

Appendix A. EITC-Eligible Tax Units and Credit Amounts Under Current Law and Expansion Proposals, 100 Largest Metropolitan Areas, 2005

	Current EITC				Expansion Proposals															
					A. Increase Childless Worker Credit				B. Allow 2nd-Earner Deduction				C. Increase Credit for Large Families				D. Combination of 3 Proposals			
	EITC-Eligible Tax Units	EITC-Tax Units (%)	EITC Sum (\$1,000s)	Average EITC (\$)	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC (\$1,000s)	%Increase in EITC	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC (\$1,000s)	%Increase in EITC	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC (\$1,000s)	%Increase in EITC	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC (\$1,000s)	%Increase in EITC
Nation	23,154,501	17.7%	41,814,945	1,806	7,112,735	2,687,115	3,996,297	9.6%	3,277,044	1,196,311	2,331,860	5.6%	4,561,389	495,598	4,266,327	10.2%	14,450,518	4,513,651	11,032,332	26.4%
100 Largest Metro Areas	13,840,624	16.2%	25,117,272	1,815	4,074,139	1,532,162	2,271,498	9.0%	1,788,762	648,717	1,300,853	5.2%	2,901,235	300,124	2,631,966	10.5%	8,388,510	2,557,691	6,445,220	25.7%
Akron, OH	54,002	16.5%	95,357	1,766	19,319	8,178	11,635	12.2%	7,093	1,651	5,123	5.4%	10,222	826	9,874	10.4%	35,163	11,758	27,797	29.2%
Albany-Schenectady-Troy, NY	55,057	14.1%	100,695	1,829	13,996	5,323	8,634	8.6%	3,988	1,799	2,568	2.5%	9,476	758	9,236	9.2%	26,874	8,247	20,991	20.8%
Albuquerque, NM	73,544	20.4%	129,085	1,755	26,160	8,186	15,028	11.6%	8,404	2,058	5,387	4.2%	13,544	989	11,971	9.3%	46,916	11,529	33,887	26.3%
Allentown-Bethlehem-Easton, PA-NJ	49,590	13.8%	97,955	1,975	14,067	6,951	7,719	7.9%	6,453	2,623	5,230	5.3%	6,632	743	5,761	5.9%	27,091	11,660	20,129	20.5%
Atlanta-Sandy Springs-Marietta, GA	359,487	16.7%	627,082	1,744	100,302	40,044	58,102	9.3%	48,628	19,416	33,532	5.3%	70,991	5,702	64,214	10.2%	212,965	67,831	161,204	25.7%
Augusta-Richmond County, GA-SC	47,251	23.7%	90,400	1,913	12,280	3,576	6,834	7.6%	4,917	1,842	3,578	4.0%	9,930	477	9,338	10.3%	26,752	6,686	20,148	22.3%
Austin-Round Rock, TX	106,753	15.5%	195,531	1,832	39,107	17,213	21,029	10.8%	15,672	5,412	9,540	4.9%	26,037	3,739	22,386	11.4%	74,347	25,813	54,954	28.1%
Bakersfield, CA	75,674	26.2%	158,144	2,090	17,067	6,727	9,340	5.9%	12,405	3,465	9,497	6.0%	18,770	1,851	17,117	10.8%	46,055	13,501	38,191	24.1%
Baltimore-Towson, MD	174,950	14.5%	304,037	1,738	50,999	17,495	29,867	9.8%	13,093	4,752	7,732	2.5%	30,702	2,138	28,567	8.5%	89,772	24,551	65,132	21.4%
Baton Rouge, LA	71,551	22.9%	141,099	1,972	16,514	6,694	9,331	6.6%	9,784	3,013	5,859	4.2%	12,381	766	11,271	8.0%	37,016	10,882	27,496	19.5%
Birmingham-Hoover, AL	92,505	20.2%	174,952	1,891	27,132	11,706	14,070	8.0%	12,448	4,413	9,863	5.6%	17,325	1,112	14,217	8.1%	53,866	17,322	39,058	22.3%
Boise City-Nampa, ID	36,709	16.6%	65,827	1,793	15,820	6,480	9,117	13.8%	6,767	3,417	4,352	6.6%	7,925	1,127	6,984	10.6%	30,045	11,873	22,013	33.4%
Boston-Cambridge-Quincy, MA-NH	243,968	11.4%	409,642	1,679	80,980	26,644	42,351	10.3%	23,657	9,199	18,350	4.5%	41,623	5,195	36,776	9.0%	139,722	40,413	100,128	24.4%
Bridgeport-Stamford-Norwalk, CT	42,674	10.7%	68,611	1,608	10,525	2,629	5,392	7.9%	4,917	1,218	3,919	5.7%	8,975	856	8,367	12.2%	24,291	5,653	18,991	27.7%
Buffalo-Niagara Falls, NY	93,109	17.4%	151,482	1,627	38,103	13,428	22,640	14.9%	8,905	3,147	6,017	4.0%	14,939	2,347	12,471	8.2%	60,025	19,712	41,936	27.7%
Cape Coral-Fort Myers, FL	40,149	15.0%	77,136	1,921	12,006	4,347	7,399	9.6%	4,662	1,626	3,575	4.6%	8,360	232	7,453	9.7%	24,425	7,093	19,472	25.2%
Charleston-North Charleston, SC	59,820	20.8%	111,684	1,867	17,674	6,420	10,012	9.0%	5,340	1,981	2,993	2.7%	8,518	582	8,252	7.4%	31,104	9,661	22,495	20.1%
Charlotte-Gastonia-Concord, NC-SC	122,149	17.5%	227,110	1,859	36,927	15,720	20,029	8.8%	19,888	6,524	14,465	6.4%	24,470	2,100	22,276	9.8%	79,076	26,662	59,718	26.3%
Chattanooga, TN-GA	37,869	18.6%	67,878	1,792	13,739	6,929	8,029	12.1%	5,267	2,433	3,229	4.8%	7,342	448	6,446	9.5%	25,970	10,175	18,331	27.0%
