

Increasing the State Earned Income Tax Credit: Targeting Tax Relief to the Working Poor

Low-income working families are facing mounting difficulties in making ends meet. The cost of such basic necessities as food, utilities and fuel are soaring, far outpacing wage growth for most sectors of the workforce. Families with children have additional struggles to keep up with the rising cost of child care and tuition.

For policymakers looking to provide a boost to working families, one worthy option would be to increase the state Earned Income Tax Credit (EITC). The credit, which is available to families with children with incomes up to about \$42,000 per year, is widely acknowledged as the nation's foremost income supplement and work support program. Doubling Oklahoma's state EITC from 5% to 10% of the federal credit would provide a total of roughly \$30 million in tax cuts to some 300,000 of the state's most economically vulnerable households, while benefiting local economies across the state.

How the Earned Income Tax Credit Works

The EITC is a tax credit targeted to low-income families that is based on earned income. The size of the credit initially rises as earnings approach the equivalent of full time work at the minimum wage and then gradually phases out as family income approaches 200% of the federal poverty level.

- The maximum benefit for 2008 is \$4,824 for a family with two or more children and \$2,917 for a family with one

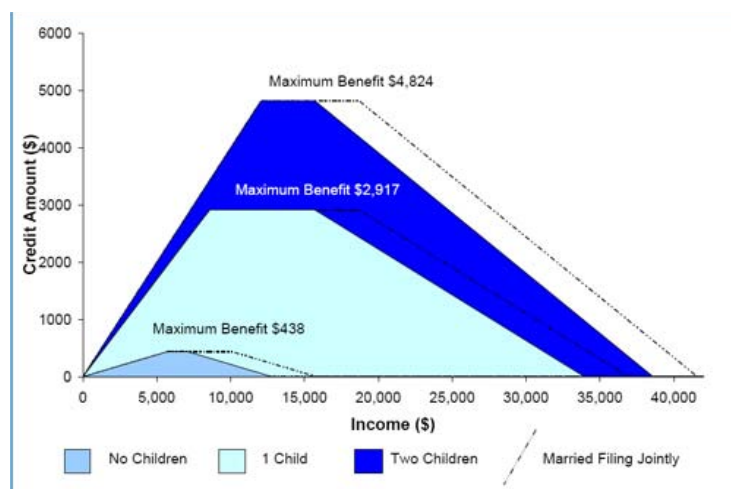
child. Families are eligible for the maximum credit until income reaches \$15,740 (or \$18,740 for married-couple families);

- Eligibility limits are based on number of children and family composition (married couples or single-parent families); for a married couple with two or more children, the maximum eligibility level is \$41,646.
- Households without children can claim the EITC, but the maximum benefit is only \$438 and eligibility is narrower;
- The EITC is a *refundable credit*, meaning that you can receive the full credit even if it exceeds your income tax liability. At the federal level, the refundable component of the EITC helps to offset payroll taxes for Social Security and Medicare. At the state level, a refundable EITC can help offset a portion of sales and excise taxes paid on the purchase of consumer goods.

In 2005, some 310,000 Oklahoma households – just over one-fifth (21.4%) - claimed the federal EITC. They received just under \$600 million in federal credits, for an average of \$1,925 per eligible household (see Tables 1 and 2 for EITC participation rates and credit amounts by county and legislative district).

The Federal Earned Income Tax Credit in Tax Year 2008

Source: Center on Budget and Policy Priorities



State Earned Income Tax Credits

Twenty-four states have followed the federal lead by enacting state EITCs. All but one of these states (Minnesota) has opted to “piggy-back” on the federal EITC by calculating the state credit as a straight percentage of the federal credit. This allows for simple and cost-free administration. Like the federal credit, state credits everywhere but Delaware, Maine and Virginia are refundable. State credits range from 3.5% of the federal amount in North Carolina and Louisiana to 43% for families with three or more children in Wisconsin. Of the twenty other states that have enacted a refundable state EITC, eleven have set their credit at 10% or higher of the federal EITC.

Oklahoma's EITC

In 2001, Oklahoma became the 16th state to enact a state EITC (eight states have joined the list subsequently). Oklahoma's EITC is a refundable credit set at 5% of the federal EITC.

