



July 19, 2012
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The Debate over Tax Cuts: It's Not Just About the Rich

Tax Breaks for 13 Million Working Families with 26 Million Children Are Also at Stake

State-by-state analysis of the tax breaks for working families with children that President Obama would keep and the GOP would eliminate.

Much has been written about the fight between President Obama and congressional Republicans over whether to extend the Bush tax cuts for the best-off two percent of Americans. But there is an equally stark difference between the two parties when it comes to taxes on low- and moderate-income working families.

While the GOP plan would extend tax cuts for 2.7 million high earners, it would allow the expiration of tax breaks for 13 million working families with 26 million children.

President Obama proposes to do just the opposite. He would let the Bush tax breaks for the highest earners expire, but extend important tax breaks for working families with children, which were enacted in 2009 and later extended through 2012.

One of the 2009 provisions makes families earning more than \$3,000 eligible for the child tax credit. Under the GOP proposal, this provision would expire and, starting in 2013, only families earning more than \$13,300 would be eligible for any child tax credit.¹

The other 2009 provisions expand the Earned Income Tax Credit (EITC) in two ways. First, they provide a larger EITC for families with 3 or more children.² Second, they reduce the "marriage penalty" in the EITC by starting the phase-out of the EITC at a higher level for married couples.³ The GOP proposal would allow both of these expansions of the EITC to expire.

In 2013:

- Obama's child credit provision would save 8.9 million working families, with 16.4 million eligible children, a total of \$7.6 billion. That's an average of \$854 per family.
- Obama's EITC provisions would save 6.5 million working families, with 15.9 million children, a total of \$3.4 billion, an average of \$530 per family.
- In combination, these provisions would save 13.1 million working families, with 25.7 million children, a total of \$11.1 billion, an average of \$843 per family.⁴
- Virtually all of these tax breaks would go to families earning less than \$50,000. Only families with wages or other earned income would be eligible.

State-by-state tables showing the 2013 effects of the tax breaks for working families that President Obama wants to extend and the GOP wants to scrap are attached.

Notes

1. The tax cuts enacted under President George W. Bush included provisions that doubled the maximum child tax credit (CTC) from \$500 to \$1,000 and made it partially refundable. Like the EITC, the refundable part of the CTC was calculated as a percentage of earnings, in order to encourage work, but unlike the EITC, the refundable part of the CTC was calculated as a percentage of earnings over a certain threshold rather than starting with the first dollar earned. The refundable part of the CTC is equal to 15 percent of earnings in excess of the threshold, and the total credit (including the regular credit and the refundable part of the credit) cannot exceed \$1,000 per child. Congressional Republicans propose to extend only the Bush-era provisions (and not the 2009 provisions) into next year so that the earnings threshold would be \$13,300 in 2013. President Obama proposes to also extend into 2013 the provision of the 2009 economic recovery act that reduced the threshold to \$3,000.

2. The EITC is calculated as a percentage of earnings, up to certain limits. The permanent rules set the percentage at 7.65% for childless taxpayers, 34% for families with one child, and 40% for families with two or more children. The 2009 economic recovery act increased the EITC rate to 45% for families with three or more children.

3. The EITC is phased out gradually for taxpayers starting at a certain income level. Before the Bush tax cuts were enacted, the phase-out starting point for the EITC was the same for married taxpayers and unmarried taxpayers, and this was perceived as creating a bias against marriage because two single adults who each had one child might decide that it was against their financial interest to get married because their combined EITCs would be greater if they remained unmarried. One provision that was part of the Bush tax cuts reduced this “marriage penalty” by making the phase-out starting point for married couples \$3,000 greater than the phase-out starting point for unmarried taxpayers. The 2009 economic recovery act further reduced the marriage penalty by increasing the phase-out starting point for married couples by another \$2,000. (Both of these amounts are indexed for inflation.)

4. The total number of families and children affected by the CTC expansion and the EITC expansion is less than the sum of the number affected by each of them because 18 percent of families that benefit would benefit from both. The overlap between the two credit expansions is limited because the expanded child credit is targeted to families making less than \$25,000, while the expanded EITC is targeted to families making \$20-50,000.

