

APPENDIX E

Alabama

2017 Poverty Rate = 12.8%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,100	\$41,900	\$955,600
Taxes as a Share of Income	9.9%	9.0%	5.0%

Anti-Poverty Tax Policies Offered

> NONE

Anti-Poverty Tax Policies to Consider

- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Alaska

2017 Poverty Rate = 14.9%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$15,400	\$53,000	\$1,103,400
Taxes as a Share of Income	7.0%	4.3%	2.5%

Anti-Poverty Tax Policies Offered

> NONE

Anti-Poverty Tax Policies to Consider

- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Arizona

2017 Poverty Rate = 11.1%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,900	\$43,200	\$1,124,700
Taxes as a Share of Income	13.0%	9.4%	5.9%

Anti-Poverty Tax Policies Offered

- > Low-Income property tax credit (For Homeowners and Renters, 65+ or Disabled)
- > Low-income, nonrefundable "Family Tax Credit" (all ages)
- > Low-income refundable "Excise Tax Credit" (all ages)

Anti-Poverty Tax Policies to Consider

- > Make true circuit breaker credit and expand to include Homeowners and Renters of All Ages; Raise Maximum Benefits
- > Enhance Low-Income Credits
- > Introduce a Refundable Earned Income Tax Credit
- > Create a Child-related Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Arkansas

2017 Poverty Rate = 17.2%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,200	\$38,700	\$1,129,400
Taxes as a Share of Income	11.3%	10.8%	6.9%

Anti-Poverty Tax Policies Offered

- > Child and Dependent Care Credit offered modeled after the federal credit; Refundable for children under age 6
- > Offers low income alternative tax table

Anti-Poverty Tax Policies to Consider

- > Make Child and Dependent Care Credit Fully Refundable; Increase maximum benefits
- > Create a Refundable Low-Income Credit
- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

California

2017 Poverty Rate = 11.6%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$14,300	\$49,200	\$2,158,300
Taxes as a Share of Income	10.5%	8.3%	12.4%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 85% of the federal credit targeted to working families and individuals with very low earnings
- > Low-income renters credit (62+)
- > Refundable income-limited Dependent Exemption Credit higher than state's Personal Exemption Credit
- > Nonrefundable income limited Child and Dependent Care Credit modeled after the federal credit

Anti-Poverty Tax Policies to Consider

- > Make true circuit breaker credit and expand to include homeowners and renters of all ages; increase maximum credit
- > Create a refundable low-income credit
- > Make Child and Dependent Care Credit fully refundable

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,800	\$53,300	\$1,503,300
Taxes as a Share of Income	8.7%	8.9%	6.5%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 10%
- > Low-Income Quasi-Circuit Breaker (For Homeowners and Renters, 65+ or Disabled)
- > Refundable income-limited Child and Dependent Care Credit offered modeled after the federal credit
- > Refundable income-limited Child Tax Credit for children under age 6 offered modeled after the federal credit (Unfunded)

Anti-Poverty Tax Policies to Consider

- > Fully Fund the Earned Income Credit
- > Make true circuit breaker credit and expand to include homeowners and renters of all ages; increase maximum credit
- > Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,600	\$60,700	\$3,146,700
Taxes as a Share of Income	11.5%	12.2%	8.1%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 23% of federal credit
- > Low-Income Quasi-circuit Breaker (For Homeowners and Renters, 65+ or Disabled)

Anti-Poverty Tax Policies to Consider

- > Restore state Earned Income Tax Credit to at least 30% of the federal credit
- > Make true circuit breaker credit and expand to include homeowners and renters of all ages
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,900	\$46,900	\$1,028,700
Taxes as a Share of Income	6.3%	9.8%	9.5%

Anti-Poverty Tax Policies Offered

- > Nonrefundable Earned Income Tax Credit at 20% of federal credit
- > Nonrefundable Child and Dependent Care Credit modeled after federal credit

Anti-Poverty Tax Policies to Consider

- > Make Earned Income Tax Credit Refundable and Increase Percentage
- > Make Child and Dependent Care Credit Refundable and Increase Maximum Benefits
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

