

State Earned Income Tax Credit

Title	Author(s)	Year	Source	Sample Size (N)	Sample Composition	Data Source	Independent Variable(s)	Dependent Variable(s)	Summary of Findings	Limitations to Causal Inference	Exclusion Criteria
Bringing health and social policy together: The case of the earned income tax credit	Arno, P., Sohler, N., Viola, D., Schecter, C.	2009	<i>Journal of Public Health Policy</i>	Not provided	Children in households headed by single mothers or married mothers with an absent spouse, with income less than \$30,000	2001 Current Population Survey, Annual Social and Economic Supplement; CPS 1989-1996; National Center on Health Statistics	<ul style="list-style-type: none"> EITC eligibility among low-income mothers Proportion of EITC-eligible low-income mothers by state 	<ul style="list-style-type: none"> Children's health insurance coverage Infant mortality rates 	<ul style="list-style-type: none"> Reduction in children uninsured (reduced Medicaid offset by increased private) Increase in proportion of eligible EITC low-income single mothers was associated with fewer infant deaths 	No sample size presented, no state-level controls	
The long-term impact of the earned income tax credit on children's education and employment outcomes	Bastian, J., Michelmores, K.	2018	<i>Journal of Labor Economics</i>	3,495	The authors explain the sample in the following way: "We limit the sample to individuals observed in at least one year in each of the age intervals in which EITC exposure is measured: 0-5, 6-12, and 13-18. We also restrict our sample to individuals whom we can observe until at least age 18. These restrictions produce a sample of 3,495 individuals born between 1967 and 1995." (p. 1136)	1968 to 2013 waves of the Panel Study of Income Dynamics	<ul style="list-style-type: none"> EITC exposure ages 0 to 18 	<ul style="list-style-type: none"> Employment Earnings Educational attainment 	<ul style="list-style-type: none"> An additional \$1,000 in EITC exposure when a child is 13-18 years old increases the likelihood of completing high school, completing college, and being employed as a young adult A \$1,000 increase in the maximum federal and state EITC increases pretax family earnings during ages 0 to 5 		
Do EITC expansions pay for themselves? Effects on tax revenue and public assistance spending	Bastian, J., Jones, M.	2019	Rutgers University	1.2 million	Women ages 19 to 64	IRS-Current Population Survey data, 1989-2016	<ul style="list-style-type: none"> EITC benefit changes over time and by state 	<ul style="list-style-type: none"> Impact on labor supply EITC benefits Taxes paid Public assistance received 	<ul style="list-style-type: none"> Increased weeks worked, weekly work hours, employment, annual earnings. Decreased public assistance received, and increased taxes paid by each household. 		
State earned income tax credits and the production of child health: Insurance coverage, utilization, and health status	Baughman, R., Duchovny, N.	2016	<i>National Tax Journal</i>	2,894	Children under age 14 with mothers with less than a college education	National Longitudinal Survey of Youth, 1979, child supplement files for 1992-2006	<ul style="list-style-type: none"> State EITC generosity 	<ul style="list-style-type: none"> Insurance coverage Utilization of medical care Health status (including obesity) 	<ul style="list-style-type: none"> Null for obesity for children ages 0-5, null for health insurance and doctor's/dentist's visits in past 12 months. The only significant outcomes were for children ages 6-14. 		
