



Refundable Credits Expanded in the Economic Recovery Act

The American Recovery and Reinvestment Act of 2009 (ARRA), signed into law by President Barack Obama, expanded two refundable tax credits, the Earned Income Tax Credit (EITC) and Child Tax Credit (CTC), for two years, 2009 through 2010.

While most of the provisions in ARRA are intended to be temporary, President Obama has proposed making permanent these expansions of refundable tax credits for low-income families.

The table below shows how these expansions would affect taxpayers in different income groups if extended through 2011.

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in the U.S.								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,705	\$ 13	\$ 142	\$ 155	10.9%	53.8%	\$ 399	\$ 856
Second 20%	26,569	48	93	141	40.1%	35.2%	498	826
Middle 20%	44,270	53	23	76	43.7%	8.7%	518	779
Fourth 20%	70,548	6	5	11	5.0%	1.8%	492	740
Next 15%	121,220	—	—	—	—	—	—	—
Next 4%	263,451	—	—	—	—	—	—	—
Next 1%	1,378,168	—	—	—	—	—	—	—
ALL	\$ 72,358	\$ 24	\$ 52	\$ 76	100.0%	100.0%	\$ 491	\$ 835
Bottom 60%	27,522	38	86	\$ 124	94.7%	97.7%	492	838

Source: Institute on Taxation and Economic Policy (ITEP) Tax Model, October 2010

The following pages have additional information about the impacts of President Obama's proposals to extend these provisions on families in each state.

Effects of Extending the ARRA EITC expansion

Effects in 2011 (all figures are for families with eligible children only)

State	EITC under Bush law extended			EITC with ARRA EITC expansion			Changes from ARRA EITC expansion		
	# of families with EITC	# of kids in EITC families	Total credit (\$-mill)	# of families with EITC	# of kids in EITC families	Total credit (\$-mill)	# of families who benefit	# of kids in these families	Extra dollars (\$-mill)
US Totals	19,251,399	33,564,121	\$ 50,594.7	21,247,902	35,217,073	\$ 53,925.0	6,496,468	16,920,875	\$ +3,330.3
Alabama	462,908	709,909	1,233.2	472,085	736,527	1,286.0	113,617	258,336	+52.7
Alaska	33,022	56,509	60.0	36,909	57,492	66.0	12,460	33,289	+6.0
Arizona	429,286	857,960	1,143.1	458,045	899,517	1,256.2	190,770	553,695	+113.2
Arkansas	255,704	437,402	688.5	285,634	449,572	731.6	88,252	212,492	+43.1
California	2,105,004	3,843,716	5,529.6	2,259,652	4,023,902	5,964.2	780,639	2,136,558	+434.6
Colorado	240,910	388,965	557.2	249,123	414,302	597.2	94,465	208,093	+40.0
Connecticut	129,837	216,750	306.2	138,498	226,468	327.0	42,938	98,408	+20.8
Delaware	56,046	85,070	140.9	58,039	87,924	144.9	8,480	17,449	+4.0
Dist. of Col.	36,310	60,725	91.1	37,193	61,005	96.0	8,022	24,023	+5.0
Florida	1,432,814	2,354,171	3,894.8	1,539,993	2,441,892	4,092.2	400,157	951,297	+197.4
Georgia	893,569	1,544,033	2,489.4	1,009,040	1,636,888	2,635.9	299,212	813,382	+146.6
Hawaii	68,461	118,905	172.5	73,712	123,517	186.2	24,251	64,583	+13.7
Idaho	95,695	169,596	252.1	114,691	206,512	273.7	40,891	116,653	+21.6
Illinois	708,342	1,305,081	1,827.6	785,058	1,358,808	1,957.5	235,170	667,954	+129.9
Indiana	386,861	697,954	1,005.5	425,227	745,250	1,080.7	148,166	375,314	+75.2
Iowa	128,083	237,687	294.6	155,357	261,268	322.7	55,836	155,017	+28.2
Kansas	138,067	252,826	356.1	147,188	262,701	387.7	62,927	149,811	+31.6
Kentucky	286,647	486,299	743.2	317,896	497,229	787.6	100,307	235,965	+44.3
Louisiana	437,732	744,214	1,286.8	490,689	773,783	1,334.9	100,819	251,264	+48.1
Maine	64,534	116,481	162.4	78,140	122,020	172.6	19,792	50,313	+10.2
Maryland	278,677	459,153	645.7	314,147	474,277	673.4	61,056	169,349	+27.7
Massachusetts	241,479	400,318	584.5	266,841	415,707	624.8	86,783	208,667	+40.3
Michigan	570,070	981,199	1,453.1	636,336	1,064,305	1,552.6	208,560	503,528	+99.5
Minnesota	199,086	353,900	490.3	234,888	389,515	523.4	63,916	194,643	+33.1
Mississippi	339,961	547,035	932.6	370,022	578,344	968.6	69,181	196,657	+36.0
Missouri	377,051	643,818	958.3	428,342	682,034	1,027.3	136,253	348,232	+69.0
Montana	58,413	89,612	142.3	61,463	91,209	150.6	19,831	40,619	+8.4
Nebraska	83,891	141,215	206.4	90,807	147,616	220.7	30,682	62,829	+14.3
Nevada	160,712	288,732	442.1	176,937	311,351	476.1	57,130	165,028	+34.0
New Hampshire	49,733	68,448	119.3	53,590	75,010	124.7	11,920	25,887	+5.3
New Jersey	384,472	642,529	932.8	425,354	662,779	989.9	111,510	296,241	+57.1
New Mexico	175,056	285,904	444.2	184,322	294,639	468.8	49,624	127,888	+24.6
New York	1,138,217	1,975,738	2,995.2	1,274,540	2,047,011	3,169.8	332,410	931,427	+174.6
North Carolina	733,089	1,348,231	1,931.9	814,428	1,411,299	2,080.7	292,838	783,871	+148.8
North Dakota	26,124	38,696	63.3	33,364	45,927	68.1	10,824	26,325	+4.8
Ohio	642,322	1,134,291	1,709.0	735,932	1,214,328	1,827.3	235,666	641,803	+118.3
Oklahoma	271,551	463,419	681.7	299,262	475,705	735.4	112,408	255,571	+53.6
Oregon	201,188	340,881	485.3	216,193	354,738	524.3	74,511	166,038	+39.0
Pennsylvania	613,898	1,090,430	1,486.6	714,213	1,147,411	1,595.3	213,703	578,281	+108.7
Rhode Island	52,251	82,855	129.6	56,030	84,446	137.7	15,332	36,840	+8.2
South Carolina	403,546	684,669	1,094.9	426,051	716,503	1,154.6	127,191	306,626	+59.8
South Dakota	39,569	73,069	103.9	43,337	73,577	112.8	12,872	36,985	+8.8
Tennessee	505,255	867,539	1,368.6	568,013	887,676	1,451.9	161,679	395,896	+83.3
Texas	2,075,226	3,749,117	5,828.9	2,302,795	3,919,897	6,213.6	706,021	1,879,336	+384.8
Utah	131,877	277,490	353.2	145,007	310,826	399.2	83,469	234,133	+46.0
Vermont	28,787	45,077	68.1	28,981	45,551	72.5	7,593	16,155	+4.4
Virginia	426,049	697,891	1,094.8	476,107	736,131	1,152.3	134,459	310,276	+57.5
Washington	271,538	470,466	652.2	308,782	516,419	710.8	124,805	315,295	+58.5
West Virginia	105,195	163,812	275.9	111,050	168,482	291.0	37,272	75,945	+15.1
Wisconsin	252,577	434,097	618.9	292,090	447,129	655.6	71,960	196,921	+36.7
Wyoming	24,705	40,237	66.4	26,508	40,650	70.4	7,840	19,688	+4.0

