

2023 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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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% of the federal credit?

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 September 15, 2022, and August 15, 2023, to assess legislative progress pertaining to state earned income tax credits. For states that were still in legislative session on August 15, 2023, we continued to track their legislative progress until October 4, 2023. 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 tax credit,” OR earned income credit, OR Earned Income WITHIN 5 OF Tax Credit, OR Federal EITC, OR Low Income Tax Credit OR (COVID OR Coronavirus) WITHIN 10 OF Low income tax credit), OR working family 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"> Waxman, S. and Minkin, A. (2023, August 1). <i>Momentum for new and expanded state child tax credits, earned income tax credits continued in 2023.</i> Center on Budget and Policy Priorities. Retrieved on August 11, 2023 from https://www.cbpp.org/blog/momentum-for-new-and-expanded-state-child-tax-credits-earned-income-tax-credits-continued-in Butkus, N. (2023, July 7). <i>Refundable credits a winning policy choice again in 2023.</i> Institute on Taxation and Economic Policy. Retrieved on July 21, 2023 from https://itep.org/refundable-credits-winning-policy-choice-2023-child-tax-credit-eitc/
Alabama	(no additional sources)
Alaska	(no additional sources)
Arizona	<ol style="list-style-type: none"> H.B. 2267, 56th Leg., 1st Reg. Sess., (Ariz. 2023).

State	Source
Arkansas	(no additional sources)
California	<ol style="list-style-type: none"> 1. S.B. 131, 2023-2024 Leg., Reg. Sess., (Cal. 2023). 2. S.B. 220, 2023-2024 Leg., Reg. Sess., (Cal. 2023). 3. A.B. 1498, 2023-2024 Leg., Reg. Sess., (Cal. 2023). 4. A.B. 1002, 2023-2024 Leg., Reg. Sess., (Cal. 2023). 5. A.B. 441, 2023-2024 Leg., Reg. Sess., (Cal. 2023).
Colorado	<ol style="list-style-type: none"> 1. H.B.23-1112, 74th Leg., 1st Reg. Sess., (Colo. 2023). 2. H.B.23-1006, 74th Leg., 1st Reg. Sess., (Colo. 2023).
Connecticut	<ol style="list-style-type: none"> 1. S.B. 981, 2023 Leg., Reg. Sess., (Conn. 2023). 2. H.B. 5673, 2023 Leg., Reg. Sess., (Conn. 2023). 3. S.B. 772, 2023 Leg., Reg. Sess., (Conn. 2023). 4. H.B. 6934, 2023 Leg., Reg. Sess., (Conn. 2023). 5. S.B. 31, 2023 Leg., Reg. Sess., (Conn. 2023). 6. S.B. 705, 2023 Leg., Reg. Sess., (Conn. 2023). 7. H.B. 5681, 2023 Leg., Reg. Sess., (Conn. 2023). 8. H.B. 6941, 2023 Leg., Reg. Sess., (Conn. 2023).
Delaware	<ol style="list-style-type: none"> 1. H.B. 89, 152nd Leg., Reg. Sess., (Del. 2023).
District of Columbia	<ol style="list-style-type: none"> 1. P.R.24-0913, 24th Council, (D.C. 2022).
Florida	(no additional sources)
Georgia	<ol style="list-style-type: none"> 1. H.B. 79, 2023-2024 Leg., Reg. Sess., (Ga. 2023). 2. S.B. 118, 2023-2024 Leg., Reg. Sess., (Ga. 2023).
Hawaii	<ol style="list-style-type: none"> 1. H.B. 954, 32nd Leg., Reg. Sess., (Haw. 2023).
Idaho	(no additional sources)
Illinois	<ol style="list-style-type: none"> 1. H.B. 3298, 103rd Leg., Reg. Sess., (Ill. 2023).
Indiana	<ol style="list-style-type: none"> 1. S.B. 0270, 2023 Leg., Reg., Sess., (Ind. 2023). 2. H.B. 1290, 2023 Leg., Reg., Sess., (Ind. 2023).
Iowa	<ol style="list-style-type: none"> 1. S.F. 561, 90th Leg., Reg. Sess., (Iowa 2023). 2. S.F. 459, 90th Leg., Reg. Sess., (Iowa 2023).
Kansas	(no additional sources)
Kentucky	(no additional sources)
Louisiana	<ol style="list-style-type: none"> 1. H.B. 162, 2023 Leg., Reg. Sess., (La. 2023). 2. H.B. 303, 2023 Leg., Reg. Sess., (La. 2023). 3. S.B. 226, 2023 Leg., Reg. Sess., (La. 2023).
Maine	(no additional sources)
Maryland	<ol style="list-style-type: none"> 1. S.B. 0552, 445th Leg., Reg. Sess., (Md. 2023). 2. H.B. 0547, 445th Leg., Reg. Sess., (Md. 2023).
Massachusetts	<ol style="list-style-type: none"> 1. S.1768, 193rd Leg, Reg. Sess., (Mass. 2023). 2. S.1798, 193rd Leg, Reg. Sess., (Mass. 2023). 3. S.1793, 193rd Leg, Reg. Sess., (Mass. 2023). 4. H.2762, 193rd Leg, Reg. Sess., (Mass. 2023). 5. H. 4101, 193rd Leg., Reg. Sess., (Mass., 2023).
Michigan	<ol style="list-style-type: none"> 1. H.B. 4437, 2023-2024 Leg., Reg. Sess., (Mich. 2023). 2. H.B. 4001, 2023-2024 Leg., Reg. Sess., (Mich. 2023).
Minnesota	<ol style="list-style-type: none"> 1. H.F. 721, 93rd Leg., Reg. Sess., (Minn. 2023).

