

2022 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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https://drive.google.com/file/d/1r_uXspfMrFsM6bfDqjss3g2HhYjd7kUi/view?usp=sharing

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- CCC. Qian, H. & Wehby, G. (2021). The Effects of Refundable and Nonrefundable State Earned Income Tax Credit Programs on Health of Mothers of Two or More Children. *Women's Health Issues Vol 31, Issue 5: 448-454*. <https://doi.org/10.1016/j.whi.2021.04.004>

What progress have states made in the last year to adopt and fully implement a refundable state EITC of at least 10%? How do states compare to one another in making progress toward full and equitable implementation of a refundable state EITC of at least 10% of the federal credit?

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 for:

- Offering a refundable or nonrefundable EITC (or another, similar type of tax credit);
- The value of their state EITC, compared to the federal credit;
- Expanding eligibility for the state EITC to groups who are typically ineligible for the federal credit

These state actions are assigned a ranking on a scale of 0 to 6, 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?

Progress		Detail
Yes	6	Yes, and the state expanded eligibility to ITIN holders, younger adults without dependents, survivors of domestic violence, and/or noncustodial parents.
	5	Yes, the state has a refundable state EITC equal to at least 10% of the federal EITC.
No	4	No, the state has enacted a refundable state EITC of at least 10%, but has not fully implemented it.
	3	No, but the state has enacted or implemented a refundable state EITC of less than 10% of the federal EITC, a nonrefundable state EITC, or a tax break for low-income residents that is similar to a nonrefundable state EITC.
	2	No, the state has not adopted a state EITC.
	1	No, the state has not adopted a state EITC and the state does not have an income tax which is the typical mechanism used to finance and provide administrative structure for a state EITC.

State statutes, state websites, and government documents released by state agencies were used as the sources to evaluate states' progress toward adopting and fully implementing a refundable state earned income tax credit. The sources for each individual state and the detailed methodology can be found below. The sources and detailed methodology used to assess a state's current EITC status, value, and eligibility can be found the next section (measures 1 and 2). All other sources used to assess states' progress can be found below.

We also performed an electronic search using Quorum State between August 15, 2021 and October 1, 2022 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 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.

This section also contains the sources for the information presented in the individual state Roadmaps.

Sources:

State	Source
All States	<ol style="list-style-type: none"> Davis, A. (2022, September 15). <i>Boosting incomes and improving tax equity with state earned income credits in 2022</i>. Institute on Taxation and Economic Policy. Retrieved on September 15, 2022 from https://itep.org/boosting-incomes-and-improving-tax-equity-with-state-earned-income-tax-credits-2022/ Butkus, N. (2022, July 22). <i>Legislative momentum in 2022: new and expanded child tax credits and EITCs</i>. Institute on Taxation and Economic Policy. Retrieved on September 15, 2022 from https://itep.org/legislative-momentum-2022-child-tax-credit-eitc/
Alabama	(No additional sources).
Alaska	(No additional sources).
Arizona	<ol style="list-style-type: none"> S.B. 1018, 55th Leg., 2nd Reg. Sess., (Ariz. 2022). H.B. 2369, 55th Leg., 2nd Reg. Sess., (Ariz. 2022).
Arkansas	<ol style="list-style-type: none"> H.B. 1002, 93rd Leg., 3rd Extra. Sess., (Ark. 2022).
California	<ol style="list-style-type: none"> S.B. 201, 2021-2022 Reg. Sess., (Cal. 2022). A.B. 194, 2021-2022 Reg. Sess., (Cal. 2022).
Colorado	<ol style="list-style-type: none"> S.B. 22-182,182, 73rd Leg., 2nd Reg., Sess., (Co. 2022)
Connecticut	<ol style="list-style-type: none"> H.B. 5506, 2022 Leg., Reg. Sess., (Conn. 2022). The Office of Governor Ned Lamont. (2021, December 29). <i>Governor Lamont directs Connecticut's earned income tax credit for 2020 to be retroactively enhanced to 41% using federal coronavirus relief funds</i>. Retrieved September 15, 2022 from https://portal.ct.gov/office-of-the-governor/news/press-releases/2021/12-2021/governor-lamont-directs-eitc-for-2020-to-be-retroactively-enhanced
Delaware	<ol style="list-style-type: none"> H.B. 393, 2021-2022 Leg., Reg. Sess., (Del. 2022).
District of Columbia	<ol style="list-style-type: none"> DC.gov, (n.d.). <i>Earned income tax credit for DC</i>. Retrieved on September 15, 2022 from https://otr.cfo.dc.gov/page/earned-income-tax-credit-dc DC Office of the Chief Financial Offer, (n.d.). <i>Annual operating budget and capital plan</i>. Retrieved September 15, 2022 from https://cfo.dc.gov/node/289642
Florida	(No additional sources).
Georgia	<ol style="list-style-type: none"> S.B. 58, 2021-2022 Leg., Reg. Sess., (Ga. 2022). H.B. 510, 2021-2022 Leg., Reg. Sess., (Ga. 2022). H.B. 95, 2021-2022 Leg., Reg. Sess., (Ga. 2022).