Chicago-Naperville-Joliet, IL-IN-WI	648,086	15.7%	1,181,506	1,823	170,568	61,982	94,117	8.0%	78,115	26,021	60,745	5.1%	145,715	16,577	129,076	10.9%	380,585	110,101	297,345	25.2%
Cincinnati-Middletown, OH-KY-IN	154,331	17.2%	296,374	1,920	44,504	16,803	23,527	7.9%	15,085	5,432	8,816	3.0%	26,738	2,720	23,636	8.0%	84,048	25,579	57,335	19.5%
Cleveland-Elyria-Mentor, OH	174,387	17.8%	297,047	1,703	59,997	22,636	36,719	12.4%	14,906	4,805	8,735	2.9%	30,229	2,134	25,612	8.6%	102,623	30,945	73,318	24.7%
Colorado Springs, CO	36,429	15.0%	65,187	1,789	11,665	4,994	6,543	10.0%	5,165	1,501	3,435	5.3%	6,761	819	5,809	8.9%	22,881	7,544	16,493	25.3%
Columbia, SC	42,428	17.0%	78,760	1,856	15,154	6,363	8,673	11.0%	4,752	2,060	4,324	5.5%	9,428	1,026	7,705	9.8%	28,278	9,791	21,617	27.4%
Columbus, OH	125,579	16.7%	222,211	1,769	41,237	14,387	22,082	9.9%	14,664	6,430	9,275	4.2%	22,370	2,253	19,375	8.7%	76,828	24,535	54,127	24.4%
Dallas-Fort Worth-Arlington, TX	457,026	18.3%	870,982	1,906	116,942	46,914	64,023	7.4%	80,835	26,746	58,867	6.8%	111,362	12,716	102,305	11.7%	287,195	86,582	234,570	26.9%
Dayton, OH	61,412	16.5%	105,820	1,723	21,772	6,578	11,607	11.0%	6,667	2,695	3,504	3.3%	9,183	516	7,811	7.4%	36,262	9,713	24,113	22.8%
Denver-Aurora, CO	146,982	13.4%	251,297	1,710	49,040	20,040	26,673	10.6%	23,725	9,319	15,948	6.3%	27,629	2,739	25,900	10.3%	95,415	32,915	70,174	27.9%
Des Moines, IA	22,521	11.6%	38,906	1,728	8,083	3,606	4,576	11.8%	4,971	2,747	3,096	8.0%	3,432	371	3,216	8.3%	15,108	6,485	11,236	28.9%
Detroit-Warren-Livonia, MI	360,029	17.6%	626,620	1,740	107,041	38,151	61,185	9.8%	32,142	12,776	25,029	4.0%	73,392	5,939	59,504	9.5%	203,599	58,490	150,687	24.0%
Durham, NC	31,202	16.5%	50,191	1,609	12,805	4,286	6,798	13.5%	5,227	2,485	4,157	8.3%	5,177	203	4,588	9.1%	21,918	7,127	16,565	33.0%
El Paso, TX	85,694	33.8%	190,168	2,219	13,177	5,122	8,120	4.3%	12,542	3,507	9,311	4.9%	23,568	2,578	19,300	10.1%	46,377	11,781	38,755	20.4%
Fresno, CA	88,973	25.8%	187,356	2,106	16,529	7,177	9,033	4.8%	17,522	5,182	15,318	8.2%	27,736	2,163	26,377	14.1%	56,199	14,292	52,601	28.1%
Grand Rapids-Wyoming, MI	55,750	18.0%	104,396	1,873	17,404	8,034	9,799	9.4%	7,945	1,837	4,796	4.6%	13,136	1,325	12,617	12.1%	37,435	11,813	28,766	27.6%
Greensboro-High Point, NC	71,926	21.4%	126,133	1,754	19,435	7,386	12,045	9.5%	10,012	4,319	8,368	6.6%	13,561	1,060	11,959	9.5%	42,406	13,872	35,210	27.9%
Greenville, SC	63,714	19.9%	112,078	1,759	21,380	8,040	11,896	10.6%	8,163	2,892	6,147	5.5%	8,515	1,023	7,179	6.4%	37,245	12,798	26,157	23.3%
Harrisburg-Carlisle, PA	31,183	13.0%	53,268	1,708	10,055	4,644	5,885	11.0%	3,433	1,854	2,447	4.6%	7,888	885	6,872	12.9%	21,589	7,922	16,058	30.1%
Hartford-West Hartford-East Hartford, CT	62,304	11.5%	106,840	1,715	16,935	7,249	9,208	8.6%	5,288	2,549	4,295	4.0%	10,841	1,216	10,553	9.9%	32,763	11,419	24,619	23.0%
Honolulu, HI	65,384	16.2%	113,711	1,739	15,954	6,194	9,019	7.9%	8,528	4,793	6,362	5.6%	13,212	1,642	11,694	10.3%	37,476	13,615	28,972	25.5%
Houston-Baytown-Sugar Land, TX	450,206	20.6%	899,890	1,999	101,776	40,823	58,992	6.6%	74,888	23,237	49,307	5.5%	124,883	10,785	115,378	12.8%	281,865	77,973	233,984	26.0%
Indianapolis, IN	108,867	15.5%	186,262	1,711	37,593	13,766	17,894	9.6%	13,582	4,350	9,560	5.1%	22,115	3,619	21,341	11.5%	70,044	22,560	49,488	26.6%
Jackson, MS	45,417	22.6%	84,578	1,862	10,398	4,372	6,097	7.2%	7,146	2,716	4,936	5.8%	9,285	258	8,149	9.6%	25,778	7,330	19,149	22.6%
Jacksonville, FL	97,185	17.5%	160,805	1,655	35,016	15,517	19,312	12.0%	12,662	4,160	8,824	5.5%	13,931	2,525	11,983	7.5%	60,964	23,790	41,686	25.9%
Kansas City, MO-KS	129,673	15.9%	230,779	1,780	41,434	15,927	22,747	9.9%	19,028	6,027	12,300	5.3%	27,475	2,141	24,355	10.6%	81,891	23,444	62,077	26.9%
Knoxville, TN	50,862	18.3%	85,216	1,675	19,744	7,937	11,573	13.6%	8,666	3,438	5,507	6.5%	7,976	1,540	6,399	7.5%	35,784	13,268	24,777	29.1%
Lancaster, PA	29,893	14.0%	52,401	1,753	9,850	4,882	4,529	8.6%	3,613	1,092	2,361	4.5%	8,783	582	7,836	15.0%	21,693	6,999	15,560	29.7%
Lansing-East Lansing, MI	31,																			

