Georgia

**Current policy:** No State EITC

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Low 20%</th>
<th>2nd 20%</th>
<th>Mid 20%</th>
<th>4th 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Range</td>
<td>Less than $15,000</td>
<td>$15,000 – $29,000</td>
<td>$29,000 – $47,000</td>
<td>$47,000 – $80,000</td>
<td>$80,000 – $162,000</td>
<td>$162,000 – $393,000</td>
<td>Or More</td>
</tr>
<tr>
<td>Average Income in Group</td>
<td>$9,500</td>
<td>$21,500</td>
<td>$37,300</td>
<td>$61,700</td>
<td>$109,000</td>
<td>$231,900</td>
<td>$983,300</td>
</tr>
</tbody>
</table>

**Current Distribution of Georgia’s State & Local Taxes***

1) Enact Refundable 16% Credit

2) Enact Refundable 20% Credit

3) Enact Refundable 30% Credit

4) Enact Refundable 40% Credit

5) Enact Refundable 50% Credit

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*The baseline distribution of taxes is from ITEP’s 2013 *Who Pays?* report. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.