Source: ITEP Tax Model, Oct. 2010

Citizens for Tax Justice, Oct. 2010

Effects of Extending the ARRA EITC expansion (more detail)

Effects in 2011 (all figures are for families with eligible children only)

State	EITC increase for married			EITC increase for 3+ kids			EITC with both increases		
	# of families who benefit	# of kids in these families	Extra dollars (\$-mill)	# of families who benefit	# of kids in these families	Extra dollars (\$-mill)	# of families who benefit	# of kids in these families	Extra dollars (\$-mill)
US Totals	4,411,446	8,948,266	\$ +1,518.2	3,218,726	11,853,333	\$ +1,807.0	6,496,468	16,920,875	\$ +3,330.3
Alabama	79,871	144,052	28.0	45,471	152,358	24.7	113,617	258,336	+52.7
Alaska	6,498	10,569	2.3	6,484	24,510	3.7	12,460	33,289	+6.0
Arizona	134,642	342,300	47.9	115,929	441,123	65.3	190,770	553,695	+113.2
Arkansas	76,638	156,810	26.5	29,481	117,563	16.5	88,252	212,492	+43.1
California	532,276	1,195,912	185.7	433,179	1,580,833	248.9	780,639	2,136,558	+434.6
Colorado	65,483	114,394	23.4	35,030	113,057	16.7	94,465	208,093	+40.0
Connecticut	27,455	48,893	9.2	18,618	59,108	11.6	42,938	98,408	+20.8
Delaware	7,497	14,303	2.5	2,541	8,238	1.5	8,480	17,449	+4.0
Dist. of Col.	*	*	*	*	*	*	8,022	24,023	+5.0
Florida	280,219	510,799	96.6	177,038	625,927	100.8	400,157	951,297	+197.4
Georgia	165,110	299,430	54.2	166,568	619,505	92.4	299,212	813,382	+146.6
Hawaii	17,883	41,517	6.3	12,006	46,115	7.4	24,251	64,583	+13.7
Idaho	32,459	77,620	9.9	19,351	83,716	11.6	40,891	116,653	+21.6
Illinois	129,885	296,497	44.6	144,247	506,354	85.3	235,170	667,954	+129.9
Indiana	107,346	221,476	36.7	73,255	257,992	38.5	148,166	375,314	+75.2
Iowa	33,515	62,960	10.8	30,340	118,038	17.4	55,836	155,017	+28.2
Kansas	45,674	86,921	16.1	26,645	93,017	15.5	62,927	149,811	+31.6
Kentucky	77,300	144,666	27.0	33,169	125,862	17.3	100,307	235,965	+44.3
Louisiana	67,302	124,484	21.9	44,152	161,456	26.2	100,819	251,264	+48.1
Maine	16,355	31,599	5.7	7,632	32,041	4.4	19,792	50,313	+10.2
Maryland	29,391	54,189	10.4	34,221	123,761	17.2	61,056	169,349	+27.7
Massachusetts	59,641	109,875	20.3	37,435	131,417	20.0	86,783	208,667	+40.3
Michigan	153,302	293,746	51.8	92,841	334,909	47.8	208,560	503,528	+99.5
Minnesota	45,633	113,650	16.3	35,798	148,196	16.8	63,916	194,643	+33.1
Mississippi	37,260	74,391	13.0	44,470	165,129	23.0	69,181	196,657	+36.0
Missouri	102,422	212,954	35.0	62,483	231,800	34.0	136,253	348,232	+69.0
Montana	14,945	23,841	5.1	6,577	22,131	3.2	19,831	40,619	+8.4
Nebraska	26,539	48,014	9.4	8,972	30,130	4.9	30,682	62,829	+14.3
Nevada	40,532	101,789	14.7	31,366	120,762	19.3	57,130	165,028	+34.0
New Hampshire	9,948	19,323	3.4	3,527	11,459	1.9	11,920	25,887	+5.3
New Jersey	53,459	89,184	17.5	67,875	239,687	39.6	111,510	296,241	+57.1
New Mexico	37,214	78,174	12.6	22,104	84,127	12.0	49,624	127,888	+24.6
New York	200,034	392,156	67.1	181,700	707,654	107.5	332,410	931,427	+174.6
North Carolina	177,154	336,906	61.6	151,946	564,721	87.2	292,838	783,871	+148.8
North Dakota	7,860	13,085	2.5	4,499	18,121	2.4	10,824	26,325	+4.8
Ohio	140,914	292,899	47.6	131,391	471,611	70.7	235,666	641,803	+118.3
Oklahoma	88,812	163,289	30.8	39,675	144,954	22.9	112,408	255,571	+53.6
Oregon	61,978	120,816	20.5	29,550	97,704	18.5	74,511	166,038	+39.0
Pennsylvania	144,877	301,488	50.5	105,925	403,877	58.2	213,703	578,281	+108.7
Rhode Island	11,122	21,314	3.8	6,954	23,890	4.3	15,332	36,840	+8.2
South Carolina	81,508	151,116	26.1	57,164	193,906	33.6	127,191	306,626	+59.8
South Dakota	11,484	29,885	4.4	7,244	27,248	4.5	12,872	36,985	+8.8
Tennessee	123,958	234,887	44.8	67,823	266,215	38.4	161,679	395,896	+83.3
Texas	515,760	1,097,478	179.2	364,514	1,367,380	205.6	706,021	1,879,336	+384.8
Utah	53,761	129,484	18.3	50,725	185,207	27.6	83,469	234,133	+46.0
Vermont	6,696	13,465	2.4	3,124	9,371	1.9	7,593	16,155	+4.4
Virginia	100,452	171,471	33.8	42,158	167,170	23.7	134,459	310,276	+57.5
Washington	84,129	160,917	29.9	59,622	215,853	28.7	124,805	315,295	+58.5
West Virginia	32,014	57,253	9.7	9,330	32,256	5.4	37,272	75,945	+15.1
Wisconsin	49,882	105,426	18.2	33,500	134,763	18.5	71,960	196,921	+36.7
Wyoming	5,357	10,597	2.0	3,075	11,113	2.0	7,840	19,688	+4.0

*Details not available due to data limitations.

Note: Total families & children helped does not equal the sum of the details due to families and children helped by both changes.

Source: ITEP Tax Model, Nov. 2010

Citizens for Tax Justice, Nov. 2010

Effects of Maintaining the \$3,000 Earnings Threshold for the Per-Child Tax Credit