**Combined Effects in 2013 of Extending the 2009
Rules for the EITC and the Per-Child Tax Credit**

| | # of families helped | # of kids in these families* | Total benefits \$-million | Ave. benefit per family |
|------------------|-------------------------|---------------------------------|------------------------------|----------------------------|
| US Totals | 13,115,146 | 25,715,652 | \$ 11,056.7 | \$ 843 |
| Alabama | 287,044 | 512,996 | 240.4 | 838 |
| Alaska | 20,710 | 42,274 | 16.3 | 788 |
| Arizona | 305,417 | 709,091 | 275.8 | 903 |
| Arkansas | 156,164 | 297,695 | 130.7 | 837 |
| California | 1,524,618 | 3,165,250 | 1,334.2 | 875 |
| Colorado | 190,845 | 344,865 | 133.6 | 700 |
| Connecticut | 75,033 | 147,285 | 53.4 | 712 |
| Delaware | 31,954 | 52,384 | 27.8 | 869 |
| Dist. of Col. | 17,035 | 37,907 | 12.9 | 757 |
| Florida | 977,480 | 1,718,069 | 775.4 | 793 |
| Georgia | 587,100 | 1,139,543 | 523.2 | 891 |
| Hawaii | 52,371 | 102,592 | 44.3 | 846 |
| Idaho | 73,774 | 150,347 | 58.3 | 791 |
| Illinois | 467,109 | 992,167 | 419.3 | 898 |
| Indiana | 268,296 | 525,069 | 211.5 | 788 |
| Iowa | 86,321 | 190,553 | 62.5 | 724 |
| Kansas | 98,227 | 201,089 | 80.2 | 817 |
| Kentucky | 183,209 | 332,944 | 148.3 | 810 |
| Louisiana | 231,482 | 405,915 | 203.9 | 881 |
| Maine | 35,042 | 64,730 | 21.5 | 613 |
| Maryland | 154,285 | 306,142 | 135.3 | 877 |
| Massachusetts | 165,143 | 299,374 | 113.5 | 687 |
| Michigan | 428,298 | 770,922 | 325.8 | 761 |
| Minnesota | 115,656 | 271,368 | 93.9 | 812 |
| Mississippi | 233,824 | 399,191 | 186.7 | 798 |
| Missouri | 256,829 | 480,545 | 207.4 | 808 |
| Montana | 39,239 | 68,801 | 25.3 | 646 |
| Nebraska | 62,532 | 119,840 | 43.7 | 698 |
| Nevada | 113,535 | 246,673 | 115.4 | 1,017 |
| New Hampshire | 22,301 | 36,092 | 15.6 | 699 |
| New Jersey | 218,863 | 442,175 | 201.0 | 918 |
| New Mexico | 115,222 | 214,788 | 88.8 | 770 |
| New York | 724,949 | 1,414,333 | 600.7 | 829 |
| North Carolina | 522,645 | 1,114,261 | 467.4 | 894 |
| North Dakota | 19,809 | 35,579 | 13.9 | 700 |
| Ohio | 498,603 | 997,137 | 436.7 | 876 |
| Oklahoma | 207,145 | 383,857 | 175.0 | 845 |
| Oregon | 133,792 | 258,389 | 102.4 | 766 |
| Pennsylvania | 387,740 | 773,274 | 318.9 | 822 |
| Rhode Island | 30,284 | 58,252 | 29.1 | 962 |
| South Carolina | 262,996 | 501,775 | 232.8 | 885 |
| South Dakota | 29,034 | 60,425 | 26.2 | 904 |
| Tennessee | 330,797 | 594,954 | 268.2 | 811 |
| Texas | 1,463,192 | 2,952,035 | 1,325.4 | 906 |
| Utah | 120,838 | 288,122 | 114.0 | 943 |
| Vermont | 16,682 | 29,348 | 11.6 | 696 |
| Virginia | 275,089 | 493,667 | 202.4 | 736 |
| Washington | 246,432 | 492,169 | 198.5 | 806 |
| West Virginia | 77,050 | 128,835 | 55.4 | 719 |
| Wisconsin | 155,112 | 319,798 | 139.2 | 898 |
| Wyoming | 17,998 | 30,763 | 12.9 | 714 |

*Includes kids of all ages in families helped (unlike the table for the per-child credit, which includes only kids age 16 or less).

