

**Table 1. EITC-Eligible Tax Units and Credit Amounts Under Current Law and Proposed Expansions by State**

State	Current Law				House Expansion Proposal			
	EITC-Eligible Tax Units	EITC-Eligible Tax Units (%)	EITC Sum (\$1000s)	Average EITC (\$)	Tax Units Benefiting From Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1000s)	%Increase in EITC Amount
Alabama	463,636	22.8%	864,551	1,865	145,335	17,599	67,962	7.9%
Alaska	59,167	18.0%	100,666	1,701	16,104	1,571	8,078	8.0%
Arizona	500,123	17.4%	957,273	1,914	184,556	21,357	100,441	10.5%
Arkansas	284,165	23.4%	553,302	1,947	98,128	10,736	45,243	8.2%
California	2,759,162	16.8%	5,561,291	2,016	1,062,709	117,043	588,403	10.6%
Colorado	347,907	15.2%	620,598	1,784	109,517	12,034	59,717	9.6%
Connecticut	206,087	12.4%	367,388	1,783	53,809	7,589	26,741	7.3%
Delaware	64,363	16.1%	119,963	1,864	19,220	2,918	9,718	8.1%
District of Columbia	41,302	12.9%	65,547	1,587	7,450	743	3,982	6.1%
Florida	1,433,629	16.6%	2,670,844	1,863	434,257	54,316	217,202	8.1%
Georgia	817,040	19.6%	1,587,836	1,943	269,558	29,314	133,699	8.4%
Hawaii	96,802	15.4%	175,339	1,811	29,996	4,450	15,707	9.0%
Idaho	126,819	19.5%	245,035	1,932	54,954	7,757	29,558	12.1%
Illinois	970,985	16.7%	1,882,262	1,939	322,413	37,312	171,884	9.1%
Indiana	515,385	18.2%	938,116	1,820	159,169	18,997	83,429	8.9%
Iowa	218,225	16.0%	373,798	1,713	63,007	9,873	33,649	9.0%
Kansas	205,956	16.8%	379,559	1,843	70,901	9,465	37,984	10.0%
Kentucky	405,672	22.0%	742,291	1,830	114,749	14,372	58,389	7.9%
Louisiana	450,028	24.1%	864,241	1,920	130,131	13,293	59,572	6.9%
Maine	106,538	17.2%	190,305	1,786	32,700	4,797	15,359	8.1%
Maryland	332,594	12.6%	603,499	1,815	85,616	13,768	42,331	7.0%
Massachusetts	381,797	12.3%	684,086	1,792	90,116	12,304	42,248	6.2%
Michigan	857,590	19.0%	1,578,230	1,840	238,707	27,669	126,423	8.0%
Minnesota	347,122	14.3%	596,494	1,718	102,648	16,122	55,049	9.2%
Mississippi	318,757	26.2%	621,784	1,951	99,620	9,917	47,675	7.7%
Missouri	519,440	19.4%	941,069	1,812	154,608	17,987	78,102	8.3%
Montana	86,493	19.8%	161,183	1,864	23,807	2,777	12,473	7.7%
Nebraska	133,784	16.6%	258,132	1,929	49,999	5,048	26,766	10.4%
Nevada	180,663	14.9%	331,458	1,835	66,194	7,668	35,511	10.7%
New Hampshire	76,515	12.4%	134,159	1,753	20,062	2,512	9,055	6.7%
New Jersey	503,322	12.5%	967,244	1,922	145,758	19,163	73,032	7.6%
New Mexico	211,900	24.1%	391,777	1,849	62,627	5,482	32,221	8.2%
New York	1,388,714	15.6%	2,653,481	1,911	424,293	49,447	216,425	8.2%
North Carolina	796,537	19.6%	1,485,543	1,865	250,511	31,901	123,655	8.3%
North Dakota	46,190	15.8%	76,827	1,663	13,069	1,245	6,115	8.0%
Ohio	962,715	18.4%	1,781,718	1,851	264,930	34,424	134,023	7.5%
Oklahoma	347,572	21.7%	677,211	1,948	129,410	15,073	66,298	9.8%
Oregon	298,261	16.9%	511,155	1,714	93,662	12,607	48,504	9.5%
Pennsylvania	951,997	16.5%	1,726,267	1,813	270,381	35,596	139,967	8.1%
Rhode Island	69,592	14.0%	133,070	1,912	20,567	1,887	10,253	7.7%
South Carolina	403,048	20.6%	748,879	1,858	111,784	15,840	55,478	7.4%
South Dakota	67,902	18.7%	113,473	1,671	19,791	2,548	9,002	7.9%
Tennessee	587,439	21.2%	1,075,600	1,831	174,891	21,035	84,511	7.9%
Texas	2,167,278	21.5%	4,480,302	2,067	858,983	80,446	463,129	10.3%
Utah	190,419	17.7%	386,608	2,030	88,628	14,242	48,981	12.7%
Vermont	53,965	17.7%	96,208	1,783	12,464	1,294	6,726	7.0%
Virginia	519,578	14.5%	968,004	1,863	142,961	20,112	68,741	7.1%
Washington	468,405	15.4%	810,532	1,730	137,400	16,687	70,258	8.7%
West Virginia	173,651	21.7%	306,160	1,763	50,186	7,914	24,981	8.2%
Wisconsin	422,324	16.0%	770,174	1,824	116,765	16,431	61,877	8.0%
Wyoming	36,132	14.4%	60,063	1,662	9,941	1,252	5,845	9.7%
<b>U.S. Total</b>	<b>23,974,687</b>	<b>17.5%</b>	<b>45,390,595</b>	<b>1,893</b>	<b>7,709,042</b>	<b>915,934</b>	<b>3,992,374</b>	<b>8.8%</b>

Source: Brookings Institution MetroTax Model

\*Units "benefit" from an expansion proposal if (A) their EITC credit amount increases; or (B) they become eligible for the EITC under the new par

Note: This analysis uses the 2007 American Community Survey PUMS. "Current Law" is based on tax year 2007 eligibility criteria. "House Expansion Proposal" includes a third tier for families with three or more qualifying children that follows the income guidelines for families with two children, but phases in at 45%; it also includes a marriage penalty relief provision that phases out \$2,000 after TY2007 levels for married couples.