Effects in 2011

State	\$12,850 Earnings Threshold			\$3,000 Earnings Threshold			\$3,000 Threshold vs \$12,850 Threshold				
	# of families with credit	# of kids with credit	Total credit (\$-mill)	# of families with credit	# of kids with credit	Total credit (\$-mill)	# of families who benefit	# of kids who benefit	Extra dollars (\$-mill)	Added # of families with <u>any</u> credit	Added # of kids with <u>any</u> credit
US Totals	33,033,116	57,311,661	\$ 48,543.9	36,796,765	63,190,711	\$ 56,312.6	9,294,165	15,035,753	\$ +7,768.7	+3,763,650	+5,879,049
Alabama	564,839	905,830	755.8	650,248	1,019,077	941.9	209,391	299,867	+186.0	+85,410	+113,246
Alaska	73,319	151,212	134.4	79,558	163,282	144.3	14,607	27,738	+9.9	+6,238	+12,070
Arizona	690,038	1,261,526	1,073.8	782,338	1,427,599	1,266.8	218,565	379,879	+193.1	+92,300	+166,074
Arkansas	332,398	536,186	454.0	374,459	607,587	541.9	101,532	163,743	+87.9	+42,061	+71,401
California	3,795,355	6,880,441	5,808.1	4,228,616	7,591,290	6,725.7	1,131,315	1,884,709	+917.6	+433,261	+710,848
Colorado	542,767	949,022	806.9	585,725	1,020,800	893.9	116,171	197,170	+87.0	+42,958	+71,778
Connecticut	338,015	549,193	483.7	353,189	573,881	513.6	34,742	55,328	+29.9	+15,174	+24,687
Delaware	88,634	143,343	124.3	102,846	162,939	148.1	25,019	36,749	+23.8	+14,212	+19,597
Dist. of Col.	46,184	61,855	56.4	52,732	70,884	63.3	8,260	11,146	+6.9	+6,548	+9,029
Florida	1,874,190	3,038,259	2,553.7	2,207,450	3,506,106	3,119.8	700,700	1,029,462	+566.1	+333,260	+467,847
Georgia	1,145,869	1,975,438	1,554.1	1,314,113	2,236,018	1,939.3	427,864	727,715	+385.1	+168,245	+260,580
Hawaii	139,814	246,647	207.6	155,264	264,267	236.6	34,686	53,019	+29.0	+15,451	+17,620
Idaho	189,422	353,237	314.2	205,583	372,442	354.8	55,378	87,010	+40.7	+16,161	+19,206
Illinois	1,383,252	2,471,259	2,105.2	1,509,809	2,666,373	2,404.7	333,770	538,105	+299.4	+126,558	+195,114
Indiana	755,652	1,327,335	1,178.6	846,794	1,462,294	1,338.4	207,272	335,582	+159.8	+91,141	+134,959
Iowa	306,568	587,023	522.8	324,052	615,286	557.1	52,135	103,716	+34.4	+17,485	+28,263
Kansas	320,327	578,232	507.7	340,161	616,025	557.6	61,925	112,788	+49.8	+19,834	+37,794
Kentucky	475,233	771,147	676.0	532,502	859,387	779.2	122,698	190,399	+103.2	+57,269	+88,240
Louisiana	483,011	832,191	707.1	583,817	969,877	873.4	215,232	315,380	+166.3	+100,806	+137,686
Maine	138,676	231,546	214.5	148,975	248,241	228.1	21,346	34,651	+13.7	+10,299	+16,695
Maryland	581,480	966,541	837.1	650,206	1,101,311	935.9	111,502	198,144	+98.7	+68,727	+134,771
Massachusetts	598,805	1,013,940	864.7	649,448	1,088,598	937.2	103,722	153,552	+72.5	+50,643	+74,658
Michigan	1,036,011	1,798,696	1,569.0	1,196,693	2,052,256	1,813.3	324,893	514,383	+244.3	+160,682	+253,560
Minnesota	584,930	1,055,112	929.5	618,029	1,127,454	988.2	85,558	161,115	+58.7	+33,099	+72,342
Mississippi	385,144	625,337	505.6	452,621	706,030	643.7	182,225	247,023	+138.1	+67,477	+80,693
Missouri	672,404	1,144,105	981.3	749,387	1,260,079	1,124.2	190,844	290,263	+142.9	+76,984	+115,973
Montana	105,131	178,828	158.9	115,368	194,234	177.4	27,758	41,372	+18.4	+10,238	+15,406
Nebraska	216,951	373,806	321.8	228,646	392,295	352.0	38,612	59,399	+30.2	+11,694	+18,489
Nevada	299,588	567,697	476.2	324,593	600,971	555.1	82,791	148,229	+79.0	+25,005	+33,274
New Hampshire	146,893	242,483	217.8	154,258	250,266	230.1	15,675	21,290	+12.3	+7,366	+7,784
New Jersey	845,019	1,441,459	1,180.6	898,415	1,536,181	1,318.3	154,490	262,747	+137.7	+53,396	+94,722
New Mexico	230,073	396,180	343.5	268,650	454,994	409.0	84,430	125,195	+65.5	+38,577	+58,815
New York	1,870,766	3,159,375	2,580.7	2,093,189	3,521,384	3,031.7	555,995	895,081	+450.9	+222,423	+362,009
North Carolina	1,103,934	1,813,672	1,527.2	1,244,188	2,087,708	1,838.7	350,970	623,285	+311.5	+140,254	+274,037
North Dakota	65,107	123,691	109.3	69,354	128,716	118.5	10,313	15,785	+9.2	+4,247	+5,025
Ohio	1,221,702	2,131,801	1,856.3	1,367,832	2,351,316	2,138.7	339,534	542,721	+282.3	+146,131	+219,515
Oklahoma	421,025	728,200	611.1	480,427	814,688	730.3	131,755	216,627	+119.2	+59,402	+86,488
Oregon	419,744	746,040	645.9	441,515	776,818	716.9	88,700	138,688	+71.1	+21,772	+30,779
Pennsylvania	1,276,727	2,206,996	1,893.0	1,364,266	2,338,562	2,098.6	246,255	378,331	+205.7	+87,539	+131,565
Rhode Island	104,200	175,884	147.8	111,061	184,489	168.0	22,436	34,180	+20.2	+6,860	+8,605
South Carolina	521,280	839,305	704.6	615,400	999,366	879.9	204,336	334,934	+175.3	+94,120	+160,061
South Dakota	92,887	173,027	151.9	98,574	180,233	170.1	23,133	39,975	+18.2	+5,688	+7,206
Tennessee	719,995	1,146,547	964.3	808,153	1,269,345	1,163.7	241,773	350,180	+199.4	+88,158	+122,798
Texas	2,963,546	5,256,186	4,298.3	3,334,772	5,847,354	5,199.9	972,711	1,654,563	+901.6	+371,226	+591,168
Utah	339,639	759,720	655.4	370,970	809,800	728.1	82,488	161,864	+72.8	+31,331	+50,081
Vermont	72,271	118,277	105.2	76,359	123,832	114.0	11,984	17,566	+8.8	+4,089	+5,555
Virginia	864,781	1,448,118	1,213.7	918,093	1,524,637	1,364.5	182,079	279,487	+150.8	+53,312	+76,520
Washington	729,404	1,313,808	1,140.0	780,280	1,382,800	1,262.2	138,322	224,983	+122.2	+50,876	+68,992
West Virginia	179,673	281,821	242.7	206,651	323,994	289.7	66,802	94,320	+47.1	+26,978	+42,173
Wisconsin	620,074	1,126,157	977.7	667,006	1,193,336	1,082.6	116,788	206,763	+104.9	+46,932	+67,179
Wyoming	60,373	107,930	93.7	64,128	114,006	103.4	12,680	19,550	+9.7	+3,755	+6,076

Source: ITEP Tax Model, Oct. 2010

Citizens for Tax Justice, Oct. 2010

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Alabama

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 10,915	\$ 8	\$ 202	\$ 210	6.2%	47.3%	\$ 382	\$ 923
Second 20%	21,273	32	192	224	26.1%	46.0%	436	934
Middle 20%	35,988	80	25	105	64.2%	6.0%	451	557
Fourth 20%	61,529	4	2	6	3.4%	0.4%	661	506
Next 15%	104,329	—	—	—	—	—	—	—
Next 4%	212,079	—	—	—	—	—	—	—
Next 1%	991,193	—	—	—	—	—	—	—
ALL	\$ 59,255	\$ 25	\$ 83	\$ 108	100.0%	100.0%	\$ 447	\$ 889
Bottom 60%	22,763	40	140	\$ 180	96.5%	99.3%	442	892