Source: ITEP Tax Model, July 2012

Citizens for Tax Justice, July 2012

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

Effects in 2013

| State | \$13,300 Earnings Threshold | | | \$3,000 Earnings Threshold | | | \$3,000 Threshold vs \$13,300 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 | 33,116,975 | 57,511,837 | \$ 48,698.6 | 36,826,342 | 63,336,773 | \$ 56,312.6 | 8,913,360 | 16,435,981 | \$ +7,614.0 | +3,709,368 | +5,824,936 |
| Alabama | 587,191 | 935,135 | 773.5 | 662,088 | 1,038,534 | 958.7 | 200,122 | 325,769 | +185.2 | +74,898 | +103,399 |
| Alaska | 76,037 | 156,554 | 137.9 | 84,073 | 170,660 | 147.7 | 13,861 | 30,420 | +9.8 | +8,037 | +14,106 |
| Arizona | 690,913 | 1,270,025 | 1,086.9 | 767,503 | 1,403,539 | 1,253.2 | 195,301 | 392,164 | +166.3 | +76,590 | +133,514 |
| Arkansas | 332,965 | 536,731 | 459.0 | 372,914 | 605,260 | 547.1 | 96,219 | 180,438 | +88.0 | +39,949 | +68,529 |
| California | 3,801,946 | 6,913,670 | 5,818.6 | 4,221,192 | 7,604,109 | 6,702.6 | 1,069,276 | 2,094,675 | +884.0 | +419,246 | +690,439 |
| Colorado | 536,912 | 931,867 | 809.6 | 593,956 | 1,031,295 | 899.6 | 117,067 | 207,935 | +90.0 | +57,044 | +99,427 |
| Connecticut | 336,020 | 548,433 | 484.0 | 355,579 | 577,639 | 514.7 | 35,214 | 59,508 | +30.7 | +19,559 | +29,205 |
| Delaware | 90,530 | 146,774 | 124.8 | 104,074 | 164,819 | 148.4 | 25,267 | 40,741 | +23.6 | +13,544 | +18,046 |
| Dist. of Col. | 47,759 | 63,730 | 56.4 | 55,698 | 75,403 | 64.0 | 9,497 | 15,537 | +7.6 | +7,939 | +11,673 |
| Florida | 1,949,593 | 3,147,473 | 2,659.1 | 2,276,810 | 3,609,333 | 3,226.5 | 690,422 | 1,120,014 | +567.4 | +327,218 | +461,860 |
| Georgia | 1,147,576 | 1,981,223 | 1,581.4 | 1,308,779 | 2,233,672 | 1,953.4 | 401,718 | 769,049 | +372.1 | +161,203 | +252,449 |
| Hawaii | 143,717 | 254,326 | 214.3 | 159,867 | 272,744 | 244.1 | 36,067 | 68,217 | +29.8 | +16,150 | +18,418 |
| Idaho | 193,507 | 361,452 | 322.1 | 210,184 | 381,256 | 360.2 | 47,172 | 82,185 | +38.1 | +16,677 | +19,804 |
| Illinois | 1,346,452 | 2,408,192 | 2,050.5 | 1,473,170 | 2,609,600 | 2,343.2 | 320,318 | 621,767 | +292.7 | +126,718 | +201,409 |