State	Source
	4. H.B. 672, 2021-2022 Leg., Reg. Sess., (Ga. 2022).
Hawaii	1. H.B. 2510, 31st Leg., Reg. Sess., (Haw. 2022).
Idaho	(No additional sources).
Illinois	1. S.B. 157, 102nd Leg., Reg. Sess., (Ill. 2022). 2. H.B. 900, 102nd Leg., Reg. Sess., (Ill. 2022).
Indiana	(No additional sources).
Iowa	1. S.F. 2104, 89th Leg., Reg. Sess., (Iowa 2022). 2. S.S.B. 3158, 89th Leg., Reg. Sess., (Iowa 2022). 3. S.S.B. 1267, 89th Leg., Reg. Sess., (Iowa 2022).
Kansas	(No additional sources).
Kentucky	1. H.B. 201, 2022 Leg., Reg. Sess., (Ky. 2022).
Louisiana	(No additional sources).
Maine	1. L.D. 1995, 130th Leg., Reg. Sess., (Me. 2022).
Maryland	1. S.B. 368, 2022 Leg., Reg. Sess., (Md. 2022). 2. H.B. 422, 2022 Leg., Reg. Sess., (Md. 2022). 3. H.B. 252, 2022 Leg., Reg. Sess., (Md. 2022). 4. S.B. 218, 2021 Leg., Reg. Sess., (Md. 2022).
Massachusetts	1. H. 4997, 192nd Leg., Reg. Sess., (Mass. 2022).
Michigan	1. S.B. 105, 2022 Leg., Reg. Sess., (Mich. 2022). 2. S.B. 790, 2022 Leg., Reg. Sess., (Mich. 2022). 3. H.B. 4986, 2022 Leg., Reg. Sess., (Mich. 2022). 4. H.B. 4933, 2022 Leg., Reg. Sess., (Mich. 2022). 5. H.B. 5641, 2022 Leg., Reg. Sess., (Mich. 2022).
Minnesota	1. S.F. 1440, 92nd Leg., Reg. Sess., (Minn. 2022). 2. S.F. 1842, 92nd Leg., Reg. Sess., (Minn. 2022). 3. H.F. 1925, 92nd Leg., Reg. Sess., (Minn. 2022). 4. H.F. 2006, 92nd Leg., Reg. Sess., (Minn. 2022). 5. H.F. 4667, 92nd Leg., Reg. Sess., (Minn. 2022).
Mississippi	1. H.B. 214, 2022 Leg., Reg. Sess., (Miss. 2022). 2. H.B. 804, 2022 Leg., Reg. Sess., (Miss. 2022).
Missouri	1. H.B. 2090, 101st Leg., 2nd Reg. Sess., (Mo. 2022). 2. S.B. 153, 101st Leg., Reg. Sess., (Mo. 2021).
Montana	(No additional sources).
Nebraska	1. L.B. 951, 107th Leg., Reg. Sess., (Neb. 2022). 2. L.B. 318, 107th Leg., Reg. Sess., (Neb. 2022).
Nevada	(No additional sources).
New Hampshire	(No additional sources).
New Jersey	1. S. 740, 2022-2023 Leg., Reg. Sess., (N.J. 2022). 2. S. 2618, 2022-2023 Leg., Reg. Sess., (N.J. 2022). 3. A. 981, 2022-2023 Leg., Reg. Sess., (N.J. 2022). 4. A. 4150, 2022-2023 Leg., Reg. Sess., (N.J. 2022).
New Mexico	(No additional sources).
New York	1. S. 8009C, 2021-2022 Leg., Reg. Sess., (N.Y. 2022).

