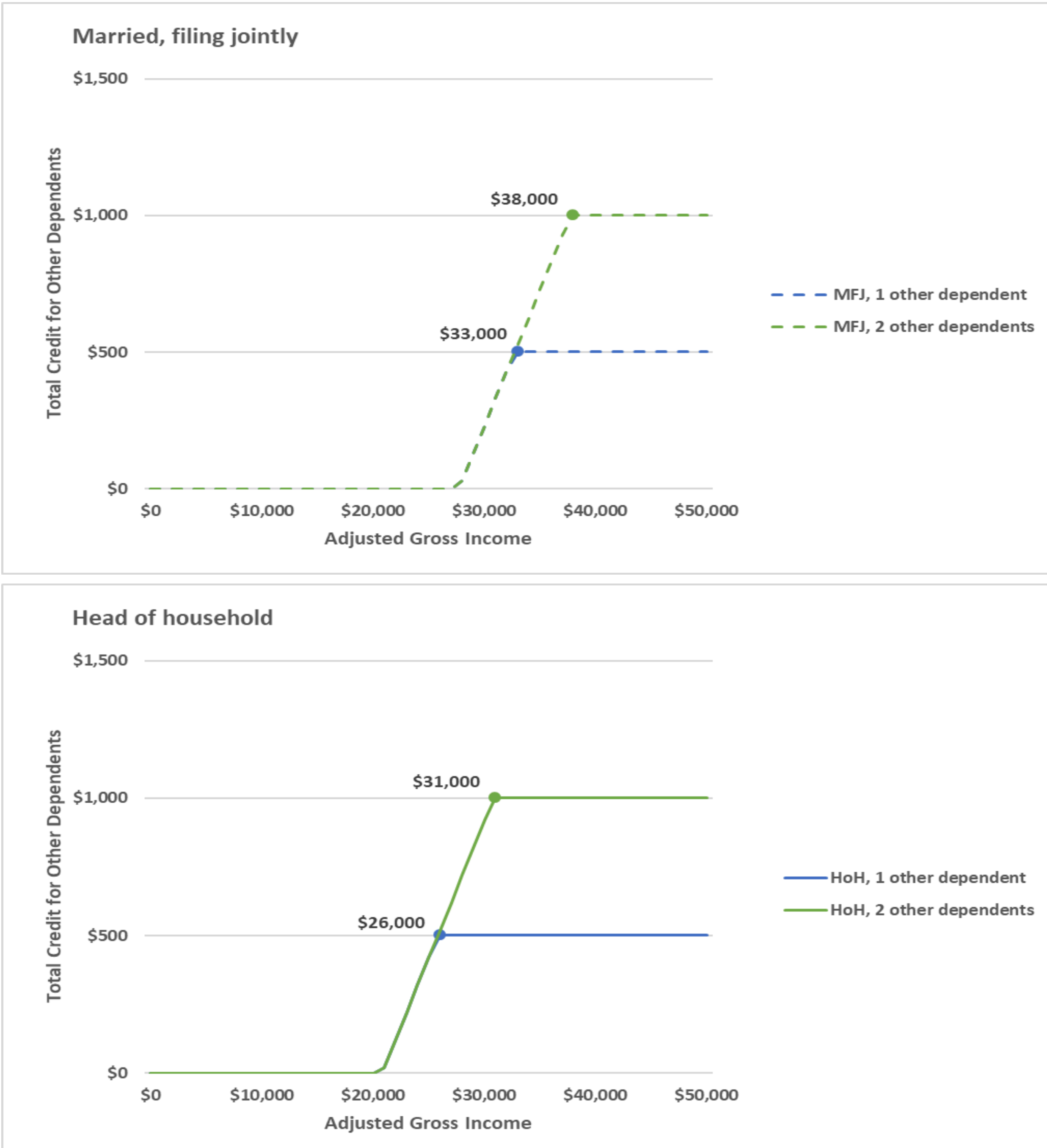
Figure 1. Credit for Other Dependents, amount for filers with other dependents, tax year 2023

Source: Center on Poverty and Social Policy at Columbia University, 2024. Calculated using NBER's Taxsim calculator.[7]

Note: Credit for Other Dependents (ODC) amounts depicted in Figure 1 are specific to families filing as Head of household (HoH) or Married, filing jointly (MFJ), and whose adjusted gross income is equivalent to their earned income and do not have any children under age 17 who qualify for the nonrefundable CTC and the ACTC. See Appendix C for a discussion of the differences between adjusted gross income and earned income, and how differences therein relate to ODC amounts. The ODC for head of household and joint-filing tax units begins to phase out at $200,000 and $400,000 in AGI, respectively.