| Indiana | 753,008 | 1,330,224 | 1,183.7 | 840,348 | 1,457,774 | 1,324.3 | 179,955 | 319,113 | +140.6 | +87,340 | +127,550 |
| Iowa | 307,365 | 590,973 | 527.2 | 324,868 | 619,152 | 559.2 | 46,628 | 110,838 | +32.0 | +17,503 | +28,179 |
| Kansas | 316,283 | 573,434 | 505.8 | 336,449 | 611,861 | 552.9 | 54,977 | 115,693 | +47.1 | +20,166 | +38,427 |
| Kentucky | 482,319 | 778,069 | 678.9 | 534,698 | 863,934 | 780.6 | 115,647 | 209,858 | +101.7 | +52,379 | +85,865 |
| Louisiana | 489,450 | 846,503 | 700.7 | 570,601 | 949,671 | 858.1 | 165,047 | 261,736 | +157.5 | +81,150 | +103,168 |
| Maine | 137,816 | 230,870 | 211.9 | 147,612 | 246,447 | 224.5 | 18,273 | 29,028 | +12.7 | +9,796 | +15,576 |
| Maryland | 580,557 | 968,361 | 826.7 | 646,200 | 1,095,570 | 931.8 | 117,826 | 229,941 | +105.1 | +65,643 | +127,209 |
| Massachusetts | 572,380 | 969,048 | 814.0 | 622,445 | 1,044,830 | 885.9 | 99,736 | 169,574 | +71.9 | +50,064 | +75,783 |
| Michigan | 1,042,286 | 1,795,685 | 1,551.1 | 1,173,141 | 2,018,124 | 1,783.4 | 300,402 | 508,917 | +232.4 | +130,855 | +222,440 |
| Minnesota | 587,318 | 1,060,236 | 933.6 | 621,304 | 1,134,685 | 992.5 | 76,678 | 185,164 | +58.9 | +33,986 | +74,449 |
| Mississippi | 387,359 | 630,630 | 507.8 | 457,467 | 714,097 | 652.3 | 184,899 | 266,874 | +144.5 | +70,108 | +83,467 |
| Missouri | 663,071 | 1,132,216 | 969.6 | 740,609 | 1,248,583 | 1,107.2 | 177,372 | 304,312 | +137.6 | +77,538 | +116,367 |
| Montana | 106,957 | 182,440 | 161.5 | 116,565 | 196,749 | 178.2 | 23,831 | 41,340 | +16.7 | +9,608 | +14,310 |
| Nebraska | 219,053 | 376,576 | 324.5 | 230,502 | 394,451 | 353.9 | 39,136 | 72,698 | +29.4 | +11,449 | +17,874 |
| Nevada | 310,038 | 588,325 | 495.5 | 335,725 | 622,643 | 575.6 | 83,171 | 179,687 | +80.1 | +25,688 | +34,318 |
| New Hampshire | 141,816 | 234,912 | 207.3 | 148,843 | 242,011 | 218.4 | 14,904 | 21,774 | +11.0 | +7,027 | +7,099 |
| New Jersey | 832,737 | 1,419,933 | 1,154.6 | 887,460 | 1,517,435 | 1,296.3 | 150,675 | 300,582 | +141.7 | +54,722 | +97,502 |
| New Mexico | 236,196 | 406,167 | 352.9 | 273,617 | 465,303 | 415.5 | 82,769 | 143,362 | +62.6 | +37,421 | +59,135 |
| New York | 1,817,409 | 3,072,966 | 2,516.8 | 2,036,506 | 3,428,563 | 2,939.7 | 526,178 | 951,147 | +423.0 | +219,097 | +355,597 |