District of Columbia

2017 Poverty Rate = 19.8%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,800	\$55,300	\$2,264,800
Taxes as a Share of Income	5.5%	5.6%	6.5%

Anti-Poverty Tax Policies Offered

> Refundable Earned Income Tax Credit at 40% of federal credit; Expanded EITC at 100% of federal credit for workers without dependents in the home; Enhanced EITC eligibility for certain non-custodial parents

> Low-Income Circuit Breaker (For Homeowners and Renters, All Ages)

> Non-refundable Child and Dependent Care Credit at 32% of the federal credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Anti-Poverty Tax Policies to Consider

> Increase Earned Income Tax Credit

> Enhance Circuit Breaker Program

> Make Child and Dependent Care Credit Refundable and Increase maximum benefits

> Create a Refundable Low-Income Credit

Florida

2017 Poverty Rate = 14.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,500	\$38,800	\$2,340,500
Taxes as a Share of Income	12.7%	8.1%	2.3%

Anti-Poverty Tax Policies Offered

> NONE

Anti-Poverty Tax Policies to Consider

> Introduce a Refundable Earned Income Tax Credit

> Create a Low-Income Property Tax Circuit Breaker

> Create a Child-related Credit

> Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Georgia

2017 Poverty Rate = 14.2%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,700	\$41,200	\$1,161,100
Taxes as a Share of Income	10.7%	9.8%	7.0%

Anti-Poverty Tax Policies Offered

> Nonrefundable, all ages, Low-Income Credit offered

> Nonrefundable Child and Dependent Care Credit offered at 30% of the federal credit

Anti-Poverty Tax Policies to Consider

> Make Low-Income Credit Refundable and increase amount of credit

> Make Child and Dependent Care Credit Refundable and Limit to Low-Income Families

> Introduce a Refundable Earned Income Tax Credit

> Create a Low-Income Property Tax Circuit Breaker

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Hawaii

2017 Poverty Rate = 12.5%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,200	\$45,000	\$984,200
Taxes as a Share of Income	15.0%	11.6%	8.9%

Anti-Poverty Tax Policies Offered

- > Nonrefundable Earned Income Tax Credit at 20% of the federal credit
- > Refundable income-limited credit for renters (all ages)
- > Refundable Child and Dependent Care Credit
- > Refundable low-income credit offered to assist in offsetting grocery and excise taxes (all ages)

Anti-Poverty Tax Policies to Consider

- > Make Earned Income Tax Credit refundable
- > Create a low-income circuit breaker for homeowners
- > Limit Child and Dependent Care Credit to low-income families and increase maximum credit
- > Enhance existing low-income credits

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Idaho

2017 Poverty Rate = 13.0%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,300	\$43,900	\$1,037,500
Taxes as a Share of Income	9.2%	8.1%	7.2%

Anti-Poverty Tax Policies Offered

- > Low-income quasi-circuit breaker (for homeowners 65+, surviving spouse, disabled, former POW, disabled veteran or orphaned minor)
- > Refundable non-income limited "Grocery Credit" to assist in offsetting grocery taxes (all ages)
- > Nonrefundable \$205 Child Tax Credit

Anti-Poverty Tax Policies to Consider

- > Make true circuit breaker credit and expand to include homeowners and renters of all ages
- > Limit "Grocery Credit" to low-income households and increase maximum credit
- > Make Child and Dependent Care Credit refundable and limit to low-income families
- > Introduce a refundable Earned Income Tax Credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Illinois

2017 Poverty Rate = 15.0%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,400	\$51,700	\$1,704,500
Taxes as a Share of Income	14.4%	12.6%	7.4%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 18% of federal credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Restore and then expand Circuit Breaker Program to Homeowners and Renters of All Ages
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Indiana

2017 Poverty Rate = 16.4%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,400	\$46,700	\$1,009,500
Taxes as a Share of Income	12.8%	11.1%	6.8%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 9%; not coupled to 2015 federal expansions
- > Refundable low-income credit (65+)

