



POLICY: STATE EARNED INCOME TAX CREDIT

State Variation in State EITC: Policy Adoption, Generosity, and Implementation

State has a refundable EITC of at least 10% of the federal EITC for all eligible families with any children under age 3.

	Policy Adoption Status	Generosity		
State	Yes/No	State EITC Detail	State EITC Value as a % of the Federal EITC	% of EITC Eligible Tax Filers Who Do Not Claim Federal EITC
Alabama	No	No EITC	No EITC	12.7%
Alaska	No	No EITC, No Income Tax	No EITC, No Income Tax	15.7%
Arizona	No	No EITC	No EITC	8.9%
Arkansas	No	No EITC	No EITC	10.4%
California	Yes	Refundable EITC	85%	14.8%
Colorado	Yes	Refundable EITC	10%	12.9%
Connecticut	Yes	Refundable EITC	23%	14.2%
Delaware	No	Nonrefundable EITC	20%	11.2%
District of Columbia	Yes	Refundable EITC	40%	11.6%
Florida	No	No EITC, No Income Tax	No EITC, No Income Tax	10.5%
Georgia	No	No EITC	No EITC	7.5%
Hawaii	No	Nonrefundable EITC	20%	24.2%
Idaho	No	No EITC	No EITC	7.2%
Illinois	Yes	Refundable EITC	18%	12.1%
Indiana	No*	Refundable EITC	9%	9.1%
Iowa	Yes	Refundable EITC	15%	7.5%
Kansas	Yes	Refundable EITC	17%	11.0%
Kentucky	No	No EITC	No EITC	9.8%
Louisiana	No*	Refundable EITC	5%	8.4%
Maine	Yes	Refundable EITC	12%	5.7%
Maryland	Yes	Refundable EITC	28%	13.2%
Massachusetts	Yes	Refundable EITC	30%	10.2%
Michigan	No*	Refundable EITC	6%	13.1%
Minnesota	Yes	Refundable EITC	34%	7.7%

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State	Policy Adoption Status	Generosity		% of EITC Eligible Tax Filers Who Do Not Claim Federal EITC
	Yes/No	State EITC Detail	State EITC Value as a % of the Federal EITC	
Mississippi	No	No EITC	No EITC	6.1%
Missouri	No	No EITC	No EITC	11.9%
Montana	No*	Refundable EITC	3%	10.7%
Nebraska	Yes	Refundable EITC	10%	10.0%
Nevada	No	No EITC, No Income Tax	No EITC, No Income Tax	11.2%
New Hampshire	No	No EITC, No Income Tax	No EITC, No Income Tax	12.9%
New Jersey	Yes	Refundable EITC	40%	14.1%
New Mexico	Yes	Refundable EITC	17%	10.0%
New York	Yes	Refundable EITC	30%	15.0%
North Carolina	No	No EITC	No EITC	11.3%
North Dakota	No	No EITC	No EITC	7.1%
Ohio	No	Nonrefundable EITC	30%	11.3%
Oklahoma	No	Nonrefundable EITC	5%	11.5%
Oregon	Yes	Refundable EITC	12%	16.2%
Pennsylvania	No	No EITC	No EITC	14.9%
Rhode Island	Yes	Refundable EITC	15%	15.0%
South Carolina	No	Nonrefundable EITC	62%	10.6%
South Dakota	No	No EITC, No Income Tax	No EITC, No Income Tax	13.3%
Tennessee	No	No EITC, No Income Tax	No EITC, No Income Tax	11.3%
Texas	No	No EITC, No Income Tax	No EITC, No Income Tax	10.5%
Utah	No	No EITC	No EITC	8.0%
Vermont	Yes	Refundable EITC	36%	11.1%
Virginia	No	Nonrefundable EITC	20%	9.1%
Washington	No	No EITC, No Income Tax	No EITC, No Income Tax	12.1%
West Virginia	No	No EITC	No EITC	13.3%
Wisconsin	No*	Refundable EITC	4%	6.8%
Wyoming	No	No EITC, No Income Tax	No EITC, No Income Tax	11.1%

* Denotes states with a refundable EITC that does not meet the threshold of at least 10% of the federal EITC for all eligible families with any children under 3.

Sources: Policy adoption status, State EITC detail, and Value as percentage of Federal: generosity and variation from state income tax statutes, as of October 1, 2020. Percentage not claiming the EITC: 2017-2019 Current Population Survey, Annual Social and Economic Supplement (CPS ASEC) Public Use Microdata Sample (PUMS).

Notes: *Italicized* estimates should be interpreted with caution. For additional information, please refer to the Methods and Sources section of pn3policy.org.