

New data show a number of opportunities exist for states to lift working families out of poverty with the earned income

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The Earned Income Tax Credit (EITC), in place in over half of all US states, are estimated to help lift 5.6 million out of poverty, yet gaps remain, according to new data published today to [LawAtlas.org](https://www.lawatlas.org).

As of August 1, 2020, 29 [states](#) and the District of Columbia have an EITC that supplements the federal EITC and provides tax relief on [state taxes](#) for working families and individuals. Across states, eligibility requirements, refundability, and notification of the policy vary:

- Geographically, a majority of northeastern states have adopted a state EITC law. Fewer such state EITC policies exist among the southeast and [great plains](#) states.
- Of the 30 jurisdictions that offer a state EITC, nine adopt the federal EITC eligibility requirements. The remaining 21 have implemented state-specific eligibility requirements.
- If the state EITC exceeds a taxpayer's liability, only four states provide a full refund; 21 states provide a partial refund, and six states offer a non-refundable credit to eligible taxpayers.
- The federal EITC benefit is currently available to eligible taxpayers ages 25 to 65 years. Only four jurisdictions (three states and DC) have extended the EITC benefit beyond the required age to include taxpayers under the age of 25.
- Fifteen jurisdictions require notification of the state EITC to tax filers. Of those, only 10 require the state to notify benefit

recipients of the state EITC.

"These data offer a look into how the state Earned Income Tax Credit laws vary across the United States. They identify opportunities to expand state EITC laws to assist more working people and include younger workers currently not eligible for the Federal EITC," said Adam Lustig, the manager of the [Promoting Health & Cost Control in States initiative](#) at Trust for America's Health, which is the umbrella project for these data.

These data contribute to a growing body of research that has shown state EITCs may improve [health outcomes](#), most significantly among [single mothers](#) and children.

"Although studies have highlighted the positive health effects of state EITC, especially among mothers and children, there is still much to learn," said Lindsay Cloud, JD, director of the Center for Public Health Law Research Policy Surveillance Program, which created the data. "This dataset is a foundational resource for anyone interested in understanding the extent of these income security benefits on health, well-being, and equity across the US."

The Promoting Health and Cost Control in States initiative's legal data resources are a collaboration of the Temple University Center for Public Health Law Research with Trust for America's Health, and support from the Robert Wood Johnson Foundation. The Earned Income Tax Credit dataset is the fourth in [a series of datasets](#) on laws and policies that can support cost-savings for states and promote [health](#) and well-being.

More information: Center for Public Health Law Research Policy Surveillance Program. Earned Income Tax Credit Laws. October 28, 2020. [lawatlas.org/datasets/earned-i ... come-tax-credit-laws](http://lawatlas.org/datasets/earned-income-tax-credit-laws)

Provided by Temple University Center for Public Health Law Research

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