### Alabama

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Average Income in Group</strong></td>
</tr>
<tr>
<td>Lowest 20%: $12,100</td>
</tr>
<tr>
<td>Middle 20%: $41,900</td>
</tr>
<tr>
<td>Top 1%: $955,600</td>
</tr>
<tr>
<td><strong>Taxes as a Share of Income</strong></td>
</tr>
<tr>
<td>Lowest 20%: 9.9%</td>
</tr>
<tr>
<td>Middle 20%: 9.0%</td>
</tr>
<tr>
<td>Top 1%: 5.0%</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Average Income in Group</strong></td>
</tr>
<tr>
<td>Lowest 20%: $15,400</td>
</tr>
<tr>
<td>Middle 20%: $53,000</td>
</tr>
<tr>
<td>Top 1%: $1,103,400</td>
</tr>
<tr>
<td><strong>Taxes as a Share of Income</strong></td>
</tr>
<tr>
<td>Lowest 20%: 7.0%</td>
</tr>
<tr>
<td>Middle 20%: 4.3%</td>
</tr>
<tr>
<td>Top 1%: 2.5%</td>
</tr>
</tbody>
</table>

*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

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<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Average Income in Group</strong></td>
</tr>
<tr>
<td>Lowest 20%: $11,900</td>
</tr>
<tr>
<td>Middle 20%: $43,200</td>
</tr>
<tr>
<td>Top 1%: $1,124,700</td>
</tr>
<tr>
<td><strong>Taxes as a Share of Income</strong></td>
</tr>
<tr>
<td>Lowest 20%: 13.0%</td>
</tr>
<tr>
<td>Middle 20%: 9.4%</td>
</tr>
<tr>
<td>Top 1%: 5.9%</td>
</tr>
</tbody>
</table>

*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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,200</td>
<td>$38,700</td>
<td>$1,129,400</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>11.3%</td>
<td>10.8%</td>
<td>6.9%</td>
</tr>
</tbody>
</table>

**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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$14,300</td>
<td>$49,200</td>
<td>$2,158,300</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.5%</td>
<td>8.3%</td>
<td>12.4%</td>
</tr>
</tbody>
</table>

**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.*
### Colorado

**2017 Poverty Rate = 14.9%**

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,800</td>
<td>$53,300</td>
<td>$1,503,300</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>8.7%</td>
<td>8.9%</td>
<td>6.5%</td>
</tr>
</tbody>
</table>

**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.

### Connecticut

**2017 Poverty Rate = 10.7%**

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,600</td>
<td>$60,700</td>
<td>$3,146,700</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>11.5%</td>
<td>12.2%</td>
<td>8.1%</td>
</tr>
</tbody>
</table>

**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.

### Delaware

**2017 Poverty Rate = 13.3%**

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,900</td>
<td>$46,900</td>
<td>$1,028,700</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>6.3%</td>
<td>9.8%</td>
<td>9.5%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,800</td>
<td>$55,300</td>
<td>$2,264,800</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>5.5%</td>
<td>5.6%</td>
<td>6.5%</td>
</tr>
</tbody>
</table>

**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

**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

*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.

### Florida

2017 Poverty Rate = 14.7%

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,500</td>
<td>$38,800</td>
<td>$2,340,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>12.7%</td>
<td>8.1%</td>
<td>2.3%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,700</td>
<td>$41,200</td>
<td>$1,161,100</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.7%</td>
<td>9.8%</td>
<td>7.0%</td>
</tr>
</tbody>
</table>

**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

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### Hawaii

**2017 Poverty Rate = 12.5%**

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,200</td>
<td>$45,000</td>
<td>$984,200</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>15.0%</td>
<td>11.6%</td>
<td>8.9%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,300</td>
<td>$43,900</td>
<td>$1,037,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.2%</td>
<td>8.1%</td>
<td>7.2%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,400</td>
<td>$51,700</td>
<td>$1,704,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>14.4%</td>
<td>12.6%</td>
<td>7.4%</td>
</tr>
</tbody>
</table>

**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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,400</td>
<td>$46,700</td>
<td>$1,009,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>12.8%</td>
<td>11.1%</td>
<td>6.8%</td>
</tr>
</tbody>
</table>

**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

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---

**Iowa**  
2017 Poverty Rate = 10.3%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,000</td>
<td>$50,800</td>
<td>$960,000</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>12.4%</td>
<td>10.7%</td>
<td>7.7%</td>
</tr>
</tbody>
</table>