Income and child maltreatment in unmarried families: Evidence from the earned income tax credit	Berger, L., Font, S., Slack, K., Waldfoegel, J.	2017	<i>Review of Economics of the Household</i>	1,600	1,600 unmarried urban families with less than \$45,000 income and children ages 3 to 9	Fragile Families and Child Wellbeing data set 1998 & 2000	<ul style="list-style-type: none"> Maximum state and federal EITC benefit) 	<ul style="list-style-type: none"> Self-reported CPS involvement Proxy behaviors for child abuse and neglect risk 	<ul style="list-style-type: none"> Reduction in neglect and CPS involvement, but not significant when fixed effects are added 		Older than pre-natal-to-3 group
Foster care and the earned income tax credit	Biehl, A., Hill, B.	2018	<i>Review of Economics of the Household</i>	420	States that always had a state EITC (throughout the entire panel from 2004-2014) or never did	Adoption and Foster Care Analysis and Reporting System (AFCARS) / National Data Archive on Child Abuse and Neglect (NDACAN) - Kids Count aggregated 2004-2014	<ul style="list-style-type: none"> American Recovery and Reinvestment Act, 2009 EITC expansion (of federal and state EITC) 	<ul style="list-style-type: none"> State-level foster care entry rate of children 0-20 years old 	<ul style="list-style-type: none"> Overall, states with EITC have lower rates of foster care entry Effect is driven by children 11-20 only No significant effect for ages 0-5 		
Welfare reform and the level and composition of income	Bollinger, C., Gonzalez, L., Ziliak, J.	2009	<i>Welfare Reform and its Long-Term Consequences for America's Poor (book)</i>	94,939	Single female heads of household 16-54 with children under age 18	March Current Population Survey 1980-2005	<ul style="list-style-type: none"> Federal plus state simulated credit 	<ul style="list-style-type: none"> After-tax and transfers disposable income 	<ul style="list-style-type: none"> Detrimental impact on after-tax-and-transfers income for lower-skilled mothers; null for other subgroups 		

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The long-term effects of childhood exposure to the earned income tax credit on health outcomes	Braga, B., Blevin, F., Gangopadhyay, A.	2019	IZA Institute of Labor Economics	1,867-2,147	Children born after 1967 with observed data in each age range (long term health measured from ages 22-27)	Panel Study of Income Dynamics 1968-2015	• Average maximum EITC across ages 0-18	• Self-reported health • Obesity • Functional limitations • Emotional problems • High blood pressure	• Overall, a \$100 increase in average exposure from ages 0-18 was associated with an increase in self-reported good health but an increase in obesity. However, for exposure from just ages 0 to 5, effect on obesity was null, and effect on good health was smaller.		
The state of state EITCs: An overview and their implications for low- and moderate-income households	Davison, G., Roll, S., Taylor, S., Grinstein-Weiss, M.	2018	Center for Social Development, George Warren Brown School of Social Work at Washington University in St. Louis	2,617-2,886	Recipients of federal EITC (some also received state EITC)	Refund 2 Savings program data + IRS free file data	• State EITC (binary)	• Savings • Material, medical, and financial hardship	• 6 months after filing, individuals in states with EITCs see higher likelihood of saving and lower likelihood of hardships with expenses	No controls, only comparisons	
Credit where it's due: Investigating pathways from EITC expansion to maternal mental health	Gangopadhyay, A., Blavin, F., Gates, J., Braga, B.	2019	IZA Institute of Labor Economics	452,886	Non-elderly mothers with less than a high school degree with a child living in household	Behavioral Risk Factors Surveillance System 1993-2016	• Lagged continuous credit (max combined federal + state) • State binary indicator • State credit generosity • Labor force participation	• Likelihood of reporting any number of poor mental health days in past 30 days • Number of poor mental health days reported • Health care access (doctor's visits)	• Combined credits: \$1,000 increase associated with a reduction in any poor mental health days and fewer poor mental health days, no insurance effect, lower employment for married non-White, higher employment for unmarried all races; State binary: better mental health for married mothers only, no employment effects; • State generosity: better mental health for married mothers only, null effect on employment for all mothers; mechanism likely direct credit from either self or spouse earnings		
EITC expansions, earnings growth, and inequality: Evidence from Washington, DC	Hardy, B., Muhammad, D., Casey, M., Samudra, R.	2018	University of Kentucky Center for Poverty Research Discussion Paper Series	1,511	Households at or below 50th percentile of city income distribution	DC longitudinal administrative tax data 2001-2014	• Lagged generosity of DC credit	• Pre-tax earnings • Income • Inequality	• DC credit expansions associated with higher income and earnings, but the effect becomes null when controls for relevant time trends (wage increases) are included.		

