

**Table 2. Summary of Earned Income Tax Credits by State for Tax Year 2011**

| State                | Percentage  | Refundable Credit | Maximum Credit | Note   |
|----------------------|---|-------------------|----------------|--|
| Delaware             | 20%   | No                | \$1,133        |  |
| District of Columbia | 35%   | Yes               | \$1,983        |  |
| Illinois             | 6%  | Yes               | \$340          |  |
| Indiana              | 6%  | Yes               | \$340          |  |
| Iowa                 | 7%  | Yes               | \$397          |  |
| Kansas               | 17%   | Yes               | \$963          |  |
| Louisiana            | 3.5%  | Yes               | \$198          |  |
| Maine                | 5%  | No                | \$283          |  |
| Maryland             | 20%   | Yes               | \$1,133        | Maryland also offers a non-refundable EITC set at 50 percent of the federal credit. Taxpayers may claim either the refundable credit or the non-refundable credit, but not both  |
| Massachusetts        | 15%   | Yes               | \$850          |  |
| Michigan             | 20%   | Yes               | \$1,133        |  |
| Minnesota            | Average 33%   | Yes               | \$1,762        | Minnesota's credit for families with children is a percentage of family earnings. Depending on income level and family size, the credit may range from 5.73 percent to 20 percent of earnings. On average, Minnesota's credit is 33 percent of the federal EITC. |
| Nebraska             | 25%   | Yes               | \$1,417        |  |
| New Jersey           | 25%   | Yes               | \$1,417        |  |
| New Mexico           | 8%  | Yes               | \$453          |  |
| New York             | 30%   | Yes               | \$1,700        | Should the federal government reduce New York's share of the TANF block grant, the New York credit would be reduced automatically to the 1999 level of 20 percent.   |
| North Carolina       | 3.5%  | Yes               | \$198          |  |
| Oklahoma             | 5%  | Yes               | \$283          |  |
| Oregon               | 6%  | Yes               | \$340          | Oregon's EITC is scheduled to expire at the end of 2013.   |
| Rhode Island         | 25%   | Yes               | \$1,417        | Rhode Island made a very small portion of its EITC refundable effective in TY 2003. In 2006, the refundable portion was increased from 10 percent to 15 percent of the nonrefundable credit (3.75 percent of the federal EITC).                                  |
| Vermont              | 32%   | Yes               | \$1,813        |  |
| Virginia             | 20%   | No                | \$1,133        |  |
| Washington           | Not yet implemented;<br>scheduled to be 10% in 2012 | Yes               | \$567          | Washington's EITC will be 10 percent of the federal credit or \$50, whichever is greater   |
| Wisconsin            | 4%-1 child, 14%-2 children, 43%-3+ children         | Yes               | \$2,436        |  |

Source: Internal Revenue Service and state revenue departments