[7] For more information about Taxsim, see https://taxsim.nber.org/.

Figure 2. Minimum income needed to qualify for the full Credit for Other Dependents, by family size, tax year 2023



Source: Center on Poverty and Social Policy at Columbia University, 2024. Calculated using NBER's Taxsim calculator.

Note: Credit for Other Dependents (ODC) amounts depicted in Figure 2 are specific to families filing as Head of household (HoH) or Married, filing jointly (MFJ), and whose adjusted gross income is equivalent to their earned income and do not have any children under age 17 who qualify for the nonrefundable CTC and the ACTC. See Appendix C for a discussion of the differences between AGI and earned income, and how differences therein relate to ODC amounts.

How many "other dependents" are eligible for the Credit for Other Dependents (ODC), and who is left behind?

Precise estimates of how many "other dependents" are eligible for or received the ODC in a given year are surprisingly difficult to calculate using public data, as official Internal Revenue Service (IRS) estimates combine information on the ODC and the nonrefundable CTC.[8] Further, the publicly available IRS data includes tax-unit level information on the number of recipient tax units and the total cost of the Child Tax Credit's nonrefundable portions (including the nonrefundable CTC and the ODC), but they do not provide information about how many dependents within each unit qualified for such credits.

In this explainer, we provide estimates of eligibility for the ODC **among "other dependent" children <u>ages 17 and older</u>**[9] using data from the Current Population Survey's Annual Social and Economic Supplement (CPS-ASEC), keeping in mind possible biases in these estimates associated with household survey data and how the Census Tax Model identifies "other dependents." Importantly, we cannot identify all "other dependents" who may qualify for the credit in the CPS-ASEC data. This includes relatives who may not reside with the tax filer year-round but rely on them for financial support (e.g., parents, grandparents, or in-laws who reside elsewhere) and other qualifying relatives who may reside with the filer year-round and may qualify for the ODC but are not identified by the Census Tax Model. See Appendix B for a more extensive discussion of these data limitations.

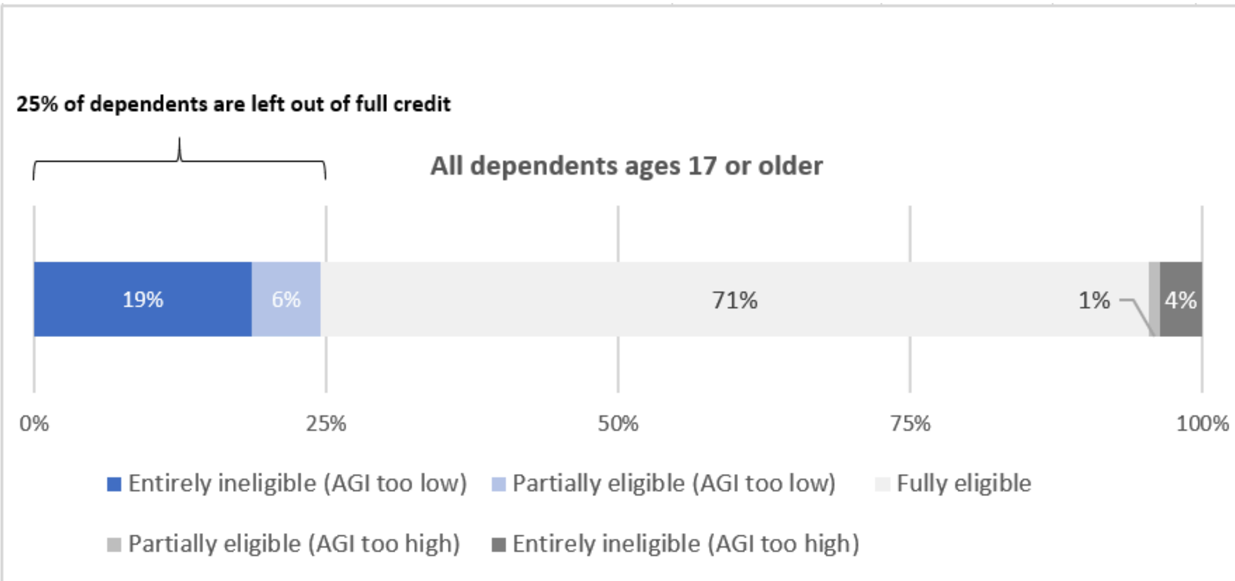
Data from the CPS-ASEC suggests that, in 2023, there were approximately 18 million dependents ages 17 or older in the U.S. who could have qualified for the ODC given their age and dependency status. However, not all of these dependents were eligible for the full credit. Using these data, we can estimate the share of "other dependents" ages 17 or older who were:

1) Entirely ineligible for the credit because their family income (AGI) was too low;
2) Partially ineligible for the credit because their family income was too low;
3) Fully eligible for the credit;
4) Partially ineligible for the credit because their family income was within the credit's phaseout threshold; and,
5) Entirely ineligible for the credit because their family income was too high.[10]

[8] See Appendix B for more details on IRS estimates of eligibility and receipt regarding the ODC.
[9] In the Census Tax Model, children of the tax filer include their children, adopted children, stepchildren, or foster children. See Lin, 2022, Methods and Assumptions of the CPS ASEC Tax Model for additional details.
[10] See Appendix B for more details on how these groups were identified.

Figure 3 shows the share of "other dependents" ages 17 or older in 2023 falling into these categories. Although nearly 3 in 4 (71%) "other dependents" ages 17 or older were eligible for the full credit, we estimate that 1 in 4 (25%) were ineligible for the full ODC because their families' AGI was too low and they did not have enough federal tax liabilities to offset – meaning they owed less than the maximum credit amount. For example, a family with only two "other dependents" age 17 or older and a pre-credit federal tax liability of $800 could receive only an $800 ODC instead of the full $1,000 ($500 maximum x 2 other dependents).

Figure 3. Share of other dependents ages 17 and older left behind by the Credit for Other Dependents, 2023



Source: Center on Poverty and Social Policy at Columbia University, 2024. Calculated using the 2024 CPS-ASEC, retrieved from U.S. Census Bureau.

Note: Results demonstrated here reflect dependency and eligibility requirements established by the U.S. Census Bureau's Census Tax Model, which sometimes differs from the IRS's due to data constraints in the CPS-ASEC (see Appendix B for more details).

CONCLUSION

The 2017 TCJA transformed the U.S. tax code for families with dependents through its elimination of dependent exemptions and reforms to the federal Child Tax Credit. Although expansions to the nonrefundable CTC and the ACTC helped offset the increased tax liabilities of families with dependents after the elimination of the dependent exemption, the benefits associated with the credit's expansion were restricted to children under the age of 17. In turn, TCJA introduced the ODC, a nonrefundable tax credit worth up to $500 for each dependent ineligible for the nonrefundable CTC and the ACTC, many of whom are dependent teenagers or young adults in school over age 17 and older dependents. Although estimates of eligibility for the ODC for any given year are difficult to come by, we use Census survey data to estimate that 1 in 4 (25%) "other dependents" ages 17 or older were ineligible for the full credit because their families' AGI was too low. With TCJA's reforms to the Child Tax Credit set to expire in 2025, debate on its future should also consider the support families receive through the ODC, and how making the credit more accessible to low-income families could improve their economic circumstances.

DATA & METHODS

This report uses data from the 2024 U.S. Census Bureau's Annual Social and Economic Supplement to the Current Population Survey, or CPS-ASEC, reflective of 2023. Details on our methodology are presented in Appendix B.

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APPENDIX A. Who is considered a dependent?

According to the IRS, **a dependent is a "qualifying child" or "qualifying relative" who relies on a tax filer for financial support."**[11]

Documentation from the IRS[12] explains that a **"qualifying child"** can be your child (including step, adopted, and foster children), sibling (including half- and step-siblings), or your grandchild or niece/nephew. They must be under the age of 19 or under the age of 24 if they were a full-time student for at least 5 months in the past year, or of any age if they are permanently disabled. In addition, the "qualifying child" must live with you for more than half the year, receive more than half of their financial support from you, and cannot be married and file a joint tax return.

