

Table 3. EITC-Eligible Tax Units and Credit Amounts Under Current Law and Proposed Expansions by Selected City

City	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
Baltimore	70,672	23.3%	132,021	1,868	16,411	2,082	7,459	5.7%
Boise	14,141	14.7%	24,190	1,711	5,150	1,084	2,542	10.5%
Boston	48,940	15.1%	73,239	1,497	10,939	1,291	4,627	6.3%
Charlotte	48,939	17.1%	85,937	1,756	14,049	2,114	7,002	8.1%
Chicago	279,760	21.6%	553,130	1,977	93,100	7,219	50,147	9.1%
Detroit	109,896	32.9%	214,290	1,950	28,542	853	14,979	7.0%
Fresno	49,491	25.3%	114,098	2,305	19,977	1,471	10,713	9.4%
Kansas City	45,048	20.8%	82,851	1,839	12,575	1,272	5,676	6.9%
Lexington-Fayette	21,151	15.9%	40,285	1,905	5,724	1,877	2,879	7.1%
Los Angeles	327,016	18.6%	669,307	2,047	129,966	11,734	68,105	10.2%
Memphis	77,825	28.0%	144,890	1,862	21,303	1,645	9,862	6.8%
Milwaukee	77,280	28.2%	156,261	2,022	21,174	2,141	11,168	7.1%
New York	644,625	16.6%	1,255,800	1,948	215,560	22,614	110,361	8.8%
Philadelphia	139,347	21.3%	256,483	1,841	37,282	3,500	18,469	7.2%
Pittsburgh	24,061	17.1%	42,600	1,771	5,615	388	2,732	6.4%
Raleigh	26,603	16.4%	50,675	1,905	7,790	644	3,784	7.5%
Salt Lake City	16,383	17.2%	29,283	1,787	6,692	274	3,527	12.0%
San Francisco	46,341	10.4%	67,955	1,466	11,164	1,535	5,413	8.0%
Seattle	39,132	11.7%	46,607	1,191	6,372	1,068	2,979	6.4%
Washington	41,302	12.9%	65,547	1,587	7,450	743	3,982	6.1%
U.S. Total	23,974,687	17.5%	45,390,595	1,893	7,709,042	915,934	3,992,374	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.