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit and couple to federal improvements
- > Expand Low-Income Credit to all ages and increase maximum credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Iowa

2017 Poverty Rate = 10.3%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,000	\$50,800	\$960,000
Taxes as a Share of Income	12.4%	10.7%	7.7%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 15% of the federal credit
- > Low-income quasi-circuit breaker (for homeowners and renters, 65+ or disabled)
- > Refundable income-limited Child and Dependent Care Credit modeled after the federal credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Make true circuit breaker credit and expand to include homeowners and renters of all ages; increase maximum credit
- > Create a refundable low-income credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Kansas

2017 Poverty Rate = 14.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,000	\$50,700	\$1,289,800
Taxes as a Share of Income	11.4%	10.6%	7.4%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 17% of the federal credit
- > Low-income quasi-circuit breaker (for homeowners, disabled or guardian of dependent child under 18)
- > Low-income nonrefundable food tax credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Make true circuit breaker credit and expand to include homeowners and renters of all ages; increase maximum credit
- > Make food tax credit refundable
- > Restore Child and Dependent Care Credit and make refundable

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Kentucky

2017 Poverty Rate = 13.4%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,000	\$40,400	\$935,400
Taxes as a Share of Income	9.5%	11.1%	6.7%

Anti-Poverty Tax Policies Offered

- > Nonrefundable Child and Dependent Care Credit at 20% of the federal credit
- > Nonrefundable low-income credit (all ages)

Anti-Poverty Tax Policies to Consider

- > Anti-Poverty Tax Policies to Consider
- > Make Child and Dependent Care Credit refundable and limit to low-income families
- > Make low-income credit refundable and increase maximum credit
- > Introduce a refundable Earned Income Tax Credit
- > Create a low-income property tax circuit breaker

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Louisiana

2017 Poverty Rate = 10.8%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,500	\$42,000	\$1,061,200
Taxes as a Share of Income	11.9%	10.0%	6.2%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 5% of the federal credit
- > Refundable Child and Dependent Care Credit for taxpayers with incomes below \$25K; nonrefundable credit for all other taxpayers; modeled after the federal credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Refundable Low-Income Credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Maine

2017 Poverty Rate = 14.1%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,500	\$44,900	\$877,200
Taxes as a Share of Income	8.7%	9.6%	8.6%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 5% of federal credit
- > Low- and Middle- Income Circuit Breaker (For Homeowners and Renters, All Ages)
- > Refundable Child and Dependent Care Credit at 25% of the federal credit for up to \$500 of expenses; nonrefundable credit at 25% of the federal credit for expenses over \$500; percent varies based on service provider
- > Targeted, refundable sales tax credit to offset the impact of increased sales taxes on low- and middle-income residents

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Enhance circuit breaker program; increase maximum credit
- > Make Child and Dependent Care Credit fully refundable and limit to low-income families
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Maryland

2017 Poverty Rate = 11.3%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,500	\$54,200	\$1,448,000
Taxes as a Share of Income	9.8%	10.6%	9.0%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 28% of the federal credit; Nonrefundable at 50% of the federal credit
- > Low- and middle-income multiple threshold circuit breaker (for homeowners and renters, all ages)
- > Nonrefundable income-limited Child and Dependent Care Credit modeled after the federal credit
- > Nonrefundable "State Poverty Level Credit" offered

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit and make fully refundable
- > Increase circuit breaker program maximum credit
- > Make Child and Dependent Care Credit refundable and increase maximum credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Massachusetts

2017 Poverty Rate = 13.5%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,000	\$58,600	\$2,507,300
Taxes as a Share of Income	10.0%	9.3%	6.5%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 30% of federal credit
- > Low- and Middle- Income Circuit Breaker (For Homeowners and Renters, 65+)

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Expand circuit breaker program to include homeowners and renters of all ages; increase maximum credit
- > Create a child-related credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Michigan