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Alaska

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 16,119	\$ 12	\$ 64	\$ 77	11.9%	39.0%	\$ 263	\$ 652
Second 20%	32,397	71	89	160	74.7%	59.2%	505	850
Middle 20%	56,619	13	3	16	13.2%	1.7%	440	126
Fourth 20%	94,171	—	—	—	—	—	—	—
Next 15%	153,721	—	—	—	—	—	—	—
Next 4%	266,271	—	—	—	—	—	—	—
Next 1%	1,073,552	—	—	—	—	—	—	—
ALL	\$ 82,997	\$ 19	\$ 31	\$ 50	100.0%	100.0%	\$ 446	\$ 698
Bottom 60%	35,295	33	52	\$ 85	99.8%	100.0%	447	698

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Arizona

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,297	\$ 20	\$ 161	\$ 181	9.8%	48.9%	\$ 350	\$ 802
Second 20%	26,549	49	106	154	23.9%	32.0%	541	1,131
Middle 20%	40,061	131	60	190	64.0%	18.0%	679	843
Fourth 20%	62,257	5	3	7	2.3%	0.8%	376	823
Next 15%	104,341	—	—	—	—	—	—	—
Next 4%	220,080	—	—	—	—	—	—	—
Next 1%	1,084,741	—	—	—	—	—	—	—
ALL	\$ 63,001	\$ 40	\$ 65	\$ 106	100.0%	100.0%	\$ 580	\$ 893
Bottom 60%	26,287	66	109	\$ 175	97.7%	98.9%	587	894

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Arkansas

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 9,645	\$ 7	\$ 170	\$ 178	4.4%	51.0%	\$ 318	\$ 1,011
Second 20%	21,777	27	93	120	16.3%	27.8%	312	731
Middle 20%	36,176	121	44	165	71.7%	13.1%	547	983
Fourth 20%	58,654	12	27	39	7.5%	8.0%	653	561
Next 15%	96,044	—	—	—	—	—	—	—
Next 4%	202,396	—	—	—	—	—	—	—
Next 1%	830,218	—	—	—	—	—	—	—
ALL	\$ 55,363	\$ 33	\$ 66	\$ 99	100.0%	100.0%	\$ 479	\$ 859
Bottom 60%	22,507	52	103	\$ 154	92.4%	91.9%	468	902

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in California								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,950	\$ 15	\$ 151	\$ 166	10.9%	54.8%	\$ 341	\$ 812
Second 20%	29,322	68	82	150	48.9%	29.9%	564	766
Middle 20%	47,133	52	32	84	37.6%	11.6%	580	892
Fourth 20%	75,599	3	8	11	2.5%	2.9%	495	797
Next 15%	136,781	—	—	—	—	—	—	—
Next 4%	310,821	—	—	—	—	—	—	—
Next 1%	1,775,843	—	—	—	—	—	—	—
ALL	\$ 83,083	\$ 27	\$ 55	\$ 82	100.0%	100.0%	\$ 529	\$ 805
Bottom 60%	30,136	45	88	\$ 133	97.5%	96.3%	531	806

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Colorado								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,127	\$ 24	\$ 140	\$ 164	27.4%	75.2%	\$ 491	\$ 782
Second 20%	29,041	44	26	70	49.9%	14.2%	415	742
Middle 20%	49,164	18	14	32	20.1%	7.7%	328	931
Fourth 20%	77,564	2	2	4	2.6%	1.0%	558	391
Next 15%	134,209	—	—	—	—	—	—	—
Next 4%	288,351	—	—	—	—	—	—	—
Next 1%	1,444,744	—	—	—	—	—	—	—
ALL	\$ 78,721	\$ 17	\$ 37	\$ 54	100.0%	100.0%	\$ 413	\$ 748
Bottom 60%	30,113	28	60	\$ 89	97.4%	97.1%	410	786

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Connecticut								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,524	\$ 5	\$ 48	\$ 53	7.4%	76.3%	\$ 210	\$ 891
Second 20%	34,069	54	3	57	85.3%	5.6%	504	734
Middle 20%	56,717	5	11	16	7.3%	18.1%	322	731
Fourth 20%	92,357	—	—	—	—	—	—	—
Next 15%	163,551	—	—	—	—	—	—	—
Next 4%	412,714	—	—	—	—	—	—	—
Next 1%	2,504,640	—	—	—	—	—	—	—
ALL	\$ 107,785	\$ 13	\$ 12	\$ 25	100.0%	100.0%	\$ 440	\$ 847
Bottom 60%	34,725	21	21	\$ 42	100.0%	99.9%	440	847

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Delaware								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,212	\$ 3	\$ 121	\$ 124	6.4%	60.0%	\$ 520	\$ 896
Second 20%	25,782	22	74	97	48.8%	37.7%	493	916
Middle 20%	45,108	15	4	20	33.3%	2.1%	486	925
Fourth 20%	72,084	5	—	5	11.5%	0.2%	324	777
Next 15%	118,351	—	—	—	—	—	—	—
Next 4%	241,051	—	—	—	—	—	—	—
Next 1%	1,213,359	—	—	—	—	—	—	—
ALL	\$ 70,231	\$ 9	\$ 40	\$ 49	100.0%	100.0%	\$ 465	\$ 904
Bottom 60%	27,451	14	66	\$ 80	88.5%	99.8%	492	904

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in District of Columbia								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,340	\$ 65	\$ 104	\$ 169	74.3%	88.4%	\$ 627	\$ 831
Second 20%	30,194	19	12	31	22.2%	10.8%	590	1,065
Middle 20%	51,982	3	—	3	3.3%	0.7%	513	1,477
Fourth 20%	82,088	—	—	—	0.1%	0.2%	406	1,478
Next 15%	160,814	—	—	—	—	—	—	—
Next 4%	465,110	—	—	—	—	—	—	—
Next 1%	2,609,872	—	—	—	—	—	—	—
ALL	\$ 103,911	\$ 17	\$ 23	\$ 40	100.0%	100.0%	\$ 614	\$ 855
Bottom 60%	31,571	29	39	\$ 68	99.9%	99.8%	614	854

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Florida								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,315	\$ 14	\$ 194	\$ 208	12.7%	65.3%	\$ 491	\$ 858
Second 20%	24,345	35	77	112	31.1%	26.0%	472	699
Middle 20%	38,885	57	24	81	50.9%	8.1%	500	745
Fourth 20%	62,792	5	1	6	4.4%	0.4%	354	505
Next 15%	113,513	—	—	—	—	—	—	—
Next 4%	270,166	—	—	—	—	—	—	—
Next 1%	1,710,102	—	—	—	—	—	—	—
ALL	\$ 71,655	\$ 22	\$ 59	\$ 81	100.0%	100.0%	\$ 479	\$ 799
Bottom 60%	24,848	35	98	\$ 134	94.7%	99.4%	490	801

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Georgia								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 9,814	\$ 27	\$ 219	\$ 246	15.9%	50.8%	\$ 480	\$ 944
Second 20%	21,035	38	151	188	22.0%	34.8%	353	823
Middle 20%	36,647	95	59	154	55.8%	13.7%	550	1,060
Fourth 20%	60,775	11	2	13	6.3%	0.5%	387	551
Next 15%	106,266	—	—	—	—	—	—	—
Next 4%	232,013	—	—	—	—	—	—	—
Next 1%	1,039,730	—	—	—	—	—	—	—
ALL	\$ 60,465	\$ 34	\$ 85	\$ 119	100.0%	100.0%	\$ 468	\$ 903
Bottom 60%	22,510	53	143	\$ 196	93.7%	99.4%	476	911