	Current EITC				Expansion Proposals															
					A. Increase Childless Worker Credit				B. Allow 2nd-Earner Deduction				C. Increase Credit for Large Families				D. Combination of 3 Proposals			
	EITC-Eligible Tax Units	EITC-Eligible Tax Units (%)	EITC Sum (\$1,000s)	Average EITC (\$)	Tax Units Benefiting from Proposal*	Newly Eligible Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount
Portland-Vancouver-Beaverton, OR-WA	159,750	16.5%	258,266	1,617	67,463	22,243	38,073	14.7%	24,025	7,555	15,947	6.2%	30,831	2,518	26,839	10.4%	115,610	32,403	82,917	32.1%
Poughkeepsie-Newburgh-Middletown, NY	40,583	14.0%	67,680	1,668	12,377	5,163	7,070	10.4%	3,076	1,405	1,427	2.1%	7,011	1,010	7,434	11.0%	22,076	7,880	16,534	24.4%
Providence-New Bedford-Fall River, RI-MA	105,666	14.2%	185,426	1,755	36,952	14,659	18,894	10.2%	9,554	2,864	8,465	4.6%	18,570	2,048	16,922	9.1%	62,236	20,122	45,344	24.5%
Raleigh-Cary, NC	63,530	15.1%	108,835	1,713	18,436	6,344	10,440	9.6%	9,535	3,312	5,512	5.1%	11,273	1,288	9,504	8.7%	37,393	11,064	27,305	25.1%
Richmond, VA	68,451	14.2%	115,115	1,682	21,678	8,019	12,147	10.6%	9,971	4,445	5,382	4.7%	10,438	907	9,716	8.4%	41,443	13,805	28,814	25.0%
Riverside-San Bernardino-Ontario, CA	337,174	21.1%	660,726	1,960	69,310	24,322	36,997	5.6%	47,090	15,857	37,439	5.7%	104,920	13,671	98,394	14.9%	207,589	54,083	179,796	27.2%
Rochester, NY	77,807	16.8%	132,319	1,701	28,700	11,525	16,781	12.7%	11,360	5,007	7,404	5.6%	13,812	2,703	12,450	9.4%	51,526	18,991	38,490	29.1%
Sacramento-Arden-Arcade--Roseville, CA	143,564	15.6%	256,602	1,787	39,252	11,839	21,632	8.4%	16,190	6,618	13,170	5.1%	31,159	3,249	29,504	11.5%	81,985	21,383	65,772	25.6%
St. Louis, MO-IL	203,050	16.6%	368,745	1,816	58,779	21,404	32,348	8.8%	24,840	12,390	15,775	4.3%	38,234	3,568	33,294	9.0%	119,149	39,207	85,458	23.2%
Salt Lake City, UT	78,706	18.9%	140,075	1,780	23,838	9,957	11,886	8.5%	15,975	4,970	11,668	8.3%	19,732	2,834	18,438	13.2%	55,806	18,649	44,101	31.5%
San Antonio, TX	177,579	22.9%	343,534	1,935	41,079	16,555	22,593	6.6%	28,918	8,102	21,647	6.3%	46,310	5,117	43,228	12.6%	104,943	30,627	89,216	26.0%
San Diego-Carlsbad-San Marcos, CA	189,335	14.6%	349,196	1,844	56,660	20,767	33,490	9.6%	28,586	8,756	21,222	6.1%	48,892	6,218	44,726	12.8%	126,525	35,397	103,630	29.7%
San Francisco-Oakland-Fremont, CA	219,944	11.2%	367,045	1,669	82,072	27,959	46,797	12.7%	24,868	8,248	18,205	5.0%	44,555	6,633	38,184	10.4%	146,019	43,316	106,149	28.9%
San Jose-Sunnyvale-Santa Clara, CA	87,700	11.8%	159,278	1,816	21,994	6,649	12,488	7.8%	9,872	3,527	7,378	4.6%	19,225	4,116	16,687	10.5%	48,185	13,787	38,781	24.3%
Sarasota-Bradenton-Venice, FL	43,790	13.2%	74,267	1,696	16,283	6,176	9,571	12.9%	5,539	1,812	3,376	4.5%	7,164	312	6,211	8.4%	27,670	8,951	20,138	27.1%
Scranton--Wilkes-Barre, PA	52,355	18.4%	98,621	1,884	17,654	6,737	8,820	8.9%	6,406	3,039	4,576	4.6%	9,895	1,073	9,950	10.1%	34,495	12,231	24,569	24.9%
Seattle-Tacoma-Bellevue, WA	212,067	13.9%	341,939	1,612	85,961	29,775	47,756	14.0%	27,930	9,524	19,316	5.6%	29,702	4,100	27,253	8.0%	137,458	44,284	98,367	28.8%
Springfield, MA	50,523	15.4%	84,001	1,663	21,887	8,539	13,442	16.0%	5,670	2,767	3,559	4.2%	8,888	434	6,794	8.1%	35,313	11,770	24,870	29.6%
Stockton, CA	51,627	19.2%	102,485	1,985	11,692	5,158	6,531	6.4%	7,828	1,915	5,059	4.9%	12,389	750	10,279	10.0%	30,761	8,678	22,982	22.4%
Syracuse, NY	49,063	17.4%	79,192	1,614	20,129	7,531	11,391	14.4%	4,419	1,776	3,155	4.0%	9,137	1,163	7,477	9.4%	32,717	10,624	22,781	28.8%
Tampa-St. Petersburg-Clearwater, FL	204,467	16.2%	346,390	1,694	17,010	26,487	40,190	11.6%	26,220	8,851	19,632	5.7%	33,992	3,096	28,272	8.2%	126,499	41,199	91,159	26.3%
Toledo, OH	51,207	18.6%	98,700	1,927	15,396	4,745	8,633	8.7%	5,916	2,355	3,977	4.0%	8,613	546	6,835	6.9%	28,225	7,821	20,111	20.4%
Trenton-Ewing, NJ	20,886	13.2%	34,277	1,641	5,284	1,426	2,849	8.3%	898	192	493	1.4%	2,828	223	2,214	6.5%	8,630	1,841	5,556	16.2%
Tucson, AZ	81,278	19.3%	148,695	1,829	25,887	11,206	14,281	9.6%	10,388	3,422	8,761	5.9%	17,396	997	15,357	10.3%	51,017	15,944	40,183	27.0%
Tulsa, OK	86,339	20.6%	155,266	1,798	27,120	10,659	13,820	8.9%	16,620	3,971	10,415	6.7%	18,430	2,160	17,094	11.0%	59,606	17,724	43,144	27.8%
Virginia Beach-Norfolk-Newport News, VA-NC	117,634	16.3%	213,162	1,812	31,527	12,931	17,538	8.2%	11,192	5,067	7,808	3.7%	20,324	3,274	19,016	8.9%	62,210	22,052	45,193	21.2%
Washington-Arlington-Alexandria, DC-VA-MD	236,976	9.9%	386,998	1,633	71,398	25,548	37,611	9.7%	29,672	14,057	23,601	6.1%	45,860	6,116	45,866	11.9%	141,399	46,497	107,381	27.7%
Wichita, KS	44,021	17.8%	79,618	1,809	15,208	5,122	8,884	11.2%	6,618	3,079	5,170	6.5%	8,073	2,276	7,238	9.1%	29,671	11,361	22,802	28.6%
Worcester, MA	41,047	13.4%	76,628	1,867	10,869	5,385	6,109	8.0%	3,718	2,172	2,504	3.3%	6,916	813	6,210	8.1%	20,392	7,657	15,324	20.0%
Youngstown-Warren-Boardman, OH-PA	51,611	19.3%	90,101	1,746	17,843	6,184	9,967	11.1%	4,658	1,913	2,955	3.3%	10,494	654	9,982	11.1%	32,153	9,228	23,886	26.5%

