

2021 Prenatal-to-3 State Policy Roadmap

Methods and Sources

Effective Policies

STATE EARNED INCOME TAX CREDIT

What is an earned income tax credit and why is it important?

All references for this section are provided in the Notes and Sources section at the bottom of each webpage. Additionally, search the [Prenatal-to-3 Policy Clearinghouse](#) for an ongoing inventory of rigorous evidence reviews, including more information on state earned income tax credits.

What impact does a state EITC have?

The following studies meet standards of strong causal evidence to demonstrate the impacts of state earned income tax credits for the health and wellbeing of young children and their families:

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What progress have states made in the last year to adopt and fully implement a refundable state EITC of at least 10%?

To assess progress in adopting and fully implementing a refundable state EITC of at least 10% of the federal credit, we have developed a ranking methodology that gives states credit if

- They offer a refundable or nonrefundable EITC (or another, similar type of tax credit)
- The value of their state EITC, compared to the federal credit
- They have expanded the eligibility for the state EITC to groups who are typically ineligible for the federal credit (under eligibility requirements prior to temporary changes initiated as part of the American Rescue Plan Act)
- There has been any legislative initiative between July 1, 2020 and August 15, 2021 to establish an EITC

These state actions are assigned a ranking on a scale of 0 to 10, according to the below schema.

Progress assessment methodology: Has a state adopted and fully implemented a refundable state EITC of at least 10% of the federal credit that applies to all eligible taxpayers with children under age 3?

| Progress | | Detail |
|---------------|----|--|
| Yes | 10 | Yes, the state has a refundable EITC of 20% or higher and has expanded eligibility to ITIN holders, younger adults without dependents, survivors of domestic violence, and/or non-custodial parents. |
| | 9 | Yes, the state has a refundable EITC of 20% or higher. |
| | 8 | |
| | 7 | Yes, the state has a refundable EITC of 10% to 19%. |
| Some Progress | 6 | No, but the state does have a refundable EITC that is below 10 percent of the federal EITC. |
| | 5 | No, but the state does have a tax break for low-income residents that is similar to a nonrefundable EITC or has a nonrefundable EITC. |
| | 4 | No, but some EITC (either refundable and nonrefundable) has been passed that will be implemented in future tax years. |
| No | 3 | No, but there has been considerable legislative initiative to establish a state EITC. |
| | 2 | No, but there has been some legislative initiative to establish a state EITC. |
| | 1 | No, and there has been little legislative initiative to establish a state EITC. |
| Regressive | 0 | No, and the state does not have an income tax which is the typical mechanism used to finance and provide administrative structure for a state income tax credit. |

Additionally, we further evaluated state progress towards adopting and fully implementing a state EITC of at least 10% of the federal credit, by comparing the state's current status on this metric to that in the 2020 State Policy Roadmap. States are assessed as having adopted and fully implemented this policy, having made some progress towards adopting and fully implementing this policy, or having made no progress towards adopting and fully implementing this policy for both the 2020 and 2021 State Policy Roadmaps.

A state's existing state earned income tax credits and values were confirmed by analyzing state statutes. The sources referenced to assess progress towards adopting and fully implementing a state EITC of at least 10% of the federal credit in each individual state are listed below.

We performed an electronic search using Quorum State between July 1, 2020 and August 15, 2021 to assess legislative progress pertaining to state Earned Income Tax Credits. The main search strategy used combinations of keywords for proposals related to adopting a state EITC, changing the value or refundability of an existing EITC, or changing eligibility of an EITC (State EITC OR Earned Income Tax Credit OR Earned Income WITHIN 10 OF Tax Credit OR Federal EITC OR Low Income Tax Credit OR Low Income WITHIN 10 OF Tax Credit or Low income family WITHIN 10 OF Tax Credit, working family WITHIN 10 OF tax credit, OR (COVID OR Coronavirus) WITHIN 10 OF Low income tax credit). Research staff conducted searches, analyzed results for relevant state legislation, and summarized the progress states made towards adopting and fully implementing a state Earned Income Tax Credit.