**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

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---

**Kansas**  
2017 Poverty Rate = 14.7%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,000</td>
<td>$50,700</td>
<td>$1,289,800</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>11.4%</td>
<td>10.6%</td>
<td>7.4%</td>
</tr>
</tbody>
</table>

**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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,000</td>
<td>$40,400</td>
<td>$935,400</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.5%</td>
<td>11.1%</td>
<td>6.7%</td>
</tr>
</tbody>
</table>

**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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,500</td>
<td>$42,000</td>
<td>$1,061,200</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>11.9%</td>
<td>10.0%</td>
<td>6.2%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,500</td>
<td>$44,900</td>
<td>$877,200</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>8.7%</td>
<td>9.6%</td>
<td>8.6%</td>
</tr>
</tbody>
</table>

#### 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

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*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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,500</td>
<td>$54,200</td>
<td>$1,448,000</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.8%</td>
<td>10.6%</td>
<td>9.0%</td>
</tr>
</tbody>
</table>

#### 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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,000</td>
<td>$58,600</td>
<td>$2,507,300</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.0%</td>
<td>9.3%</td>
<td>6.5%</td>
</tr>
</tbody>
</table>

#### 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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,000</td>
<td>$43,300</td>
<td>$1,245,700</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.4%</td>
<td>9.2%</td>
<td>6.2%</td>
</tr>
</tbody>
</table>

#### 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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,800</td>
<td>$56,400</td>
<td>$1,452,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>8.7%</td>
<td>9.7%</td>
<td>10.1%</td>
</tr>
</tbody>
</table>

**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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,200</td>
<td>$34,300</td>
<td>$802,200</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.2%</td>
<td>10.8%</td>
<td>6.7%</td>
</tr>
</tbody>
</table>

**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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$10,500</td>
<td>$43,500</td>
<td>$1,222,900</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.9%</td>
<td>9.0%</td>
<td>6.2%</td>
</tr>
</tbody>
</table>

**Anti-Poverty Tax Policies Offered**
- > Low-income circuit breaker (for homeowners and renters, 65+ or disabled)
- > Low-income circuit breaker (for homeowners and renters, 65+ or disabled)
- > Create a refundable low-income credit

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$9,700</td>
<td>$42,800</td>
<td>$1,126,400</td>
</tr>
<tr>
<td><strong>Taxes as a Share of Income</strong></td>
<td><strong>7.9%</strong></td>
<td><strong>7.1%</strong></td>
<td><strong>6.5%</strong></td>
</tr>
</tbody>
</table>

**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*

<table>
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<tr>
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<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,800</td>
<td>$50,500</td>
<td>$1,063,600</td>
</tr>
<tr>
<td><strong>Taxes as a Share of Income</strong></td>
<td><strong>11.1%</strong></td>
<td><strong>10.8%</strong></td>
<td><strong>8.7%</strong></td>
</tr>
</tbody>
</table>

**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

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### Nevada

**2017 Poverty Rate = 9.3%**

#### State and Local Taxes as % of Income in 2015*

<table>
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<tr>
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<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,700</td>
<td>$42,200</td>
<td>$1,698,500</td>
</tr>
<tr>
<td><strong>Taxes as a Share of Income</strong></td>
<td><strong>10.2%</strong></td>
<td><strong>7.6%</strong></td>
<td><strong>1.9%</strong></td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$16,100</td>
<td>$57,200</td>
<td>$1,461,900</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.1%</td>
<td>8.1%</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$14,600</td>
<td>$58,100</td>
<td>$1,864,800</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>8.7%</td>
<td>10.1%</td>
<td>9.8%</td>
</tr>
</tbody>
</table>

**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

**State and Local Taxes as % of Income in 2015***

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,500</td>
<td>$39,400</td>
<td>$845,400</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.6%</td>
<td>10.2%</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

**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

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## New York

**State and Local Taxes as % of Income in 2015***

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,700</td>
<td>$47,600</td>
<td>$2,491,200</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>11.4%</td>
<td>12.4%</td>
<td>11.3%</td>
</tr>
</tbody>
</table>

**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

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,200</td>
<td>$40,100</td>
<td>$1,085,000</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.5%</td>
<td>9.4%</td>
<td>6.4%</td>
</tr>
</tbody>
</table>

#### 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
- Reinstates and Increase Earned Income Tax Credit
- Reinstates 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