Moreover, a **"qualifying relative"** is a household member who is not a "qualifying child" but receives more than half of their financial support from you and earns less than $4,700 in AGI. The "qualifying relative" must live with you for the full year if they are not a close family member. Family members who do not need to live with you for the full year to be claimed as a "qualifying relative" include your child or grandchild; sibling; parent or step-parent; nephew or niece; uncle or aunt; or child-, parent-, or sibling-in-law. For example, a child who does not live with you for more than half the year can be claimed as a "qualifying relative" instead of a "qualifying child."

To be claimed as a dependent, a "qualifying child" or "qualifying relative" must have a Social Security Number, Individual Taxpayer Identification Number, or Adoption Taxpayer Identification Number, and be a citizen or resident of the U.S., Canada, or Mexico. A dependent cannot be claimed on more than one tax return (e.g., a qualifying child whose parents are divorced can only be claimed by one parent), and a dependent cannot claim a dependent on their own tax return (e.g., if your dependent is a parent, they cannot claim their child as a dependent).

[11] See Internal Revenue Service, 2024, Dependents.
[12] See Internal Revenue Service, 2024, Publication 501 (2023).

APPENDIX B. Data and Methodology

Data

Results presented in this brief regarding eligibility for the ODC prepared using the 2024 Current Population Survey (CPS) Annual Social and Economic Supplement (ASEC). The CPS-ASEC is a large, representative survey conducted by the Census Bureau and used to produce official and supplemental poverty statistics for the calendar year preceding survey administration (2023, in this case). We retrieved the person-level 2024 CPS-ASEC file from the Census website for this brief.

We use the CPS-ASEC keeping in mind that our estimates may differ from official IRS statistics due to limitations associated with the CPS-ASEC's tax data. The tax data in the CPS-ASEC we rely on are calculated using the U.S. Census Bureau's Census Tax Model.[13] It is difficult to benchmark CPS-ASEC estimates of eligibility for and total amounts distributed of the ODC with official IRS data, as the IRS combines total distributions (in terms of number of recipient tax units and total dollars delivered) for the ODC and the nonrefundable CTC in a given year. However, we can compare the CPS-ASEC and IRS's estimates of the total amounts distributed of the ODC in 2021, where the estimates for the credit are isolated from the nonrefundable CTC due to temporary changes to the Child Tax Credit that year enacted through the American Rescue Plan Act. We estimate that the CPS-ASEC captures about half (48.8%) of the actual cost of the ODC in 2021 when compared to official IRS estimates (see Table B1).

Table B1. Total distributions of the Credit for Other Dependents (dollars delivered), eligible (Census CPS-ASEC) vs. actual (IRS), tax year 2021

	Credit for Other Dependents ($)
Census CPS-ASEC, eligible	4,256,515
IRS, actual	8,724,570

Source: Center on Poverty and Social Policy at Columbia University, 2024. Census estimate calculated using the 2022 CPS-ASEC, retrieved from IPUMS-CPS. Official IRS estimate drawn from Internal Revenue Service, 2024, Statistics of Income—2021 Individual Income Tax Returns.
Note: Dollar amounts are in thousands of dollars.

Differences between the IRS administrative data and the CPS-ASEC's estimates can be attributed to limitations in household survey data, including errors that arise from the reporting of ages and relationships on the household roster and in reported income.[14] Differences between the IRS data and the CPS-ASEC's estimates can also be attributed to data limitations in the CPS-ASEC that result in differing dependency and eligibility requirements between the

[13] For more details on the Census Tax Model, see Lin (2022).
[14] Jones & Ziliak, 2022, The antipoverty Impact of the EITC: New estimates from survey and administrative tax records.; and Meyer, Wu, Finley, Langettier, Medalia, Payne, & Plumley, 2022, The accuracy of tax imputations: Estimating tax liabilities and credits using linked survey and administrative data.

Census Tax Model and the official IRS regulations. For example, when identifying "other dependents" ages 17 and older, the Census Tax Model:

- Does not identify qualifying relatives who are not children;
- Does not identify non-disabled elderly dependents; and,
- Assumes that all dependents identified satisfy the IRS's residency requirement.