Sources:

| State | Source |
|-------------|--|
| All States | Center on Budget and Policy Priorities. (March 11, 2021). <i>States Can Adopt or Expand Earned Income Tax Credits to Build Equitable, Inclusive Communities, and Economies</i> . Retrieved August 4, 2021 from https://www.cbpp.org/research/state-budget-and-tax/states-can-adopt-or-expand-earned-income-tax-credits-to-build |
| Alabama | 1. Ala. Code tit. 40 § 18-4. (1939, rev. 1940). |
| Alaska | 1. Alaska Stat. § 43.20.013 (2019). |
| Arizona | 1. Ariz. Rev. Stat. § 43-1071 et seq. (2020). 2. S.B. 1040, 55 th Leg., 1 st Reg. Sess., (Ariz. 2021). 3. H.B. 2347, 55 th Leg., 1 st Reg. Sess., (Ariz. 2021). |
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| California | 1. Cal. Rev. & Tax Code § 17052.1 et. seq. (2020). 2. A.B. 150, 2021-2022 Reg. Sess., (Cal. 2021). 3. A.B. 1515, 2021-2022 Reg. Sess., (Cal. 2021). 4. A.B. 88, 2021-2022 Reg. Sess., (Cal. 2021). 5. A.B. 81, 2021-2022 Reg. Sess., (Cal. 2021). 6. S.B. 88, 2021-2022 Reg. Sess., (Cal. 2021). 7. A.B. 1876, 2019-2020 Reg. Sess. AB, (Cal. 2020). 8. S.B. 855, 2017-2018 Reg. Sess., (Cal. 2018). |
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| Connecticut | 1. Conn. Gen. Stat. § 12-704e (2021). 2. J. Putetti, Connecticut Office of the Treasurer, personal communication, July 19, 2021. 3. H.B. 6443, 2021 Leg., Reg. Sess., (Conn. 2021). 4. S.B. 178, 2021 Leg., Reg. Sess., (Conn. 2021). 5. H.B. 6187, 2021 Leg., Reg. Sess., (Conn. 2021). 6. S.B. 821, 2021 Leg., Reg. Sess., (Conn. 2021). 7. S.B. 472, 2021 Leg., Reg. Sess., (Conn. 2021). 8. S.B. 290, 2021 Leg., Reg. Sess., (Conn. 2021). 9. H.B. 5295, 2021 Leg., Reg. Sess., (Conn. 2021). 10. H.B. 6689, 2021 Leg., Reg. Sess., (Conn. 2021). |

| State | Source |
|----------------------|--|
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| District of Columbia | <ol style="list-style-type: none"> 1. D.C. Code Ann. § 47-1806.04 (2017). 2. B. 24-0285, 24th Council, (D.C. 2021). 3. DC.gov, (n.d.). <i>Earned Income Tax Credit for DC</i>. Retrieved on August 17, 2021, from https://otr.cfo.dc.gov/page/earned-income-tax-credit-dc |
| Florida | <ol style="list-style-type: none"> 1. Fla. Stat. § 220 (2019). 2. Fla. Stat. § 254 (2020). |
| Georgia | <ol style="list-style-type: none"> 1. Ga. Code Ann. § 48-7A (2010). 2. State of Georgia, (n.d.) <i>2020 individual income tax forms and general instructions</i>. State of Georgia Department of Revenue. Retrieved on August 17, 2021, from https://dor.georgia.gov/it-511-individual-income-tax-booklet 3. H.B. 672, 2021-2022 Leg., Reg. Sess., (Ga. 2021). 4. H.B. 510, 2021-2022 Leg., Reg. Sess., (Ga. 2021). 5. S.B. 58, 2021-2022 Leg., Reg. Sess., (Ga. 2021). 6. H.B. 95, 2021-2022 Leg., Reg. Sess., (Ga. 2021). |
| Hawaii | <ol style="list-style-type: none"> 1. Haw. Code R. tit. 14 § 235-55.75 (2017). 2. H.B. 432, 31st Leg., Reg. Sess., (Haw. 2021). |
| Idaho | <ol style="list-style-type: none"> 1. Idaho Code § 63-3001 et seq. (2020). |
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| Iowa | <ol style="list-style-type: none"> 1. Iowa Code § 422.12B (2018). 2. H.F. 891, 89th Leg., Reg. Sess., (Iowa 2021). 3. S.F. 606, 89th Leg., Reg. Sess., (Iowa 2021). 4. S.S.B. 1267, 89th Leg., Reg. Sess., (Iowa 2021). 5. S.F. 149, 89th Leg., Reg. Sess., (Iowa 2021). 6. H.F. 83, 89th Leg., Reg. Sess., (Iowa 2021). |
| Kansas | <ol style="list-style-type: none"> 1. K.S.A. § 79-32.205 (2019). |
| Kentucky | <ol style="list-style-type: none"> 1. Ky. Rev. Stat. § 144.066 (2020). 2. Commonwealth of Kentucky, (n.d.) <i>Individual Income Tax</i>. Kentucky Department of Revenue. Retrieved on August 17, 2021, from https://revenue.ky.gov/Individual/Individual-Income-Tax/Pages/default.aspx |
| Louisiana | <ol style="list-style-type: none"> 1. La. Stat. Ann. §47:297.8 (2018). 2. H.B. 678, 2021 Leg., Reg. Sess., (La. 2021). 3. H.B. 660, 2021 Leg., Reg. Sess., (La. 2021). 4. H.B. 376, 2021 Leg., Reg. Sess., (La. 2021). 5. H.B. 61, 2021 Leg., Reg. Sess., (La. 2021). 6. H.B. 300, 2021 Leg., Reg. Sess., (La. 2021). |