About 90% of those who claimed the federal EITC also claimed the state EITC in 2005. According to the Oklahoma Tax Commission, state EITC payments totaled \$26.7 million in 2005, with the average credit being \$96.

Benefits of the Earned Income Tax Credit

Doubling the state EITC to 10% of the federal amount would mean up to an additional \$241 annually for families who are working hard and struggling to get by. There are several major benefits of the EITC that make it a valuable instrument of tax, social and economic policy.

- ***The EITC Helps Lift Families Out of Poverty***

Census data shows that the Earned Income Tax Credit lifts more than two million children out of poverty, more than any other single program or category of programs. Without the EITC, the poverty rate among children would have been nearly one-third higher.

The ability of the EITC credit to supplement wages enough to lift low-income working families out of poverty can be seen from the example of a single-parent with two children who works full-time for \$7.50/hour. Her total annual income of \$15,600 would be about \$1,900 below the federal poverty level for a family of three. However, her federal earned income tax credit of \$4,824 would lift her and her children above the poverty level.

In Oklahoma, one in five families with children live in poverty. Regardless of how many families actually go from under to over the federal poverty level due to an increased state EITC, this financial boost would be targeted to families most in need of a hand up.

- ***The EITC Reduces Taxes for Low-Income Families***

Oklahoma's overall state and local tax system is regressive, in that lower-income families, on average, pay a considerably greater share of their household income in state and local taxes than do wealthier families. A 2002 study by the Institute for Taxation and Economic Policy found that Oklahoma families in the bottom fifth of income contributed 12.0% of their income in state and local taxes, compared to under 10% of income for families in the top fifth. The EITC, by concentrating its benefits on families on the bottom rungs of the income ladder, helps to equalize the tax system and compensates for the regressivity of sales and excise taxes.

- ***The EITC Encourages Employment***

The EITC is structured so that only people who work are eligible. For workers with very low earnings, the size of the credit increases with each additional dollar of earnings. This income supplement provides an incentive to work more. Additionally, unlike many social programs, the EITC benefit is designed to phase out gradually, so that increased earnings as one moves up the income ladder are not fully cancelled out by lost benefits.

A substantial body of research has demonstrated that the EITC has had a powerful effect in increasing the proportion of single mothers who work. In particular, the expansion of the EITC in the early 1990's was shown to have induced more than half a million families to move from welfare cash assistance to work. Thus, at least some of the success of welfare reform since 1996 can be attributed to the availability of the EITC to help make low-paying jobs more appealing.

The success of the EITC in complementing low-income work has been recognized widely and is part of why the EITC, which was started by the Ford Administration and expanded under Presidents Reagan, Bush and Clinton, has tended to enjoy broad-based and bi-partisan support. The Heritage Foundation, for example, has called for the expansion of the EITC because "for lower-income workers, the EITC actually rewards rather than penalizes work effort." Conservatives have also lauded the fact that the credit is fully available to two-parent families where one works and the other cares for their children.

- ***The EITC Helps the Economy***

Increasing the EITC not only benefits those most in need but is also most likely to be an effective economic stimulus. Typically, low-income families use their refunds to pay for basic necessities like housing, utilities, food and basic household appliances, which pumps dollars back into the local economy. At the same time, a significant number of EITC recipients – over half according to one research study – spent some or all of their EITC refunds on financial investments or human capital investments, including paying for tuition or other education expenses, moving to a new neighborhood or putting money in a savings account. EITC refunds can also help families pay off loans and escape from the debt cycle that leads many borrowers to predatory high-cost lenders.

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Oklahoma Policy Institute conducts objective analysis of state policy issues in order to better position Oklahoma to become a more prosperous, better educated, healthier and increasingly equitable state. Visit www.okpolicy.org for information and analysis.