These limitations restrict the Census Tax Model and prevent our results from fully capturing all people eligible for the ODC. **Given these limitations and the comparison of CPS-ASEC estimates and IRS data in 2021, our estimates of eligibility for the credit may very well be underestimated.**

Below, we outline the steps we took to calculate the ODC and the share of dependents eligible for the credit in 2023 using the 2024 CPS-ASEC.

Approach

1) Identifying tax units and their "other dependents"

The 2024 CPS-ASEC includes a variable identifying the tax unit that each person in the data belongs to. This tax unit includes tax filers as well as any of their dependents. Dependents in the CPS-ASEC are identifiable using a flag included in the data. We begin by identifying all tax units in the data with "other dependents" (i.e., dependents age 17 or older) and the number of "other dependents" associated with each tax unit.

2) Identifying if tax units received the full, partial, or no Credit for Other Dependents

Next, we identified all tax units where the combined value of their refundable ACTC, nonrefundable CTC, and nonrefundable ODC was less than the maximum value they could get from the combined value of these credits (i.e., $2,000 per dependent under age 17 and $500 per "other dependent"). If the unit received less than this maximum credit amount, then all other dependents in the unit were flagged as not receiving the full amount of the ODC.

In our final step, we determine if other dependents were eligible for:

- A full ODC because the tax unit they were in was eligible for the maximum value of these credits based on the unit's composition;
- A partial credit because their tax unit was eligible for some amount of the *nonrefundable* portions of the Child Tax Credit (which, as we've noted, includes the nonrefundable CTC and the ODC in IRS calculations); or,
- No credit because their tax unit was completely ineligible for the *nonrefundable* portions of the Child Tax Credit.

Finally, we determined if the "other dependents" eligible for a partial or no ODC were ineligible for the full credit because their family's income was too low to qualify (i.e., their AGI resulted in a federal tax liability lesser than the maximum credit amount) or too high (i.e., above the phaseout thresholds of $200,000 for heads of household and $400,000 for joint filers).

APPENDIX C. How the composition of AGI may affect tax liabilities and credit amounts

The value of a family's ODC depends on their pre-credit federal income tax liability—i.e., how much of their AGI they owe in taxes *before* accounting for any nonrefundable tax credits like the ODC and the nonrefundable CTC, among others.[15] A family's AGI is the total amount of income from various sources minus the value of certain adjustments (e.g., student-loan payments, retirement contributions, etc.). The components of a family's AGI are detailed below in Table C1.

Table C1. Composition of AGI

INCOME SOURCES	ADJUSTMENTS
• Wages • Business income • Capital Gains (short- and long-term) • Dividends (qualified and unqualified) • Interest • Retirement accounts and pensions • Rents • Social Security • Tips • Unemployment	• Alimony paid • Contributions to certain retirement accounts • Educator expenses • Self-employment taxes • Self-employment health insurance premiums • Some forms of business expenses. • Student loan interest

Note: For more details on AGI composition, see Internal Revenue Service, 2024, Definition of adjusted gross income.

In Figure 1, we show the value of a family's ODC based on their AGI, but we specify that their AGI is wholly comprised of earned income (i.e., wages and business income). We make this specification because the amount necessary to qualify for the full credit may be different for families whose AGI comprises various other income sources in addition to, or exclusive of, earned income, as different income sources may be taxed differently. For example, the tax liability of a family with an AGI of $60,000 comprised wholly of earned income is different from that of a family with $60,000 consisting wholly of long-term capital gains, as long-term capital gains are taxed differently than earned income (see Table C2).

Table C2. AGI sources and pre-credit federal tax liability for joint tax filers, tax year 2023

ADJUSTED GROSS INCOME	INCOME SOURCES	PRE-CREDIT FEDERAL TAX LIABILITY
$60,000	Earned income from wages	$3436.00
$60,000	Long-term capital gains	$0.00
$60,000	50% earned income from wages & 50% long-term capital gains	$230.00

Source: National Bureau of Economic Research's (NBER) Internet TAXSIM Version 35. See taxsim.nber.org/taxsim35.

[15] For more information on individual tax credits that tax filers may claim, see Internal Revenue Service, 2023, Tax credits for individuals: What they mean and how they can help refunds.

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