| State | Source |
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| Michigan | <ol style="list-style-type: none"> 1. Mich. Comp. Laws § 206.272 (2012). 2. H.B. 4986, 2021 Leg., Reg. Sess., (Mich. 2021). 3. H.B. 4933, 2021 Leg., Reg. Sess., (Mich. 2021). 4. S.B. 417, 2021 Leg., Reg. Sess., (Mich. 2021). 5. S.B. 105, 2021 Leg., Reg. Sess., (Mich. 2021). |
| Minnesota | <ol style="list-style-type: none"> 1. Minn. Stat. § 290.0671. (2019). 2. Waxman, S and Legendre, J. (2021, March 11). <i>States can adopt or expand earned income tax credits to build equitable, inclusive communities and economies</i>. Retrieved on July 27, 2021, from https://www.cbpp.org/research/state-budget-and-tax/states-can-adopt-or-expand-earned-income-tax-credits-to-build 3. S.F. 2319, 92nd Leg., Reg. Sess., (Minn. 2021). 4. S.F. 1842, 92nd Leg., Reg. Sess., (Minn. 2021). 5. H.F. 2006, 92nd Leg., Reg. Sess., (Minn. 2021). 6. H.F. 1925, 92nd Leg., Reg. Sess., (Minn. 2021). 7. S.F. 1140, 92nd Leg., Reg. Sess., (Minn. 2021). 8. H.F. 1022, 92nd Leg., Reg. Sess., (Minn. 2021). 9. H.F. 848, 89th Leg., Reg. Sess., (Minn. 2016). |
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| Missouri | <ol style="list-style-type: none"> 1. S.B. 153, 101st Leg., Reg. Sess., (Mo. 2021). 2. H.B. 66, 101st Leg., Reg. Sess., (Mo. 2021). 3. S.B. 248, 101st Leg., Reg. Sess., (Mo. 2021). |
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| State | Source |
|----------------|--|
| | 3. H.B. 424, 67 th Leg., Reg. Sess., (Mont. 2021). |
| Nebraska | 1. Neb. Stat. § 77-2715.07 (2020). 2. L.B. 318, 107 th Leg., Reg. Sess., (Neb. 2021). |
| Nevada | 1. Nev. Rev. Stat. § 360.010 et seq. (2019). |
| New Hampshire | 1. N.H. Rev. Stat. Ann. § 77. (2015). |
| New Jersey | 1. N.J. Stat. Ann. § 54A:3A-17. (2018). 2. A. 5345, 219 th Leg., Reg. Sess., (N.J. 2021). 3. S. 3428, 219 th Leg., Reg. Sess., (N.J. 2021). 4. A. 5519, 219 th Leg., Reg. Sess., (N.J. 2021). 5. S. 3308, 219 th Leg., Reg. Sess., (N.J. 2021). 6. A. 5090, 219 th Leg., Reg. Sess., (N.J. 2020). 7. A. 4944, 219 th Leg., Reg. Sess., (N.J. 2020). 8. S. 3133, 219 th Leg., Reg. Sess., (N.J. 2020). 9. A. 4922, 219 th Leg., Reg. Sess., (N.J. 2020). 10. S. 3059, 219 th Leg., Reg. Sess., (N.J. 2020). |
| New Mexico | 1. N.M. Stat. § 7-2-18.15 (2021). 2. H.B. 291, 55 th Leg., Reg. Sess., (N.M. 2021). 3. S.B. 339, 55 th Leg., Reg. Sess., (N.M. 2021). |
| New York | 1. N.Y. Tax Law § 606 (2019). 2. A. 5851, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 3. S. 5289, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 4. A. 5024, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 5. A. 2533, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 6. S. 1432, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 7. A. 1080, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 8. S. 537, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). 9. A. 10775, 2019-2020 Leg., Reg. Sess., (N.Y. 2020). 10. S. 8670, 2019-2020 Leg., Reg. Sess., (N.Y. 2020). |
| North Carolina | 1. N.C. Gen. Stat. § 105-130 et seq. (2020). 2. H. 850, 2021-2022 Leg., Reg. Sess., (N.C. 2021). 3. H. 499, 2021-2022 Leg., Reg. Sess., (N.C. 2021). 4. S. 576, 2021-2022 Leg., Reg. Sess., (N.C. 2021). 5. S. 181, 2021-2022 Leg., Reg. Sess., (N.C. 2021). |
| North Dakota | 1. N.D. Cent. Code § 57-38 (2009). 2. H.B. 1421, 67 th Leg., Reg. Sess., (N.D. 2021). |
| Ohio | 1. Ohio Rev. Code Ann. § 5747.05 (2020). 2. H.B. 59, 134 th Leg., Reg. Sess., (Ohio 2021). |
| Oklahoma | 1. Okla. Stat. tit. 68 § 2357.43. (2016). 2. H.B. 2962, 2021 Leg., Reg. Sess., (Okla. 2021). 3. H.B. 2041, 2021 Leg., Reg. Sess., (Okla. 2021). 4. H.B. 1639, 2021 Leg., Reg. Sess., (Okla. 2021). 5. H.B. 2553, 2021 Leg., Reg. Sess., (Okla. 2021). 6. S.B. 249, 2021 Leg., Reg. Sess., (Okla. 2021). |

