

# APPENDIX: State Earned Income Tax Credits in 2025

State	Credit Size	Fully Refundable	ITIN Inclusion	Age Enhancement	Notes
California	85%	Yes	X	X (18-24, 65+)	The maximum income limit is up to \$32,800 depending on filing status and family size. EITC eligible households with at least one child under 6 will receive an additional \$1,196 refundable credit.
Colorado	35% to 50%	Yes	X	X (19-24)	The credit will temporarily increase to 50 percent in 2024, and will range from 35 to 50 percent (per growth factors) in 2025.
Connecticut	40%	Yes			
Delaware	4.5%; 20%	Partially refundable			Offers the option of either a 20 percent nonrefundable EITC or a refundable credit equal to 4.5 percent of the federal credit.
District of Columbia	85%; 100%	Yes	X		Offers 100 percent of the federal credit for workers without children in the home. Provides expanded income eligibility. Offers 70 percent of the federal credit for families with children through tax year 2024, 85 percent in 2025, and 100 percent in 2026 and beyond.
Hawaii	40%	X			
Iowa	15%	Yes			
Illinois	20%; 28%	Yes	X	X (18-24, 65+)	Qualifying families with a child under 12 years of age receive a 20 percent match of their state EIC in 2024 and a 40 percent match in 2025 and beyond. This equals a 24 percent match of the federal credit in 2024 and 28 percent in 2025.
Indiana	10%	Yes			
Kansas	17%	Yes			
Louisiana	5%	Yes			Current match will sunset in 2031; At that point the credit will return to 3.5 percent of the federal credit.
Maine	25%; 50%	Yes	X	X (18-24)	Offers 25 percent of the federal credit for families with children in the home and 50 percent of federal credit for workers without children in the home.
Maryland	45%; 50%; 100%	Yes	X	X (18-24)	

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Massachusetts	40%	Yes			
Michigan	30%	Yes			
Minnesota	See Note	Yes	X	X (19-24)	Minnesota's Working Families Credit was restructured in 2023 to better align with their Child Tax Credit. In 2025, families can claim a credit equal to 4 percent on their first \$9,559 of income and receive a boost based on their number of qualifying older children (details below): <ul style="list-style-type: none"><li>• \$1,011 for one qualifying older child</li><li>• \$2,294 for two qualifying older children</li><li>• \$2,731 for three qualifying older children</li></ul>
Missouri	20%	Nonrefundable			
Montana	10%	Yes			
Nebraska	10%	Yes			
New Jersey	40%	Yes		X (18-24, 65+)	Childless workers ages 18-24 or 65+ automatically receive a 40 percent match of the maximum credit for childless workers.
New Mexico	25%	Yes	X	X (18-24)	
New York	30%	Yes			Reduced by the amount of any household credit.
Ohio	30%	Nonrefundable			
Oklahoma	5%	Yes			
Oregon	9%; 12%	Yes	X		Provides a credit of 9 percent of the federal credit for families with children 3 and older and a 12 percent credit for families with children under 3.
Rhode Island	16%	Yes			

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South Carolina	125%	Nonrefundable			Despite having a 125 percent match of the federal EITC, the credit's nonrefundability prevents the vast majority of families from receiving a meaningful credit. Most low- and moderate-income households would benefit more from a 5 percent refundable credit than the current 125 percent nonrefundable credit.
Utah	20%	Nonrefundable			
Vermont	38%	Yes	X		
Virginia	15%; 20%	Partially refundable			Offers the option of either a 20 percent non-refundable EITC or a refundable credit equal to 15 percent of the federal credit.
Washington	See Note	Yes	X		Not a direct percentage of federal. Requires federal EITC eligibility then offers a flat \$300/person credit maxed out at \$1,200.
Wisconsin	34%; 11%; 4%	Yes			Provides a credit of 34 percent of the federal credit for families with 3 children; 11 percent for families with 2 children, 4 percent for families with 1 child, and no EITC for workers without children in the home.

Note: Credit size refers to percentage of federal EITC amount. ITIN Inclusion refers to whether the credit can be accessed by immigrant tax filers using Individual Taxpayer Identification Numbers (ITIN) in lieu of Social Security Numbers (SSN).

Source: Institute on Taxation and Economic Policy (ITEP) analysis of state tax forms and recently enacted legislation. September 12, 2024.