State	Source
	<ol style="list-style-type: none"> S. 537, 2021-2022 Leg., Reg. Sess., (N.Y. 2022). A. 5291, 2021-2022 Leg., Reg. Sess., (N.Y. 2022). A. 1080, 2021-2022 Leg., Reg. Sess., (N.Y. 2022). A. 2533, 2021-2022 Leg., Reg. Sess., (N.Y. 2022).
North Carolina	<ol style="list-style-type: none"> S. 181, 2021-2022 Leg., Reg. Sess., (N.C. 2022). S. 858, 2021-2022 Leg., Reg. Sess., (N.C. 2022). S. 883, 2021-2022 Leg., Reg. Sess., (N.C. 2022). S. 576, 2021-2022 Leg., Reg. Sess., (N.C. 2022). H. 850, 2021-2022 Leg., Reg. Sess., (N.C. 2022). H. 499, 2021-2022 Leg., Reg. Sess., (N.C. 2022). Inge, L. (2014, March 15). <i>NC says good-bye to earned income tax credit, only state to do so in 30 years</i>. North Carolina Public Radio. Retrieved September 15, 2022 from https://www.wunc.org/politics/2014-03-15/nc-says-good-bye-to-earned-income-tax-credit-only-state-to-do-so-in-30-years
North Dakota	<ol style="list-style-type: none"> H.B. 1515, 67th Leg., Special Sess., (N.D. 2022).
Ohio	<ol style="list-style-type: none"> H.B. 59, 134th Leg., Reg. Sess., (Ohio 2022)
Oklahoma	<ol style="list-style-type: none"> H.B. 3526, 2022 Leg., Reg. Sess., (Okla. 2022). H.B. 2962, 2021 Leg., Reg. Sess., (Okla. 2021). S.B. 1604, 2016 Leg., Reg. Sess., (Okla. 2016).
Oregon	<ol style="list-style-type: none"> H.B. 4117, 81st Leg., Reg. Sess., (Or. 2022).
Pennsylvania	<ol style="list-style-type: none"> S.B. 1082, 2021-2022 Leg., Reg. Sess., (Pa. 2022). H.B. 2382, 2021-2022 Leg., Reg. Sess., (Pa. 2022). H.B. 2752, 2021-2022 Leg., Reg. Sess., (Pa. 2022).
Rhode Island	<ol style="list-style-type: none"> H.B. 7494, 2022 Leg., Reg. Sess., (R.I. 2022). H.B. 2062, 2022 Leg., Reg. Sess., (R.I. 2022).
South Carolina	<ol style="list-style-type: none"> S.B. 341, 124th Leg., Reg. Sess., (S.C. 2022).
South Dakota	(No additional sources).
Tennessee	(No additional sources).
Texas	(No additional sources).
Utah	<ol style="list-style-type: none"> H.B. 59, 2022 Leg., Reg. Sess., (Utah 2022).
Vermont	<ol style="list-style-type: none"> H.B. 510, 2021-2022 Leg., Reg. Sess., (Vt 2022).
Virginia	<ol style="list-style-type: none"> Barthel, M. (2022, June 3). <i>Virginia lawmakers approved a budget. Here's what it means for Northern Virginia</i>. National Public Radio. Retrieved on September 15, 2022 from https://www.npr.org/local/305/2022/06/03/1102950117/virginia-lawmakers-approved-a-budget-here-s-what-it-means-for-northern-virginia
Washington	<ol style="list-style-type: none"> H.B. 1888, 67th Leg., Reg. Sess., (Wash. 2022). H.B. 1297, 67th Leg., Reg. Sess., (Wash. 2021).
West Virginia	<ol style="list-style-type: none"> S.B. 207, 85th Leg., 2nd Reg. Sess., (W.Va. 2022). H.B. 3116, 85th Leg., 2nd Reg. Sess., (W.Va. 2022).
Wisconsin	<ol style="list-style-type: none"> S.B. 465, 2021-2022 Leg., Reg. Sess., (Wis. 2022). A.B. 494, 2021-2022 Leg., Reg. Sess., (Wis. 2022).
Wyoming	(No additional sources).

How does the state EITC vary across states?

Data were collected for two different measures to assess how states vary in their EITC policies. The datasets, calculations, and sources referenced for each state are listed below. This section also contains sources for information presented in the individual state Roadmaps.

Measures 1 & 2: Percentage of the Federal EITC, by EITC Status (measure 1) and Variation in Expanded Eligibility Among States with an EITC (measure 2)

Measure 1 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)

Measure 2 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.

