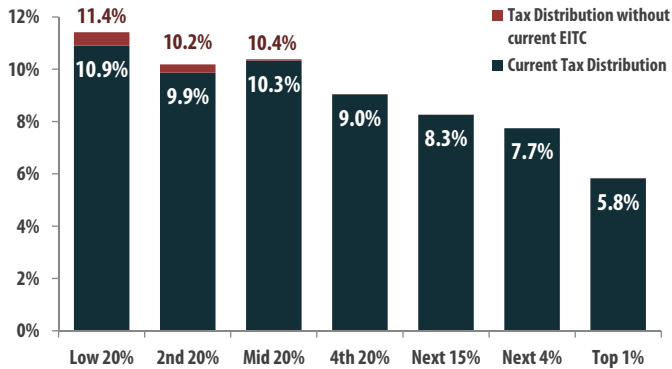


Nebraska

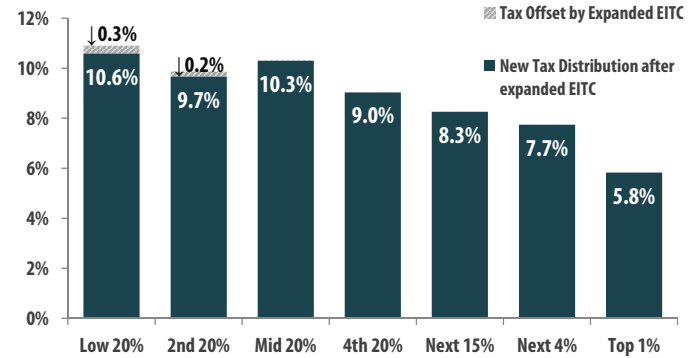
Current policy: Fully refundable state EITC worth 10% of the federal EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$20,000	\$20,000 – \$34,000	\$34,000 – \$57,000	\$57,000 – \$87,000	\$87,000 – \$156,000	\$156,000 – \$348,000	\$348,000 – Or More
Average Income in Group	\$11,100	\$27,900	\$45,600	\$70,300	\$113,900	\$220,900	\$1,102,800

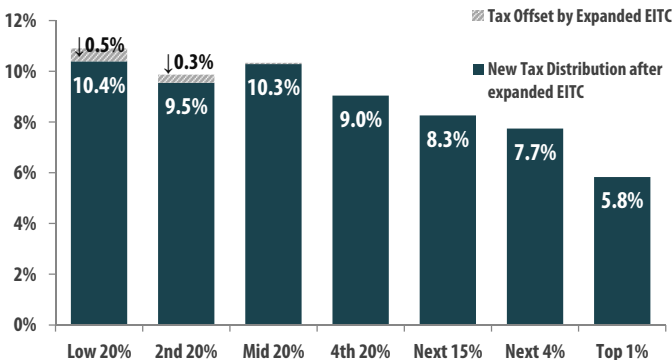
Current Distribution of Nebraska's State & Local Taxes* (with impact of current EITC)



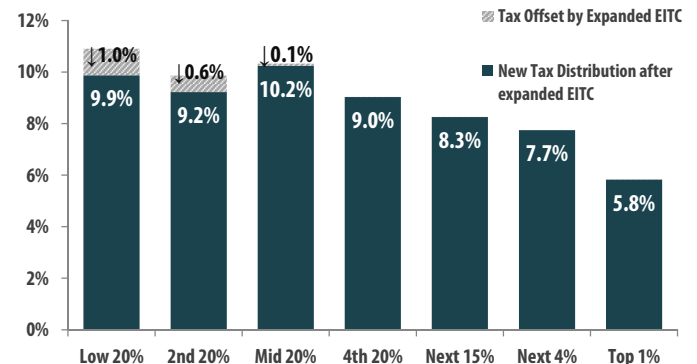
1) Increase Credit to 16% Refundable



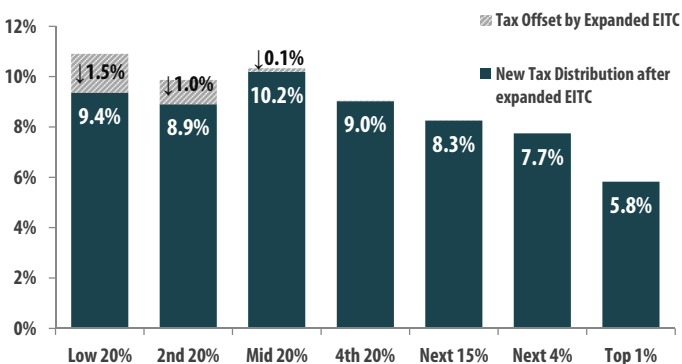
2) Increase Credit to 20% Refundable



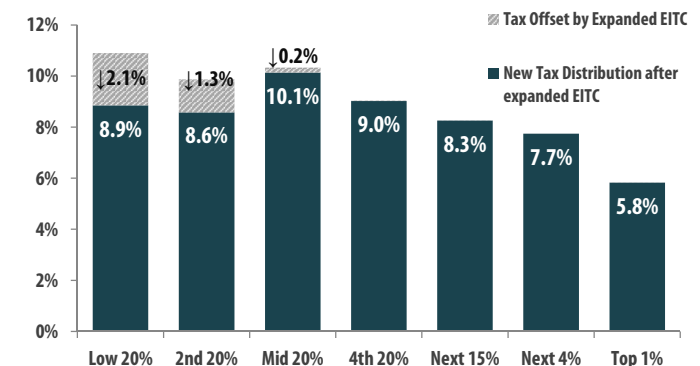
3) Increase Credit to 30% Refundable



4) Increase Credit to 40% Refundable



5) Increase Credit to 50% Refundable



*The baseline distribution of taxes 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.