2017 Poverty Rate = 14.0%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,000	\$43,300	\$1,245,700
Taxes as a Share of Income	10.4%	9.2%	6.2%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 6% of the federal credit
- > Low-income circuit breaker (for homeowners and renters, all ages)

Anti-Poverty Tax Policies to Consider

- > Restore Earned Income Tax Credit to 20% (pre 2012 amount)
- > Increase circuit breaker program maximum; restore to pre 2012 levels
- > Create a child-related credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Minnesota

2017 Poverty Rate = 19.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,800	\$56,400	\$1,452,500
Taxes as a Share of Income	8.7%	9.7%	10.1%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit, structured differently from the federal credit, average rate is 34% of the federal credit
- > Low- and middle-income circuit breaker (for homeowners and renters, all ages)
- > Refundable income-limited Child and Dependent Care Credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Enhance circuit breaker program and increase maximum credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Mississippi

2017 Poverty Rate = 15.8%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,200	\$34,300	\$802,200
Taxes as a Share of Income	10.2%	10.8%	6.7%

Anti-Poverty Tax Policies Offered

- > NONE

Anti-Poverty Tax Policies to Consider

- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Missouri

2017 Poverty Rate = 9.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$10,500	\$43,500	\$1,222,900
Taxes as a Share of Income	9.9%	9.0%	6.2%

Anti-Poverty Tax Policies Offered

- > Low-income circuit breaker (for homeowners and renters, 65+ or disabled)

Anti-Poverty Tax Policies to Consider

- > Expand circuit breaker to include homeowners and renters of all ages and increase maximum credit
- > Introduce a refundable Earned Income Tax Credit
- > Create a child-related credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Montana

2017 Poverty Rate = 11.3%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$9,700	\$42,800	\$1,126,400
Taxes as a Share of Income	7.9%	7.1%	6.5%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 3% of the federal credit
- > Low-income circuit breaker (for homeowners all ages and renters, 62+)

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Expand circuit breaker program to include renters of all ages and increase maximum credit
- > Create a child-related credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Nebraska

2017 Poverty Rate = 12.6%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,800	\$50,500	\$1,063,600
Taxes as a Share of Income	11.1%	10.8%	8.7%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 10% of the federal credit
- > Refundable income-limited Child and Dependent Care Credit for taxpayers with income under \$29K; nonrefundable for taxpayers with income over \$29K; modeled after the federal credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Make Child and Dependent Care Credit fully refundable and increase maximum credit
- > Restore circuit breaker program to homeowners and renters of all ages
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

Nevada

2017 Poverty Rate = 9.3%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,700	\$42,200	\$1,698,500
Taxes as a Share of Income	10.2%	7.6%	1.9%

Anti-Poverty Tax Policies Offered

- > NONE

Anti-Poverty Tax Policies to Consider

- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

New Hampshire

2017 Poverty Rate = 9.5%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$16,100	\$57,200	\$1,461,900
Taxes as a Share of Income	9.1%	8.1%	3.0%

Anti-Poverty Tax Policies Offered

> Low-Income Circuit Breaker (For Homeowners, All Ages)

Anti-Poverty Tax Policies to Consider

> Make true low-income circuit breaker credit, expand to include renters of all ages and increase maximum credit

> Introduce a refundable Earned Income Tax Credit

> Create a child-related credit

> Create a refundable low-income credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

New Jersey

2017 Poverty Rate = 10.3%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$14,600	\$58,100	\$1,864,800
Taxes as a Share of Income	8.7%	10.1%	9.8%

Anti-Poverty Tax Policies Offered

> Refundable Earned Income Tax Credit at 37% of the federal credit (up to 40% by 2020)

> Low- and Middle- Income Circuit Breaker (For Homeowners, All Ages)

> Nonrefundable income-limited Child and Dependent Care Tax Credit modeled after federal credit

Anti-Poverty Tax Policies to Consider

> Increase Earned Income Tax Credit

> Expand circuit breaker to include renters of all ages

> Make Child and Dependent Care Credit refundable

> Create a refundable low-income credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