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

Appendix B. Share of Tax Units Benefiting from EITC Expansion Proposals* with Selected Characteristics, 100 Largest Metro Areas, 2005

Tax Unit Characteristic:	Below 150% of the Poverty Level				Earning Less than \$9.00 an Hour**				With Severe Housing-Cost Burdens***			
	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals
Nation	74.4%	41.4%	85.6%	68.7%	65.1%	8.0%	34.6%	41.6%	38.8%	16.2%	30.9%	31.5%
100 Largest Metro Areas	75.4%	43.3%	85.7%	70.3%	47.5%	7.4%	30.3%	34.2%	44.7%	22.2%	36.0%	37.2%
Akron, OH	73.4%	47.5%	86.8%	68.7%	51.3%	5.0%	40.6%	40.1%	30.1%	14.3%	34.2%	28.3%
Albany-Schenectady-Troy, NY	68.2%	38.5%	89.3%	69.6%	44.3%	8.6%	36.9%	37.7%	29.8%	15.4%	38.7%	31.3%
Albuquerque, NM	83.6%	33.0%	89.5%	75.3%	47.5%	10.9%	33.4%	37.4%	42.6%	16.7%	23.7%	33.0%
Allentown-Bethlehem-Easton, PA-NJ	65.0%	39.9%	83.5%	59.1%	45.4%	11.5%	29.2%	32.5%	37.8%	21.6%	36.7%	32.9%
Atlanta-Sandy Springs-Marietta, GA	77.1%	37.0%	84.8%	68.5%	53.8%	6.7%	28.6%	35.6%	52.7%	19.4%	37.7%	40.3%
Augusta-Richmond County, GA-SC	78.8%	23.6%	97.1%	72.7%	50.9%	4.0%	35.8%	36.9%	35.8%	6.3%	29.8%	28.6%
Austin-Round Rock, TX	80.8%	45.0%	83.5%	74.0%	50.9%	8.2%	32.0%	37.9%	50.2%	15.4%	29.5%	38.2%
Bakersfield, CA	71.4%	51.5%	89.5%	69.1%	44.4%	4.7%	29.5%	29.2%	35.5%	13.8%	31.1%	28.0%
Baltimore-Towson, MD	74.1%	49.8%	90.1%	74.8%	38.8%	7.0%	32.9%	32.8%	44.0%	29.5%	32.7%	38.0%
Baton Rouge, LA	76.3%	48.9%	89.5%	71.3%	47.0%	4.5%	33.3%	32.3%	37.3%	13.5%	32.3%	29.8%
Birmingham-Hoover, AL	73.2%	37.6%	91.2%	69.9%	50.9%	10.0%	52.8%	42.1%	34.0%	11.3%	33.5%	30.1%
Boise City-Nampa, ID	80.5%	31.5%	83.6%	67.4%	50.1%	4.3%	39.7%	36.7%	46.7%	17.5%	37.0%	35.7%
Boston-Cambridge-Quincy, MA-NH	74.9%	44.8%	81.9%	71.3%	40.1%	7.8%	22.3%	30.3%	48.1%	34.6%	44.1%	44.9%
Bridgeport-Stamford-Norwalk, CT	78.8%	33.1%	69.8%	63.6%	42.9%	3.2%	19.2%	25.3%	49.9%	44.2%	38.6%	42.8%
Buffalo-Niagara Falls, NY	68.6%	36.1%	84.7%	65.7%	45.3%	2.3%	38.9%	37.6%	44.3%	9.3%	27.8%	35.4%
Cape Coral-Fort Myers, FL	69.7%	52.2%	95.6%	71.4%	41.5%	7.2%	30.3%	30.4%	35.2%	29.8%	32.3%	32.3%
Charleston-North Charleston, SC	74.3%	49.5%	90.2%	71.9%	46.6%	3.4%	32.7%	35.4%	38.0%	6.9%	20.2%	28.0%
Charlotte-Gastonia-Concord, NC-SC	71.4%	43.3%	87.8%	66.9%	52.8%	11.1%	30.5%	36.2%	44.1%	17.1%	31.4%	33.2%
Chattanooga, TN-GA	79.1%	24.9%	93.7%	70.7%	52.0%	8.2%	26.5%	36.2%	35.0%	2.6%	21.4%	25.2%
Chicago-Naperville-Joliet, IL-IN-WI	78.1%	45.0%	85.9%	72.1%	46.8%	7.7%	33.7%	34.2%	50.7%	30.4%	44.1%	44.1%
Cincinnati-Middletown, OH-KY-IN	72.8%	36.8%	85.6%	68.6%	49.8%	7.2%	31.7%	37.3%	42.3%	14.5%	31.2%	34.0%
Cleveland-Elyria-Mentor, OH	77.4%	40.5%	88.9%	73.3%	50.3%	5.3%	35.6%	40.3%	47.4%	32.7%	49.2%	44.5%
Colorado Springs, CO	74.3%	29.7%	76.3%	64.3%	41.6%	0.0%	26.8%	28.9%	41.7%	21.4%	29.1%	32.9%
Columbia, SC	75.1%	29.8%	85.0%	68.9%	48.5%	0.0%	40.4%	38.6%	44.2%	4.2%	31.5%	34.7%
Columbus, OH	77.7%	36.0%	85.9%	69.8%	53.9%	1.4%	34.8%	38.8%	44.4%	15.6%	28.9%	34.0%
Dallas-Fort Worth-Arlington, TX	81.4%	45.3%	85.7%	71.7%	54.0%	7.4%	30.3%	34.7%	46.6%	15.8%	34.1%	34.5%
Dayton, OH	75.8%	34.8%	86.9%	71.3%	54.3%	6.7%	30.8%	41.1%	42.6%	18.1%	39.9%	36.9%
Denver-Aurora, CO	70.0%	37.3%	84.3%	64.3%	49.3%	3.6%	24.6%	33.0%	49.0%	33.9%	43.0%	44.0%
Des Moines, IA	70.9%	31.6%	72.5%	57.5%	54.2%	14.1%	29.9%	38.1%	41.4%	14.4%	45.1%	32.9%
Detroit-Warren-Livonia, MI	72.8%	40.3%	88.2%	72.0%	43.8%	7.8%	34.4%	35.5%	47.4%	21.8%	42.0%	42.0%
Durham, NC	80.4%	37.3%	92.9%	71.9%	53.4%	8.8%	29.7%	38.2%	42.6%	8.4%	31.6%	33.0%
El Paso, TX	83.1%	58.1%	90.2%	76.7%	57.7%	9.6%	48.2%	41.7%	25.7%	2.2%	22.5%	18.9%
Fresno, CA	73.4%	56.2%	88.9%	72.4%	53.6%	8.3%	36.3%	33.8%	35.5%	15.1%	32.1%	29.0%
Grand Rapids-Wyoming, MI	69.6%	51.0%	77.6%	65.7%	40.9%	8.0%	23.1%	28.6%	20.5%	11.3%	19.4%	19.5%
Greensboro-High Point, NC	66.6%	29.9%	85.3%	61.0%	52.5%	10.8%	36.4%	37.4%	40.9%	9.9%	20.6%	27.2%
Greenville, SC	71.4%	39.9%	83.1%	64.5%	51.1%	5.7%	37.8%	38.7%	22.9%	8.6%	21.7%	19.1%
Harrisburg-Carlisle, PA	72.0%	32.6%	89.3%	69.7%	42.3%	8.3%	28.2%	31.4%	25.0%	33.3%	23.4%	24.1%
Hartford-West Hartford-East Hartford, CT	64.0%	16.1%	79.3%	60.0%	38.2%	7.1%	23.9%	28.3%	46.0%	20.9%	34.2%	37.4%
Honolulu, HI	74.7%	31.7%	85.5%	65.2%	50.9%	11.6%	31.1%	34.6%	42.3%	17.0%	20.2%	29.6%
Houston-Baytown-Sugar Land, TX	77.7%	54.2%	89.6%	74.0%	51.9%	9.7%	35.0%	35.4%	44.3%	15.9%	31.9%	32.2%
Indianapolis, IN	69.9%	42.4%	76.2%	64.5%	52.3%	10.0%	29.2%	37.9%	36.9%	16.0%	33.1%	31.6%
Jackson, MS	73.5%	51.9%	85.5%	71.0%	55.6%	6.9%	40.6%	37.4%	32.7%	6.9%	24.9%	23.6%
Jacksonville, FL	71.6%	33.4%	73.2%	62.2%	52.8%	5.4%	33.6%	38.5%	39.9%	10.2%	27.1%	30.8%
Kansas City, MO-KS	75.5%	38.3%	87.0%	69.6%	58.7%	10.0%	29.4%	40.9%	45.8%	14.7%	34.4%	35.3%
Knoxville, TN	70.2%	44.2%	77.1%	63.0%	48.2%	9.6%	23.5%	32.9%	33.2%	8.1%	20.0%	24.0%
Lancaster, PA	69.3%	45.6%	86.2%	69.1%	55.2%	5.6%	34.1%	39.7%	31.5%	6.6%	29.2%	26.8%
Lansing-East Lansing, MI	77.9%	51.0%	92.1%	75.8%	52.0%	23.8%	32.4%	40.9%	46.6%	26.5%	44.7%	43.5%
Las Vegas-Paradise, NV	74.2%	39.0%	83.1%	67.8%	46.0%	3.6%	18.3%	29.3%	46.6%	20.1%	32.3%	36.9%
Lexington-Fayette, KY	73.6%	36.4%	85.9%	69.0%	49.9%	0.0%	36.5%	40.0%	36.5%	2.8%	6.1%	25.2%
Little Rock-North Little Rock, AR	78.1%	35.4%	91.0%	71.6%	53.8%	2.7%	33.2%	38.6%	38.2%	13.5%	36.3%	33.2%
Los Angeles-Long Beach-Santa Ana, CA	77.7%	52.5%	87.8%	73.8%	45.4%	7.4%	30.7%	31.3%	50.3%	23.9%	38.8%	39.7%
Louisville, KY-IN	76.5%	34.7%	83.0%	69.4%	51.4%	5.0%	25.4%	36.6%	42.6%	12.4%	28.4%	33.7%

