prenatal-to-3 policy IMPACT CENTER
RESEARCH FOR ACTION AND OUTCOMES

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Prenatal-to-3 State Policy Roadmap 2026

STATE EARNED INCOME TAX CREDIT

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

State	State Context and Policy Progress
Alabama	Alabama does not have a state EITC. In the last year, legislators did not introduce any bills related to a state EITC.
Alaska	Alaska does not have 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. In the last year, legislators did not introduce any bills related to a state EITC.
Arizona	Arizona does not have a state EITC. In the last year, legislators did not introduce any bills related to a state EITC.
Arkansas	Arkansas does not have a state EITC. The state does have a tax exemption for low-income residents that zeros out tax liability for families with the lowest incomes. The credit is similar to a nonrefundable state EITC, though it does not have a work requirement. In the last year, legislators did not introduce any bills related to a state EITC.
California	California initially implemented a state EITC, called the CalEITC, in tax year 2015. California is one of only four states whose EITC value is not based on a percentage of the federal credit. The CalEITC is refundable, and in tax year 2025 it was available to filers who earned less than $32,900 per year, regardless of household size. The credit value and income thresholds are adjusted annually for inflation. Although the maximum CalEITC a household can receive is equivalent to 85% of the federal credit, most households in California do not receive this amount because the CalEITC begins to phase out around $10,000 of annual income and the federal EITC does not fully phase in until over $12,000 in annual income. The CalEITC also phases out more quickly than the federal credit. Filers with one dependent who earn the lowest income necessary to receive the maximum federal credit receive a state EITC of approximately 14% of the federal credit. California has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN), younger tax filers ages 18 to 24, and filers aged 65 and older without dependents. In the last year, legislators enacted S.R. 75, which declared January 30 through February 6, 2026 as "CalEITC Awareness Week."

Colorado	Colorado initially implemented a state EITC in tax year 1999. The original credit was refundable and equal to 8.5% of the federal EITC but quickly increased to 10% the following year. Colorado's first EITC was established as a refund mechanism under the Taxpayer's Bill of Rights (TABOR) and therefore required a surplus in any given year for the credit to be dispersed. Without a surplus, the credit was suspended from tax years 2002 to 2004, and TABOR itself was subsequently suspended from 2005 to 2010, effectively ending the state EITC during that time. In 2013, legislators replaced the original EITC with a permanent, refundable EITC equal to 10% of the federal EITC that would begin the year following the next TABOR surplus. The next surplus occurred in 2015, and the state EITC was reimplemented in tax year 2016. Legislators have enacted several increases—though some of them temporary—since 2016. In 2024, legislators set the minimum value of the credit at 35% of the federal credit for tax year 2025 and 25% for tax years 2026 and beyond, but allowed for fluctuations up to 50% of the federal credit depending on the projected state revenue for the tax year. Based on decreased state revenue forecasts, the expanded state EITC will not be available for tax year 2026. The credit will decrease from 50% in tax year 2025 to 25% in tax year 2026. Colorado has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN) and younger tax filers ages 18 to 24. In the last year, legislators introduced H.B. 1240, which would have extended eligibility for the state EITC to workers aged 65 and older. This bill did not pass this session.
Connecticut	Connecticut initially implemented a state EITC in tax year 2011. The original credit was refundable and equal to 30% of the federal EITC. Legislators increased and decreased the value of the credit throughout the 2010s, and taxpayers received temporary, retroactive payments during the pandemic which effectively increased the state EITC to 41.5% of the federal EITC. Beginning in tax year 2023, legislators permanently increased the refundable credit to 40% of the federal EITC. Legislators added an additional $250 to the value of the state EITC for families with children beginning in tax year 2025. For a family that receives the maximum federal credit and has one child, this is approximately 46% of the federal credit. This boost makes Connecticut one of four states whose EITC value is not based solely on a percentage of the federal credit. In the last year, legislators introduced S.B. 69, which would have repealed the state EITC. This bill did not pass this session.
Delaware	Delaware initially implemented a state EITC in tax year 2006. The original credit was nonrefundable and equal to 20% of the federal EITC. In addition to this nonrefundable credit, legislators also implemented a refundable state EITC equal to 4.5% of the federal EITC in tax year 2021. Families can choose whichever option is more beneficial to them. In the last year, legislators did not introduce any bills related to a state EITC.