State	Source
	2. H.F. 1938, 93rd Leg., Reg. Sess., (Minn. 2023).
Mississippi	1. H.B. 321, 2023 Leg., Reg. Sess., (Miss. 2023). 2. H.B. 782, 2023 Leg., Reg. Sess., (Miss. 2023). 3. H.B. 914, 2023 Leg., Reg. Sess., (Miss. 2023). 4. S.B. 2897, 2023 Leg., Reg. Sess., (Miss. 2023).
Missouri	1. H.B. 1027, 102nd Leg., 1st Reg., Sess., (Mo. 2023). 2. H.B. 1057, 102nd Leg., 1st Reg., Sess., (Mo. 2023).
Montana	1. S.B. 121, 2023 Leg., Reg. Sess., (Mont. 2023).
Nebraska	1. L.B. 295, 108th Leg., Reg. Sess., (Neb. 2023).
Nevada	(no additional sources)
New Hampshire	(no additional sources)
New Jersey	(no additional sources)
New Mexico	(no additional sources)
New York	1. A.1737, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 2. A.6013, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 3. S.6774, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 4. S.6331, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 5. S.5573, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 6. S.9610, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 7. A.5577, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 8. A.5442, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 9. A.3532, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 10. A.3390, 2023-2024 Leg., Reg. Sess., (N.Y. 2023). 11. A.477, 2023-2024 Leg., Reg. Sess., (N.Y. 2023).
North Carolina	1. S. 497, 2023-2024 Leg., Reg. Sess., (N.C. 2023). 2. S. 461, 2023-2024 Leg., Reg. Sess., (N.C. 2023). 3. H. 541, 2023-2024 Leg., Reg. Sess., (N.C. 2023). 4. H. 479, 2023-2024 Leg., Reg. Sess., (N.C. 2023).
North Dakota	(no additional sources)
Ohio	1. H.B. 39, 135th Leg., Reg. Sess., (Ohio 2023).
Oklahoma	1. H.B. 2769, 59th Leg., Reg. Sess., (Okla. 2023).
Oregon	1. H.B. 2960, 2023 Leg., Reg. Sess., (Or. 2023).
Pennsylvania	1. S.B. 810, 2023-2024 Leg., Reg. Sess., (Pa. 2023). 2. S.B. 848, 2023-2024 Leg., Reg. Sess., (Pa. 2023). 3. H.B. 1034, 2023-2024 Leg., Reg. Sess., (Pa. 2023). 4. H.B. 1272, 2023-2024 Leg., Reg. Sess., (Pa. 2023).
Rhode Island	1. H.B. 5470, 2023 Leg., Reg. Sess., (R.I. 2023). 2. S.B. 80, 2023 Leg., Reg. Sess., (R.I. 2023).
South Carolina	1. H.B. 3101, 125th Leg., Reg., Sess., (S.C. 2023).
South Dakota	(no additional sources)
Tennessee	(no additional sources)
Texas	(no additional sources)
Utah	1. H.B. 514, 2023 Leg., Reg. Sess., (Utah 2023).