Tax Unit Characteristic:	Below 150% of the Poverty Level					Earning Less than \$9.00 an Hour**					With Severe Housing-Cost Burdens***				
	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals		Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals		Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals	
Madison, WI	75.3%	60.5%	93.6%	74.5%		51.7%	22.1%	34.8%	44.6%		62.6%	52.9%	48.0%	56.8%	
Memphis, TN-MS-AR	78.5%	41.5%	80.1%	73.5%		59.9%	7.4%	26.4%	43.3%		42.5%	24.6%	38.5%	37.6%	
Miami-Fort Lauderdale-Miami Beach, FL	77.6%	43.2%	86.9%	69.1%		54.1%	8.2%	30.6%	36.3%		45.6%	33.2%	43.4%	41.8%	
Milwaukee-Waukesha-West Allis, WI	77.2%	33.5%	86.4%	73.5%		43.3%	7.5%	28.5%	33.2%		51.5%	10.7%	33.2%	39.4%	
Minneapolis-St. Paul-Bloomington, MN-WI	70.3%	40.7%	81.8%	67.1%		43.3%	9.6%	24.3%	31.4%		37.7%	23.9%	38.1%	35.2%	
Nashville-Davidson--Murfreesboro, TN	66.2%	22.9%	82.2%	60.9%		52.3%	5.1%	23.1%	35.3%		37.4%	11.5%	24.2%	28.8%	
New Haven-Milford, CT	77.3%	37.6%	79.5%	71.8%		33.7%	3.1%	33.2%	29.1%		51.7%	10.9%	41.4%	41.8%	
New Orleans-Metairie-Kenner, LA	72.1%	35.6%	94.6%	72.1%		51.8%	5.4%	40.1%	42.3%		36.9%	6.0%	34.3%	31.9%	
New York-Northern New Jersey-Long Island, NY-NJ-PA	74.6%	44.3%	86.7%	71.6%		42.4%	9.0%	31.1%	32.6%		52.5%	38.6%	44.1%	46.6%	
Oklahoma City, OK	78.5%	41.8%	83.7%	70.2%		54.9%	12.6%	33.9%	40.7%		41.8%	7.6%	32.3%	32.2%	
Omaha-Council Bluffs, NE-IA	69.6%	36.0%	82.9%	63.7%		54.2%	4.5%	28.9%	35.8%		44.4%	10.6%	25.5%	31.2%	
Orlando, FL	74.4%	41.9%	85.3%	66.9%		48.8%	5.8%	30.1%	32.4%		39.7%	22.4%	39.7%	34.4%	
Oxnard-Thousand Oaks-Ventura, CA	67.8%	44.5%	86.1%	63.8%		37.6%	4.7%	27.5%	25.4%		43.7%	34.9%	43.3%	40.2%	
Palm Bay-Melbourne-Titusville, FL	74.6%	37.4%	92.1%	67.9%		60.0%	3.3%	30.6%	43.6%		46.8%	16.5%	26.0%	36.1%	
Philadelphia-Camden-Wilmington, PA-NJ-DE	77.3%	36.4%	87.9%	73.0%		41.0%	6.5%	30.1%	32.1%		49.0%	28.2%	33.8%	40.0%	
Phoenix-Mesa-Scottsdale, AZ	74.9%	42.0%	84.3%	70.1%		47.6%	4.0%	24.0%	30.8%		42.0%	22.0%	26.9%	32.3%	
Pittsburgh, PA	69.0%	31.6%	87.1%	64.2%		45.9%	9.5%	31.8%	35.6%		36.2%	7.5%	20.9%	27.9%	
Portland-South Portland-Biddeford, ME	79.1%	34.3%	88.4%	75.1%		53.4%	10.6%	22.1%	39.4%		34.9%	18.0%	15.8%	26.8%	
Portland-Vancouver-Beaverton, OR-WA	82.4%	48.4%	90.4%	76.3%		44.5%	6.5%	28.5%	34.1%		44.5%	28.5%	36.1%	38.6%	
Poughkeepsie-Newburgh-Middletown, NY	59.7%	50.7%	85.2%	63.7%		38.2%	3.6%	27.4%	29.9%		39.8%	43.5%	49.0%	41.6%	
Providence-New Bedford-Fall River, RI-MA	71.1%	38.4%	83.0%	67.8%		45.5%	0.0%	25.7%	34.1%		42.3%	22.6%	31.2%	36.5%	
Raleigh-Cary, NC	72.1%	46.1%	82.9%	67.7%		42.0%	16.2%	41.1%	35.0%		33.6%	19.2%	39.9%	33.2%	
Richmond, VA	71.9%	31.3%	87.9%	64.4%		50.1%	5.8%	34.7%	35.9%		47.3%	11.4%	21.4%	32.0%	
Riverside-San Bernardino-Ontario, CA	75.4%	52.7%	83.5%	72.6%		44.4%	6.1%	23.8%	27.6%		41.1%	25.2%	35.7%	34.8%	
Rochester, NY	71.1%	24.0%	72.4%	61.7%		40.9%	3.7%	24.5%	29.5%		44.2%	19.9%	48.9%	38.6%	
Sacramento-Arden-Arcade--Roseville, CA	78.4%	45.3%	84.3%	73.0%		40.0%	7.7%	27.9%	30.6%		49.7%	30.7%	38.6%	42.5%	
St. Louis, MO-IL	74.6%	29.5%	86.9%	66.9%		51.4%	4.1%	40.6%	38.1%		37.9%	9.9%	38.7%	32.2%	
Salt Lake City, UT	73.1%	40.8%	81.7%	65.0%		59.3%	9.0%	34.2%	38.3%		42.5%	17.8%	24.2%	30.3%	
San Antonio, TX	79.8%	52.2%	88.4%	73.9%		54.2%	7.5%	27.3%	34.1%		39.4%	13.0%	28.0%	28.5%	
San Diego-Carlsbad-San Marcos, CA	76.0%	49.3%	85.2%	72.3%		41.0%	11.1%	23.9%	29.6%		47.2%	35.2%	44.3%	43.8%	
San Francisco-Oakland-Fremont, CA	80.1%	45.4%	82.7%	73.9%		37.1%	7.4%	21.4%	28.2%		54.2%	41.9%	43.6%	49.1%	
San Jose-Sunnyvale-Santa Clara, CA	83.3%	53.6%	74.9%	73.1%		38.0%	7.0%	20.5%	26.0%		56.9%	44.2%	53.7%	52.7%	
Sarasota-Bradenton-Venice, FL	77.0%	47.5%	87.9%	70.4%		53.5%	13.0%	20.2%	37.6%		42.6%	26.3%	40.2%	37.5%	
Scranton--Wilkes-Barre, PA	66.7%	28.4%	83.2%	61.4%		52.9%	1.1%	23.6%	33.7%		40.9%	5.1%	41.6%	33.3%	
Seattle-Tacoma-Bellevue, WA	74.5%	39.3%	81.5%	67.2%		40.5%	9.8%	18.0%	30.5%		45.2%	23.9%	41.6%	39.7%	
Springfield, MA	81.4%	31.8%	91.6%	75.5%		40.8%	7.5%	26.4%	32.3%		38.8%	22.2%	38.0%	35.1%	
Stockton, CA	72.9%	60.6%	89.5%	73.3%		40.1%	1.1%	28.4%	26.5%		42.5%	19.9%	36.9%	33.9%	
Syracuse, NY	76.3%	37.4%	77.1%	69.7%		48.4%	13.1%	26.2%	38.4%		30.5%	13.0%	27.8%	27.4%	
Tampa-St. Petersburg-Clearwater, FL	70.8%	43.1%	86.6%	66.4%		48.3%	8.3%	29.4%	35.7%		42.6%	15.4%	37.2%	35.6%	
Toledo, OH	75.9%	61.6%	94.4%	76.1%		42.2%	7.4%	31.2%	33.6%		48.8%	16.8%	30.2%	37.6%	
Trenton-Ewing, NJ	82.0%	38.8%	84.8%	78.3%		40.6%	0.0%	45.4%	37.7%		59.9%	62.7%	82.9%	66.7%	
Tucson, AZ	75.5%	42.5%	85.5%	71.0%		54.0%	6.4%	35.4%	39.9%		39.1%	9.1%	14.1%	26.0%	
Tulsa, OK	80.0%	48.2%	80.9%	71.2%		60.5%	4.3%	36.9%	39.6%		36.6%	15.4%	23.8%	26.8%	
Virginia Beach-Norfolk-Newport News, VA-NC	71.6%	33.6%	77.7%	65.2%		53.4%	9.6%	39.2%	40.6%		35.9%	16.4%	36.4%	32.4%	
Washington-Arlington-Alexandria, DC-VA-MD	78.5%	33.1%	81.4%	69.2%		42.3%	7.3%	22.5%	29.3%		52.0%	33.0%	34.6%	42.5%	
Wichita, KS	75.6%	36.1%	66.3%	60.2%		60.2%	3.4%	31.9%	40.5%		33.8%	7.3%	12.9%	22.4%	
Worcester, MA	64.7%	28.7%	89.5%	67.3%		43.8%	5.8%	24.8%	31.7%		35.4%	20.0%	47.6%	36.7%	
Youngstown-Warren-Boardman, OH-PA	75.3%	36.3%	85.4%	71.1%		48.1%	8.5%	29.4%	36.3%		36.1%	7.9%	17.0%	25.9%	

Source: Brookings Institution MetroTax model and analysis of 2005 American Community Survey data

*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

**Tax unit's effective wage equals total annual earnings divided by estimate of total annual hours worked

***Percentage of tax units in households paying more than 50 percent of gross income on housing costs

Appendix C. EITC-Eligible Tax Units and Credit Amounts Under Current Law and Expansion Proposals, States, 201