Table 1:
Oklahoma EITC, 2005, by County

County	% EITC Recipients	Rank - % EITC	\$ EITC Federal	Average Federal Credit	\$ EITC State (estimated)
Adair	39.4%	1	\$ 6,700,397	\$ 2,044	\$ 301,518
Alfalfa	17.6%	63	\$ 699,434	\$ 1,880	\$ 31,475
Atoka	30.2%	10	\$ 2,806,531	\$ 2,037	\$ 126,294
Beaver	15.5%	72	\$ 717,321	\$ 1,960	\$ 32,279
Beckham	20.2%	54	\$ 3,147,861	\$ 1,873	\$ 141,654
Blaine	21.6%	47	\$ 1,722,320	\$ 1,882	\$ 77,504
Bryan	26.9%	23	\$ 7,682,615	\$ 1,974	\$ 345,718
Caddo	28.4%	12	\$ 6,202,565	\$ 1,942	\$ 279,115
Canadian	14.5%	76	\$ 11,119,504	\$ 1,794	\$ 500,378
Carter	24.4%	33	\$ 9,248,547	\$ 1,937	\$ 416,185
Cherokee	27.9%	14	\$ 8,488,747	\$ 1,955	\$ 381,994
Choctaw	33.8%	3	\$ 3,775,179	\$ 2,037	\$ 169,883
Cimarron	19.8%	56	\$ 429,697	\$ 1,844	\$ 19,336
Cleveland	15.3%	74	\$ 26,891,608	\$ 1,796	\$ 1,210,122
Coal	27.8%	16	\$ 1,145,548	\$ 1,962	\$ 51,550
Comanche	26.5%	26	\$ 22,732,718	\$ 1,967	\$ 1,022,972
Cotton	23.8%	38	\$ 1,050,697	\$ 1,843	\$ 47,281
Craig	23.9%	35	\$ 2,922,423	\$ 1,909	\$ 131,509
Creek	22.4%	46	\$ 11,688,061	\$ 1,885	\$ 525,963
Custer	20.0%	55	\$ 3,939,018	\$ 1,916	\$ 177,256
Delaware	27.1%	22	\$ 7,635,725	\$ 1,963	\$ 343,608
Dewey	17.8%	62	\$ 717,811	\$ 1,808	\$ 32,301
Ellis	16.6%	69	\$ 517,128	\$ 1,796	\$ 23,271
Garfield	20.5%	51	\$ 9,699,534	\$ 1,905	\$ 436,479
Garvin	23.5%	40	\$ 5,103,523	\$ 1,894	\$ 229,659
Grady	20.2%	53	\$ 6,622,453	\$ 1,892	\$ 298,010
Grant	19.1%	58	\$ 712,113	\$ 1,864	\$ 32,045
Greer	26.0%	28	\$ 997,022	\$ 1,955	\$ 44,866
Harmon	32.6%	4	\$ 749,261	\$ 2,153	\$ 33,717
Harper	12.6%	77	\$ 334,670	\$ 1,790	\$ 15,060
Haskell	27.9%	15	\$ 2,550,014	\$ 1,951	\$ 114,751
Hughes	28.4%	13	\$ 2,666,932	\$ 1,951	\$ 120,012
Jackson	24.3%	34	\$ 5,249,553	\$ 2,017	\$ 236,230
Jefferson	26.1%	27	\$ 1,224,468	\$ 1,893	\$ 55,101
Johnston	28.7%	11	\$ 2,139,394	\$ 1,892	\$ 96,273
Kay	23.6%	39	\$ 8,708,887	\$ 1,930	\$ 391,900
Kingfisher	15.3%	73	\$ 1,865,827	\$ 1,836	\$ 83,962
Kiowa	27.5%	21	\$ 1,956,120	\$ 1,840	\$ 88,025
