

## APPENDIX C

### State Low-Income Tax Credits in 2018

#### Credits Designed to Reduce Personal Income Taxes

| State | Description of Credit   |
|-------|---|
| AZ    | Nonrefundable "Family Tax Credit" available to low-income taxpayers; eligibility varies with family size and structure  |
| GA    | Nonrefundable "Low Income Credit" available if FAGI is less than \$20,000   |
| IN    | Refundable "Unified Tax Credit for the Elderly" available if FAGI is less than \$10,000 and one or more household members are age 65 or older                   |
| KY    | Nonrefundable "Family Size Credit" based on family size and "modified" gross income   |
| MD    | Nonrefundable "State Poverty Level Credit" equal to 5% of earned income is available to low-income taxpayers; eligibility varies with family size and structure |
| NY    | Nonrefundable "Household Credit" available if FAGI is less than \$28,000 for single filers and \$32,000 for others  |
| OH    | Nonrefundable credit to ensure that families with Ohio AGI under \$10,000 don't pay any income tax  |
| PA    | Nonrefundable Tax Forgiveness credit that allows eligible taxpayers to reduce all or part of their state income tax liability                                   |
| VA    | Nonrefundable "Tax Credit for Low-Income Individuals" that can be taken in lieu of the EITC; eligibility varies with family size and structure                  |
| WI    | Nonrefundable "working families tax credit" is available if Wisconsin income is less than \$19,000 for married filers (\$10,000 for other filers)               |
| WV    | Nonrefundable "Family Tax Credit" available to low-income taxpayers; eligibility varies with family size and structure  |

#### Credits Designed to Offset Sales Tax/Taxes on Food

| State | Description of Credit   |
|-------|---|
| AZ    | Refundable "Increased Excise Tax Credit" for low-income taxpayers of all ages   |
| HI    | "Refundable Food/Excise Tax Credit" for taxpayers with FAGI below \$50,000. In 2016, eligibility changed for single taxpayers to \$30,000 FAGI  |
| ID    | Refundable "Grocery Credit" to all families regardless of income. The credit is \$100 per family member. Elderly taxpayers receive an extra \$10 per filer                                  |
| KS    | Targeted, nonrefundable food sales tax credit to families with income below \$30,615 with at least one dependent or who are over 55 years of age; the maximum credit is \$125 per exemption |
| ME    | Targeted, refundable Sales Tax Fairness Credit to low- and middle-income families dependent on family size and income; the maximum credit is \$225  |
| NM    | Refundable "Low Income Comprehensive Tax Rebate" for all low-income taxpayers   |
| OK    | Refundable "Credit/Refund of Sales Tax" for low-income taxpayers of all ages  |