| State | Source |
|----------------|--|
| | <ol style="list-style-type: none"> 7. S.B. 220, 2021 Leg., Reg. Sess., (Okla. 2021). 8. H.B. 2429, 2021 Leg., Reg. Sess., (Okla. 2021). 9. S.B. 218, 2021 Leg., Reg. Sess., (Okla. 2021). |
| Oregon | <ol style="list-style-type: none"> 1. Or. Rev. Stat. § 315.266 (2019). 2. H.B. 2433, 81st Leg., Reg. Sess., (Or. 2021). 3. H.B. 2819, 81st Leg., Reg. Sess., (Or. 2021). 4. H.J.R. 10, 81st Leg., Reg. Sess., (Or. 2021). |
| Pennsylvania | <ol style="list-style-type: none"> 1. 72 Pa. Cons. Stat. § 9932-C. (2020). |
| Rhode Island | <ol style="list-style-type: none"> 1. R.I. Gen. Laws § 44-30-2.6 (2019). 2. H.B. 5013, 2021 Leg., Jan. Sess., (R.I. 2021). 3. H.B. 5366, 2021 Leg., Jan. Sess., (R.I. 2021). 4. S.B. 221, 2021 Leg., Jan. Sess., (R.I. 2021). |
| South Carolina | <ol style="list-style-type: none"> 1. S.C. Code Ann. § 12-6-3632 (2020). 2. S.B. 341, 124th Leg., Reg. Sess., (S.C. 2021). |
| South Dakota | <ol style="list-style-type: none"> 1. S.D. Codified Laws. § 10-1 et seq. (2020). |
| Tennessee | <ol style="list-style-type: none"> 1. Tenn. Code Ann. § 35-6-505 (2020). |
| Texas | <ol style="list-style-type: none"> 1. Tex. Tax Code, tit. 2A (2019). |
| Utah | <ol style="list-style-type: none"> 1. Utah Code § 59-10 (2020). 2. H.B. 309, 2021 Leg., Reg. Sess., (Utah 2021). |
| Vermont | <ol style="list-style-type: none"> 1. Vt. Stat. Ann. tit. 32 §151:002 (2018). 2. H. 297, 2021 Leg., Reg. Sess., (Vt. 2021). |
| Virginia | <ol style="list-style-type: none"> 1. Va. Stat., § 58.1-339.8 (2018). |
| Washington | <ol style="list-style-type: none"> 1. Wash. Rev. Stat. § 82.08.0206 (2021). 2. H.B. 1297, 67th Leg., Reg. Sess., (Wash. 2021). 3. S.B. 5387, 67th Leg., Reg. Sess., (Wash. 2021). 4. H.B. 1319, 67th Leg., Reg. Sess., (Wash. 2021). |
| West Virginia | <ol style="list-style-type: none"> 1. W. Va. Code § 11-21-22 (2017). 2. H.B. 3240, 85th Leg., Reg. Sess., (W.Va. 2021). 3. H.B. 3116, 85th Leg., Reg. Sess., (W.Va. 2021). 4. S.B. 571, 85th Leg., Reg. Sess., (W.Va. 2021). 5. H.B. 2187, 85th Leg., Reg. Sess., (W.Va. 2021). |
| Wisconsin | <ol style="list-style-type: none"> 1. Wis. Stat. § 71.07 (9e)(aj) (2019). 2. S.B. 126, 2021-2022 Leg., Reg. Sess., (Wis. 2021). 3. A.B. 80, 2021-2022 Leg., Reg. Sess., (Wis. 2021). |
| Wyoming | <ol style="list-style-type: none"> 1. Wyo. Stat. § 39-7-101 (repealed 1998). |

How does the state EITC vary across states?