Latimer	26.7%	25	\$ 1,863,073	\$ 1,978	\$ 83,838
Le Flore	27.8%	17	\$ 10,172,648	\$ 2,052	\$ 457,769
Lincoln	22.7%	43	\$ 5,809,128	\$ 1,929	\$ 261,411
Logan	19.0%	59	\$ 5,016,402	\$ 1,820	\$ 225,738
Love	24.5%	32	\$ 1,739,687	\$ 1,997	\$ 78,286
Major	16.4%	71	\$ 908,752	\$ 1,708	\$ 40,894
Marshall	25.0%	31	\$ 2,718,244	\$ 1,950	\$ 122,321
Mayes	25.1%	30	\$ 7,255,892	\$ 1,946	\$ 326,515
McClain	17.2%	66	\$ 4,654,991	\$ 1,905	\$ 209,475
McCurtain	35.0%	2	\$ 9,059,103	\$ 2,094	\$ 407,660
McIntosh	27.7%	20	\$ 4,318,165	\$ 1,971	\$ 194,317
Murray	23.9%	36	\$ 2,199,275	\$ 1,818	\$ 98,967
Muskogee	26.8%	24	\$ 14,403,907	\$ 1,982	\$ 648,176
Noble	19.5%	57	\$ 1,729,878	\$ 1,916	\$ 77,845
Nowata	23.3%	42	\$ 1,879,004	\$ 1,896	\$ 84,555
Okfuskee	31.8%	5	\$ 2,602,944	\$ 1,998	\$ 117,132
Oklahoma	21.3%	48	\$ 121,085,999	\$ 1,962	\$ 5,448,870
Okmulgee	27.7%	18	\$ 8,079,031	\$ 1,997	\$ 363,556
Osage	23.4%	41	\$ 7,230,153	\$ 1,896	\$ 325,357
Ottawa	27.7%	19	\$ 7,122,496	\$ 2,023	\$ 320,512
Pawnee	22.6%	44	\$ 2,792,683	\$ 1,949	\$ 125,671
Payne	16.9%	68	\$ 7,636,542	\$ 1,727	\$ 343,644
Pittsburg	22.5%	45	\$ 7,181,101	\$ 1,906	\$ 323,150
Pontotoc	25.4%	29	\$ 6,948,035	\$ 1,912	\$ 312,662
Pottawatomie	23.8%	37	\$ 11,861,554	\$ 1,940	\$ 533,770
Pushmataha	31.7%	8	\$ 2,455,881	\$ 2,013	\$ 110,515
Roger Mills	17.3%	65	\$ 476,123	\$ 1,738	\$ 21,426
Rogers	16.6%	70	\$ 10,158,350	\$ 1,851	\$ 457,126
Seminole	31.8%	6	\$ 5,711,059	\$ 1,984	\$ 256,998
Sequoyah	31.7%	7	\$ 10,057,897	\$ 2,064	\$ 452,605
Stephens	20.3%	52	\$ 6,776,743	\$ 1,881	\$ 304,953
Texas	21.2%	49	\$ 3,027,807	\$ 1,941	\$ 136,251
Tillman	30.6%	9	\$ 1,893,010	\$ 1,997	\$ 85,185
Tulsa	18.6%	60	\$ 86,707,883	\$ 1,882	\$ 3,901,855
Wagoner	18.2%	61	\$ 8,896,734	\$ 1,845	\$ 400,353
Washington	17.4%	64	\$ 7,104,273	\$ 1,844	\$ 319,692
Washita	20.6%	50	\$ 1,738,227	\$ 1,908	\$ 78,220
Woods	15.3%	75	\$ 917,158	\$ 1,695	\$ 41,272
Woodward	17.0%	67	\$ 2,322,272	\$ 1,719	\$ 104,502
TOTAL STATE	21.5%		\$ 597,073,330	\$ 1,922	\$ 26,868,300