Nation	Current EITC				Expansion Proposals															
	EITC-Eligible Tax Units				A. Increase Childless Worker Credit				B. Allow 2nd-Earner Deduction				C. Increase Credit for Large Families				D. Combination of 3 Proposals			
	EITC-Eligible Tax Units	%	EITC Sum (\$1,000s)	Average EITC (\$)	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	%Increase in EITC Amount
	23,154,501	17.7%	41,814,945	1,806	7,112,735	2,687,115	3,996,297	9.6%	3,277,044	1,196,311	2,331,860	5.6%	4,561,389	495,598	4,266,327	10.2%	14,450,518	4,513,651	11,032,332	26.4%
Alabama	463,294	23.5%	866,485	1,870	144,223	55,490	81,308	9.4%	63,526	25,118	45,698	5.3%	75,946	7,816	69,300	8.0%	275,296	89,194	202,154	23.3%
Alaska	58,805	19.6%	94,291	1,603	19,594	4,411	9,034	9.6%	6,819	2,286	5,393	5.7%	12,789	847	11,100	11.8%	37,424	7,810	26,689	28.3%
Arizona	469,441	17.8%	851,097	1,813	147,120	57,105	82,322	9.7%	70,425	25,037	50,970	6.0%	115,214	11,870	111,482	13.1%	316,147	93,801	252,937	29.7%
Arkansas	281,096	23.6%	513,697	1,827	91,199	36,198	52,441	10.2%	50,230	18,630	34,370	6.7%	50,789	3,898	47,972	9.3%	185,566	59,712	137,876	26.8%
California	2,688,567	17.3%	5,196,059	1,933	675,628	242,479	382,572	7.4%	404,041	132,746	319,326	6.1%	682,458	79,663	651,771	12.5%	1,666,547	455,656	1,406,086	27.1%
Colorado	313,592	14.9%	531,654	1,695	115,189	46,442	62,081	11.7%	52,664	21,145	36,465	6.9%	54,388	6,371	51,181	9.6%	214,227	76,195	154,729	29.1%
Connecticut	189,944	11.9%	317,651	1,672	51,751	17,745	28,168	8.9%	18,494	6,741	13,423	4.2%	34,681	3,909	34,427	10.8%	104,140	30,435	78,540	24.7%
Delaware	58,072	14.9%	109,887	1,892	14,256	5,277	7,448	6.8%	7,518	2,575	5,309	4.8%	10,928	1,613	10,459	9.5%	32,025	9,599	24,354	22.2%
District of Columbia	43,694	15.4%	59,073	1,352	19,711	5,737	9,762	16.5%	2,673	1,429	1,287	2.2%	6,794	560	5,752	9.7%	28,353	7,137	17,136	29.0%
Florida	1,404,583	17.2%	2,478,991	1,765	464,490	188,755	261,598	10.6%	206,815	77,768	145,808	5.9%	233,298	23,378	220,155	8.9%	883,315	301,990	655,711	26.5%
Georgia	782,833	20.1%	1,403,017	1,792	217,419	84,088	121,949	8.7%	111,831	41,710	74,424	5.3%	149,059	12,365	136,415	9.7%	466,589	143,699	345,507	24.6%
Hawaii	96,240	16.6%	166,466	1,730	24,733	10,036	13,896	8.3%	11,346	5,967	8,541	5.1%	18,850	2,335	16,377	9.8%	54,877	19,479	41,212	24.8%
Idaho	124,241	20.5%	221,770	1,785	44,235	17,292	23,965	10.8%	27,590	12,026	18,834	8.5%	30,092	4,475	27,268	12.3%	98,187	34,313	74,867	33.8%
Illinois	903,694	16.2%	1,645,365	1,821	256,904	94,830	142,632	8.7%	118,876	40,336	89,857	5.5%	189,571	22,764	174,264	10.6%	551,450	166,946	425,681	25.9%
Indiana	493,572	18.0%	856,895	1,736	159,794	59,009	91,046	10.6%	66,836	26,949	45,136	5.3%	95,458	12,154	90,603	10.6%	311,260	100,780	236,344	27.6%
Iowa	211,965	16.0%	364,756	1,721	79,445	30,224	41,402	11.4%	36,585	14,893	25,814	7.1%	39,184	5,498	37,697	10.3%	150,043	52,895	111,534	30.6%
Kansas	206,773	17.2%	372,655	1,802	63,249	24,960	34,331	9.2%	39,938	15,586	28,563	7.7%	40,507	6,462	38,576	10.4%	137,966	48,075	108,775	29.0%
Kentucky	385,757	21.5%	678,338	1,758	128,842	46,812	74,007	10.9%	56,531	21,064	35,803	5.3%	60,127	4,732	54,512	8.0%	244,053	78,979	173,569	25.6%
Louisiana	479,896	25.1%	887,553	1,849	143,184	55,412	82,045	9.2%	50,205	19,304	33,356	3.8%	82,606	6,422	71,913	8.1%	271,369	84,300	193,593	21.8%
Maine	110,652	17.9%	180,411	1,630	49,434	18,762	28,190	15.6%	12,025	4,804	8,948	5.0%	16,923	1,489	14,705	8.2%	76,939	25,357	52,907	29.3%
Maryland	334,398	13.0%	585,561	1,751	94,046	33,241	54,087	9.2%	32,169	13,940	24,240	4.1%	58,461	7,379	58,566	10.0%	179,468	55,060	137,464	23.5%
Massachusetts	368,596	12.3%	629,529	1,708	125,888	45,703	67,596	10.7%	35,654	14,961	27,777	4.4%	58,896	7,087	54,338	8.6%	215,084	67,439	155,103	24.6%
Michigan	785,557	17.6%	1,371,363	1,746	265,592	100,638	153,097	11.2%	90,557	34,204	67,572	4.9%	147,606	13,563	131,039	9.6%	489,550	153,135	365,255	26.6%
Minnesota	305,039	13.2%	506,536	1,661	115,994	43,734	60,740	12.0%	48,291	19,683	33,808	6.7%	59,642	8,393	57,943	11.4%	216,713	75,395	161,126	31.8%
Mississippi	334,723	27.6%	610,237	1,823	92,208	32,910	49,863	8.2%	50,122	20,729	33,764	5.5%	67,215	4,535	57,654	9.4%	202,454	59,043	146,605	24.0%
Missouri	498,784	19.4%	894,395	1,793	163,531	61,468	92,361	10.3%	78,764	30,906	52,363	5.9%	91,047	8,697	84,293	9.4%	322,876	103,809	240,445	26.9%
Montana	76,471	18.2%	127,183	1,663	35,621	14,704	20,709	16.3%	15,378	5,554	8,683	6.8%	15,046	1,765	13,307	10.5%	63,180	22,892	44,702	35.1%
Nebraska	120,168	15.5%	207,639	1,728	43,534	21,318	23,417	11.3%	25,796	10,367	17,702	8.5%	28,964	3,539	26,115	12.6%	94,084	36,661	71,963	34.7%
Nevada	186,961	16.5%	321,810	1,721	59,825	25,358	33,858	10.5%	25,800	11,214	19,066	5.9%	37,031	5,428	36,466	11.3%	120,172	44,101	95,303	29.6%
New Hampshire	75,974	12.5%	125,647	1,654	27,032	9,299	14,069	11.2%	8,768	4,983	6,942	5.5%	11,613	1,997	10,641	8.5%	46,472	16,150	32,938	26.2%
New Jersey	504,685	13.0%	903,664	1,791	127,486	42,652	70,394	7.8%	53,664	18,678	42,974	4.8%	90,336	9,817	88,090	9.7%	266,892	74,843	208,642	23.1%
New Mexico	205,265	24.8%	379,707	1,850	63,815	22,722	36,216	9.5%	31,304	8,667	22,033	5.8%	41,614	2,522	38,306	10.1%	131,425	35,011	101,366	26.7%
New York	1,360,986	15.7%	2,441,895	1,794	394,166	136,785	222,700	9.1%	144,229	54,002	100,994	4.1%	253,755	28,460	236,888	9.7%	769,601	224,880	578,593	23.7%
North Carolina	769,981	20.4%	1,377,488	1,789	250,456	94,238	143,243	10.4%	116,252	43,281	87,115	6.3%	129,618	11,161	120,586	8.8%	482,900	154,525	367,859	26.7%
North Dakota	42,855	14.9%	72,782	1,698	19,371	9,284	10,297	14.1%	12,567	3,441	8,998	12.4%	8,811	810	8,274	11.4%	37,236	13,667	28,243	38.8%
Ohio	928,312	18.1%	1,650,353	1,778	303,184	109,924	174,502	10.6%	112,086	41,516	72,595	4.4%	158,483	14,488	146,586	8.9%	562,776	172,861	410,635	24.9%
Oklahoma	325,559	21.4%	578,802	1,778	106,419	41,688	56,661	9.8%	59,693	20,284	40,683	7.0%	64,908	7,748	60,805	10.5%	221,339	72,558	166,438	28.8%
Oregon	291,518	17.5%	470,315	1,613	125,746	41,515	71,863	15.3%	47,073	15,515	33,566	7.1%	51,292	6,165	49,523	10.5%	215,439	64,071	159,199	33.8%
Pennsylvania	906,493	16.3%	1,605,553	1,771	296,871	114,719	169,405	10.6%	109,183	44,724	73,097	4.6%	166,800	19,016	159,161	9.9%	565,924	188,780	418,774	26.1%
Rhode Island	65,199	13.2%	112,186	1,721	22,650	9,792	11,836	10.6%	6,308	1,788	4,986	4.4%	11,619	1,794	11,385	10.1%	38,889	13,332	28,396	25.3%
South Carolina	401,758	21.6%	727,789	1,812	123,311	47,429	70,929	9.7%	48,963	18,784	37,514	5.2%	65,716	6,029	59,379	8.2%	234,009	76,247	173,815	23.9%
South Dakota	61,791	18.3%	104,052	1,684	21,723	7,926	11,959	11.5%	10,979	5,147	8,781	8.4%	13,120	2,182	11,102	10.7%	45,201	16,447	35,038	33.7%
Tennessee	557,416	21.2%	978,360	1,755	192,329	82,184	110,047	11.2%	79,302	29,642	51,733	5.3%	89,890	9,658	82,602	8.4%	351,689	125,966	254,072	26.0%
Texas	2,076,941	22.2%	4,113,755	1,981	513,794	203,659	290,357	7.1%	349,990	108,782	244,161	5.9%	520,294	50,422	484,986	11.8%	1,299,055	371,028	1,063,136	25.8%
Utah	201,508	20.0%	356,323	1,768	53,833	21,098	29,514	8.3%	46,955	14,923	30,502	8.6%	58,613	10,801	54,016	15.2%	148,237	47,024	121,038	34.0%
Vermont	45,469	15.0%	73,494	1,616	19,552	7,266	10,648	14.5%	5,243	2,300	3,747	5.1%	5,796	571	5,538	7.5%	31,071	11,096	21,030	28.6%
Virginia	482,123	14.3%	834,622	1,731	148,371	58,653	81,452	9.8%	66,742	28,165	45,226	5.4%	73,765	8,989	71,106	8.5%	285,394	100,316	206,878	24.8%
Washington	467,199																			