Data were collected for 3 different measures to assess how states vary in their EITC policies. The datasets, calculations, and sources referenced for each state are listed below.

Measure 1: Percentage of the Federal EITC, by EITC Status

Definition:

State EITC generosity as a percentage of federal EITC as well as the type of state EITC (one of five possible options, including: refundable EITC of at least 10%, refundable EITC of less than 10%, non-refundable EITC, no state EITC, or no state EITC and no state income tax)

Notes:

1. Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming have no personal income tax at all. New Hampshire and Tennessee have no personal income tax on earned income, though there are taxes assessed on some dividends, interest, and other income from investments.
2. Delaware, Hawaii, Ohio, Oklahoma, South Carolina, and Virginia have nonrefundable state EITCs for tax year 2021.
3. Connecticut's EITC cannot be claimed if an individual's investment income is more than \$3,600.
4. Maryland offers either a refundable EITC of 45 percent or a non-refundable EITC of 50 percent; Taxpayers can choose to claim either but not both.
5. Missouri has passed a nonrefundable state EITC of 10% that will be implemented in tax year 2023.
6. Despite enacting a state EITC in 2008, Washington does not currently offer a state-level EITC because it is not scheduled to be funded by the Washington legislature until 2022. Once it is fully implemented, Washington's EITC will be a refundable flat rebate credit valued at a maximum of \$300 to \$1200, depending on a household's income and number of dependents.
7. California does not calculate its EITC as a simple percentage of the federal credit, as most states do. California's credit is available to working families and individuals with wage or self-employment income of \$30,000 or less. The credit is worth 85 percent of a household's federal EITC until household income reaches approximately half of the level at which the federal credit is fully phased in; it then begins phasing out at varying rates, depending on family size. In tax year 2020, the maximum credit ranges from up to \$243 for workers without dependent children to up to \$3,027 for workers with three or more children, plus a Young Child Tax Credit for families with at least one child under 6 worth up to an additional \$1,000. The value of the credit is set each year by the legislature and the credits phase in and out at different income levels.
8. Indiana's state EITC is more limited for some taxpayers than the federal credit as it does not increase in benefit for families that have three or more children and does not begin the credit phase-out at a higher income for married couples.
9. Maine's EITC is refundable at 25 percent of the Federal EITC for workers without dependent children and at 12 percent of the Federal EITC for all other eligible filers.

10. Minnesota's EITC is calculated as total projected state spending for the Working Family Credit divided by projected federal spending on the EITC in Minnesota as modeled by Minnesota's House Research Department; this average fluctuates from year to year and is estimated to be 39 percent for tax year 2020. Minnesota's EITC is a percentage of a person's income rather than a percentage of the federal EITC. Currently, eligibility begins at the age of 21. For individuals with no qualifying children, the credit equals 3.9 percent of the first \$7,150 of earned income. For individuals with one qualifying child, the credit equals 9.35 percent of the first \$11,950 of earned income. For individuals with two qualifying children, the credit equals 11 percent of the first \$19,600 of earned income. For individuals with three or more qualifying children, the credit equals 12.5 percent of the first \$20,000 of earned income.
11. The New York state EITC can be reduced for some taxpayers by the household credit. Additionally, taxpayers in New York City are eligible for an additional EITC, which is 5 percent of the federal EITC.
12. Oregon's EITC is refundable at 12 percent of the federal credit for filers with children under the age of three and 9 percent for all other eligible filers.
13. South Carolina's EITC will gradually increase every year until it reaches 125% of the federal EITC in 2023.
14. Wisconsin's EITC is not available for childless workers. The state EITC is refundable at 4 percent of the Federal credit for individuals with 1 qualifying child, 11 percent for individuals with 2 qualifying children, and 34 percent for individuals with 3 or more qualifying children.

Sources:

| State | Sources |
|----------------------|---|
| Alabama | 1. Ala. Code tit. 40 § 18-4. (1939, rev. 1940) |
| Alaska | 1. Alaska Stat. § 43.20.013 (2019). |
| Arizona | 1. Ariz. Rev. Stat. § 43-1071 et seq. (2020). |
| Arkansas | 1. Ark. Code Ann. § 26-1 et seq. (2019). |
| California | 1. Cal. Rev. & Tax Code § 17052.1 et. seq. (2020). |
| Colorado | 1. Colo. Rev. Stat. § 39-22-123.5 (2021). |
| Connecticut | 1. Conn. Gen. Stat. § 12-704e (2021). |
| Delaware | 1. Del. Code tit. 30, § 1117 (2006). |
| District of Columbia | 1. D.C. Code Ann. § 47-1806.04 (2017). |
| Florida | 1. Fla. Stat. § 220 (2019). 2. Fla. Stat. § 254 (2020). |
| Georgia | 1. Ga. Code Ann. § 48-7A (2010). 2. State of Georgia, (n.d.) <i>2020 individual income tax forms and general instructions</i> . State of Georgia Department of Revenue. Retrieved on August 17, 2021, from https://dor.georgia.gov/it-511-individual-income-tax-booklet |
| Hawaii | 1. Haw. Code R. tit. 14 § 235-55.75 (2017). |
| Idaho | 1. Idaho Code § 63-3001 et seq. (2020). |
| Illinois | 1. 35 Ill. Comp. Stat. 5/212. (2017). |
| Indiana | 1. Ind. Code § 6-3.1-21. (2021). |
| Iowa | 1. Iowa Code § 422.12B (2018). |
| Kansas | 1. K.S.A. § 79-32.205 (2019). |

