

Variation in EITC Generosity and Refundability Across States

State	Tax Year 2023 EITC Status; % of Federal Credit	State	Tax Year 2023 EITC Status; % of Federal Credit
Alabama	No EITC	Montana	Refundable EITC; 3%
Alaska	No EITC, No Income Tax	Nebraska	Refundable EITC; 10%
Arizona	No EITC	Nevada	No EITC, No Income Tax
Arkansas	No EITC	New Hampshire	No EITC, No Income Tax
California	Refundable EITC; Varies by income and household structure, estimated maximum for filers with children is 45%	New Jersey	Refundable EITC; 40%
Colorado	Refundable EITC; 25%	New Mexico	Refundable EITC; 25%
Connecticut	Refundable EITC; 30.5%	New York	Refundable EITC; 30%
Delaware	Refundable EITC; 4.5% (or 20% nonrefundable)	North Carolina	No EITC
District of Columbia	Refundable EITC; 70% (100% for childless workers)	North Dakota	No EITC
Florida	No EITC, No Income Tax	Ohio	Nonrefundable EITC; 30%
Georgia	No EITC	Oklahoma	Refundable EITC; 5%
Hawaii	Refundable EITC; 20%	Oregon	Refundable EITC; 12% for families with dependents under age 3, 9% for all other filers
Idaho	No EITC	Pennsylvania	No EITC
Illinois	Refundable EITC; 20%	Rhode Island	Refundable EITC; 15%
Indiana	Refundable EITC; 10%	South Carolina	Nonrefundable EITC; 125%
Iowa	Refundable EITC; 15%	South Dakota	No EITC, No Income Tax
Kansas	Refundable EITC; 17%	Tennessee	No EITC, No Income Tax
Kentucky	No EITC	Texas	No EITC, No Income Tax
Louisiana	Refundable EITC; 5%	Utah	Nonrefundable EITC; 20%
Maine	Refundable EITC; 25% (50% for childless workers)	Vermont	Refundable EITC; 38%
Maryland	Refundable EITC; 45% (100% for childless workers)	Virginia	Refundable EITC; 15% (or 20% nonrefundable)
Massachusetts	Refundable EITC; 30%	Washington	Refundable EITC; Flat rebate based on number of dependents (max. \$300 to \$1,200)
Michigan	Refundable EITC; 30%	West Virginia	No EITC
Minnesota	Refundable EITC; Based on % of income instead of % of federal credit, estimated to range from 25% to 45%	Wisconsin	Refundable EITC; 4% for 1 child, 11% for 2 children, 34% for 3 or more children
Mississippi	No EITC	Wyoming	No EITC, No Income Tax
Missouri	Nonrefundable; 10%		

Source: Tax Year 2023, As of May 15, 2023. State income tax statutes, the Tax Policy Center, the National Conference of State Legislatures, the Center on Budget and Policy Priorities, and the Institute on Taxation and Economic Policy.

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