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Earned income tax credits and infant health: A local EITC investigation	Hill, B., Gurley-Calvez, T.	2019	<i>National Tax Journal</i>	168,845	Births in Montgomery County, Maryland, 1995-2004	Vital Statistics 1995-2004	• Local EITC (binary)	• Birthweight (g) • Probability of low birthweight (LBW) (<2500 g)	• Null effect on average birthweight; significant effect on low birthweight rates		
The impact of the earned income tax credit on household finances	Jones, L., Michelmore, K.	2018	<i>Journal of Policy Analysis and Management</i>	14,205	Single mothers with less than a college degree	Survey of Income and Program Participation wealth modules	• Averaged simulated state-year-family size combined state and federal benefit	• Account balances • Any savings binary • Unsecured debt	• Overall estimates found that a \$1,000 increase in credit is associated with an increase in savings, null for earnings, any savings, and debt; state EITC null when analyzed separately		
Is smoking inferior? Evidence from variation in the earned income tax credit	Kenkel, D., Schmeiser, M., and Urban, C.	2014	National Bureau of Economic Research Working Paper Series	36,559-118,862 (varies by outcome)	Adults under age 60 with <\$45,000 income in 2011 dollars	Current Population Survey Tobacco Use Supplement matched with ASEC 1993-2007	• Maximum state-year EITC benefits	• Probability of smoking cessation • Propensity to smoke • Cigarettes consumed	• Instrumental income increase associated with higher likelihood of smoking, greater number of cigarettes consumed, lower likelihood of cessation		
Effect of the earned income tax credit on hospital admissions for pediatric abusive head trauma, 1995-2013	Klevens, J., Schmidt, B., Luo, F., Xu, L., Ports, K., Lee, R.	2017	<i>Public Health Reports</i>	380 state-year pair observations	27 states with available State Inpatient Database data	State Inpatient Database 1995-2013	• State EITC status	• Abusive head trauma rates per 100,000 children under age 2	• Not significant, but a trend toward reduced abusive head trauma rates in states with refundable credits only		
The EITC and the extensive margin: A reappraisal	Kleven, H.	2019	National Bureau of Economic Research Working Paper Series	4,674,064 individual-month observations	Analyzes every federal and state EITC reform	Current Population Survey data 1969-2018	• Federal and state EITC reforms	• Employment increases	• Found that the only EITC reform that led to employment increases was the 1993 reform; later increases in employment were tied more to welfare reform and the business cycle.		
Effects of state-level earned income tax credit laws on birth outcomes by race and ethnicity	Komro, K., Markowitz, S., Livingston, M., Wagenaar, A.	2019	<i>Health Equity</i>	29,269,997	Mothers with a high school education or less; singleton births to women age 18 or older	National Vital Statistics birth certificates	• State EITC generosity	• Birthweight • Low birthweight probability • Gestation weeks	• 1) Any state EITC leads to better birth outcomes; 2) More generous EITC leads to bigger gains 3) Gains are significantly better for non-Hispanic Black mothers		
Can 'refundable' state earned income tax credits explain child poverty in the American states?	Lim, Y.	2009	<i>Journal of Children and Poverty</i>	510	51 states x 10 years	Council of Economic Advisers Technical Report administrative data, Census Bureau Small Area Income and Poverty Estimates, Current Population Survey data 1994-2003	• State EITC refundability	• Official federal overall poverty rates • Official federal child poverty rates	• Null on overall poverty; refundable credit associated with large reduction in child poverty rate (null for non-refundable)		
Increasing take-up of the earned income tax credit	Linos, E., Ramesh, A., Aparna, Rothstein, J., Unrath, M.	2020	California Policy Lab	47,000 to 1.2 million, depending on the outreach list	3 samples: potentially eligible CalFresh enrollees (California's SNAP program), low-income households identified in marketing data, and potentially-eligible non-filers, as identified in tax records	Tax records were merged together with data from each experiment	• Targeted outreach methods	• EITC take-up	• None of the outreach efforts led to increased tax filing or increased EITC claiming - all of the effects hover around zero and the authors are confident in this result. However, they did find that text messages that included the benefit amount were more likely to be clicked through than a more generic message. Letters from the California Franchise Tax Board also outperformed letters from a nonprofit. Those enrolled in CalFresh had the highest rates of tax filing among the groups.	They were unable to measure the effects of other outreach efforts, outside of the experiment, that may have affected enrollment already, meaning that the additional outreach through the experiment may not have moved the mark any further.	Did not look at child or family outcomes connected to the EITC.