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Hawaii								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,395	\$ 22	\$ 101	\$ 122	19.1%	55.4%	\$ 496	\$ 724
Second 20%	27,129	45	71	116	40.4%	39.0%	532	817
Middle 20%	43,909	44	6	50	38.9%	3.0%	589	685
Fourth 20%	68,783	2	5	6	1.5%	2.6%	402	902
Next 15%	121,928	—	—	—	—	—	—	—
Next 4%	243,047	—	—	—	—	—	—	—
Next 1%	953,419	—	—	—	—	—	—	—
ALL	\$ 67,355	\$ 22	\$ 36	\$ 58	100.0%	100.0%	\$ 542	\$ 760
Bottom 60%	27,451	37	59	\$ 96	98.5%	97.4%	545	757

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Idaho

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,004	\$ 3	\$ 110	\$ 113	1.8%	37.2%	\$ 184	\$ 940
Second 20%	24,311	45	118	163	28.1%	40.9%	439	679
Middle 20%	40,493	92	30	122	56.2%	10.3%	524	426
Fourth 20%	61,224	22	31	54	13.8%	10.9%	558	1,058
Next 15%	99,582	—	—	—	—	—	—	—
Next 4%	208,106	—	—	—	—	—	—	—
Next 1%	968,087	—	—	—	—	—	—	—
ALL	\$ 59,958	\$ 32	\$ 58	\$ 90	100.0%	100.0%	\$ 485	\$ 734
Bottom 60%	25,324	47	86	\$ 133	86.0%	88.5%	476	713

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Illinois

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,096	\$ 10	\$ 143	\$ 153	8.9%	59.5%	\$ 422	\$ 947
Second 20%	27,895	57	78	135	51.0%	32.3%	594	928
Middle 20%	48,006	39	16	56	35.3%	6.8%	526	651
Fourth 20%	74,373	5	2	7	4.4%	0.9%	451	629
Next 15%	127,174	—	—	—	—	—	—	—
Next 4%	284,565	—	—	—	—	—	—	—
Next 1%	1,553,285	—	—	—	—	—	—	—
ALL	\$ 77,631	\$ 22	\$ 48	\$ 70	100.0%	100.0%	\$ 539	\$ 908
Bottom 60%	28,991	35	79	\$ 115	95.2%	98.6%	547	912

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Indiana

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 10,993	\$ 10	\$ 134	\$ 145	8.0%	50.6%	\$ 326	\$ 813
Second 20%	25,376	53	100	153	40.9%	37.8%	506	786
Middle 20%	42,422	56	16	72	43.2%	6.0%	465	680
Fourth 20%	64,289	10	8	18	7.9%	3.0%	499	589
Next 15%	101,939	—	—	—	—	—	—	—
Next 4%	201,155	—	—	—	—	—	—	—
Next 1%	875,733	—	—	—	—	—	—	—
ALL	\$ 60,260	\$ 26	\$ 52	\$ 78	100.0%	100.0%	\$ 467	\$ 776
Bottom 60%	26,266	40	83	\$ 123	92.1%	94.4%	465	792

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Iowa

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,073	\$ 6	\$ 44	\$ 50	5.8%	37.5%	\$ 307	\$ 626
Second 20%	31,012	42	32	75	39.9%	27.4%	600	572
Middle 20%	49,242	48	25	73	46.7%	21.4%	438	570
Fourth 20%	73,287	7	16	23	6.6%	13.6%	552	1,399
Next 15%	112,818	—	—	—	—	—	—	—
Next 4%	213,966	—	—	—	—	—	—	—
Next 1%	898,627	—	—	—	—	—	—	—
ALL	\$ 66,994	\$ 21	\$ 23	\$ 44	100.0%	100.0%	\$ 454	\$ 644
Bottom 60%	30,851	32	34	\$ 66	92.3%	86.4%	481	594

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Kansas									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 11,219	\$ 9	\$ 73	\$ 82	7.3%	37.9%	\$ 430	\$ 632	
Second 20%	28,148	55	82	137	43.6%	42.9%	454	926	
Middle 20%	46,522	55	27	82	43.7%	14.1%	521	1,064	
Fourth 20%	74,030	7	9	16	5.3%	4.9%	631	1,141	
Next 15%	118,780	—	—	—	—	—	—	—	
Next 4%	242,974	—	—	—	—	—	—	—	
Next 1%	1,076,868	—	—	—	—	—	—	—	
ALL	\$ 69,964	\$ 25	\$ 38	\$ 63	100.0%	100.0%	\$ 487	\$ 806	
Bottom 60%	28,661	40	61	\$ 100	94.7%	94.9%	481	794	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Kentucky									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 9,665	\$ 8	\$ 88	\$ 96	7.2%	35.6%	\$ 274	\$ 806	
Second 20%	23,198	33	105	139	29.0%	42.7%	401	837	
Middle 20%	38,667	64	26	91	55.6%	10.7%	453	884	
Fourth 20%	61,774	8	9	17	7.1%	3.7%	515	802	
Next 15%	100,025	—	—	—	—	—	—	—	
Next 4%	198,419	—	—	—	—	—	—	—	
Next 1%	817,173	—	—	—	—	—	—	—	
ALL	\$ 57,114	\$ 23	\$ 49	\$ 72	100.0%	100.0%	\$ 420	\$ 838	
Bottom 60%	23,839	35	73	\$ 109	91.8%	89.1%	415	829	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Louisiana									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 10,489	\$ 9	\$ 230	\$ 239	7.0%	63.6%	\$ 470	\$ 886	
Second 20%	22,657	34	115	149	27.2%	31.7%	442	544	
Middle 20%	38,512	74	16	90	57.9%	4.4%	473	592	
Fourth 20%	62,204	10	—	10	7.8%	0.3%	413	350	
Next 15%	110,803	—	—	—	—	—	—	—	
Next 4%	223,583	—	—	—	—	—	—	—	
Next 1%	909,235	—	—	—	—	—	—	—	
ALL	\$ 60,557	\$ 25	\$ 71	\$ 96	100.0%	100.0%	\$ 458	\$ 722	
Bottom 60%	23,849	39	120	\$ 159	92.1%	99.7%	464	725	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Maine									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 12,580	\$ 4	\$ 72	\$ 76	4.4%	67.8%	\$ 310	\$ 750	
Second 20%	25,788	16	14	29	19.5%	13.2%	375	456	
Middle 20%	41,822	46	20	66	56.7%	18.8%	522	505	
Fourth 20%	64,797	16	—	16	19.4%	0.2%	684	482	
Next 15%	104,890	—	—	—	—	—	—	—	
Next 4%	215,986	—	—	—	—	—	—	—	
Next 1%	819,266	—	—	—	—	—	—	—	
ALL	\$ 61,043	\$ 16	\$ 21	\$ 37	100.0%	100.0%	\$ 492	\$ 636	
Bottom 60%	26,755	22	35	\$ 57	80.6%	99.8%	461	637	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Maryland

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,832	\$ 9	\$ 85	\$ 94	17.2%	48.9%	\$ 324	\$ 862
Second 20%	32,693	32	88	120	63.4%	50.6%	531	926
Middle 20%	54,528	10	—	10	19.1%	0.3%	382	1,477
Fourth 20%	87,360	—	—	—	0.3%	0.0%	307	244
Next 15%	150,091	—	—	—	—	—	—	—
Next 4%	309,923	—	—	—	—	—	—	—
Next 1%	1,499,269	—	—	—	—	—	—	—
ALL	\$ 86,548	\$ 10	\$ 34	\$ 45	100.0%	100.0%	\$ 448	\$ 894
Bottom 60%	33,366	17	58	\$ 75	99.6%	99.8%	448	895