Appendix D. Share of Tax Units Benefiting from EITC Expansion Proposals* with Selected Characteristics, States, 2005

Tax Unit Characteristic:	Below 150% of the Poverty Level				Earning Less than \$9.00 an Hour**				With Severe Housing-Cost Burdens***			
	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals	Increase Childless Worker Credit	Allow 2nd-Earner Deduction	Increase Credit for Large Families	Combination of 3 Proposals
Nation	74.4%	41.4%	85.6%	68.7%	65.1%	8.0%	34.6%	41.6%	38.8%	16.2%	30.9%	31.5%
Alabama	72.1%	30.7%	86.5%	65.9%	72.1%	5.8%	46.2%	47.0%	27.7%	6.5%	20.8%	21.5%
Alaska	78.8%	51.9%	90.6%	77.1%	44.1%	11.2%	15.0%	28.4%	39.3%	14.6%	36.8%	33.6%
Arizona	74.1%	43.2%	85.2%	70.1%	65.8%	6.1%	30.0%	39.4%	39.4%	16.4%	23.5%	29.3%
Arkansas	74.2%	33.7%	89.3%	65.8%	72.1%	7.6%	41.8%	45.0%	27.4%	6.1%	26.1%	21.8%
California	77.6%	51.6%	86.3%	73.2%	57.6%	7.6%	30.8%	35.1%	47.4%	25.9%	37.8%	39.0%
Colorado	74.5%	36.1%	83.7%	65.8%	61.4%	5.8%	27.8%	39.1%	45.4%	24.3%	36.3%	38.2%
Connecticut	72.0%	30.5%	77.9%	65.3%	55.6%	4.0%	28.4%	35.1%	48.4%	24.0%	38.7%	40.7%
Delaware	70.9%	37.6%	79.2%	64.7%	61.9%	2.3%	34.6%	36.6%	37.6%	7.8%	30.1%	28.4%
District of Columbia	83.7%	27.4%	84.7%	79.9%	44.1%	0.0%	26.2%	35.6%	50.7%	14.7%	23.9%	41.2%
Florida	73.2%	40.6%	85.4%	66.7%	68.2%	7.9%	33.6%	42.9%	39.6%	21.9%	34.7%	34.1%
Georgia	76.4%	38.0%	86.6%	68.6%	70.2%	6.4%	35.3%	42.4%	41.2%	12.5%	31.2%	31.5%
Hawaii	74.3%	35.4%	84.7%	67.1%	54.4%	9.9%	34.8%	36.6%	39.0%	15.8%	18.8%	27.9%
Idaho	73.9%	32.3%	83.5%	63.9%	64.0%	7.5%	38.4%	40.3%	37.3%	8.5%	24.0%	25.8%
Illinois	75.9%	42.8%	85.5%	69.8%	63.7%	7.2%	35.6%	40.4%	44.3%	21.9%	37.5%	37.1%
Indiana	71.6%	37.8%	82.4%	66.2%	66.3%	7.5%	33.3%	42.7%	34.7%	8.7%	22.4%	26.0%
Iowa	69.7%	37.7%	80.5%	62.9%	66.8%	12.6%	31.2%	43.1%	32.4%	9.0%	26.3%	25.1%
Kansas	71.2%	33.7%	81.1%	61.0%	68.2%	9.1%	37.0%	42.1%	33.7%	7.4%	20.3%	22.6%
Kentucky	68.1%	37.8%	85.8%	63.0%	70.2%	7.4%	34.0%	42.4%	26.7%	7.1%	21.3%	21.0%
Louisiana	76.5%	36.3%	88.5%	70.9%	72.0%	8.1%	47.6%	50.4%	29.6%	6.7%	26.8%	24.6%
Maine	72.7%	27.7%	85.8%	67.9%	63.6%	5.7%	30.3%	46.5%	28.5%	8.4%	19.1%	23.2%
Maryland	75.3%	37.1%	84.3%	70.5%	58.0%	6.1%	29.8%	37.9%	45.2%	25.1%	31.1%	36.9%
Massachusetts	73.9%	41.1%	85.3%	70.8%	53.9%	6.8%	27.9%	38.0%	44.8%	29.5%	42.0%	41.4%
Michigan	71.2%	39.2%	86.8%	68.6%	63.7%	7.9%	36.9%	44.2%	39.7%	15.6%	36.0%	34.6%
Minnesota	70.8%	41.6%	82.3%	65.1%	58.8%	10.9%	28.7%	39.0%	32.3%	18.7%	31.6%	28.9%
Mississippi	78.9%	38.3%	87.7%	70.5%	76.1%	9.3%	47.3%	48.5%	27.9%	5.9%	27.4%	23.0%
Missouri	72.5%	33.8%	85.7%	65.0%	72.5%	8.4%	39.5%	46.4%	32.7%	8.6%	27.7%	25.6%
Montana	75.5%	39.2%	81.9%	66.5%	69.8%	16.4%	39.5%	50.3%	30.9%	10.9%	26.5%	25.5%
Nebraska	72.6%	36.8%	80.2%	62.6%	68.3%	10.2%	37.1%	43.6%	32.5%	10.6%	24.8%	24.9%
Nevada	74.0%	36.6%	80.8%	65.2%	55.5%	3.3%	20.0%	32.3%	44.9%	20.9%	30.6%	34.9%
New Hampshire	74.6%	17.8%	77.4%	64.5%	59.2%	4.5%	26.0%	40.1%	41.6%	23.8%	25.6%	35.5%
New Jersey	73.2%	40.3%	83.9%	68.8%	63.2%	6.7%	31.4%	39.0%	51.6%	32.7%	44.2%	45.5%
New Mexico	82.1%	46.1%	90.6%	75.3%	63.9%	13.8%	39.9%	43.9%	35.8%	11.9%	19.3%	25.4%
New York	73.1%	41.9%	85.2%	69.8%	59.7%	8.4%	35.8%	41.3%	45.0%	28.4%	38.3%	39.4%
North Carolina	74.1%	38.6%	88.0%	67.6%	68.8%	9.5%	40.4%	45.3%	37.5%	10.6%	27.9%	28.7%
North Dakota	66.6%	46.9%	80.4%	62.3%	75.2%	15.6%	22.7%	46.5%	22.3%	6.2%	11.2%	15.4%
Ohio	75.1%	38.6%	87.5%	69.5%	67.6%	5.7%	37.5%	45.0%	40.2%	14.5%	31.1%	32.4%
Oklahoma	77.8%	44.0%	82.7%	68.3%	75.4%	8.7%	38.2%	45.8%	34.0%	8.7%	24.3%	25.0%
Oregon	81.6%	44.6%	84.6%	72.7%	57.7%	5.1%	31.3%	40.2%	40.8%	22.5%	29.8%	34.0%
Pennsylvania	71.2%	35.3%	85.6%	66.4%	65.3%	7.2%	33.0%	42.1%	36.3%	14.8%	27.4%	29.5%
Rhode Island	72.4%	45.7%	79.4%	69.0%	62.9%	0.0%	24.8%	41.7%	39.1%	30.6%	35.7%	37.0%
South Carolina	71.6%	35.5%	88.6%	66.7%	70.5%	6.4%	40.0%	46.2%	32.1%	7.8%	26.1%	25.6%
South Dakota	77.5%	24.8%	77.0%	61.8%	68.1%	10.8%	31.0%	42.6%	21.9%	2.0%	6.5%	13.3%
Tennessee	72.3%	35.1%	83.3%	65.2%	69.2%	7.8%	26.5%	42.3%	31.6%	7.9%	25.3%	24.8%
Texas	79.5%	50.2%	88.5%	73.3%	69.7%	9.6%	38.1%	42.3%	38.8%	11.6%	27.4%	28.1%
Utah	73.7%	48.3%	80.0%	65.7%	68.3%	7.4%	29.9%	36.4%	43.7%	14.0%	19.2%	26.6%
Vermont	76.2%	23.2%	87.8%	66.9%	48.9%	6.7%	42.5%	37.9%	35.3%	13.1%	28.6%	29.0%
Virginia	69.9%	30.0%	82.2%	62.3%	66.2%	8.1%	36.0%	42.3%	36.2%	16.1%	29.5%	29.5%
Washington	75.3%	45.8%	84.5%	68.5%	55.0%	9.0%	26.1%	37.0%	40.3%	16.5%	32.5%	33.3%
West Virginia	71.3%	41.7%	86.0%	67.7%	76.2%	8.6%	39.0%	49.6%	24.4%	4.2%	23.3%	20.4%
Wisconsin	71.2%	34.7%	80.8%	64.8%	65.6%	7.9%	32.9%	43.5%	39.7%	13.1%	28.5%	31.5%
Wyoming	75.5%	33.2%	76.3%	65.7%	74.0%	19.3%	47.8%	55.0%	25.9%	6.5%	9.7%	18.2%