District of Columbia	The District of Columbia initially implemented a state EITC in tax year 2000. The original credit was refundable and equal to 10% of the federal EITC. Councilmembers increased the value of the credit several times, and one additional increase is scheduled. The Fiscal Year 2022 budget, which was enacted by councilmembers in 2021, included a provision to incrementally increase the state EITC from 40% to 100% of the federal EITC for workers with qualifying dependents. For these workers, the value of the credit in tax year 2026 is 85% of the federal credit and the credit is currently scheduled to increase to 100% of the federal EITC in tax year 2029. The District of Columbia has also expanded eligibility to noncustodial parents between 18 and 30 years old and individuals with an individual taxpayer identification number (ITIN). Although the District previously enacted an increase to the state EITC, councilmembers passed legislation in the last year to increase the value of the credit sooner. Councilmembers enacted B26-0457 and B26-0458, which would have increased the value of the state EITC from 85% to 100% of the federal credit beginning in tax year 2025. However, the US Congress then enacted H.J. Res. 142 to repeal this legislation. Following Congressional action, the District of Columbia's Attorney General Brian Schwab issued a legal opinion that Congress did not act within the required 30 days, and that Congress only repealed one of the two nearly identical bills. Due to this opinion, and the fact that tax filing season was already underway, the District of Columbia's Chief Financial Officer Glen Lee stated that the city would follow the tax provisions under the original enacted legislation for tax year 2025, but the legislation will no longer be in effect in tax year 2026. As a result, residents received a state EITC of 100% of the federal credit in tax year 2025 and will receive 85% of the federal credit (100% for workers without qualifying dependents) in tax year 2026. The state EITC remains scheduled to increase to 100% of the federal credit for workers with qualifying dependents in tax year 2029.
Florida	Florida does not have 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. In the last year, legislators introduced H.B 687 and S.B. 780, which would have created a refundable state EITC, called the Working Floridians Tax Rebate, equal to 20% of the federal EITC. Families eligible for the federal credit would have been able to apply for the Working Floridians Tax Rebate program. These bills did not pass this session.
Georgia	Georgia does not have a state EITC. In the last year, legislators introduced S.B. 520, which would have created a refundable state EITC equal to 20% of the federal credit. This bill did not pass this session.
Hawaii	Hawaii initially implemented a state EITC in tax year 2018. The original credit was nonrefundable and equal to 20% of the federal EITC. In 2023, legislators made the credit refundable and temporarily increased the value of the credit to 40% of the federal EITC for tax years 2023 through 2027. In the last year, legislators introduced S.B. 3125, which would have extended the increased value of the state EITC until tax year 2033. Though this bill was enacted, the EITC provision was removed by the conference committee after passing both chambers and was not included in the final bill. Legislators introduced H.B. 2306, which also would have extended the increased credit value until tax year 2033, and H.B. 2174, which would have made permanent the increased value of the state EITC by removing the sunset entirely. These bills did not pass this session.
Idaho	Idaho does not have a state EITC. In the last year, legislators did not introduce any bills related to a state EITC.

Illinois	Illinois initially implemented a state EITC in tax year 2000. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable effective tax year 2003 and increased its value several times until it reached its current value of 20% of the federal EITC in tax year 2023. Illinois has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN), younger tax filers ages 18 to 24, and filers aged 65 and older without dependents. In the last year, legislators introduced H.B. 4680, which would increase the value of the state EITC from 20% to 30% of the federal credit. As of September 2026, this bill had not passed.
Indiana	Indiana initially implemented a state EITC in tax year 1999. The original credit was refundable and equal to 3.4% of the federal EITC. Legislators increased the value of the credit several times until it reached its current value of 10% of the federal EITC in tax year 2022. In the last year, legislators did not introduce any bills related to a state EITC.
Iowa	Iowa initially implemented a state EITC in tax year 1990. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable effective tax year 2007 and increased its value several times until it reached its current value of 15% of the federal EITC in tax year 2014. In the last year, legislators introduced H.F. 2342, which would have repealed the state EITC beginning in tax year 2029. This bill did not pass this session.
Kansas	Kansas initially implemented a state EITC in tax year 1998. The original credit was refundable and equal to 10% of the federal EITC. Legislators both increased and decreased the value of the credit several times before setting the credit at its current value of 17% of the federal EITC in tax year 2013. In the last year, legislators introduced H.B. 2620, which would have increased the value of state EITC from 17% to 18% of the federal credit. This bill did not pass this session.
Kentucky	Kentucky does not have a state EITC. The state does have a credit against tax liability that is equal to 100% of tax liability for annual gross incomes less than 100% of the federal poverty level. The credit gradually becomes smaller until income reaches 133% of the federal poverty level. The credit is similar to a nonrefundable state EITC, though it does not have a work requirement. In the last year, legislators did not introduce any bills related to a state EITC.
Louisiana	Louisiana initially implemented a state EITC in tax year 2008. The original credit was refundable and equal to 3.5% of the federal EITC. Legislators increased the value of credit to its current value of 5% of the federal EITC in tax year 2019. In the last year, legislators did not introduce any bills related to a state EITC.
Maine	Maine initially implemented a state EITC in tax year 2000. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable beginning in tax year 2016 and increased its value from 5% of the federal EITC to 12% (and 25% for workers without dependents) in tax year 2020. Since tax year 2022, the credit has been equal to 25% of the federal EITC (and 50% for workers without dependents). Maine has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN) and younger workers ages 18 to 24. In the last year, legislators did not introduce any bills related to a state EITC.