State EITC is calculated as 5% of federal EITC at 90% participation

Source: Brookings EITC Interactive at <http://www.brookings.edu/projects/EITC.aspx>

Table 2:
Oklahoma EITC, 2005, by state legislative district

Leg. District	% EITC	Federal EITC	Average \$ Federal	State EITC (estimated)	Leg. District	% EITC	Federal EITC	Average \$ Federal	State EITC (estimated)
HD 1	35.0%	\$ 9,000,031	\$ 2,093	\$ 405,001	HD 76	13.7%	\$ 3,669,272	\$ 1,743	\$ 165,117
HD 2	32.1%	\$ 8,796,008	\$ 2,066	\$ 395,820	HD 77	28.0%	\$ 7,350,692	\$ 1,991	\$ 330,781
HD 3	26.8%	\$ 6,725,964	\$ 2,031	\$ 302,668	HD 78	18.3%	\$ 4,862,260	\$ 1,812	\$ 218,802
HD 4	27.8%	\$ 6,819,474	\$ 1,946	\$ 306,876	HD 79	13.1%	\$ 3,856,485	\$ 1,720	\$ 173,542
HD 5	26.6%	\$ 7,095,777	\$ 1,954	\$ 319,310	HD 80	12.7%	\$ 3,686,047	\$ 1,772	\$ 165,872
HD 6	22.1%	\$ 5,680,493	\$ 1,915	\$ 255,622	HD 81	9.2%	\$ 2,856,553	\$ 1,722	\$ 128,545
HD 7	27.5%	\$ 7,278,621	\$ 2,017	\$ 327,538	HD 82	12.2%	\$ 3,983,434	\$ 1,823	\$ 179,255
HD 8	22.2%	\$ 6,289,483	\$ 1,922	\$ 283,027	HD 83	12.5%	\$ 4,089,784	\$ 1,766	\$ 184,040
HD 9	16.3%	\$ 4,743,298	\$ 1,817	\$ 213,448	HD 84	24.9%	\$ 6,863,632	\$ 1,990	\$ 308,863
HD 10	22.1%	\$ 5,862,943	\$ 1,886	\$ 263,832	HD 85	15.7%	\$ 4,781,515	\$ 1,782	\$ 215,168
HD 11	14.8%	\$ 4,534,123	\$ 1,816	\$ 204,036	HD 86	36.9%	\$ 9,672,010	\$ 2,036	\$ 435,240
HD 12	21.9%	\$ 5,957,701	\$ 1,877	\$ 268,097	HD 87	21.5%	\$ 6,008,459	\$ 1,783	\$ 270,381
HD 13	29.0%	\$ 7,489,658	\$ 2,013	\$ 337,035	HD 88	26.7%	\$ 5,847,172	\$ 1,829	\$ 263,123
HD 14	23.3%	\$ 6,176,915	\$ 1,934	\$ 277,961	HD 89	40.5%	\$ 8,858,696	\$ 2,143	\$ 398,641
HD 15	29.1%	\$ 7,330,334	\$ 2,002	\$ 329,865	HD 90	26.3%	\$ 7,173,210	\$ 2,011	\$ 322,794
HD 16	28.0%	\$ 7,232,456	\$ 1,994	\$ 325,461	HD 91	13.8%	\$ 4,534,090	\$ 1,812	\$ 204,034
HD 17	24.9%	\$ 6,251,472	\$ 1,948	\$ 281,316	HD 92	30.2%	\$ 8,602,245	\$ 2,081	\$ 387,101
HD 18	23.3%	\$ 6,259,528	\$ 1,925	\$ 281,679	HD 93	31.8%	\$ 8,435,786	\$ 2,080	\$ 379,610
HD 19	32.6%	\$ 7,992,516	\$ 2,043	\$ 359,663	HD 94	28.3%	\$ 8,443,636	\$ 2,055	\$ 379,964
HD 20	28.7%	\$ 6,820,176	\$ 1,966	\$ 306,908	HD 95	23.3%	\$ 7,117,311	\$ 1,978	\$ 320,279
HD 21	27.1%	\$ 7,258,728	\$ 1,972	\$ 326,643	HD 96	15.1%	\$ 4,137,616	\$ 1,806	\$ 186,193
HD 22	24.5%	\$ 5,820,363	\$ 1,871	\$ 261,916	HD 97	29.1%	\$ 8,808,138	\$ 2,059	\$ 396,366
HD 23	22.0%	\$ 6,159,155	\$ 1,932	\$ 277,162	HD 98	13.9%	\$ 4,435,584	\$ 1,780	\$ 199,601