| North Carolina | 1,127,924 | 1,853,628 | 1,574.7 | 1,272,624 | 2,135,761 | 1,886.4 | 346,390 | 715,147 | +311.7 | +144,700 | +282,133 |
| North Dakota | 67,422 | 127,860 | 112.6 | 71,572 | 132,561 | 121.4 | 10,418 | 17,443 | +8.8 | +4,150 | +4,701 |
| Ohio | 1,215,915 | 2,121,831 | 1,846.4 | 1,372,877 | 2,359,903 | 2,146.8 | 341,945 | 621,940 | +300.4 | +156,962 | +238,072 |
| Oklahoma | 425,886 | 737,605 | 626.2 | 487,427 | 828,487 | 743.6 | 132,339 | 248,464 | +117.4 | +61,541 | +90,881 |
| Oregon | 416,966 | 746,648 | 645.9 | 442,471 | 780,949 | 710.6 | 85,832 | 159,167 | +64.7 | +25,505 | +34,301 |
| Pennsylvania | 1,237,166 | 2,154,577 | 1,839.1 | 1,337,159 | 2,294,826 | 2,048.7 | 246,934 | 414,732 | +209.6 | +99,993 | +140,249 |
| Rhode Island | 103,475 | 174,905 | 146.6 | 112,578 | 187,992 | 167.3 | 24,690 | 45,014 | +20.7 | +9,103 | +13,087 |
| South Carolina | 533,204 | 856,343 | 722.0 | 624,116 | 1,014,824 | 896.1 | 192,569 | 345,383 | +174.0 | +90,912 | +158,481 |
| South Dakota | 92,933 | 174,415 | 153.5 | 99,109 | 182,798 | 170.1 | 21,558 | 41,185 | +16.6 | +6,176 | +8,384 |
| Tennessee | 726,504 | 1,152,367 | 985.0 | 811,212 | 1,274,296 | 1,168.4 | 209,948 | 358,742 | +183.4 | +84,708 | +121,929 |
| Texas | 3,045,402 | 5,403,716 | 4,424.3 | 3,424,717 | 6,011,582 | 5,337.8 | 989,927 | 1,914,141 | +913.5 | +379,315 | +607,866 |
| Utah | 340,642 | 762,063 | 658.6 | 371,564 | 812,275 | 727.6 | 76,116 | 179,454 | +68.9 | +30,922 | +50,212 |
| Vermont | 71,375 | 116,895 | 103.3 | 75,177 | 122,212 | 110.6 | 10,619 | 16,619 | +7.3 | +3,802 | +5,317 |
| Virginia | 852,501 | 1,437,285 | 1,204.1 | 907,023 | 1,514,529 | 1,346.9 | 179,123 | 319,229 | +142.8 | +54,521 | +77,244 |
| Washington | 739,323 | 1,335,040 | 1,149.9 | 793,013 | 1,407,594 | 1,280.9 | 145,539 | 272,985 | +131.0 | +53,690 | +72,555 |
| West Virginia | 183,738 | 289,504 | 248.2 | 207,777 | 326,165 | 287.6 | 53,705 | 86,144 | +39.4 | +24,039 | +36,662 |
| Wisconsin | 610,744 | 1,114,411 | 961.0 | 659,201 | 1,183,731 | 1,063.7 | 116,216 | 228,249 | +102.7 | +48,458 | +69,320 |
| Wyoming | 61,317 | 109,596 | 95.0 | 65,877 | 116,544 | 104.2 | 13,867 | 21,883 | +9.3 | +4,561 | +6,948 |

