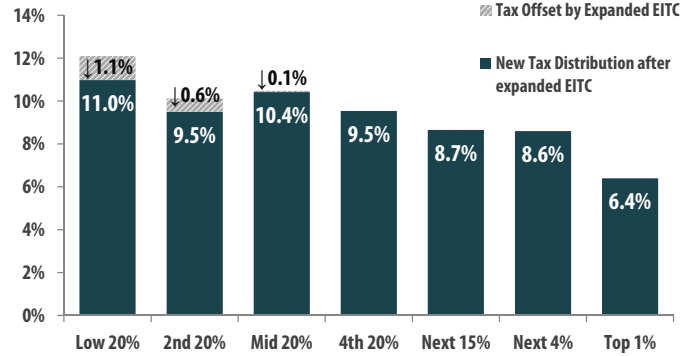
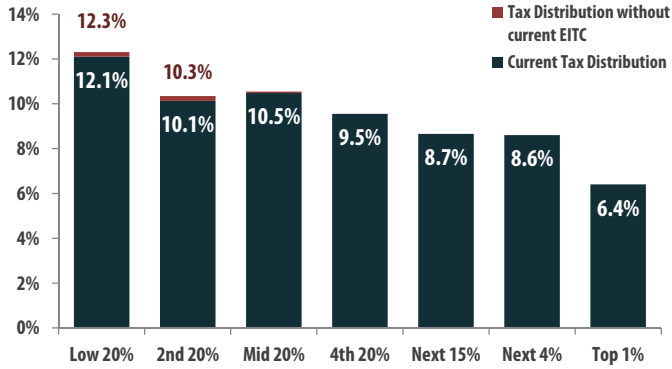


Rhode Island

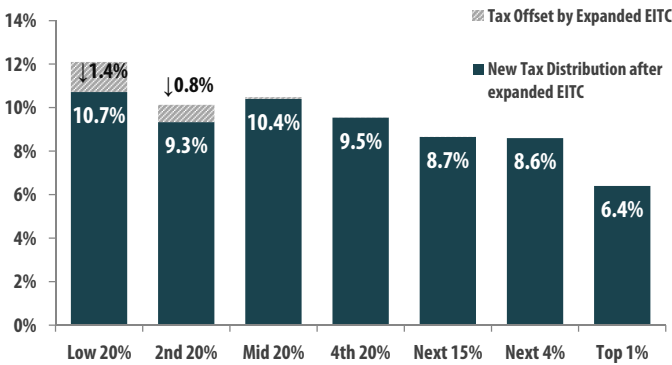
Current policy: Partially refundable state EITC. Non-refundable portion worth 25% of the federal EITC; refundable up to 3.75% of the federal EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$18,000	\$18,000 – \$33,000	\$33,000 – \$57,000	\$57,000 – \$92,000	\$92,000 – \$170,000	\$170,000 – \$378,000	\$378,000 – Or More
Average Income in Group	\$9,700	\$25,700	\$45,800	\$72,000	\$119,500	\$236,800	\$912,400

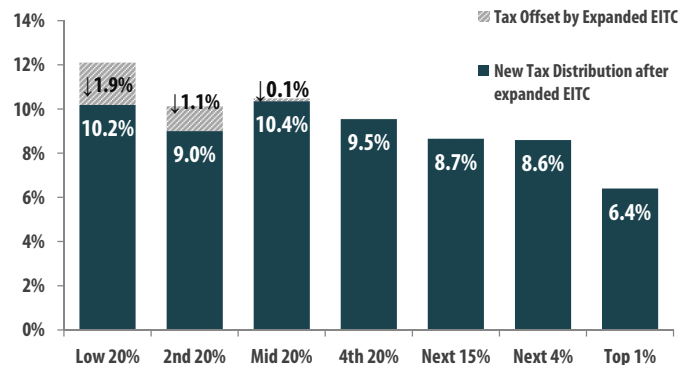
Current Distribution of Rhode Island's State & Local Taxes* 1) Convert to Fully Refundable 25% Credit (with impact of current EITC)



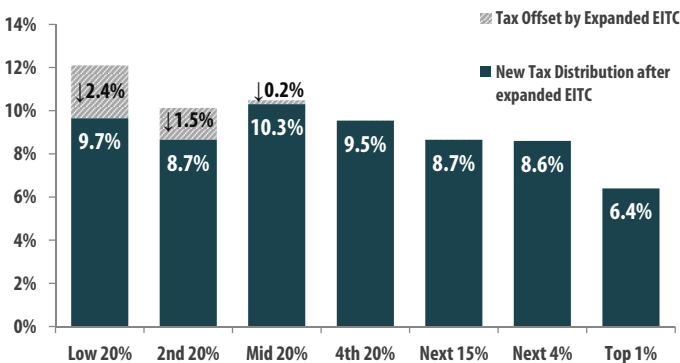
2) Make Credit Fully Refundable and Increase to 30%



3) Make Credit Fully Refundable and Increase to 40%



4) Make Credit Fully Refundable and Increase to 50%



*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.