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
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</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$16,600</td>
<td>$55,200</td>
<td>$1,331,300</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.3%</td>
<td>8.5%</td>
<td>4.5%</td>
</tr>
</tbody>
</table>

#### 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.
**Ohio**

**State and Local Taxes as % of Income in 2015***

<table>
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<tr>
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<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,200</td>
<td>$44,100</td>
<td>$1,052,700</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td><strong>12.3%</strong></td>
<td><strong>10.7%</strong></td>
<td><strong>6.2%</strong></td>
</tr>
</tbody>
</table>

**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.

**Oklahoma**

**State and Local Taxes as % of Income in 2015***

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<tr>
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<th>Middle 20%</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,000</td>
<td>$43,700</td>
<td>$1,135,300</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td><strong>13.2%</strong></td>
<td><strong>10.7%</strong></td>
<td><strong>6.2%</strong></td>
</tr>
</tbody>
</table>

**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

*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.
### Oregon 2017 Poverty Rate = 9.6%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,700</td>
<td>$48,200</td>
<td>$1,122,100</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.1%</td>
<td>9.1%</td>
<td>8.1%</td>
</tr>
</tbody>
</table>

**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

*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.

### Pennsylvania 2017 Poverty Rate = 11.9%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,600</td>
<td>$49,400</td>
<td>$1,327,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>13.8%</td>
<td>11.1%</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

**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

*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.

### Rhode Island 2017 Poverty Rate = 19.7%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
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<tr>
<td>Average Income in Group</td>
<td>$11,000</td>
<td>$45,700</td>
<td>$1,123,300</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>12.1%</td>
<td>9.5%</td>
<td>7.9%</td>
</tr>
</tbody>
</table>

**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

*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 Carolina
2017 Poverty Rate = 13.2%

<table>
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</tr>
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<tbody>
<tr>
<td>Lowest 20%</td>
</tr>
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<td>----------------------------------------</td>
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<tr>
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</tr>
<tr>
<td>Taxes as a Share of Income</td>
</tr>
</tbody>
</table>

#### 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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest 20%</td>
</tr>
<tr>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Average Income in Group</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
</tr>
</tbody>
</table>

#### 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%

<table>
<thead>
<tr>
<th>State and Local Taxes as % of Income in 2015*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest 20%</td>
</tr>
<tr>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Average Income in Group</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
</tr>
</tbody>
</table>

#### 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.*
### Texas

**2017 Poverty Rate = 1.4%**

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,000</td>
<td>$45,300</td>
<td>$1,636,700</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>13.0%</td>
<td>9.7%</td>
<td>3.1%</td>
</tr>
</tbody>
</table>

**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.

### Utah

**2017 Poverty Rate = 9.5%**

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$14,100</td>
<td>$50,600</td>
<td>$1,300,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>7.5%</td>
<td>8.2%</td>
<td>6.7%</td>
</tr>
</tbody>
</table>

**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

*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.

### Vermont

**2017 Poverty Rate = 7.7%**

#### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$11,500</td>
<td>$49,200</td>
<td>$993,600</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>8.7%</td>
<td>10.1%</td>
<td>10.4%</td>
</tr>
</tbody>
</table>

**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

*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.
## Virginia

### 2017 Poverty Rate = 11.1%

### State and Local Taxes as % of Income in 2015*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$12,900</td>
<td>$50,800</td>
<td>$1,415,500</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.8%</td>
<td>9.2%</td>
<td>7.0%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$13,500</td>
<td>$56,300</td>
<td>$1,618,200</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>17.8%</td>
<td>11.0%</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
<th></th>
<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$8,900</td>
<td>$37,000</td>
<td>$702,400</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.4%</td>
<td>8.5%</td>
<td>7.4%</td>
</tr>
</tbody>
</table>

**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*

<table>
<thead>
<tr>
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<th>Lowest 20%</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$14,700</td>
<td>$50,800</td>
<td>$1,169,400</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>10.1%</td>
<td>10.1%</td>
<td>7.7%</td>
</tr>
</tbody>
</table>

### 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*

<table>
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<tr>
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<th>Lowest 20%</th>
<th>Middle 20%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Income in Group</td>
<td>$15,600</td>
<td>$60,700</td>
<td>$2,017,000</td>
</tr>
<tr>
<td>Taxes as a Share of Income</td>
<td>9.6%</td>
<td>7.5%</td>
<td>2.6%</td>
</tr>
</tbody>
</table>

### 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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