HD 24	28.5%	\$ 6,992,683	\$ 1,976	\$ 314,671	HD 99	36.0%	\$ 10,221,009	\$ 2,119	\$ 459,945
HD 25	25.3%	\$ 6,690,407	\$ 1,921	\$ 301,068	HD 100	17.2%	\$ 5,200,406	\$ 1,953	\$ 234,018
HD 26	23.3%	\$ 5,914,692	\$ 1,922	\$ 266,161	HD 101	17.5%	\$ 5,219,187	\$ 1,915	\$ 234,863
HD 27	24.2%	\$ 6,519,583	\$ 1,953	\$ 293,381	SD 1	27.3%	\$ 15,170,683	\$ 1,990	\$ 682,681
HD 28	28.9%	\$ 6,972,678	\$ 1,969	\$ 313,771	SD 2	18.2%	\$ 10,687,057	\$ 1,856	\$ 480,918
HD 29	23.3%	\$ 6,232,970	\$ 1,890	\$ 280,484	SD 3	32.0%	\$ 17,700,529	\$ 2,000	\$ 796,524
HD 30	20.7%	\$ 5,762,385	\$ 1,875	\$ 259,307	SD 4	29.2%	\$ 16,800,822	\$ 2,060	\$ 756,037
HD 31	17.8%	\$ 4,891,126	\$ 1,817	\$ 220,101	SD 5	33.6%	\$ 17,155,756	\$ 2,063	\$ 772,009
HD 32	23.3%	\$ 5,932,253	\$ 1,931	\$ 266,951	SD 6	27.0%	\$ 14,581,662	\$ 1,960	\$ 656,175
HD 33	20.5%	\$ 4,468,739	\$ 1,824	\$ 201,093	SD 7	24.4%	\$ 12,524,896	\$ 1,935	\$ 563,620
HD 34	14.2%	\$ 3,127,407	\$ 1,610	\$ 140,733	SD 8	27.5%	\$ 15,334,809	\$ 1,986	\$ 690,066
HD 35	20.9%	\$ 5,318,789	\$ 1,909	\$ 239,345	SD 9	26.6%	\$ 15,095,036	\$ 1,980	\$ 679,277
HD 36	23.9%	\$ 6,335,597	\$ 1,930	\$ 285,102	SD 10	21.8%	\$ 11,477,117	\$ 1,891	\$ 516,470
HD 37	21.7%	\$ 5,762,958	\$ 1,915	\$ 259,333	SD 11	40.2%	\$ 20,149,564	\$ 2,105	\$ 906,730
HD 38	23.6%	\$ 5,789,061	\$ 1,936	\$ 260,508	SD 12	22.6%	\$ 12,368,298	\$ 1,889	\$ 556,573
HD 39	9.4%	\$ 2,970,428	\$ 1,757	\$ 133,669	SD 13	25.3%	\$ 13,654,959	\$ 1,919	\$ 614,473
HD 40	22.7%	\$ 6,701,391	\$ 1,927	\$ 301,563	SD 14	24.3%	\$ 14,296,117	\$ 1,917	\$ 643,325
HD 41	13.1%	\$ 4,001,567	\$ 1,807	\$ 180,071	SD 15	13.7%	\$ 7,522,135	\$ 1,774	\$ 338,496
HD 42	20.1%	\$ 6,372,924	\$ 1,921	\$ 286,782	SD 16	17.7%	\$ 10,270,258	\$ 1,791	\$ 462,162
HD 43	13.2%	\$ 4,259,869	\$ 1,773	\$ 191,694	SD 17	22.9%	\$ 12,867,146	\$ 1,930	\$ 579,022
HD 44	13.8%	\$ 3,339,068	\$ 1,606	\$ 150,258	SD 18	23.5%	\$ 13,487,453	\$ 1,938	\$ 606,935
HD 45	16.9%	\$ 4,700,393	\$ 1,797	\$ 211,518	SD 19	20.2%	\$ 11,973,270	\$ 1,899	\$ 538,797
HD 46	12.7%	\$ 3,396,814	\$ 1,722	\$ 152,857	SD 20	22.1%	\$ 11,717,821	\$ 1,922	\$ 527,302
HD 47	17.4%	\$ 4,843,690	\$ 1,830	\$ 217,966	SD 21	17.7%	\$ 8,568,053	\$ 1,750	\$ 385,562
HD 48	24.4%	\$ 6,949,178	\$ 1,927	\$ 312,713	SD 22	15.2%	\$ 9,614,969	\$ 1,835	\$ 432,674
HD 49	24.7%	\$ 6,757,299	\$ 1,968	\$ 304,078	SD 23	20.7%	\$ 11,364,698	\$ 1,872	\$ 511,411
HD 50	20.9%	\$ 5,225,011	\$ 1,888	\$ 235,125	SD 24	16.1%	\$ 9,986,275	\$ 1,860	\$ 449,382