Source: ITEP Tax Model, July 2012

Citizens for Tax Justice, July 2012

Effects of Extending the 2009 EITC Expansion

Effects in 2013

| State | EITC under GOP plan | | | EITC with Obama EITC expansion | | | Changes from EITC expansion | | |
|------------------|-------------------------|---------------------|------------------------|--------------------------------|---------------------|------------------------|--------------------------------|----------------------------|-------------------------|
| | # of families with EITC | # of kids with EITC | Total credit (\$-mill) | # of families with EITC | # of kids with EITC | Total credit (\$-mill) | # of families with bigger EITC | # of kids with bigger EITC | Extra dollars (\$-mill) |
| US Totals | 19,405,381 | 30,932,806 | \$ 53,095.5 | 19,984,948 | 32,430,511 | \$ 56,538.3 | 6,498,711 | 15,925,647 | \$ +3,442.7 |
| Alabama | 474,080 | 697,224 | 1,315.6 | 483,112 | 721,812 | 1,370.8 | 117,164 | 257,818 | +55.2 |
| Alaska | 34,366 | 51,461 | 72.3 | 34,844 | 52,840 | 78.8 | 13,110 | 32,300 | +6.5 |
| Arizona | 421,178 | 797,527 | 1,141.0 | 438,859 | 850,805 | 1,250.5 | 182,004 | 526,716 | +109.5 |
| Arkansas | 255,249 | 387,858 | 704.7 | 256,460 | 389,366 | 747.3 | 81,494 | 180,661 | +42.7 |
| California | 2,136,327 | 3,706,940 | 5,818.6 | 2,211,095 | 3,903,982 | 6,268.8 | 790,157 | 2,095,974 | +450.2 |
| Colorado | 249,714 | 398,406 | 600.6 | 262,269 | 434,230 | 644.2 | 104,390 | 223,461 | +43.6 |
| Connecticut | 139,176 | 223,323 | 340.1 | 142,796 | 231,472 | 362.9 | 43,990 | 98,496 | +22.7 |
| Delaware | 57,547 | 85,481 | 147.1 | 58,904 | 88,661 | 151.3 | 9,005 | 17,970 | +4.2 |
| Dist. of Col. | 37,239 | 60,680 | 95.7 | 37,398 | 61,155 | 101.0 | 8,284 | 24,435 | +5.3 |
| Florida | 1,480,390 | 2,264,017 | 4,151.9 | 1,504,288 | 2,325,357 | 4,359.9 | 399,429 | 897,781 | +208.1 |
| Georgia | 898,692 | 1,378,137 | 2,559.1 | 910,268 | 1,414,015 | 2,710.3 | 300,815 | 725,163 | +151.2 |
| Hawaii | 70,567 | 114,698 | 183.3 | 72,983 | 120,845 | 197.8 | 26,121 | 65,947 | +14.5 |
| Idaho | 97,775 | 155,847 | 268.9 | 105,826 | 187,742 | 289.1 | 38,679 | 106,430 | +20.2 |
| Illinois | 699,533 | 1,162,790 | 1,888.3 | 726,178 | 1,234,678 | 2,014.9 | 226,540 | 615,611 | +126.6 |
| Indiana | 372,738 | 633,118 | 981.1 | 384,744 | 661,776 | 1,052.0 | 127,589 | 316,831 | +70.9 |
| Iowa | 128,641 | 200,531 | 307.7 | 136,965 | 220,713 | 338.2 | 59,159 | 139,806 | +30.5 |
| Kansas | 144,018 | 249,678 | 373.9 | 145,150 | 253,750 | 407.0 | 61,695 | 141,820 | +33.1 |
| Kentucky | 286,636 | 431,015 | 777.6 | 294,676 | 446,316 | 824.2 | 100,072 | 215,938 | +46.6 |
| Louisiana | 414,587 | 619,074 | 1,269.9 | 421,692 | 637,710 | 1,316.3 | 89,429 | 206,798 | +46.4 |
| Maine | 61,702 | 85,436 | 158.6 | 65,112 | 94,873 | 167.4 | 18,387 | 40,252 | +8.8 |
| Maryland | 288,983 | 420,129 | 722.4 | 298,631 | 440,501 | 752.5 | 66,594 | 168,759 | +30.2 |
| Massachusetts | 240,981 | 359,007 | 586.0 | 245,516 | 371,273 | 627.6 | 87,527 | 193,095 | +41.6 |