| State | Sources |
|----------------|--|
| Kentucky | 1. Ky. Rev. Stat. § 144.066 (2020). 2. Commonwealth of Kentucky, (n.d.) <i>Individual Income Tax</i> . Kentucky Department of Revenue. Retrieved on August 17, 2021, from https://revenue.ky.gov/Individual/Individual-Income-Tax/Pages/default.aspx |
| Louisiana | 1. La. Stat. Ann. §47:297.8 (2018). |
| Maine | 1. Me. Stat. tit. 36 § 5219-S (2019). |
| Maryland | 1. Md. Code Ann., Tax-Gen. § 10-704. (2021). |
| Massachusetts | 1. Mass. Gen. Laws ch. 62 § 6 (2018). |
| Michigan | 1. Mich. Comp. Laws § 206.272 (2012). |
| Minnesota | 1. Minn. Stat. § 290.0671. (2019). 2. Waxman, S and Legendre, J. (2021, March 11). <i>States can adopt or expand earned income tax credits to build equitable, inclusive communities and economies</i> . Retrieved on July 27, 2021, from https://www.cbpp.org/research/state-budget-and-tax/states-can-adopt-or-expand-earned-income-tax-credits-to-build |
| Mississippi | 1. Miss. Code Ann. ch. 27 § 7-1 et seq. (2018). |
| Missouri | 1. S.B. 153, 101 st Leg., Reg. Sess., (Mo. 2021). |
| Montana | 1. Mont. Code Ann. § 15-30-2318 (2019). |
| Nebraska | 1. Neb. Stat. § 77-2715.07 (2020). |
| Nevada | 1. Nev. Rev. Stat. § 360.010 et seq. (2019). |
| New Hampshire | 1. N.H. Rev. Stat. Ann. § 77. (2015). |
| New Jersey | 1. N.J. Stat. Ann. § 54A:3A-17. (2018). |
| New Mexico | 1. N.M. Stat. § 7-2-18.15 (2021). |
| New York | 1. N.Y. Tax Law § 606 (2019). |
| North Carolina | 1. N.C. Gen. Stat. § 105-130 et seq. (2020). |
| North Dakota | 1. N.D. Cent. Code § 57-38 (2009). |
| Ohio | 1. Ohio Rev. Code Ann. § 5747.05 (2020). |
| Oklahoma | 1. Okla. Stat. tit. 68 § 2357.43. (2016). |
| Oregon | 1. Or. Rev. Stat. § 315.266 (2019). |
| Pennsylvania | 1. 72 Pa. Cons. Stat. § 9932-C. (2020). |
| Rhode Island | 1. R.I. Gen. Laws § 44-30-2.6 (2019). |
| South Carolina | 1. S.C. Code Ann. § 12-6-3632 (2020). |
| South Dakota | 1. S.D. Codified Laws. § 10-1 et seq. (2020). |
| Tennessee | 1. Tenn. Code Ann. § 35-6-505 (2020). |
| Texas | 1. Tex. Tax Code, tit. 2A (2019). |
| Utah | 1. Utah Code § 59-10 (2020). |
| Vermont | 1. Vt. Stat. Ann. tit. 32 §151:002 (2018). |
| Virginia | 1. Va. Stat., § 58.1-339.8 (2018). |
| Washington | 1. Wash. Rev. Stat. § 82.08.0206 (2021). |
| West Virginia | 1. W. Va. Code § 11-21-22 (2017). |
| Wisconsin | 1. Wis. Stat. § 71.07 (9e)(aj) (2019). |
| Wyoming | 1. Wyo. Stat. § 39-7-101 (repealed 1998). |

Measure 2: Variation in Expanded Eligibility Among States with an EITC

Definition:

State actions to expand the eligibility of their EITC to populations that have not previously been able to claim this credit, including: tax filers under age 25 without dependents, tax filers with individual taxpayer identification numbers (rather than social security numbers), noncustodial parents, and other groups.