State	Source
Vermont	1. H. 471, 2023-2024 Leg., Reg. Sess., (Vt. 2023). 2. H. 153, 2023-2024 Leg., Reg. Sess., (Vt. 2023).
Virginia	1. S.B. 1324, 2023 Leg., Reg. Sess., (Va. 2023). 2. H.B. 1653, 2023 Leg., Reg. Sess., (Va. 2023).
Washington	1. H.B. 1477, 2023 Leg., Reg. Sess., (Wash. 2023). 2. S.B. 5249, 2023 Leg., Reg. Sess., (Wash. 2023). 3. H.B. 1075, 2023 Leg., Reg. Sess., (Wash. 2023). 4. H.B. 1000, 2023 Leg., Reg. Sess., (Wash. 2023).
West Virginia	1. H.B. 3530, 86th Leg., Reg. Sess., (W.Va. 2023).
Wisconsin	1. A.B. 248, 2023-2024 Leg., Reg. Sess., (Wis. 2023). 2. S.B. 243, 2023-2024 Leg., Reg. Sess., (Wis. 2023).
Wyoming	(no additional sources)

How does the state EITC vary across states?

Data were collected for three 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% of the federal threshold, refundable EITC of less than 10% of the federal threshold, 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. Three states (California, Minnesota, and Washington) have refundable earned income tax credits that are not based on a percentage of the federal credit. To compare the value of these states' credits to other states, we used the value of their state credit for a tax filer with one dependent whose income is

\$11,750 as a percentage of the federal credit at that same income level. The income level aligns with the lowest income necessary to receive the maximum federal credit.

3. California’s credit is available to working families and individuals with wage or self-employment income of \$30,000 or less a year, regardless of household size. The value of the credit is set each year by the legislature and the credits phase in and out at different income levels. The maximum state credit is equivalent to 85% of the federal credit that household would receive. However, many filers receive a more modest credit. Filers with one dependent receiving the maximum federal credit receive a state credit of approximately 14%, which is the value reported on the Roadmap.
4. Connecticut’s EITC cannot be claimed if an individual's investment income is more than \$3,600.
5. 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.
6. In tax year 2023, Minnesota revised the structure of their EITC and in doing so created a new child tax credit. Minnesota’s revised state EITC, called the Working Family Credit, does not differ by the number of dependents. The credit 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. The maximum benefit a household may receive is \$350, which is approximately 5-9% of the federal benefit a household would receive. Across all filers with 1 dependent receiving the state credit, the generosity is 9-12% of the federal credit.
7. 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.
8. Washington does not have a state income tax but does provide a refundable “tax credit” to families who qualify for the federal EITC. The maximum credit is \$600 for 1 dependent, \$900 for 2 dependents, and \$1200 for 3+ dependents, and phases out relative to the federal EITC income thresholds. For filers receiving the maximum state and federal credits, the state credit is equivalent to 15% of the federal EITC for filers with 1 dependent.
9. Oregon’s credit is 12% for families with dependents under age 3; 9% for all other filers.
10. Wisconsin's state EITC for families with 1 dependent is 4% of the federal credit. For families with 2 and 3+ dependents, the state credit is 11% and 34% of the federal credit, respectively.
11. 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
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Measure 3: Increase in state EITC between tax years 2022 and 2023

Definition: The increase in additional dollars a family with 1 dependent receiving the maximum federal benefit receives for tax year 2023 compared to tax year 2022.

Notes:

1. The increased state EITC credit amount was only reported in states that enacted a new state EITC or increased their credit's generosity from tax year 2022 to tax year 2023.
2. To ensure that the change was reflective of only state legislative changes and not due to changes in the federal EITC parameters, which are indexed to inflation, the calculation of the state credit was made based off the max credit for a family with 1 dependent in tax year 2023 (\$3,995).
3. In states where the credit is nonrefundable, the amount reported does not equate to additional dollars in the tax filer's pocket but is an additional decrease in the tax filer's state income tax liability.

Sources: No additional sources. See measure 1 above for state EITC values for tax year 2023 and see our 2022 Prenatal-to-3 State Policy Roadmap Methods and Sources for state EITC values for tax year 2022.