Source: Brookings Institution MetroTax model and analysis of 2005 American Community Survey data
 *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
 **Tax unit's effective wage equals total annual earnings divided by estimate of total annual hours worked
 ***Percentage of tax units in households paying more than 50 percent of gross income on housing costs

Appendix E. EITC-Eligible Tax Units and Credit Amounts Under Current Law and Expansion Proposals, 20 Large Cities, 201

	Current EITC				Expansion Proposals															
	EITC-Eligible Tax Units				A. Increase Childless Worker Credit				B. Allow 2nd-Earner Deduction				C. Increase Credit for Large Families				D. Combination of 3 Proposals			
	EITC-Eligible Tax Units	%	Sum (\$1,000s)	Average (\$)	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	% Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	% Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	% Increase in EITC Amount	Tax Units Benefiting from Proposal*	Newly EITC-Eligible Tax Units	Additional EITC Amount (\$1,000s)	% Increase in EITC Amount
Nation	23,154,501	17.7%	41,814,945	1,806	7,112,735	2,687,115	3,996,297	9.6%	3,277,044	1,196,311	2,331,860	5.6%	4,561,389	495,598	4,266,327	10.2%	14,450,518	4,513,651	11,032,332	26.4%
20 Large Cities Total	2,150,186	19.5%	3,903,249	1,815	661,685	231,470	360,544	9.2%	221,218	71,752	165,858	4.2%	456,634	36,616	416,930	10.7%	1,299,291	345,523	1,016,484	26.0%
Baltimore	75,194	24.6%	135,139	1,797	23,686	9,113	14,416	10.7%	3,226	1,174	1,785	1.3%	14,475	822	12,329	9.1%	40,977	11,060	29,000	21.5%
Boise	14,530	15.6%	24,180	1,664	7,869	2,844	4,219	17.4%	2,438	1,468	1,794	7.4%	1,666	419	1,586	6.6%	12,565	5,390	8,184	33.8%
Boston	40,758	15.2%	75,458	1,851	13,421	3,761	7,992	10.6%	3,175	467	2,974	3.9%	8,502	848	8,167	10.8%	25,201	5,369	19,794	26.2%
Charlotte	45,904	17.4%	87,983	1,917	14,933	6,848	7,979	9.1%	7,844	2,611	6,317	7.2%	8,262	465	8,034	9.1%	30,805	10,967	23,090	26.2%
Chicago	266,264	21.5%	494,013	1,855	74,791	24,903	38,703	7.8%	25,410	7,799	22,761	4.6%	61,684	5,627	54,867	11.1%	158,519	39,596	119,734	24.2%
Detroit	123,506	33.8%	221,938	1,797	31,658	12,236	15,348	6.9%	5,871	2,897	5,077	2.3%	33,861	1,917	28,083	12.7%	69,547	17,377	49,257	22.2%
Fresno	48,720	25.7%	97,755	2,006	10,466	4,390	6,120	6.3%	9,882	3,036	7,851	8.0%	15,742	1,066	14,907	15.2%	33,275	8,379	30,271	31.0%
Kansas City	44,702	20.4%	75,551	1,690	16,998	6,586	9,175	12.1%	6,660	1,213	4,265	5.6%	9,295	1,046	8,263	10.9%	30,501	8,187	22,237	29.4%
Lexington-Fayette	16,580	13.5%	25,020	1,509	7,258	2,812	3,291	13.2%	2,111	916	1,593	6.4%	2,562	73	2,392	9.6%	11,355	3,981	7,376	29.5%
Los Angeles	336,185	20.1%	662,966	1,972	94,013	32,628	50,618	7.6%	50,287	14,136	41,266	6.2%	79,013	7,009	76,166	11.5%	211,261	53,273	173,750	26.2%
Memphis	77,439	26.8%	143,066	1,847	29,346	13,849	17,097	12.0%	4,343	1,734	3,441	2.4%	15,282	1,141	14,049	9.8%	47,804	16,677	35,532	24.8%
Milwaukee	76,189	28.6%	146,453	1,922	19,795	7,691	10,733	7.3%	6,039	2,954	2,339	1.6%	20,146	904	17,180	11.7%	44,606	11,601	31,382	21.4%
New York	629,566	17.2%	1,157,973	1,839	161,396	51,079	88,079	7.6%	61,357	19,658	43,219	3.7%	122,570	11,314	112,850	9.7%	335,373	84,402	250,481	21.6%
Philadelphia	157,606	24.0%	278,636	1,768	49,074	14,603	28,729	10.3%	10,028	4,018	7,082	2.5%	34,605	1,308	32,879	11.8%	92,988	21,063	69,724	25.0%
Pittsburgh	27,305	19.7%	38,853	1,423	14,638	5,450	7,996	20.6%	1,585	569	854	2.2%	3,038	88	2,759	7.1%	19,496	6,524	11,841	30.5%
Raleigh	26,892	17.5%	42,180	1,568	9,954	2,525	5,974	14.2%	4,077	768	2,013	4.8%	4,183	58	3,523	8.4%	17,352	3,351	11,653	27.6%
Salt Lake City	16,099	16.9%	25,981	1,614	9,526	4,949	4,306	16.6%	4,180	1,418	2,684	10.3%	3,971	1,009	3,837	14.8%	16,474	7,187	11,086	42.7%
San Francisco	44,320	10.7%	61,555	1,389	28,597	10,311	16,547	26.9%	5,485	2,150	4,315	7.0%	7,087	809	6,186	10.0%	39,863	13,078	27,940	45.4%
Seattle	38,733	12.5%	49,482	1,278	24,555	9,155	13,455	27.2%	4,547	1,347	2,938	5.9%	3,896	133	3,120	6.3%	32,976	10,924	20,571	41.6%
Washington	43,694	15.4%	59,072	1,352	19,711	5,737	9,762	16.5%	2,673	1,429	1,287	2.2%	6,794	560	5,752	9.7%	28,353	7,137	17,137	29.0%

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