Notes:

In states in which eligibility for the state EITC has been expanded to younger tax filers than the federal credit typically allows, the age ranges of allowed eligibility can vary. The temporary federal EITC eligibility expansion enacted by ARPA includes those 19 years old and up, regardless of dependents. Whereas a number of states include 18-year-old individuals, or have more limited age ranges such as eligibility for 21 to 24-year-old individuals.

Sources:

| State | Sources |
|----------------------|--|
| All States | Center on Budget and Policy Priorities. (March 11, 2021). <i>States Can Adopt or Expand Earned Income Tax Credits to Build Equitable, Inclusive Communities, and Economies</i> . Retrieved August 4, 2021 from https://www.cbpp.org/research/state-budget-and-tax/states-can-adopt-or-expand-earned-income-tax-credits-to-build |
| Alabama | (no additional sources) |
| Alaska | (no additional sources) |
| Arizona | (no additional sources) |
| Arkansas | (no additional sources) |
| California | <ol style="list-style-type: none"> 1. Cal. Rev. & Tax Code § 17052 et. seq. (2020). 2. A.B. 1876, 2019-2020 Reg. Sess., (Cal. 2020). 3. S.B. 855, 2017-2018 Reg. Sess., (Cal. 2018). |
| Colorado | <ol style="list-style-type: none"> 1. Colo. Rev. Stat. § 39-22-123.5 (2021). 2. H.B. 20-1420, 72nd Leg., 1st Reg. Sess., (Colo. 2020). 3. H.B. 21-1311, 73rd Leg., 1st Reg. Sess., (Colo. 2021). |
| Connecticut | <ol style="list-style-type: none"> 1. S.B. 821, 2021 Leg., Reg. Sess., (Conn. 2021). 2. S.B. 472, 2021 Leg., Reg. Sess., (Conn. 2021). |
| Delaware | (no additional sources) |
| District of Columbia | <ol style="list-style-type: none"> 1. D.C. Code Ann. § 47-1806.04 (2017). 2. DC.gov, (n.d.). <i>Earned Income Tax Credit for DC</i>. Retrieved on August 17, 2021, from https://otr.cfo.dc.gov/page/earned-income-tax-credit-dc |
| Florida | (no additional sources) |
| Georgia | (no additional sources) |
| Hawaii | (no additional sources) |
| Idaho | (no additional sources) |
| Illinois | <ol style="list-style-type: none"> 1. S.B. 2184, 102nd Leg., Reg. Sess., (Ill. 2021). 2. H.B. 2792, 102nd Leg., Reg. Sess., (Ill. 2021). |

| State | Sources |
|----------------|--|
| Indiana | (no additional sources) |
| Iowa | (no additional sources) |
| Kansas | (no additional sources) |
| Kentucky | (no additional sources) |
| Louisiana | (no additional sources) |
| Maine | <ol style="list-style-type: none"> 1. Me. Stat. tit. 36 § 5219-S (2019). 2. L.D. 1651, 130th Leg., Spec. Sess., (Me. 2021). 3. L.D. 1671, 129th Leg., Spec. Sess. (Me. 2019). |
| Maryland | <ol style="list-style-type: none"> 1. Md. Code Ann., Tax-Gen. § 10-704. (2021). 2. S.B. 218, 2021 Leg., Reg. Sess., (Md. 2021). 3. S.B. 647, 2018 Leg., Reg. Sess., (Md. 2018). |
| Massachusetts | <ol style="list-style-type: none"> 1. Mass. Gen. Laws ch. 62 § 6 (2018). 2. H. 3800, 190th Leg., Reg. Sess., (Mass. 2017). 3. S. 1852, 192nd Leg., Reg. Sess., (Mass. 2021). 4. H. 2871, 192nd Leg., Reg. Sess., (Mass. 2021). 5. S. 119, 192nd Leg., Reg. Sess., (Mass. 2021). 6. S. 1841, 192nd Leg., Reg. Sess., (Mass. 2021). 7. S. 1842, 192nd Leg., Reg. Sess., (Mass. 2021). 8. H. 2866, 192nd Leg., Reg. Sess., (Mass. 2021). 9. H. 3800, 190th Leg., Reg. Sess., (Mass. 2017). |
| Michigan | (no additional sources) |
| Minnesota | <ol style="list-style-type: none"> 1. Minn. Stat. § 290.0671. (2019). 2. H.F. 848, 89th Leg., Reg. Sess., (Minn. 2016). 3. S.F. 1842, 92nd Leg., Reg. Sess., (Minn. 2021). 4. H.F. 2006, 92nd Leg., Reg. Sess., (Minn. 2021). 5. H.F. 1022, 92nd Leg., Reg. Sess., (Minn. 2021). |
| Mississippi | (no additional sources) |
| Missouri | (no additional sources) |
| Montana | (no additional sources) |
| Nebraska | (no additional sources) |
| Nevada | (no additional sources) |
| New Hampshire | (no additional sources) |
| New Jersey | <ol style="list-style-type: none"> 1. N.J. Stat. Ann. § 54A:3A-17. (2018). 2. A. 5345, 219th Leg., Reg. Sess., (N.J. 2021). |
| New Mexico | <ol style="list-style-type: none"> 1. N.M. Stat. § 7-2-18.15 (2021). 2. H.B. 291, 55th Leg., Reg. Sess., (N.M. 2021). |
| New York | <ol style="list-style-type: none"> 1. N.Y. Tax Law § 606 (2019). 2. A. 1080, 2020-2021 Leg., Reg. Sess., (N.Y. 2021). |
| North Carolina | (no additional sources) |
| North Dakota | (no additional sources) |
| Ohio | (no additional sources) |
| Oklahoma | (no additional sources) |
| Oregon | <ol style="list-style-type: none"> 1. Or. Rev. Stat. § 315.266 (2019). |