New Mexico

2017 Poverty Rate = 12.5%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,500	\$39,400	\$845,400
Taxes as a Share of Income	10.6%	10.2%	6.0%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 10% of the federal credit
- > Low-income multiple threshold circuit breaker (for homeowners and renters, 65+)
- > Refundable income-limited Child and Dependent Care Credit modeled after the federal credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Expand Circuit Breaker Program to Homeowners & Renters of All Ages; Increase maximum credit
- > Increase Low-Income Credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

New York

2017 Poverty Rate = 10.6%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,700	\$47,600	\$2,491,200
Taxes as a Share of Income	11.4%	12.4%	11.3%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 30% of the federal credit (additional 5% credit in NYC); enhanced EITC eligibility for certain non-custodial parents
- > Low-income quasi-circuit breaker (for homeowners and renters, all ages)
- > Refundable income-limited Child and Dependent Care Credit modeled after the federal credit
- > Refundable credit of the greater of \$100 per qualifying child or 33% of the taxpayer's allowed federal credit
- > Nonrefundable low-income credit (all ages)

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Make true low-income circuit breaker credit and increase maximum credit
- > Increase Child Tax Credit
- > Create a refundable low-income credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

North Carolina

2017 Poverty Rate = 10.0%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,200	\$40,100	\$1,085,000
Taxes as a Share of Income	9.5%	9.4%	6.4%

Anti-Poverty Tax Policies Offered

> Nonrefundable income limited \$100 per Child Tax Credit modeled after the federal credit (\$125/child for AGI under \$40K)

Anti-Poverty Tax Policies to Consider

- > Make Child Credit Refundable
- > Reinstate and Increase Earned Income Tax Credit
- > Reinstate the Child and Dependent Care Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Refundable Low-Income Credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

North Dakota

2017 Poverty Rate = 13.0%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$16,600	\$55,200	\$1,331,300
Taxes as a Share of Income	10.3%	8.5%	4.5%

Anti-Poverty Tax Policies Offered

> Low-income quasi-circuit breaker for homeowners, true circuit breaker for renters (65+ or disabled)

Anti-Poverty Tax Policies to Consider

- > Make true low-income circuit breaker for homeowners and expand to include homeowners and renters of all ages
- > Introduce a refundable Earned Income Tax Credit
- > Create a child-related credit
- > Create a refundable low-income credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,200	\$44,100	\$1,052,700
Taxes as a Share of Income	12.3%	10.7%	6.2%

Anti-Poverty Tax Policies Offered

- > Limited Earned Income Tax Credit at 10% of the federal credit
- > Nonrefundable income-limited Child and Dependent Care Credit modeled after the federal credit
- > Nonrefundable low-income credit (all ages)

Anti-Poverty Tax Policies to Consider

- > Expand Earned Income Tax Credit and make it refundable
- > Make the Child and Dependent Care Credit Refundable and increase benefits
- > Make the Low-Income Tax Credit Refundable
- > Create a Child-related Credit
- > Create a low-income circuit breaker property tax credit

*The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,000	\$43,700	\$1,135,300
Taxes as a Share of Income	13.2%	10.7%	6.2%

Anti-Poverty Tax Policies Offered

- > Nonrefundable Earned Income Tax Credit at 5%
- > Low-Income Circuit Breaker (For Homeowners, 65+ or Disabled)
- > Choice between greater of nonrefundable Child and Dependent Care Credit at 5% of the federal credit or nonrefundable Child Tax Credit at 20% of the federal credit
- > Refundable low-income credit to assist in offsetting sales taxes (all ages, but higher income limit for elderly households)

Anti-Poverty Tax Policies to Consider

- > Expand Earned Income Tax Credit and make it refundable
- > Expand circuit breaker to include homeowners and renters of all ages and increase maximum credit
- > Make child-related credits refundable and increase benefits
- > Allow filers to claim Child and Dependent Care Credit and Child Tax Credit
- > Increase low-income credit

