

Table 2. EITC-Eligible Tax Units and Credit Amounts Under Current Law and Proposed Expansions by Top 100 Metro Areas

Metro	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
Akron, OH	53,492	16.1%	95,236	1,780	14,014	1,454	6,975	7.3%
Albany-Schenectady-Troy, NY	51,298	12.9%	94,342	1,839	10,037	746	5,050	5.4%
Albuquerque, NM	77,658	20.4%	129,108	1,663	24,506	2,740	12,670	9.8%
Allentown-Bethlehem-Easton, PA-NJ	52,199	13.7%	104,898	2,010	13,991	1,902	7,574	7.2%
Atlanta-Sandy Springs-Marietta, GA	389,274	16.6%	740,950	1,903	130,502	14,196	66,505	9.0%
Augusta-Richmond County, GA-SC	43,289	20.2%	80,980	1,871	13,297	2,008	5,849	7.2%
Austin-Round Rock, TX	129,142	16.7%	249,297	1,930	44,795	3,116	24,178	9.7%
Bakersfield, CA	79,658	25.3%	168,986	2,121	33,742	3,737	19,349	11.4%
Baltimore-Towson, MD	172,836	14.0%	316,337	1,830	40,590	5,868	18,902	6.0%
Baton Rouge, LA	72,479	21.1%	143,657	1,982	18,348	2,310	9,206	6.4%
Birmingham-Hoover, AL	93,144	19.5%	175,707	1,886	30,399	3,887	15,215	8.7%
Boise City-Nampa, ID	42,625	17.4%	82,426	1,934	18,290	3,354	9,872	12.0%
Boston-Cambridge-Quincy, MA-NH	246,848	11.0%	428,200	1,735	57,099	7,786	25,258	5.9%
Bridgeport-Stamford-Norwalk, CT	43,225	10.5%	76,626	1,773	10,825	1,288	5,317	6.9%
Buffalo-Niagara Falls, NY	95,020	17.6%	177,125	1,864	25,739	4,598	13,462	7.6%
Cape Coral-Fort Myers, FL	36,538	12.7%	67,417	1,845	12,568	2,019	7,439	11.0%
Charleston-North Charleston, SC	56,464	18.3%	107,217	1,899	16,461	1,502	8,649	8.1%
Charlotte-Gastonia-Concord, NC-SC	131,932	17.0%	246,868	1,871	39,319	6,466	18,773	7.6%
Chattanooga, TN-GA	41,937	19.4%	77,814	1,855	10,339	1,137	4,896	6.3%
Chicago-Naperville-Joliet, IL-IN-WI	689,352	16.1%	1,354,203	1,964	228,608	24,459	123,484	9.1%
Cincinnati-Middletown, OH-KY-IN	157,036	16.7%	286,286	1,823	41,989	4,506	20,289	7.1%
Cleveland-Elyria-Mentor, OH	170,052	17.4%	320,780	1,886	41,686	4,987	20,568	6.4%
Colorado Springs, CO	43,326	16.1%	81,408	1,879	16,571	1,698	8,451	10.4%
Columbia, SC	47,727	17.1%	90,399	1,894	10,927	1,844	6,327	7.0%
Columbus, OH	127,867	16.2%	242,303	1,895	37,511	4,215	19,464	8.0%
Dallas-Fort Worth-Arlington, TX	502,274	18.5%	1,017,986	2,027	207,275	18,500	114,113	11.2%
Dayton, OH	62,754	16.9%	114,186	1,820	17,309	3,390	8,315	7.3%
Denver-Aurora, CO	170,359	14.4%	304,597	1,788	49,425	4,737	27,676	9.1%
Des Moines-West Des Moines, IA	25,503	13.5%	49,023	1,922	6,712	1,051	4,459	9.1%
Detroit-Warren-Livonia, MI	368,921	18.3%	701,103	1,900	99,218	8,282	53,462	7.6%
Durham, NC	33,435	16.5%	45,670	1,366	7,629	471	3,735	8.2%
El Paso, TX	86,499	32.7%	197,613	2,285	39,977	3,724	20,457	10.4%
Fresno, CA	89,880	24.5%	210,492	2,342	38,447	3,121	20,916	9.9%
Grand Rapids-Wyoming, MI	64,469	19.8%	119,274	1,850	20,571	2,827	10,651	8.9%
Greensboro-High Point, NC	68,671	19.9%	125,411	1,826	20,162	1,934	10,279	8.2%
Greenville, SC	63,851	19.2%	111,679	1,749	18,063	2,956	8,876	7.9%
Harrisburg-Carlisle, PA	34,242	13.6%	62,106	1,814	10,918	2,277	6,646	10.7%
Hartford-West Hartford-East Hartford, CT	73,098	12.8%	127,008	1,737	18,716	2,310	9,489	7.5%
Honolulu, HI	64,907	14.6%	115,274	1,776	20,649	3,773	10,375	9.0%