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Effects of state-level earned income tax credit laws in the US on maternal health behaviors and infant outcomes	Markowitz, S., Komro, K., Livingston, M., Lenhart, O., Wagenaar, A.	2017	<i>Social Science & Medicine</i>	30,802,189	Mothers with a high school education or less	National Vital Statistics birth certificates 1994-2013	• State EITC generosity	Maternal: • First trimester prenatal care • Tobacco and alcohol use during pregnancy • Adequate weight gain during pregnancy Infant: • Birthweight • Low birthweight probability • Gestation weeks	• 1) Small but significant positive effect on birthweight and gestation weeks; 2) no maternal health behavior impacts (except an increase in 1st trimester prenatal care and a decrease in smoking for states with "low EITC, no refund" only), so mechanism for infant outcomes unknown		
Cost effectiveness of the earned income tax credit as a health policy investment	Muennig, P., Mohit, B., Wu, J., Jia, H., Rosen, Z.	2016	<i>American Journal of Preventive Medicine</i>	816	51 states over 16 years	Behavioral Risk Factor Surveillance System 1993-2008; Mortality File 1980-2011	• State EITC (binary)	• State-level mortality rates, state-level health-related quality of life (HRQL) scores, quality-adjusted life-years (QALY)	• Increase in quality-adjusted life-years in states with EITC		
Boosting the earned income tax credit for singles	Miller, C., Katz, L., Azurdia, G., Isen, A., Schultz, C., Aloisi, K.	2018	MDRC	6,000	Low-income single adults in NYC	Data from IRS records and participant surveys	• Paycheck Plus - EITC program for single childless adults	• Earnings among the sample population • Employment among the sample population	• Increased after-bonus earnings • The program also had a significant effect on severe poverty - most of the effect was to move individuals from severe poverty to less severe poverty • The program was found to increase employment rates • The program led to an increase in child support payments among non-custodial parents		No custodial parents in sample
Welfare reforms, family resources, and child maltreatment	Paxson, C., Waldfogel, J.	2003	<i>Journal of Policy Analysis and Management</i>	382	State-year pair observations	National Center for Child Abuse and Neglect data 1990-1998, Voluntary Cooperative Information System 1990-1995, Child Welfare League of America 1996-1998, March Current Population Survey 1990-1998	• Refundable state EITC (binary)	• Logged substantiation rates • Substantiated cases • Physical abuse cases • Neglect cases • Number in out-of-home-care	• Refundable EITC has no significant effect on any outcome examined (abuse, neglect, substantiated cases, foster care entry)		
Long-run effects of the earned income tax credit	Neumark, D., Shirley, P.	2019	National Bureau of Economic Research Working Paper Series	1,836	Women observed from ages 22-40 who responded to the Panel Study of Income Dynamics and had complete data	Data from the Panel Study of Income Dynamics from 1967 through 2009	• Women's exposure to the federal and state EITC from ages 22 to 39 • Generosity of the credit (\$1,000 increase in maximum credit)	Outcomes at age 40 including: • Employment • Wages • Earnings • Hours	• Positive but mostly statistically insignificant effects of the EITC (federal and state) on the long-run employment and earnings of mothers with children under age 6, although significant effects were found for some subgroups (such as mothers who had children between ages 22 and 24, or mothers with older children).		