Maryland	Maryland initially implemented a state EITC in tax year 1987. The original credit was nonrefundable and equal to 50% of the federal EITC. Beginning in tax year 1998, legislators added an option to receive a refundable EITC worth 10% of the federal EITC. Families could choose the new refundable credit or the nonrefundable credit worth 50% of the federal EITC, whichever option was more beneficial to them. Legislators have increased the value of the refundable credit several times. Effective tax year 2023, the value of the credit was permanently increased to 45% of the federal EITC for workers with a qualifying dependent and 100% for workers without a qualifying dependent. Families can choose between the refundable credit or the nonrefundable credit which is still worth 50% of the federal EITC. Maryland has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN) and younger workers ages 18 to 24. In the last year, legislators enacted H.B. 735 and S.B. 519, which delays the implementation of the EITC Assistance Program until tax year 2030. The assistance program identifies filers who are eligible for, but have not claimed, the state EITC, and assists them in claiming the credit. The bills also require the Comptroller's Office to study and make recommendations on outreach efforts, and the Department of Service and Civic Innovations to make recommendations on how to engage low-income filers in claiming the state EITC. Legislators also introduced H.B. 542 and S.B. 377, which would have expanded eligibility for the state EITC to additional individuals without qualifying children by adjusting the income thresholds and phase-out amounts for those filers. These bills did not pass this session.
Massachusetts	Massachusetts initially implemented a state EITC in tax year 1997. The original credit was refundable and equal to 10% of the federal EITC. Legislators have increased the value of the credit several times, most recently to 40% of the federal EITC effective tax year 2023. Massachusetts has also expanded eligibility to victims of domestic violence who are married and filing separately. In the last year, legislators introduced H. 5594, which would increase the value of the state EITC from 40% to 50% of the federal credit, with a 5 percentage point increase for each additional eligible child beyond a family's first three eligible children. The bill would also extend eligibility to filers with an individual taxpayer identification number (ITIN), younger filers aged 18 to 24, and older filers aged 65 and older. Additionally, the bill would allow the Department of Revenue to issue a taxpayer identification number to individuals who would otherwise be eligible for the state EITC but for the fact that they do not have an ITIN or Social Security number. As of September 2026, this bill had not passed.
Michigan	Michigan initially implemented a state EITC in tax year 2008. The original credit was refundable and equal to 10% of the federal EITC. Legislators increased the credit to 20% of the federal EITC in tax year 2009 before they decreased it to 6% in tax year 2012. The credit remained at 6% until tax year 2023 when legislators increased the refundable credit to its current value of 30% of the federal EITC. In the last year, legislators did not introduce any bills related to a state EITC.
Minnesota	Minnesota initially implemented a state EITC in tax year 1991. The original credit was refundable and equal to 10% of the federal EITC. In 2023, the legislature enacted significant changes to the state EITC, called the Working Family Credit, to complement a newly created, generous state CTC. Legislators changed the credit such that it is now based on a percentage of income rather than a percentage of the federal credit. Minnesota is one of only four states whose EITC is not based on a percentage of the federal credit. Beginning in tax year 2023, the maximum credit filers could receive was $350, but the credit is updated annually to adjust for inflation. As of tax year 2026, the maximum value of the credit is $388. A family with one child who receives the maximum federal EITC receives approximately 9% of the federal credit. Minnesota has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN) and younger workers ages 18 to 24. In the last year, legislators did not introduce any bills related to a state EITC.