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Massachusetts

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,975	\$ 5	\$ 52	\$ 57	7.7%	47.6%	\$ 193	\$ 623
Second 20%	30,236	44	54	98	69.2%	50.4%	526	870
Middle 20%	52,781	12	2	14	19.6%	1.8%	355	795
Fourth 20%	83,801	2	—	2	3.5%	0.0%	387	—
Next 15%	147,584	—	—	—	—	—	—	—
Next 4%	335,842	—	—	—	—	—	—	—
Next 1%	1,887,233	—	—	—	—	—	—	—
ALL	\$ 89,297	\$ 13	\$ 21	\$ 34	100.0%	100.0%	\$ 424	\$ 730
Bottom 60%	31,687	20	36	\$ 56	96.4%	99.9%	426	731

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Michigan

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 10,036	\$ 15	\$ 142	\$ 157	12.8%	53.1%	\$ 385	\$ 783
Second 20%	24,720	36	102	138	32.1%	37.9%	437	773
Middle 20%	42,416	57	21	78	50.7%	7.7%	492	587
Fourth 20%	66,624	5	2	7	4.4%	0.7%	583	289
Next 15%	108,181	—	—	—	—	—	—	—
Next 4%	209,956	—	—	—	—	—	—	—
Next 1%	962,999	—	—	—	—	—	—	—
ALL	\$ 62,177	\$ 22	\$ 53	\$ 75	100.0%	100.0%	\$ 460	\$ 751
Bottom 60%	25,728	36	88	\$ 124	95.6%	98.7%	456	760

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Minnesota

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,791	\$ 8	\$ 63	\$ 71	11.8%	54.1%	\$ 343	\$ 760
Second 20%	31,472	39	39	78	58.0%	33.4%	516	845
Middle 20%	51,744	20	14	33	28.8%	11.7%	583	343
Fourth 20%	76,692	—	—	—	1.4%	0.6%	458	471
Next 15%	123,941	—	—	—	—	—	—	—
Next 4%	269,807	—	—	—	—	—	—	—
Next 1%	1,293,676	—	—	—	—	—	—	—
ALL	\$ 76,460	\$ 14	\$ 23	\$ 37	100.0%	100.0%	\$ 502	\$ 683
Bottom 60%	31,997	22	38	\$ 61	98.6%	99.3%	502	685

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Mississippi

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 9,740	\$ 6	\$ 208	\$ 215	5.1%	42.4%	\$ 197	\$ 796
Second 20%	19,523	28	248	276	22.2%	50.5%	583	680
Middle 20%	32,649	41	21	62	32.4%	4.3%	499	868
Fourth 20%	56,284	44	14	58	34.6%	2.8%	627	1,243
Next 15%	96,128	—	—	—	—	—	—	—
Next 4%	187,160	—	—	—	—	—	—	—
Next 1%	721,984	—	—	—	—	—	—	—
ALL	\$ 52,039	\$ 25	\$ 96	\$ 121	100.0%	100.0%	\$ 493	\$ 742
Bottom 60%	20,642	25	159	\$ 184	59.7%	97.2%	464	734

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Missouri

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 10,869	\$ 4	\$ 97	\$ 101	3.5%	38.7%	\$ 322	\$ 684
Second 20%	24,712	58	113	171	45.9%	45.2%	528	817
Middle 20%	41,197	59	33	92	46.3%	13.4%	478	908
Fourth 20%	65,655	5	6	12	4.3%	2.6%	542	754
Next 15%	107,087	—	—	—	—	—	—	—
Next 4%	219,488	—	—	—	—	—	—	—
Next 1%	1,009,919	—	—	—	—	—	—	—
ALL	\$ 62,678	\$ 25	\$ 49	\$ 75	100.0%	100.0%	\$ 490	\$ 768
Bottom 60%	25,592	41	81	\$ 122	95.7%	97.3%	491	768

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Montana

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 10,272	\$ 5	\$ 62	\$ 67	5.4%	32.7%	\$ 443	\$ 795
Second 20%	23,919	26	76	102	29.6%	40.1%	307	572
Middle 20%	38,916	48	31	80	54.8%	16.5%	425	744
Fourth 20%	61,800	9	17	26	10.1%	9.0%	599	976
Next 15%	102,938	—	—	—	—	—	—	—
Next 4%	217,929	—	—	—	—	—	—	—
Next 1%	880,185	—	—	—	—	—	—	—
ALL	\$ 59,367	\$ 17	\$ 38	\$ 55	100.0%	100.0%	\$ 392	\$ 673
Bottom 60%	24,381	26	57	\$ 83	89.8%	89.3%	378	669

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Nebraska

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,821	\$ 3	\$ 89	\$ 92	3.6%	48.6%	\$ 489	\$ 767
Second 20%	28,577	32	61	93	36.6%	33.2%	404	724
Middle 20%	45,966	43	20	63	49.5%	11.1%	508	1,257
Fourth 20%	70,183	5	13	18	6.2%	6.9%	398	728
Next 15%	114,617	—	—	—	—	—	—	—
Next 4%	223,604	—	—	—	—	—	—	—
Next 1%	1,117,598	—	—	—	—	—	—	—
ALL	\$ 68,609	\$ 17	\$ 37	\$ 54	100.0%	100.0%	\$ 464	\$ 782
Bottom 60%	28,794	26	57	\$ 83	89.7%	92.9%	459	787

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Nevada								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,692	\$ 32	\$ 183	\$ 215	22.1%	55.4%	\$ 558	\$ 968
Second 20%	27,335	44	96	140	30.7%	29.2%	610	993
Middle 20%	43,931	67	49	116	46.4%	14.9%	560	905
Fourth 20%	66,455	—	—	—	0.6%	0.2%	342	341
Next 15%	107,181	—	—	—	—	—	—	—
Next 4%	239,899	—	—	—	—	—	—	—
Next 1%	1,827,646	—	—	—	—	—	—	—
ALL	\$ 73,377	\$ 29	\$ 65	\$ 94	100.0%	100.0%	\$ 572	\$ 958
Bottom 60%	28,333	48	109	\$ 157	99.3%	99.5%	574	965

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in New Hampshire								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 15,592	\$ 7	\$ 54	\$ 62	16.5%	68.7%	\$ 397	\$ 730
Second 20%	34,560	21	25	45	46.6%	30.6%	446	837
Middle 20%	54,562	14	—	14	32.0%	0.6%	370	950
Fourth 20%	84,424	2	—	2	4.4%	—	406	—
Next 15%	136,085	—	—	—	—	—	—	—
Next 4%	278,238	—	—	—	—	—	—	—
Next 1%	1,253,293	—	—	—	—	—	—	—
ALL	\$ 80,632	\$ 9	\$ 16	\$ 24	100.0%	100.0%	\$ 409	\$ 761
Bottom 60%	35,039	14	26	\$ 40	95.2%	99.9%	409	761

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in New Jersey								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,245	\$ 23	\$ 126	\$ 150	32.6%	76.4%	\$ 537	\$ 917
Second 20%	32,257	43	26	69	60.0%	15.9%	492	906
Middle 20%	55,550	5	7	12	6.9%	4.4%	351	723
Fourth 20%	90,154	—	4	4	0.5%	2.4%	1,017	1,015
Next 15%	159,125	—	—	—	—	—	—	—
Next 4%	356,183	—	—	—	—	—	—	—
Next 1%	1,806,152	—	—	—	—	—	—	—
ALL	\$ 93,463	\$ 14	\$ 33	\$ 47	100.0%	100.0%	\$ 493	\$ 906
Bottom 60%	33,693	24	53	\$ 77	99.5%	96.8%	491	904

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in New Mexico								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,151	\$ 8	\$ 185	\$ 192	5.3%	52.5%	\$ 296	\$ 733
Second 20%	24,922	55	121	176	38.1%	34.2%	406	840
Middle 20%	39,893	73	33	106	51.2%	9.4%	584	674
Fourth 20%	64,735	7	11	18	4.6%	3.2%	709	923
Next 15%	110,646	—	—	—	—	—	—	—
Next 4%	226,688	—	—	—	—	—	—	—
Next 1%	883,358	—	—	—	—	—	—	—
ALL	\$ 62,073	\$ 28	\$ 70	\$ 98	100.0%	100.0%	\$ 478	\$ 767
Bottom 60%	25,352	45	113	\$ 158	94.6%	96.1%	474	761