The effect of the earned income tax credit on housing and living arrangements	Pilkuskas, N., Michelmore, K.	2019	<i>Demography</i>	85,089 (Current Population Survey); 757,977 (American Community Survey); 9,946 (Fragile Families and Child Wellbeing Study)	Single mothers 19-45 with less than a college degree and at least one coresident child under age 19	Current Population Survey 1990-2016; American Community Survey 2000-2016; Fragile Families and Child Wellbeing Study 1998-2016	• Average EITC generosity at state-year-family size level	• Evictions • Foreclosures • Cost burden • Living arrangements	• Combined federal and state credits were associated with a reduction in the odds of being cost-burdened by housing, and a reduction in being severely cost-burdened. The study found insignificant reductions in the likelihood of being evicted or homeless.		

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Expanding wallets and waistslines: The impact of family income on the BMI of women and men eligible for the earned income tax credit	Schmeiser, M.	2009	<i>Health Economics</i>	7,638	1,223 women, 818 men (multiple person-year observations for each); EITC-eligible	National Longitudinal Survey of Youth 1979: 1990-2002	• Income (maximum state and federal EITC benefit)	• BMI • Probability of obesity	• For women only, a higher likelihood of obesity associated with greater EITC		
Effects of prenatal poverty on infant health: State earned income tax credits and birthweight	Strully, K., Rehkopf, D., Xuan, Z.	2010	<i>American Sociological Review</i>	8,762,028	Single mothers with high school education or less	US Natality Detail File birth certificates 1980-2002; Current Population Survey supplements	• State EITC (binary), lagged one year	• Employment • Log wages • birthweight • Maternal smoking	• States with EITCs are associated with higher employment, higher wages, higher birthweight, lower maternal smoking		
Reducing the number of children entering foster care: Effects of state earned income tax credit	Rostad, W., Ports, K., Tang, S., Klevens, J.	2020	<i>Child Maltreatment</i>	867	867 observations of state EITC status (over time, for 50 states and DC)	State EITC status (yes, no, yes and refundable), as well as Adoption and Foster Care Analysis and Reporting System data and US Census Bureau data and US Bureau of Labor Statistics	• State EITC status	• Rates of entry into foster care for ages 0-17	• The authors found that having a refundable state EITC was associated with a decrease in foster care entries as compared to states with no EITC at all. There was no effect of nonrefundable EITCs on foster care entries.		
Improving population health by reducing poverty: New York's Earned Income Tax Credit	Wicks-Lim, J., Arno, P.	2017	<i>Population Health</i>	1,246	Neighborhoods by zip code in New York State	New York State Health Vital Statistics Perinatal Data 1997-2010	• Lagged state + local EITC per capita	• Low birthweight rates • Child asthma hospitalizations • Prenatal care	• Higher EITC associated with decrease in low birthweight rates		
The effects of state-level earned income tax credits on suicides	Lenhart, O.	2019	<i>Health Economics</i>	74 state-level EITC policies	Individuals 25 and older	Data for years 1996-2016 from National Vital Statistics System and the IRS	• State EITC levels	• Suicide rates	• A high state EITC rate (defined as at least 10% of the federal rate) reduces suicide rates for adults 25 and older		
The effects of EITC exposure in childhood on marriage and early childbearing	Michelmore, K., Lopoo, L.	2019	Maxwell School - Center for Policy Research, Syracuse University	6,622	Individuals born between 1968 and 1992 in the Panel Study of Income Dynamics	Panel Study of Income Dynamics - data from between 1968 and 1992	• EITC exposure (maximum federal and state credits) in childhood	• Family formation decisions - timing of first childbirth and marriage • Educational outcomes	• Increase in EITC exposure reduces likelihood of teen births		
Effects of changes in earned income tax credit: Time-series analyses of Washington DC	Wagenaar, A., Livingston, M., Markowitz, S., Komro, K.	2019	<i>SSM - Population Health</i>	225,933	Singleton live births from 1990-2015	The authors describe the data as follows: "Data include a census of all singleton live births from January 1990 through December 2015 in DC and all comparison states, analyzed in 2018." (p. 2)	• Changes in EITC in Washington, DC	Birth outcomes: • Low birthweight • Mean gestation weeks • First trimester prenatal care • Maternal smoking during pregnancy	• The authors found that birth outcomes improved with each expansion of the EITC credit: a reduction in low birthweight births and an increase in mean birthweight. • Mean gestation weeks increased as well. Results for prenatal care and maternal smoking were inconsistent as the credit increased - sometimes increasing, sometimes decreasing depending on the change in credit.		