Mississippi	Mississippi does not have a state EITC. In the last year, legislators introduced several bills to create a refundable state EITC. H.B. 592 would have created a refundable state EITC equal to 5% of the federal credit. H.B. 112 and H.B. 510 would have created a refundable state EITC equal to 10% of the federal credit. S.B. 2860 would have created a refundable state EITC equal to 20% of the federal credit. These bills did not pass this session.
Missouri	Missouri initially implemented a state EITC in tax year 2023. The original credit was nonrefundable and equal to 10% of the federal EITC, but the nonrefundable credit increased to its current value of 20% of the federal credit the following year based on the original enacting legislation. In the last year, legislators introduced S.B. 1188, which would have made the state EITC expire in August 2029. The bill would have also put an annual cap on the cumulative amount of state EITCs the state may issue, beginning in 2028. Legislators also introduced H.B. 2754, H.B. 2575, and S.B. 1203, which would have repealed the state EITC. Legislators also introduced H.B. 2616, which would have made the existing credit fully refundable. These bills did not pass this session.
Montana	Montana initially implemented a state EITC in tax year 2019. The original credit was refundable and equal to 3% of the federal EITC. The credit increased to 10% of the federal EITC in tax year 2024, and increased again to its current value of 20% of the federal credit in tax year 2026. Montana did not hold a regular legislative session this year.
Nebraska	Nebraska initially implemented a state EITC in tax year 2006. The original credit was refundable and equal to 8% of the federal EITC. The credit increased to its current value of 10% of the federal EITC in tax year 2007. In the last year, legislators introduced L.B. 1189, which would have created a pilot outreach program to raise awareness of the state EITC among low-income families. This bill did not pass this session.
Nevada	Nevada does not have 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. Nevada did not hold a regular legislative session this year.
New Hampshire	New Hampshire does not have 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. In the last year, legislators did not introduce any bills related to a state EITC.

New Jersey	New Jersey initially implemented a state EITC in tax year 2000. The original credit was refundable and equal to 10% of the federal EITC. Legislators have increased the value of the credit several times, including the most recent increase to 40% of the federal EITC effective tax year 2020. New Jersey has also expanded eligibility to include younger workers ages 18 to 24 and filers aged 65 and older without dependents. In the last year, legislators introduced several bills to increase the value of the state EITC and expand eligibility. Legislators introduced A. 4890 and S. 243, which would increase the state EITC from 40% to 60% of the federal credit. Legislators also introduced S. 4211, which would increase the state EITC from 40% to 50% of the federal credit. Legislators also introduced A. 4891 and S. 3797, which would increase the state EITC from 40% to 45% of the federal credit and extend eligibility to ITIN filers and individuals who are married filing separately who are victims of domestic violence. Finally, legislators introduced A. 2243 and S. 2577, which would extend eligibility to victims of domestic abuse who are married but filing separately, and S. 2198, which would extend eligibility to ITIN filers. As of September 2026, these bills had not passed.
New Mexico	New Mexico initially implemented a state EITC, called the Working Families Tax Credit, in tax year 2008. The original credit was refundable and equal to 8% of the federal EITC, but increased to 10% of the federal credit the following year. Legislators expanded the credit several times until it reached its current value of 25% of the federal EITC in tax year 2023. New Mexico has also expanded eligibility to include individuals with an individual taxpayer identification number (ITIN) and younger workers ages 18 to 24. In the last year, legislators introduced H.B. 264, which would have restructured the state EITC to be separate from the federal credit, with varying credit amounts and phase-outs depending on family size. Under this bill, a family with one child, earning the minimum income required to receive the maximum federal credit, would have received approximately 29% of the federal credit. Legislators also introduced H.B. 296, which would have increased the state EITC from 25% to 50% of the federal credit. These bills did not pass this session.
New York	New York initially implemented a state EITC in tax year 1994. The original credit was refundable and equal to 7.5% of the federal EITC. Legislators expanded the credit several times until it reached its current value of 30% in tax year 2003. New York has also expanded eligibility to include noncustodial parents. Since 2003, the state has also allowed cities with a population of 1 million or greater to adopt a city-level EITC of 5% of the federal EITC, which New York City has done. In the last year, legislators did not introduce any legislation related to a state EITC.
North Carolina	North Carolina does not have a state EITC. North Carolina previously implemented a refundable state EITC valued between 3.5% and 5% of the federal credit from tax years 2008 to 2013. Legislators eliminated the credit effective tax year 2014. In the last year, legislators introduced S. 924, which would have temporarily reinstated the refundable state EITC at its previous value of 5% of the federal credit, set to expire in 2029. Legislators also introduced S. 882, which would have created a refundable state EITC equal to 10% of the federal credit, and H. 1082 and S. 942, which would have created a refundable state EITC equal to 20% of the federal credit. Similarly, Governor Josh Stein's budget proposal (H. 1146, H. 1167, and S. 915) included a refundable state EITC equal to 10% of the federal credit. These bills did not pass this session.
North Dakota	North Dakota does not have a state EITC. North Dakota did not hold a regular legislative session this year.