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in New York									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 10,685	\$ 15	\$ 118	\$ 133	15.8%	53.6%	\$ 469	\$ 876	
Second 20%	24,911	39	83	122	40.4%	37.6%	509	725	
Middle 20%	44,161	39	18	57	40.7%	8.2%	518	887	
Fourth 20%	73,184	3	—	3	2.7%	0.4%	446	819	
Next 15%	131,700	—	—	—	—	—	—	—	
Next 4%	316,604	—	—	—	—	—	—	—	
Next 1%	2,283,486	—	—	—	—	—	—	—	
ALL	\$ 84,538	\$ 19	\$ 43	\$ 62	100.0%	100.0%	\$ 504	\$ 813	
Bottom 60%	26,585	31	73	\$ 104	96.9%	99.4%	506	813	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in North Carolina									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 10,733	\$ 16	\$ 151	\$ 167	9.3%	44.2%	\$ 381	\$ 884	
Second 20%	23,159	83	169	252	47.7%	49.6%	471	1,005	
Middle 20%	38,440	70	11	81	40.4%	3.1%	525	350	
Fourth 20%	62,722	4	11	15	2.5%	3.1%	383	647	
Next 15%	106,438	—	—	—	—	—	—	—	
Next 4%	225,376	—	—	—	—	—	—	—	
Next 1%	936,611	—	—	—	—	—	—	—	
ALL	\$ 60,686	\$ 34	\$ 67	\$ 102	100.0%	100.0%	\$ 476	\$ 885	
Bottom 60%	24,119	57	110	\$ 167	97.5%	96.9%	481	896	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in North Dakota									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 14,831	\$ 15	\$ 38	\$ 54	18.2%	30.6%	\$ 446	\$ 1,027	
Second 20%	31,579	28	59	87	35.2%	50.2%	332	962	
Middle 20%	52,918	39	1	40	46.5%	1.1%	435	805	
Fourth 20%	82,543	—	9	9	0.0%	7.0%	107	873	
Next 15%	123,724	—	—	—	—	—	—	—	
Next 4%	240,128	—	—	—	—	—	—	—	
Next 1%	959,822	—	—	—	—	—	—	—	
ALL	\$ 74,299	\$ 16	\$ 24	\$ 40	100.0%	100.0%	\$ 393	\$ 914	
Bottom 60%	33,265	28	33	\$ 61	99.9%	81.8%	394	983	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Ohio									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 10,883	\$ 8	\$ 129	\$ 137	7.5%	51.9%	\$ 384	\$ 871	
Second 20%	25,099	40	102	141	36.9%	40.7%	511	850	
Middle 20%	41,740	47	9	56	43.7%	3.5%	510	642	
Fourth 20%	63,192	13	9	22	11.9%	3.8%	455	544	
Next 15%	100,334	—	—	—	—	—	—	—	
Next 4%	203,142	—	—	—	—	—	—	—	
Next 1%	902,336	—	—	—	—	—	—	—	
ALL	\$ 59,622	\$ 21	\$ 49	\$ 70	100.0%	100.0%	\$ 491	\$ 833	
Bottom 60%	25,926	32	80	\$ 111	88.0%	96.2%	497	851	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Oklahoma								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 9,938	\$ 11	\$ 162	\$ 173	6.4%	45.1%	\$ 305	\$ 820
Second 20%	22,398	66	160	226	40.0%	44.5%	481	983
Middle 20%	39,131	71	21	92	42.6%	5.8%	475	1,005
Fourth 20%	63,149	18	16	34	10.9%	4.6%	433	1,043
Next 15%	108,882	—	—	—	—	—	—	—
Next 4%	227,469	—	—	—	—	—	—	—
Next 1%	1,124,742	—	—	—	—	—	—	—
ALL	\$ 62,798	\$ 33	\$ 71	\$ 104	100.0%	100.0%	\$ 456	\$ 904
Bottom 60%	23,811	49	114	\$ 164	89.0%	95.3%	459	900

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Oregon								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,108	\$ —	\$ 55	\$ 55	0.9%	28.0%	\$ 191	\$ 793
Second 20%	25,091	42	99	141	38.1%	51.9%	407	737
Middle 20%	42,084	62	35	97	56.2%	18.1%	567	1,042
Fourth 20%	66,973	5	3	8	4.8%	1.3%	464	1,091
Next 15%	113,218	—	—	—	—	—	—	—
Next 4%	235,073	—	—	—	—	—	—	—
Next 1%	962,939	—	—	—	—	—	—	—
ALL	\$ 64,313	\$ 22	\$ 38	\$ 60	100.0%	100.0%	\$ 482	\$ 799
Bottom 60%	26,131	35	63	\$ 98	95.2%	98.1%	483	796

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Pennsylvania								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,615	\$ 5	\$ 86	\$ 92	5.9%	52.0%	\$ 320	\$ 842
Second 20%	27,494	30	58	88	32.7%	34.9%	473	841
Middle 20%	46,385	41	20	61	45.4%	11.8%	471	944
Fourth 20%	71,245	15	2	16	16.0%	1.1%	808	701
Next 15%	118,738	—	—	—	—	—	—	—
Next 4%	248,762	—	—	—	—	—	—	—
Next 1%	1,165,065	—	—	—	—	—	—	—
ALL	\$ 69,804	\$ 18	\$ 33	\$ 51	100.0%	100.0%	\$ 491	\$ 850
Bottom 60%	28,495	26	55	\$ 80	84.0%	98.7%	457	853

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Rhode Island								
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 10,541	\$ 16	\$ 74	\$ 89	19.4%	39.7%	\$ 581	\$ 1,013
Second 20%	24,982	36	99	135	44.8%	53.2%	572	873
Middle 20%	44,867	30	13	43	35.5%	7.0%	464	597
Fourth 20%	71,121	—	—	—	—	—	—	—
Next 15%	121,337	—	—	—	—	—	—	—
Next 4%	249,381	—	—	—	—	—	—	—
Next 1%	1,064,429	—	—	—	—	—	—	—
ALL	\$ 68,510	\$ 16	\$ 37	\$ 53	100.0%	100.0%	\$ 502	\$ 892
Bottom 60%	26,590	27	62	\$ 90	99.8%	100.0%	529	893