An estimate of the local economic impact of State-Level Earned Income Tax Credits	Stokan, E.	2019	<i>Economic Development Quarterly</i>	15 metropolitan areas over a 26-year time frame	The authors describe the sample as follows: "The construction of the sample started with the identification of all metropolitan areas that spanned more than one state where one state adopted the EITC between 1986 and 2012 and the other did not. This resulted in 15 metropolitan areas with a treatment and control border area over the 26-year time frame." (p. 173)	US Census Bureau's County Business Patterns data (1986 to 2012), Bureau of Labor Statistics, the IRS, US Dept. of Labor	• State-level EITC credits	Local economic outcomes: • Employment • Wages	• No statistically significant effect on employment or wages.		

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Can economic policies reduce deaths of despair?	Dow, W., Godoy, A., Lowenstein, C., Reich, M.	2019	National Bureau of Economic Research Working Paper Series	3,976 to 3,995	Dataset only includes non-elderly adult mortality, excluding deaths younger than 18 or older than 64. Four states are excluded due to missing data: Georgia, Nevada, Rhode Island, South Dakota.	Data on cause-specific mortality rates from 1999-2015 from the Centers for Disease Control and the Current Population Survey; state-level economic data from the University of Kentucky Center on Poverty Research	<ul style="list-style-type: none"> EITC levels Minimum wage levels 	<ul style="list-style-type: none"> Drug-related suicides Non-drug related suicides 	<ul style="list-style-type: none"> Null for drug deaths, but positive significant effect on reducing adult suicides 		
Long-term health effect of earned income tax credit	Song, Z.	2019	Rutgers University, Department of Economics	12,882	Nationally representative sample of individuals living in 5,000 families in the US who entered adulthood between 1988 and 2017	Panel Study of Income Dynamics dataset - 1968 to 2017	<ul style="list-style-type: none"> EITC exposure in utero and during childhood 	<ul style="list-style-type: none"> Health outcomes during adulthood 	<ul style="list-style-type: none"> Greater EITC exposure leads to better long-term health status 		
The Oregon earned income credit's impact on child poverty	Rothwell, D., Weber, B., Giordano, L.	2019	Oregon State University	8,140 people in 2,897 family units	Current Population Survey sample excluding individuals in the military who do not live with at least one civilian adult	3-year pooled sample of Oregon residents surveyed in the 2015, 2016, and 2017 CPS Annual Social and Economic Supplement	<ul style="list-style-type: none"> Oregon EITC 	<ul style="list-style-type: none"> Child poverty - headcount and depth/severity (using supplemental poverty measure) 	<ul style="list-style-type: none"> Null effect on poverty rate, but significantly reduced the poverty gap and severity for children 0-3 	Descriptive, not causal methods. As authors note: "Our goal is not to estimate the cause-effect relationship between the OEIC and child poverty. Rather, we use a static analysis (meaning that we assume no behavioral responses would take place in the absence of the policy) to estimate how resources would be different in absence of the policy. We acknowledge that, as others have shown, behavioral responses to the policy change are likely. However, our descriptive approach provides [a] useful starting point for understanding the range of potential outcomes that could be expected as a result of the OEIC." (p. 15)	
Does a higher minimum wage enhance the effectiveness of the earned income tax credit?	Neumark, D., Wascher, W.	2011	<i>Industrial & Labor Relations Review</i>	362,811	Workers 21-44, both men and women, with and without children	State level data on minimum wages and EITC from Dept. of Labor for 1997-2006	<ul style="list-style-type: none"> Minimum wage increases between 1997-2006 	<ul style="list-style-type: none"> Employment, earnings, poverty 	<ul style="list-style-type: none"> The study found that for single women with children, the EITC (state and federal) increased employment and earnings, and a higher minimum wage amplified this effect. For less-skilled minority men and for women without children, employment and earnings are negatively affected by the EITC when the minimum wage is higher. 		