Measure 1 & 2 Notes:

1. Alaska, Florida, Nevada, South Dakota, Tennessee, Texas, Washington, and Wyoming have no personal income tax at all. New Hampshire does not have personal income tax on earned income, though there are taxes assessed on some dividends, interest, and other income from investments.
2. Hawaii, Ohio, South Carolina, and Utah have nonrefundable state EITCs for tax year 2022.
3. Connecticut's EITC cannot be claimed if an individual's investment income is more than \$3,600.
4. Missouri passed a nonrefundable state EITC of 10% that will be implemented in tax year 2023.
5. California's credit is available to working families and individuals with wage or self-employment income of \$30,000 or less. The value of the credit is set each year by the legislature and the credits phase in and out at different income levels.
6. 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.
7. 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.
8. 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.
9. South Carolina's EITC will gradually increase every year until it reaches 125% of the federal EITC in 2023.
10. 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. 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	<ol style="list-style-type: none"> Center on Budget and Policy Priorities. (2022, March 24). <i>States can adopt or expand earned income tax credits to build equitable, inclusive communities, and economies</i>. Retrieved September 1, 2022 from https://www.cbpp.org/research/state-budget-and-tax/states-can-adopt-or-expand-earned-income-tax-credits-to-build Tax Policy Center. (2022, February 18). <i>State EITC as percentage of the federal EITC</i>. Retrieved on September 1, 2022 from https://www.taxpolicycenter.org/statistics/state-eitc-percentage-federal-eitc
Alabama	<ol style="list-style-type: none"> Ala. Code tit. 40 § 18-4. (1939, rev. 1940)
Alaska	<ol style="list-style-type: none"> Alaska Stat. § 43.20.013 (2019).
Arizona	<ol style="list-style-type: none"> Ariz. Rev. Stat. § 43-1071 et seq. (2020).
Arkansas	<ol style="list-style-type: none"> Ark. Code Ann. § 26-1 et seq. (2019).
California	<ol style="list-style-type: none"> Cal. Rev. & Tax Code § 17052.1 et. seq. (2020). Cal. Rev. & Tax Code § 17052 et. seq. (2020).
Colorado	<ol style="list-style-type: none"> Colo. Rev. Stat. § 39-22-123.5 (2021).
Connecticut	<ol style="list-style-type: none"> Conn. Gen. Stat. § 12-704e (2021).
Delaware	<ol style="list-style-type: none"> Del. Code tit. 30, § 1117 (2006).
District of Columbia	<ol style="list-style-type: none"> D.C. Code Ann. § 47-1806.04 (2017).
Florida	<ol style="list-style-type: none"> Fla. Stat. § 220 (2019). Fla. Stat. § 254 (2020).
Georgia	<ol style="list-style-type: none"> Ga. Code Ann. § 48-7A (2010). State of Georgia, (n.d.) <i>IT-51 individual income tax booklet</i>. State of Georgia Department of Revenue. Retrieved on September 15, 2022 from https://dor.georgia.gov/it-51-individual-income-tax-booklet
Hawaii	<ol style="list-style-type: none"> Haw. Code R. tit. 14 § 235-55.75 (2017).
Idaho	<ol style="list-style-type: none"> Idaho Code § 63-3001 et seq. (2020).
Illinois	<ol style="list-style-type: none"> 35 Ill. Comp. Stat. 5/212. (2017).
Indiana	<ol style="list-style-type: none"> Ind. Code § 6-3.1-21. (2021).
Iowa	<ol style="list-style-type: none"> Iowa Code § 422.12B (2018).
Kansas	<ol style="list-style-type: none"> K.S.A. § 79-32.205 (2019).
Kentucky	<ol style="list-style-type: none"> Commonwealth of Kentucky, (n.d.) <i>Individual income tax</i>. Kentucky Department of Revenue. Retrieved on September 15, 2022 from https://revenue.ky.gov/Individual/Individual-Income-Tax/Pages/default.aspx Ky. Rev. Stat. § 144.066 (2020).
Louisiana	<ol style="list-style-type: none"> La. Stat. Ann. §47:297.8 (2018).
Maine	<ol style="list-style-type: none"> Me. Stat. tit. 36 § 5219-S (2019).
Maryland	<ol style="list-style-type: none"> Md. Code Ann., Tax-Gen. § 10-704. (2021).
Massachusetts	<ol style="list-style-type: none"> Mass. Gen. Laws ch. 62 § 6 (2018).
Michigan	<ol style="list-style-type: none"> Mich. Comp. Laws § 206.272 (2012).
Minnesota	<ol style="list-style-type: none"> Minn. Stat. § 290.0671. (21).
Mississippi	<ol style="list-style-type: none"> Miss. Code Ann. ch. 27 § 7-1 et seq. (2018).
Missouri	<ol style="list-style-type: none"> Mo. Rev. Stat. § 143.177 (2021).
Montana	<ol style="list-style-type: none"> Mont. Code Ann. § 15-30-2318 (2019).

State	Sources
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). 2. Pennsylvania Department of Revenue, (2003, January 15). <i>Can you explain Pennsylvania tax forgiveness program?</i> Retrieved on September 15, 2022 from https://revenue-pa.custhelp.com/app/answers/detail/a_id/606/~can-you-explain-pennsylvania-tax-forgiveness-program%3F
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).