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Oregon

2017 Poverty Rate = 9.6%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,700	\$48,200	\$1,122,100
Taxes as a Share of Income	10.1%	9.1%	8.1%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 8% of the federal credit; 11% for filers with one or more dependents under 3 years old
- > Low-income circuit breaker (for renters, 58+)
- > Refundable income-limited Child and Dependent Care Credit
- > Refundable low-income child credit to offset qualifying child care expenses for low-income working families

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Expand circuit breaker program to include homeowners and renters of all ages
- > Increase maximum benefits of Child and Dependent Care Credit
- > Increase low-income child credit
- > Create a refundable low-income credit for all households

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Pennsylvania

2017 Poverty Rate = 11.9%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,600	\$49,400	\$1,327,500
Taxes as a Share of Income	13.8%	11.1%	6.0%

Anti-Poverty Tax Policies Offered

- > Low-income circuit breaker (for homeowners and renters, 65+, 50+ surviving spouse or disabled)
- > Nonrefundable Low-Income Credit

Anti-Poverty Tax Policies to Consider

- > Expand Circuit Breaker to all ages
- > Enhance Low-Income Credit
- > Introduce a Refundable Earned Income Tax Credit
- > Create a Child-related Credit

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Rhode Island

2017 Poverty Rate = 19.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,000	\$45,700	\$1,123,300
Taxes as a Share of Income	12.1%	9.5%	7.9%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 15% of the federal credit
- > Low-income circuit breaker (for homeowners and renters, 65+ or disabled)
- > Nonrefundable Child and Dependent Care Credit at 25% of the federal credit

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Restore circuit breaker program for homeowners and renters under 65
- > Make Child and Dependent Care Credit refundable and limit to low-income families
- > Create a refundable low-income credit for all households

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South Carolina

2017 Poverty Rate = 13.2%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,000	\$39,500	\$992,300
Taxes as a Share of Income	8.3%	8.1%	6.8%

Anti-Poverty Tax Policies Offered

- > Nonrefundable Earned Income Tax Credit at 20.8% of the federal credit; phasing in to 125% of federal credit
- > Refundable Child and Dependent Care Credit at 7% of the federal credit

Anti-Poverty Tax Policies to Consider

- > Make Earned Income tax refundable
- > Make Child and Dependent Care Credit refundable and limit to low-income families
- > Create a low-income property tax circuit breaker
- > Create a refundable low-income credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

South Dakota

2017 Poverty Rate = 11.3%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$14,900	\$52,600	\$1,499,400
Taxes as a Share of Income	11.2%	8.9%	2.5%

Anti-Poverty Tax Policies Offered

- > Low-Income Quasi-Circuit Breaker (For Homeowners, 65+ or Disabled)

Anti-Poverty Tax Policies to Consider

- > Fully fund circuit breaker program and expand to include homeowners and renters of all ages
- > Introduce a refundable Earned Income Tax Credit
- > Create a child-related credit
- > Create a refundable low-income credit

**The baseline distribution of taxes is from ITEP's 2018 Who Pays? report. The figures represent total state and local taxes as a share of income.*

Tennessee

2017 Poverty Rate = 10.5%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,000	\$40,800	\$1,344,600
Taxes as a Share of Income	10.5%	8.5%	2.8%

Anti-Poverty Tax Policies Offered

- > NONE

Anti-Poverty Tax Policies to Consider

- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related credit
- > Create a Refundable Low-Income Credit

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Texas

2017 Poverty Rate = 1.4%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,000	\$45,300	\$1,636,700
Taxes as a Share of Income	13.0%	9.7%	3.1%

Anti-Poverty Tax Policies Offered

> NONE

Anti-Poverty Tax Policies to Consider

- > Introduce a Refundable Earned Income Tax Credit
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related credit
- > Create a Refundable Low-Income Credit

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Utah

2017 Poverty Rate = 9.5%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$14,100	\$50,600	\$1,300,500
Taxes as a Share of Income	7.5%	8.2%	6.7%