Welfare, the earned income tax credit, and the labor supply of single mothers	Meyer, B., Rosenbaum, D.	1999	National Bureau of Economic Research Working Paper Series	373,662 for the Outgoing Rotation Group and 119,019 for the March CPS	Limited to single women between 19 and 44 years old and not in school	1984-1996 Current Population Survey and March CPS Annual Demographic Files	<ul style="list-style-type: none"> EITC expansions 	<ul style="list-style-type: none"> Single mothers' employment 	<ul style="list-style-type: none"> Federal and state EITCs accounted for over half of the increase in weekly employment between 1984-1996 and over a third of the annual employment increase from 1992-1996 among single mothers 		
The EITC and employment transitions: Labor force attachment, annual exit, and the role of information	Wilson, R.	2020	<i>National Tax Journal</i>	14,476	Sample of single women with a high school degree or less from the 2000 through 2016 monthly Current Population Survey data sets, who were 19 or older but less than 45 during the survey months	2000 to 2016 Current Population Survey data	<ul style="list-style-type: none"> EITC expansions 	<ul style="list-style-type: none"> Employment of single women 	<ul style="list-style-type: none"> Increases in the maximum EITC increased the share of months worked by less educated single women, and decreased their labor market exit. A \$100 increase in the maximum EITC credit increased the number of weeks worked in a year and reduced year-to-year exit among single women that were previously employed. 		

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Labor supply effects of the earned income tax credit: Evidence from Wisconsin's supplemental benefit for families with three children	Cancian, M., Levinson, A.	2006	<i>National Tax Journal</i>	59,688	Single mothers with a high school education or less	1990 and 2000 censuses	• State EITC supplement	• Labor supply of single mothers	• Found a statistically insignificant decrease in employment		
Expanding New York State's earned income tax credit programme: the effect on work, income, and poverty	Schmeiser, M.	2012	<i>Applied Economics</i>	434	Single mothers both in and out of the labor force	Data from the Current Population Survey Annual Social and Economic Supplement March 2005	• Expansion in the New York State EITC credit rate	• Employment • Hours worked • Income • Poverty	• Decline in poverty and increased entrance of single mothers into the workforce		
Poverty and child development: A longitudinal study of the impact of the earned income tax credit	Hamad, R. & Rehkopf, D.	2016	<i>American Journal of Epidemiology</i>	11,845	Female participants in the National Longitudinal Survey of Youth (n = 3,659) and their children (n = 8,186) for whom data were available in at least 2 consecutive years for at least 1 of the relevant health outcomes	Data from the US National Longitudinal Survey of Youth (n = 8,186) during 1986–2000 to examine effects on the Behavioral Problems Index (BPI) and Home Observation Measurement of the Environment inventory (HOME) scores	• EITC exposure (federal + state in primary analysis)	• Behavior Problems Index • HOME scores	• Larger EITC exposure was associated with improved behavior scores but null for HOME scores		