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in South Carolina									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 10,280	\$ 12	\$ 248	\$ 260	8.3%	60.1%	\$ 396	\$ 962	
Second 20%	22,403	41	112	153	27.5%	27.0%	445	803	
Middle 20%	35,263	86	52	138	58.2%	12.7%	482	630	
Fourth 20%	58,099	9	—	9	6.1%	0.2%	248	1,042	
Next 15%	99,637	—	—	—	—	—	—	—	
Next 4%	208,924	—	—	—	—	—	—	—	
Next 1%	866,279	—	—	—	—	—	—	—	
ALL	\$ 56,489	\$ 29	\$ 81	\$ 110	100.0%	100.0%	\$ 439	\$ 859	
Bottom 60%	22,647	46	138	\$ 184	93.9%	99.7%	462	859	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in South Dakota									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 11,079	\$ 5	\$ 88	\$ 94	4.3%	36.1%	\$ 338	\$ 853	
Second 20%	26,378	17	61	77	14.6%	26.1%	434	721	
Middle 20%	45,570	98	81	179	80.8%	33.1%	771	761	
Fourth 20%	69,218	—	8	8	0.1%	3.4%	185	991	
Next 15%	108,883	—	—	—	—	—	—	—	
Next 4%	224,700	—	—	—	—	—	—	—	
Next 1%	1,073,452	—	—	—	—	—	—	—	
ALL	\$ 65,833	\$ 23	\$ 47	\$ 70	100.0%	100.0%	\$ 657	\$ 784	
Bottom 60%	27,670	40	76	\$ 116	99.7%	95.3%	659	781	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Tennessee									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 10,760	\$ 10	\$ 152	\$ 162	7.0%	44.7%	\$ 356	\$ 812	
Second 20%	23,517	47	151	198	31.7%	44.3%	489	930	
Middle 20%	38,712	85	36	121	58.1%	10.6%	553	637	
Fourth 20%	59,782	4	1	6	2.9%	0.4%	333	557	
Next 15%	99,858	—	—	—	—	—	—	—	
Next 4%	218,474	—	—	—	—	—	—	—	
Next 1%	1,033,438	—	—	—	—	—	—	—	
ALL	\$ 59,927	\$ 29	\$ 67	\$ 96	100.0%	100.0%	\$ 500	\$ 833	
Bottom 60%	24,338	47	113	\$ 160	96.8%	99.6%	511	835	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Texas									
State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit		
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC	
Lowest 20%	\$ 12,037	\$ 19	\$ 240	\$ 260	10.2%	59.8%	\$ 397	\$ 919	
Second 20%	26,166	84	132	216	44.6%	32.9%	555	933	
Middle 20%	42,616	77	22	99	41.2%	5.4%	545	945	
Fourth 20%	69,760	7	7	14	3.8%	1.7%	583	1,065	
Next 15%	125,121	—	—	—	—	—	—	—	
Next 4%	274,467	—	—	—	—	—	—	—	
Next 1%	1,400,234	—	—	—	—	—	—	—	
ALL	\$ 73,081	\$ 37	\$ 80	\$ 117	100.0%	100.0%	\$ 527	\$ 927	
Bottom 60%	26,942	60	131	\$ 191	96.0%	98.1%	528	925	

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Utah

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,766	\$ 28	\$ 162	\$ 190	13.3%	51.9%	\$ 532	\$ 975
Second 20%	27,243	71	88	159	34.1%	28.4%	509	723
Middle 20%	44,028	92	53	145	43.9%	17.0%	548	927
Fourth 20%	68,570	18	9	27	8.6%	2.8%	693	753
Next 15%	114,165	—	—	—	—	—	—	—
Next 4%	230,188	—	—	—	—	—	—	—
Next 1%	1,115,719	—	—	—	—	—	—	—
ALL	\$ 67,078	\$ 41	\$ 62	\$ 103	100.0%	100.0%	\$ 536	\$ 873
Bottom 60%	27,678	63	101	\$ 165	91.3%	97.2%	530	878

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Vermont

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,505	\$ 2	\$ 76	\$ 79	3.2%	62.4%	\$ 363	\$ 693
Second 20%	28,226	27	32	59	36.9%	26.2%	466	593
Middle 20%	45,231	44	13	58	59.7%	10.9%	686	779
Fourth 20%	68,236	—	—	—	0.1%	0.5%	169	831
Next 15%	113,551	—	—	—	—	—	—	—
Next 4%	232,720	—	—	—	—	—	—	—
Next 1%	940,269	—	—	—	—	—	—	—
ALL	\$ 66,275	\$ 15	\$ 24	\$ 39	100.0%	100.0%	\$ 568	\$ 672
Bottom 60%	28,626	25	41	\$ 65	99.8%	99.5%	570	671

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Virginia

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 11,990	\$ 6	\$ 111	\$ 117	7.7%	57.9%	\$ 353	\$ 842
Second 20%	28,139	43	65	108	55.4%	34.2%	443	849
Middle 20%	48,725	27	14	41	34.5%	7.5%	393	678
Fourth 20%	79,708	2	—	2	2.4%	0.2%	373	402
Next 15%	139,818	—	—	—	—	—	—	—
Next 4%	290,212	—	—	—	—	—	—	—
Next 1%	1,313,424	—	—	—	—	—	—	—
ALL	\$ 78,789	\$ 15	\$ 38	\$ 53	100.0%	100.0%	\$ 415	\$ 826
Bottom 60%	29,624	25	63	\$ 89	97.6%	99.7%	416	829

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Washington

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 12,437	\$ 18	\$ 107	\$ 125	19.1%	57.9%	\$ 461	\$ 917
Second 20%	30,228	42	67	109	45.0%	36.2%	439	962
Middle 20%	52,018	32	7	39	33.7%	4.0%	496	427
Fourth 20%	81,228	2	—	2	2.0%	—	1,044	—
Next 15%	134,884	—	—	—	—	—	—	—
Next 4%	287,626	—	—	—	—	—	—	—
Next 1%	1,449,932	—	—	—	—	—	—	—
ALL	\$ 80,043	\$ 19	\$ 36	\$ 55	100.0%	100.0%	\$ 455	\$ 888
Bottom 60%	31,576	31	60	\$ 91	97.7%	98.1%	462	891

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in West Virginia

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 9,706	\$ 3	\$ 124	\$ 127	3.2%	45.4%	\$ 298	\$ 759
Second 20%	21,291	18	92	110	19.0%	33.1%	233	584
Middle 20%	35,006	59	55	114	63.9%	20.4%	430	926
Fourth 20%	59,532	13	3	16	13.7%	1.2%	421	291
Next 15%	96,386	—	—	—	—	—	—	—
Next 4%	179,387	—	—	—	—	—	—	—
Next 1%	626,810	—	—	—	—	—	—	—
ALL	\$ 52,447	\$ 18	\$ 54	\$ 72	100.0%	100.0%	\$ 365	\$ 702
Bottom 60%	22,070	27	90	\$ 117	86.2%	98.8%	357	714

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Wisconsin

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,230	\$ 13	\$ 93	\$ 106	17.9%	46.4%	\$ 436	\$ 842
Second 20%	27,663	32	87	119	44.5%	45.5%	465	955
Middle 20%	45,727	24	11	35	33.5%	5.6%	432	956
Fourth 20%	70,758	3	4	7	3.8%	2.2%	669	1,083
Next 15%	109,277	—	—	—	—	—	—	—
Next 4%	213,896	—	—	—	—	—	—	—
Next 1%	1,015,871	—	—	—	—	—	—	—
ALL	\$ 66,339	\$ 14	\$ 39	\$ 53	100.0%	100.0%	\$ 453	\$ 899
Bottom 60%	28,977	23	64	\$ 87	95.9%	97.5%	448	898

Extending the EITC and Child Tax Credit Expansions in the Recovery Act, Impacts in 2011 in Wyoming

State Taxpayers		Average Tax Cuts for All Taxpayers			Share of Tax Cuts		Average Tax Cuts for Taxpayers Who Benefit	
Income Level	Avg Income	EITC	CTC	Combined	EITC	CTC	EITC	CTC
Lowest 20%	\$ 13,732	\$ 32	\$ 106	\$ 139	40.0%	75.7%	\$ 484	\$ 703
Second 20%	32,326	36	31	67	45.2%	22.5%	462	1,290
Middle 20%	52,263	11	2	12	13.3%	1.1%	437	512
Fourth 20%	80,507	1	—	1	1.5%	—	637	—
Next 15%	123,411	—	—	—	—	—	—	—
Next 4%	269,395	—	—	—	—	—	—	—
Next 1%	2,220,693	—	—	—	—	—	—	—
ALL	\$ 87,017	\$ 16	\$ 28	\$ 44	100.0%	100.0%	\$ 469	\$ 779
Bottom 60%	32,751	26	46	\$ 73	98.5%	99.3%	467	780