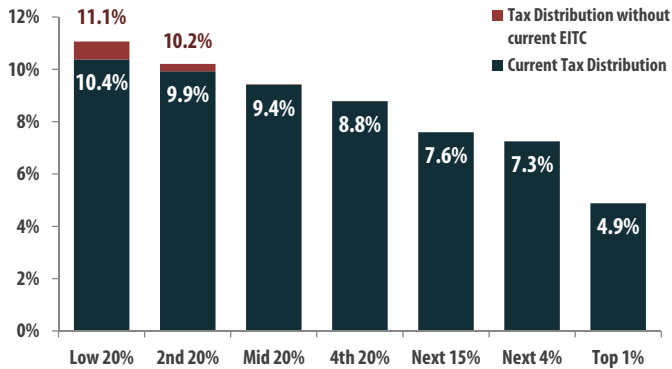


Massachusetts

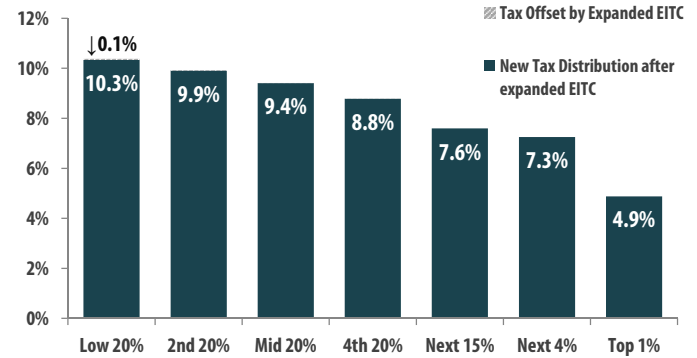
Current policy: Fully refundable state EITC worth 15% of the federal EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$21,000	\$21,000 – \$42,000	\$42,000 – \$68,000	\$68,000 – \$111,000	\$111,000 – \$229,000	\$229,000 – \$780,000	\$780,000 – Or More
Average Income in Group	\$11,700	\$31,600	\$54,000	\$87,100	\$149,700	\$346,700	\$2,168,000

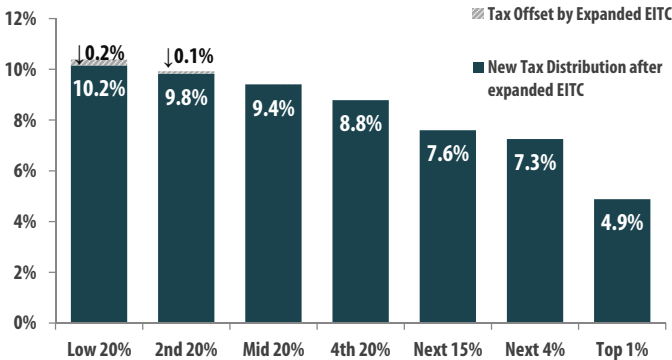
Current Distribution of Mass' State & Local Taxes* (with impact of current EITC)



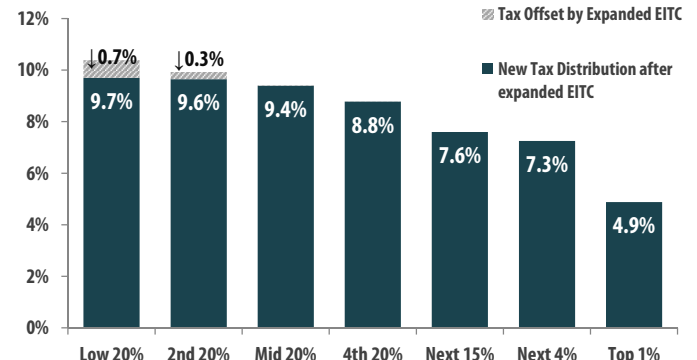
1) Increase Credit to 16% Refundable



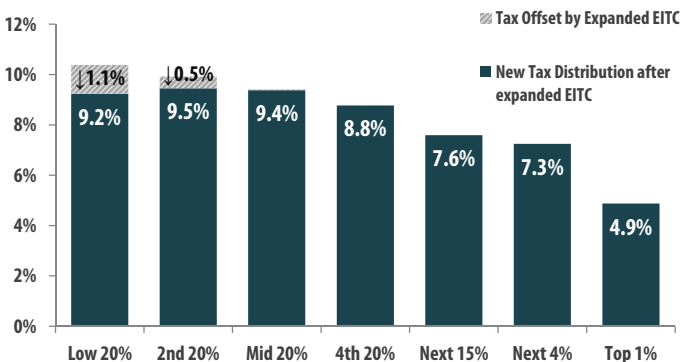
2) Increase Credit to 20% Refundable



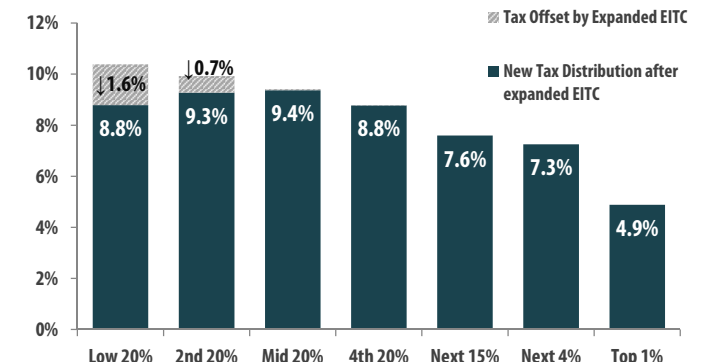
3) Increase Credit to 30% Refundable



4) Increase Credit to 40% Refundable



5) Increase Credit to 50% Refundable



*The baseline distribution of taxes used in this report has been modified from the published *Who Pays?* results to reflect increases in the state's gas and cigarette taxes enacted in 2013. 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.