Houston-Sugar Land-Baytown, TX	468,059	19.6%	957,309	2,045	188,771	18,644	101,613	10.6%
Indianapolis-Carmel, IN	122,527	16.4%	217,134	1,772	33,668	3,630	18,005	8.3%
Jackson, MS	48,691	23.5%	99,836	2,050	14,828	1,466	7,061	7.1%
Jacksonville, FL	106,757	18.0%	202,144	1,893	31,813	4,206	16,994	8.4%
Kansas City, MO-KS	134,246	15.9%	248,689	1,852	41,166	5,317	22,457	9.0%
Knoxville, TN	53,441	18.0%	86,142	1,612	13,576	1,579	6,000	7.0%
Lancaster, PA	33,359	15.0%	64,483	1,933	11,656	2,446	6,420	10.0%
Lansing-East Lansing, MI	31,836	15.3%	48,896	1,536	7,397	912	3,198	6.5%
Las Vegas-Paradise, NV	129,548	14.9%	233,123	1,800	49,328	6,061	26,795	11.5%
Lexington-Fayette, KY	21,151	15.9%	40,285	1,905	5,724	1,877	2,879	7.1%
Little Rock-North Little Rock, AR	54,723	19.0%	108,550	1,984	17,561	2,218	8,259	7.6%
Los Angeles-Long Beach-Santa Ana, CA	997,569	17.3%	2,076,276	2,081	408,524	39,674	223,675	10.8%
Louisville-Jefferson County, KY-IN	108,483	19.9%	200,008	1,844	24,694	1,705	12,852	6.4%
Madison, WI	27,255	11.8%	43,819	1,608	7,267	388	3,845	8.8%
Memphis, TN-MS-AR	117,478	22.2%	221,178	1,883	31,691	2,884	15,826	7.2%
Miami-Fort Lauderdale-Miami Beach, FL	410,635	16.4%	791,107	1,927	133,019	16,073	62,955	8.0%
Milwaukee-Waukesha-West Allis, WI	123,924	17.0%	230,251	1,858	29,814	3,627	15,881	6.9%
Minneapolis-St. Paul-Bloomington, MN-WI	187,367	12.9%	314,937	1,681	55,918	7,503	29,337	9.3%
Nashville-Davidson--Murfreesboro, TN	112,422	17.0%	203,541	1,811	33,497	3,395	17,289	8.5%
New Haven-Milford, CT	53,495	13.4%	101,516	1,898	15,516	1,918	8,079	8.0%
New Orleans-Metairie-Kenner, LA	92,423	21.1%	167,225	1,809	26,722	2,706	12,339	7.4%
New York-Northern New Jersey-Long Island, NY-NJ-PA	1,188,848	13.7%	2,301,322	1,936	380,559	45,875	192,705	8.4%
Oklahoma City, OK	120,078	21.1%	237,342	1,977	45,862	5,192	22,564	9.5%
Omaha-Council Bluffs, NE-IA	69,202	16.2%	134,092	1,938	20,876	2,098	10,727	8.0%
Orlando-Kissimmee, FL	166,304	17.1%	309,800	1,863	54,967	7,405	28,351	9.2%
Oxnard-Thousand Oaks-Ventura, CA	51,895	14.5%	108,315	2,087	21,567	2,109	12,849	11.9%
Palm Bay-Melbourne-Titusville, FL	40,026	15.1%	65,391	1,634	10,389	1,606	4,492	6.9%
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD	398,070	14.8%	732,656	1,841	103,158	12,647	54,365	7.4%
Phoenix-Mesa-Scottsdale, AZ	302,908	15.8%	577,141	1,905	117,045	14,983	65,428	11.3%
Pittsburgh, PA	180,991	16.3%	321,352	1,776	48,831	6,779	22,164	6.9%
Portland-South Portland-Biddeford, ME	37,056	13.7%	60,200	1,625	8,571	1,390	3,876	6.4%
Portland-Vancouver-Beaverton, OR-WA	162,393	15.5%	267,594	1,648	46,912	6,567	24,610	9.2%
Poughkeepsie-Newburgh-Middletown, NY	41,337	13.8%	75,985	1,838	12,884	2,031	6,704	8.8%
Providence-New Bedford-Fall River, RI-MA	106,679	14.3%	204,529	1,917	28,629	3,064	13,552	6.6%
Raleigh-Cary, NC	67,639	14.3%	126,491	1,870	24,110	3,096	11,576	9.2%
Richmond, VA	83,486	16.0%	157,765	1,890	20,162	2,846	9,565	6.1%
Riverside-San Bernardino-Ontario, CA	356,736	20.8%	748,026	2,097	146,137	17,066	84,365	11.3%
Rochester, NY	77,334	16.5%	144,345	1,867	16,590	1,200	8,027	5.6%