Anti-Poverty Tax Policies Offered

> Low-Income Circuit Breaker (For Homeowners and Renters, 65+)

Anti-Poverty Tax Policies to Consider

- > Expand Circuit Breaker Program to include all ages
- > Introduce a Refundable Earned Income Tax Credit
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

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Vermont

2017 Poverty Rate = 7.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$11,500	\$49,200	\$993,600
Taxes as a Share of Income	8.7%	10.1%	10.4%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 36% of federal credit
- > Low- and Middle- Income Circuit Breaker (For Homeowners and Renters, All Ages)
- > Refundable Child and Dependent Care Credit at 50% of the federal credit for taxpayers with income below \$30K if single, \$40K if married; nonrefundable credit at 24% of the federal credit for all other filers

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Increase circuit breaker program maximum benefits
- > Make Child and Dependent Care Credit fully refundable and limit to low-income families
- > Create a refundable low-income credit

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Virginia

2017 Poverty Rate = 11.1%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$12,900	\$50,800	\$1,415,500
Taxes as a Share of Income	9.8%	9.2%	7.0%

Anti-Poverty Tax Policies Offered

- > Nonrefundable Earned Income Tax Credit at 20%
- > Nonrefundable Low-Income Credit can be taken as an alternative to the Earned Income Tax Credit

Anti-Poverty Tax Policies to Consider

- > Make Earned Income Tax Credit Refundable and Increase Credit
- > Make Low-Income Credit Refundable
- > Create a Low-Income Property Tax Circuit Breaker
- > Create a Child-related Credit

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Washington

2017 Poverty Rate = 19.1%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$13,500	\$56,300	\$1,618,200
Taxes as a Share of Income	17.8%	11.0%	3.0%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 10% (Unfunded)

Anti-Poverty Tax Policies to Consider

- > Fully fund Earned Income Tax Credit and Increase the Size of Credit
- > Restore Circuit Breaker Program and expand to include all ages
- > Create a Child-related Credit
- > Create a Refundable Low-Income Credit

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West Virginia

2017 Poverty Rate = 15.6%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$8,900	\$37,000	\$702,400
Taxes as a Share of Income	9.4%	8.5%	7.4%

Anti-Poverty Tax Policies Offered

- > Universal Circuit Breaker (For Homeowners, All Ages)
- > Nonrefundable Low-Income Family Credit

Anti-Poverty Tax Policies to Consider

- > Limit Circuit Breaker Program to low-income households and make available to renters
- > Make low-income family credit refundable
- > Introduce a refundable Earned Income Tax Credit
- > Create a child-related credit

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Wisconsin

2017 Poverty Rate = 21.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$14,700	\$50,800	\$1,169,400
Taxes as a Share of Income	10.1%	10.1%	7.7%

Anti-Poverty Tax Policies Offered

- > Refundable Earned Income Tax Credit at 4% for One Child; 11% for Two; 34% for Three
- > Low-Income Multiple Threshold Circuit Breaker (For Homeowners and Renters, All Ages)
- > Nonrefundable, all ages, Low-Income Tax credit offered
- > One time \$100 child tax rebate in 2018

Anti-Poverty Tax Policies to Consider

- > Increase Earned Income Tax Credit
- > Increase Circuit Breaker Program Maximum Credit
- > Make Low-Income Tax Credit Refundable
- > Create a permanent child related credit

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Wyoming

2017 Poverty Rate = 25.7%

State and Local Taxes as % of Income in 2015*

	Lowest 20%	Middle 20%	Top 1%
Average Income in Group	\$15,600	\$60,700	\$2,017,000
Taxes as a Share of Income	9.6%	7.5%	2.6%

Anti-Poverty Tax Policies Offered

- > Low-Income quasi-Circuit Breaker (For Homeowners and Renters, 65+ or Disabled)

Anti-Poverty Tax Policies to Consider

- > Expand circuit breaker program to include homeowners and renters of all ages
- > Introduce a refundable Earned Income Tax Credit
- > Create a child-related credit
- > Create a refundable low-income credit

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