| State | Sources |
|----------------|--|
| | 2. H.B. 2433, 81 st Leg., Reg. Sess., (Or. 2021). |
| Pennsylvania | (no additional sources) |
| Rhode Island | (no additional sources) |
| South Carolina | (no additional sources) |
| South Dakota | (no additional sources) |
| Tennessee | (no additional sources) |
| Texas | (no additional sources) |
| Utah | (no additional sources) |
| Vermont | (no additional sources) |
| Virginia | (no additional sources) |
| Washington | 1. Wash. Rev. Stat. § 82.08.0206 (2021). 2. H.B. 1297, 67 th Leg., Reg. Sess., (Wash. 2021). |
| West Virginia | (no additional sources) |
| Wisconsin | (no additional sources) |
| Wyoming | (no additional sources) |

Measure 3: Percentage of federal EITC-eligible tax filers who did not claim the federal EITC

Definition:

The percentage of federal EITC-eligible tax filers who did not claim federal EITC during the prior tax year.

Notes:

- Numerator:** The number of tax filers who met the federal EITC eligibility criteria for the prior tax year and reported receiving no federal earned income tax credit (\$0).
- Denominator:** The number of tax filers who met the federal EITC eligibility criteria for the prior tax year.
- The sample was limited to tax filers who met the federal EITC eligibility criteria for the prior tax year.¹ The IRS eligibility criteria are defined using maximum adjusted gross income limits based on filing status (single, head of household, or widowed or married filing jointly) and the number of qualifying children. Qualifying children are defined as children younger than 19 (or younger than 24 if the child was a full-time student), who are related to the tax filer through birth, marriage, or adoption or extended familial relationship such as a grandchild, sibling, other relative, or foster child. Children who were not related to the head of household or were a spouse or married child under 18 were not included.²

¹ Internal Revenue Service (n.d.). *Earned Income Tax Credit income limits and maximum credit amounts*. As of May 11, 2021. Retrieved on July 1, 2021 from <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/earned-income-tax-credit-income-limits-and-maximum-credit-amounts#:~:text=The%20maximum%20amount%20of%20credit%20for%20Tax%20Year%202019%20is.%243%2C526%20with%20one%20qualifying%20child>

² Internal Revenue Service (n.d.). *Qualifying child rules*. As of February 3, 2021. Retrieved on July 1, 2021 from <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/qualifying-child-rules>

4. All estimates (national and state-level) were calculated in Stata 17 using both household-level weights, to provide national and state representative estimates, and replicate weights to appropriately adjust standard errors to account for any sampling bias. To improve data quality and accuracy of state-level estimates, per US Census Current Population Survey guidance, estimates were calculated using the three most recent years of CPS ASEC data and household-level population weights were adjusted by three to account for the multi-year dataset.³ The US Census Bureau recommends using a 90% confidence interval for evaluating the accuracy of estimates using CPS data.

Source:

US Bureau of Labor Statistics and US Census Bureau. (2017- 2019). *2017-2019 Current Population Survey – Annual Social and Economic Supplement (CPS ASEC) Public-Use Microdata Sample (PUMS)* [Data Set]. <https://www.census.gov/programs-surveys/cps.html>

³ US Census Bureau (n.d.). *Which data source to use*. As of March 20, 2018. Retrieved on April 28, 2020 from <https://www.census.gov/topics/income-poverty/poverty/guidance/data-sources.html>