| Michigan | 542,337 | 857,048 | 1,465.4 | 569,826 | 922,230 | 1,558.9 | 195,198 | 426,754 | +93.5 |
| Minnesota | 206,623 | 311,196 | 532.4 | 214,607 | 344,812 | 567.4 | 66,385 | 184,499 | +35.0 |
| Mississippi | 352,427 | 527,288 | 1,010.1 | 358,229 | 547,614 | 1,052.2 | 72,483 | 193,726 | +42.2 |
| Missouri | 375,457 | 572,442 | 987.7 | 381,938 | 587,546 | 1,057.6 | 124,568 | 298,437 | +69.9 |
| Montana | 57,122 | 83,517 | 145.6 | 57,849 | 84,519 | 154.3 | 19,854 | 38,572 | +8.7 |
| Nebraska | 84,984 | 135,932 | 215.8 | 88,492 | 142,026 | 230.0 | 30,184 | 59,630 | +14.2 |
| Nevada | 163,846 | 274,957 | 476.8 | 173,245 | 301,072 | 512.1 | 58,784 | 162,786 | +35.4 |
| New Hampshire | 49,090 | 65,068 | 117.9 | 49,512 | 66,334 | 122.4 | 9,175 | 19,501 | +4.5 |
| New Jersey | 387,200 | 581,830 | 998.7 | 398,583 | 606,005 | 1,058.0 | 113,670 | 282,621 | +59.3 |
| New Mexico | 171,881 | 268,951 | 462.8 | 175,619 | 279,704 | 489.0 | 51,451 | 128,088 | +26.2 |
| New York | 1,121,497 | 1,746,600 | 3,068.3 | 1,141,182 | 1,784,266 | 3,246.1 | 319,692 | 835,897 | +177.8 |
| North Carolina | 747,370 | 1,256,584 | 2,063.1 | 776,637 | 1,321,642 | 2,218.9 | 300,755 | 755,070 | +155.7 |
| North Dakota | 27,438 | 30,589 | 69.0 | 29,606 | 37,152 | 74.1 | 11,322 | 23,174 | +5.1 |
| Ohio | 671,088 | 1,054,921 | 1,884.8 | 704,879 | 1,152,443 | 2,021.1 | 257,664 | 646,864 | +136.3 |
| Oklahoma | 273,693 | 427,108 | 715.1 | 283,401 | 444,104 | 772.6 | 117,073 | 249,815 | +57.6 |
| Oregon | 186,038 | 297,714 | 489.2 | 196,463 | 317,956 | 526.9 | 72,795 | 160,051 | +37.7 |
| Pennsylvania | 592,727 | 905,131 | 1,549.0 | 617,242 | 957,390 | 1,658.2 | 206,424 | 509,533 | +109.2 |
| Rhode Island | 52,582 | 78,195 | 141.3 | 52,727 | 78,629 | 149.7 | 14,558 | 34,604 | +8.5 |
| South Carolina | 407,021 | 670,923 | 1,161.0 | 410,163 | 680,299 | 1,219.7 | 117,495 | 283,386 | +58.7 |
| South Dakota | 41,258 | 69,248 | 107.7 | 41,535 | 69,893 | 117.3 | 14,041 | 37,788 | +9.7 |
| Tennessee | 499,049 | 740,594 | 1,406.1 | 509,747 | 764,791 | 1,490.8 | 161,443 | 356,778 | +84.8 |
| Texas | 2,144,114 | 3,537,257 | 6,266.6 | 2,206,531 | 3,701,247 | 6,678.4 | 738,971 | 1,841,318 | +411.9 |
| Utah | 132,027 | 266,141 | 354.7 | 141,003 | 299,291 | 399.7 | 78,045 | 218,645 | +45.0 |
| Vermont | 28,006 | 41,772 | 67.7 | 29,719 | 46,858 | 72.0 | 7,635 | 16,102 | +4.3 |
| Virginia | 427,917 | 623,140 | 1,137.4 | 440,061 | 653,983 | 1,197.0 | 140,314 | 288,968 | +59.6 |
| Washington | 302,883 | 488,600 | 748.8 | 317,438 | 532,398 | 816.3 | 136,284 | 322,510 | +67.5 |
| West Virginia | 104,240 | 155,498 | 279.4 | 105,997 | 159,375 | 295.4 | 34,731 | 69,916 | +16.0 |
| Wisconsin | 240,218 | 345,023 | 638.4 | 249,556 | 365,005 | 674.9 | 69,543 | 172,405 | +36.5 |
| Wyoming | 25,129 | 37,164 | 70.7 | 25,393 | 38,054 | 74.3 | 6,539 | 16,146 | +3.6 |

Source: ITEP Tax Model, July 2012

Citizens for Tax Justice, July 2012