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Sacramento--Arden-Arcade--Roseville, CA	157,747	16.1%	290,465	1,841	56,294	7,644	31,600	10.9%
Salt Lake City, UT	72,551	16.4%	138,727	1,912	29,998	5,828	17,473	12.6%
San Antonio, TX	194,739	23.3%	424,476	2,180	68,552	6,456	35,861	8.4%
San Diego--Carlsbad--San Marcos, CA	199,762	14.4%	378,991	1,897	64,947	7,106	35,022	9.2%
San Francisco--Oakland--Fremont, CA	230,489	11.2%	399,240	1,732	68,440	8,705	33,539	8.4%
San Jose--Sunnyvale--Santa Clara, CA	90,862	11.4%	173,099	1,905	31,875	4,676	17,539	10.1%
Sarasota--Bradenton--Venice, FL	44,941	12.8%	79,612	1,771	12,234	1,904	6,527	8.2%
Scranton--Wilkes-Barre, PA	51,380	17.5%	95,164	1,852	15,189	2,206	8,323	8.7%
Seattle--Tacoma--Bellevue, WA	205,708	12.7%	349,591	1,699	52,616	5,900	25,477	7.3%
Springfield, MA	55,608	16.6%	104,422	1,878	13,857	1,663	6,340	6.1%
St. Louis, MO-IL	214,176	17.0%	410,766	1,918	51,367	4,836	26,792	6.5%
Stockton, CA	57,695	20.6%	120,430	2,087	23,171	3,235	14,195	11.8%
Syracuse, NY	54,000	19.0%	97,163	1,799	13,049	1,399	5,968	6.1%
Tampa--St. Petersburg--Clearwater, FL	201,966	15.1%	359,466	1,780	58,662	6,279	27,317	7.6%
Toledo, OH	52,696	18.7%	94,365	1,791	12,076	1,530	6,978	7.4%
Trenton--Ewing, NJ	19,092	11.2%	42,770	2,240	4,396	243	2,245	5.2%
Tucson, AZ	87,654	19.1%	158,282	1,806	27,675	2,374	13,967	8.8%
Tulsa, OK	89,659	19.7%	177,186	1,976	30,256	3,782	15,501	8.7%
Virginia Beach--Norfolk--Newport News, VA-NC	124,700	16.4%	235,196	1,886	31,975	4,381	15,438	6.6%
Washington--Arlington--Alexandria, DC-VA-MD-WV	235,822	9.4%	419,916	1,781	68,063	10,201	35,417	8.4%
Wichita, KS	40,773	16.4%	76,532	1,877	14,700	2,034	8,339	10.9%
Worcester, MA	40,599	12.9%	77,415	1,907	11,589	2,373	6,708	8.7%
Youngstown--Warren--Boardman, OH-PA	54,847	20.4%	97,362	1,775	14,874	2,288	7,386	7.6%
100 Metro Total	14,317,118	16.0%	27,269,422	1,905	4,582,478	532,402	2,394,807	8.8%

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 parameters

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.