Ohio	Ohio initially implemented a state EITC in tax year 2013. The original credit was nonrefundable and equal to 5% of the federal EITC. The nonrefundable credit most recently increased to 30% of the federal EITC beginning in tax year 2019. In the last year, legislators introduced H.B. 903, which would make the state EITC partially refundable. The bill would decrease the value of the current nonrefundable credit to 20% of the federal EITC, and create an additional refundable state EITC equal to 10% of the federal credit. Families would be able to claim both credits. As of September 2026, this bill had not passed.
Oklahoma	Oklahoma initially implemented a state EITC in tax year 2002. The original credit was refundable and equal to 5% of the federal EITC. Given budget constraints, legislators made the state EITC nonrefundable between tax years 2016 and 2021. The credit became refundable again effective tax year 2022. In the last year, legislators did not introduce any bills related to a state EITC.
Oregon	Oregon initially implemented a state EITC in tax year 1997. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable in tax year 2006 and increased its value several times. Beginning in tax year 2017, families with children under age 3 qualified for a larger credit equal to 11% of the federal EITC. Legislators temporarily increased the credit to 12% of the federal EITC for families with children under age 3 (and 9% for other workers) for tax years 2020 through 2025. Oregon had also temporarily expanded eligibility to include individuals with individual taxpayer identification numbers (ITINs) for the same period. In the last year, legislators permanently increased the value of the state EITC to 17% of the federal credit for families with children under age 3 (and 14% for other filers). Legislators first enacted S.B. 1510 to remove the sunset of the increased credit value and ITIN eligibility so these provisions do not expire in tax year 2026. Then, S.B. 1507 was enacted to increase the value of the state EITC by 5 percentage points, to 17% of the federal credit for families with children under the age of 3 and 14% of the federal credit for other filers, effective tax year 2026.
Pennsylvania	Pennsylvania newly implemented a refundable state EITC, called the Working Pennsylvanians Tax Credit, in tax year 2025. The credit is refundable and equal to 10% of the federal EITC. Low-income families may also be eligible for the state's tax forgiveness program, which eliminates a percentage of state personal income tax liability based on a family's income, marital status, and number of dependents. In November 2025, legislators enacted a refundable state EITC as part of the state's Fiscal Year 2026 budget.
Rhode Island	Rhode Island initially implemented a nonrefundable state EITC in tax year 1986. In tax year 2003, the credit was made partially refundable: families could receive a nonrefundable credit equal to 25% of the federal EITC, and if the value of the credit exceeded their tax liability, could receive up to 5% of the federal EITC as a refund. In tax year 2014, legislators made the credit fully refundable but decreased the value of the credit to 10%. The value of the refundable credit increased in subsequent years to its current value of 16% of the federal EITC in tax year 2024. In the last year, legislators introduced H.B. 7594 and S.B. 2364, which would have increased value of the state EITC from 16% to 30% of the federal credit. These bills did not pass this session.