HD 51	20.5%	\$ 5,410,099	\$ 1,878	\$ 243,454	SD 25	11.8%	\$ 6,809,131	\$ 1,733	\$ 306,411
HD 52	24.7%	\$ 6,194,933	\$ 1,995	\$ 278,772	SD 26	24.6%	\$ 12,396,080	\$ 1,915	\$ 557,824
HD 53	16.0%	\$ 4,885,153	\$ 1,861	\$ 219,832	SD 27	17.5%	\$ 9,083,609	\$ 1,811	\$ 408,762
HD 54	16.7%	\$ 5,571,064	\$ 1,871	\$ 250,698	SD 28	25.0%	\$ 13,504,426	\$ 1,935	\$ 607,699
HD 55	23.2%	\$ 5,592,813	\$ 1,871	\$ 251,677	SD 29	19.3%	\$ 11,492,492	\$ 1,864	\$ 517,162
HD 56	25.6%	\$ 6,416,003	\$ 1,942	\$ 288,720	SD 30	20.1%	\$ 12,655,106	\$ 1,966	\$ 569,480
HD 57	20.0%	\$ 5,110,378	\$ 1,918	\$ 229,967	SD 31	25.3%	\$ 12,201,597	\$ 1,910	\$ 549,072
HD 58	16.7%	\$ 4,092,137	\$ 1,727	\$ 184,146	SD 32	26.2%	\$ 15,111,326	\$ 1,983	\$ 680,010
HD 59	16.9%	\$ 4,304,455	\$ 1,819	\$ 193,700	SD 33	21.0%	\$ 11,416,947	\$ 1,824	\$ 513,763
HD 60	21.0%	\$ 5,608,707	\$ 1,906	\$ 252,392	SD 34	17.4%	\$ 11,185,451	\$ 1,911	\$ 503,345
HD 61	18.9%	\$ 4,592,635	\$ 1,923	\$ 206,669	SD 35	13.4%	\$ 7,495,185	\$ 1,712	\$ 337,283
HD 62	26.1%	\$ 7,484,226	\$ 2,008	\$ 336,790	SD 36	16.6%	\$ 10,753,350	\$ 1,844	\$ 483,901
HD 63	27.6%	\$ 5,947,653	\$ 1,928	\$ 267,644	SD 37	16.0%	\$ 9,851,771	\$ 1,821	\$ 443,330
HD 64	26.8%	\$ 8,265,432	\$ 1,956	\$ 371,944	SD 38	21.6%	\$ 11,925,111	\$ 1,947	\$ 536,630
HD 65	25.5%	\$ 5,190,372	\$ 1,930	\$ 233,567	SD 39	16.3%	\$ 10,161,574	\$ 1,806	\$ 457,271
HD 66	22.2%	\$ 5,338,784	\$ 1,742	\$ 240,245	SD 40	19.5%	\$ 11,828,359	\$ 1,805	\$ 532,276
HD 67	9.3%	\$ 2,458,759	\$ 1,699	\$ 110,644	SD 41	10.0%	\$ 6,470,463	\$ 1,751	\$ 291,171
HD 68	21.1%	\$ 5,466,377	\$ 1,877	\$ 245,987	SD 42	19.6%	\$ 12,298,933	\$ 1,933	\$ 553,452
HD 69	11.3%	\$ 3,361,476	\$ 1,758	\$ 151,266	SD 43	25.1%	\$ 16,208,457	\$ 2,020	\$ 729,381
HD 70	14.7%	\$ 3,730,115	\$ 1,704	\$ 167,855	SD 44	30.9%	\$ 17,108,951	\$ 2,069	\$ 769,903
HD 71	15.1%	\$ 4,211,831	\$ 1,719	\$ 189,532	SD 45	16.9%	\$ 11,317,798	\$ 1,890	\$ 509,301
HD 72	37.9%	\$ 8,567,218	\$ 2,129	\$ 385,525	SD 46	30.5%	\$ 14,372,331	\$ 1,970	\$ 646,755
HD 73	43.6%	\$ 10,871,163	\$ 2,127	\$ 489,202	SD 47	11.6%	\$ 7,791,344	\$ 1,791	\$ 350,610
HD 74	12.3%	\$ 3,957,687	\$ 1,812	\$ 178,096	SD 48	30.4%	\$ 19,264,150	\$ 2,083	\$ 866,887
HD 75	20.6%	\$ 5,925,452	\$ 1,917	\$ 266,645	Total	21.5%	\$ 597,073,324	\$ 1,922	\$ 26,868,300

State EITC is calculated as 5% of federal EITC at 90% participation

Source: Brookings EITC Interactive at <http://www.brookings.edu/projects/EITC.aspx>