South Carolina	South Carolina initially implemented a state EITC in tax year 2018. The original credit was nonrefundable and worth 20.83% of the federal EITC. The nonrefundable credit was designed to be phased in over 6 years (in cumulative installments of 20.83%) until it reached its current value of 125% of the federal EITC in tax year 2023. In the last year, legislators enacted H.B. 4216, which caps the value of the nonrefundable state EITC at $200 for all filers beginning in tax year 2026. The bill also makes broader changes to the state income tax system. Legislators also introduced S.B. 825, which would have created a temporary refundable state EITC, in addition to the current nonrefundable credit, set to expire after tax year 2030. The credit would have been equal to 10% of the federal credit, with an initial cap of $50 that phased up to $400 in tax year 2028. This bill did not pass this session.
South Dakota	South Dakota does not have 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. In the last year, legislators did not introduce any bills related to a state EITC.
Tennessee	Tennessee does not have 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. In the last year, legislators did not introduce any bills related to a state EITC.
Texas	Texas does not have 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. Texas did not hold a regular legislative session this year.
Utah	Utah initially implemented a state EITC in tax year 2022. The original credit was nonrefundable and equal to 15% of the federal EITC. Legislators increased the generosity of the nonrefundable credit to 20% of the federal credit effective tax year 2023. In the last year, legislators introduced H.B. 210, which would have repealed the state EITC, however this provision was removed in the amended bill.
Vermont	Vermont initially implemented a state EITC in tax year 1998. The original credit was refundable and equal to 23% of the federal EITC. Legislators increased the generosity of the refundable credit several times until it reached its current value of 38% of the federal EITC in tax year 2022. Due to legislation enacted last year, workers without qualifying dependents are eligible for a credit equal to 100% of the federal EITC, effective tax year 2026. Vermont has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN). In the last year, legislators introduced H. 759, which would have repealed the state EITC. This bill did not pass this session.

Virginia	Virginia initially implemented a state EITC in tax year 2006. The original credit was nonrefundable and equal to 20% of the federal EITC. In addition to this nonrefundable credit, legislators also implemented a refundable state EITC equal to 15% of the federal EITC in tax year 2022. In 2025, legislators temporarily increased the refundable credit to 20% of the federal credit, making the 20% state EITC fully refundable for tax years 2025 and 2026. In the last year, legislators enacted budget bill H.B. 30, which extends the full refundability of the state EITC. The refundable credit of 20% of the federal EITC will now expire in tax year 2030, instead of tax year 2027. Legislators also introduced H.B. 372, S.B. 676, and S.B. 7, which would have made the state EITC permanently fully refundable by removing the sunset of the increased refundable credit. Legislators also introduced H.B. 1074, which would have increased the refundable portion of the state EITC from 20% to 25% of the federal credit and made it permanent. These bills did not pass this session.
Washington	Washington first passed legislation to create a state EITC, called the Working Families Tax Credit, in 2009, but the credit was not implemented until tax year 2022 when legislators funded the program. The credit is refundable and filers with one dependent who receive the maximum federal credit receive a state EITC of approximately 15% of the federal credit. Washington is the first and only state without an income tax to implement a refundable state EITC. Additionally, Washington is one of four states whose EITC value is not based on a percentage of the federal credit. Washington's credit is a tax rebate worth between $50 and $1,330 depending on the number of dependents. The maximum credit was $335 for a worker without qualifying dependents, $660 for one dependent, $995 for two dependents, and $1,330 for three or more dependents for tax year 2025. The values are updated annually for inflation, though values for tax year 2026 have not been released as of September 2026. The credit phases out relative to the federal EITC income thresholds. Washington has also expanded eligibility to individuals with an individual taxpayer identification number (ITIN) and taxpayers who are married and filing separately. In the last year, legislators enacted S.B. 6346, which will extend eligibility for the state EITC to younger filers between the ages of 18 and 24 and filers aged 65 and older, beginning in tax year 2029. The bill also expands income eligibility for the state EITC beyond that of the federal credit, using the State Need Standard, a state measure of the cost of living, also beginning in tax year 2029. These expansions will be funded by a new income tax on individuals earning over $1 million annually. Legislators also introduced a companion bill to S.B. 6346 (H.B. 2724) as well as H.B. 2738, which had the same extended age eligibility provisions as S.B. 6346. These bills did not pass this session.
West Virginia	West Virginia does not have a state EITC. In the last year, legislators did not introduce any bills related to a state EITC.
Wisconsin	Wisconsin initially implemented a state EITC in tax year 1984. The original credit was nonrefundable and equal to 30% of the federal credit. The credit was eliminated between tax years 1986 and 1988 but reestablished as a refundable credit in tax year 1989 with varying generosity, between 5% and 75% of the federal EITC, depending on the number of dependents in the family. Since tax year 2020, the value of the credit has been 4% of the federal EITC for families with one qualifying child, 11% for families with two qualifying children, and 34% for families with three or more qualifying children. In the last year, legislators introduced A.B. 1030 and S.B. 1015, which would have increased the state EITC to 34% of the federal credit for families with fewer than three children. These bills did not pass this session.

Wyoming	Wyoming does not have 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. In the last year, legislators did not introduce any bills related to a state EITC.