Ohio EITC Impact:  
A credit that counts for working families in House District 1  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 1  
According to the most recent data available from the Brookings Institution, 7,873 residents of House District 1 claimed the federal EITC.⁶ That’s 16% of District tax filers. The average federal EITC in the District was $2,121. In total, residents of House District 1, brought back $16,705,667 in federal EITC to their communities.

Ohio’s EITC does little to help working families  
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MrUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
⁶ The Brookings Institution, supra at note 2.

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 1
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 1. If each of the House District 1 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,672,906 to the district, and an average credit of $340. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.  
10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.  
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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 2
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 2
According to the most recent data available from the Brookings Institution, 10,934 residents of House District 2 claimed the federal EITC.⁶ That’s 20% of District tax filers. The average federal EITC in the District was $2,298. In total, residents of House District 2, brought back $25,128,040 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 2
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 2. If each of the House District 2 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,020,486 to the district, and an average credit of $368. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more. 

**The federal EITC in House District 3**

According to the most recent data available from the Brookings Institution, 7,491 residents of House District 3 claimed the federal EITC. That’s 13% of District tax filers. The average federal EITC in the District was $1,957. In total, residents of House District 3, brought back $14,661,445 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 3**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 3. If each of the House District 3 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,345,831 to the district, and an average credit of $313.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 4
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 4
According to the most recent data available from the Brookings Institution, 9,591 residents of House District 4 claimed the federal EITC. That’s 21% of District tax filers. The average federal EITC in the District was $2,316. In total, residents of House District 4, brought back $22,220,280 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

### A credit that counts for House District 4

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 4. If each of the House District 4 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,555,244 to the district, and an average credit of $371.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact: A credit that counts for working families in House District 5
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 5
According to the most recent data available from the Brookings Institution, 8,858 residents of House District 5 claimed the federal EITC.⁶ That’s 19% of District tax filers. The average federal EITC in the District was $2,176. In total, residents of House District 5, brought back $19,279,013 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

A credit that counts for House District 5
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 5. If each of the House District 5 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,084,642 to the district, and an average credit of $348.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 6
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

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The federal EITC in House District 6
According to the most recent data available from the Brookings Institution, 4,567 residents of House District 6 claimed the federal EITC.\(^6\) That’s 8% of District tax filers. The average federal EITC in the District was $1,901. In total, residents of House District 6, brought back $8,680,304 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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**A credit that counts for House District 6**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 6. If each of the House District 6 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,388,848 to the district, and an average credit of $304. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

| A credit that counts for House District 6 Estimated impact of a 16 percent, refundable, non-capped Ohio EITC |
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Ohio EITC Impact:
A credit that counts for working families in House District 7
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 7
According to the most recent data available from the Brookings Institution, 5,097 residents of House District 7 claimed the federal EITC.\(^6\) That’s 9% of District tax filers. The average federal EITC in the District was $1,870. In total, residents of House District 7, brought back $9,531,994 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^5\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

\(^6\) The Brookings Institution, supra at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 7
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 7. If each of the House District 7 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,525,119 to the district, and an average credit of $299. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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**The federal EITC in House District 8**

According to the most recent data available from the Brookings Institution, 13,163 residents of House District 8 claimed the federal EITC. That’s 25% of District tax filers. The average federal EITC in the District was $2,524. In total, residents of House District 8, brought back $33,226,256 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

### A credit that counts for House District 8

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 8. If each of the House District 8 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,316,200 to the district, and an average credit of $404.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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**The federal EITC in House District 9**

According to the most recent data available from the Brookings Institution, 12,902 residents of House District 9 claimed the federal EITC.\(^6\) That’s 27% of District tax filers. The average federal EITC in the District was $2,646. In total, residents of House District 9, brought back $34,143,163 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 9
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 9. If each of the House District 9 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,462,906 to the district, and an average credit of $423. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<tr>
<th>EITC households</th>
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Ohio EITC Impact:
A credit that counts for working families in House District 10
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 10**

According to the most recent data available from the Brookings Institution, 16,351 residents of House District 10 claimed the federal EITC.\(^6\) That’s 37% of District tax filers. The average federal EITC in the District was $2,697. In total, residents of House District 10, brought back $44,108,854 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 10**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 10. If each of the House District 10 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $7,057,416 to the district, and an average credit of $432.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 11
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 11
According to the most recent data available from the Brookings Institution, 17,844 residents of House District 11 claimed the federal EITC.⁶ That’s 40% of District tax filers. The average federal EITC in the District was $2,833. In total, residents of House District 11, brought back $50,550,103 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 11
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 11. If each of the House District 11 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $8,088,016 to the district, and an average credit of $453. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact: 
A credit that counts for working families in House District 12
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

**The federal EITC in House District 12**
According to the most recent data available from the Brookings Institution, 12,410 residents of House District 12 claimed the federal EITC.⁶ That’s 23% of District tax filers. The average federal EITC in the District was $2,484. In total, residents of House District 12, brought back $30,822,741 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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**A credit that counts for House District 12**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 12. If each of the House District 12 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,931,638 to the district, and an average credit of $397.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


\(^10\) Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?” January 2015, at [http://www.cbpp.org/cms/index.cfm?fa=view&id=2992](http://www.cbpp.org/cms/index.cfm?fa=view&id=2992).


\(^12\) Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.

\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 13
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

The federal EITC in House District 13
According to the most recent data available from the Brookings Institution, 12,847 residents of House District 13 claimed the federal EITC.6 That’s 16% of District tax filers. The average federal EITC in the District was $2,430. In total, residents of House District 13, brought back $31,223,519 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.7

3 Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
6 The Brookings Institution, supra at note 2.

Federal EITC impact for House District 13

<table>
<thead>
<tr>
<th>EITC households</th>
<th>12,847</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of all filers claiming EITC</td>
<td>16%</td>
</tr>
<tr>
<td>Total refunds to district</td>
<td>$31,223,519</td>
</tr>
<tr>
<td>Average household refund</td>
<td>$2,430</td>
</tr>
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</table>
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 13**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 13. If each of the House District 13 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,995,763 to the district, and an average credit of $389.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

<table>
<thead>
<tr>
<th>A credit that counts for House District 13</th>
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<tr>
<td>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</td>
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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact: 
A credit that counts for working families in House District 14 
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 14
According to the most recent data available from the Brookings Institution, 10,554 residents of House District 14 claimed the federal EITC.⁶ That’s 19% of District tax filers. The average federal EITC in the District was $2,295. In total, residents of House District 14, brought back $24,226,156 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
⁶ The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 14
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 14. If each of the House District 14 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,876,184 to the district, and an average credit of $367. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 15
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 15
According to the most recent data available from the Brookings Institution, 9,974 residents of House District 15 claimed the federal EITC. That’s 18% of District tax filers. The average federal EITC in the District was $2,254. In total, residents of House District 15, brought back $22,480,145 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 15
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 15. If each of the House District 15 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,596,823 to the district, and an average credit of $361. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<tr>
<th>A credit that counts for House District 15</th>
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<td></td>
<td>$361 Average state EITC refund per household at 16 percent</td>
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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact: A credit that counts for working families in House District 16
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 16
According to the most recent data available from the Brookings Institution, 5,072 residents of House District 16 claimed the federal EITC.⁶ That’s 9% of District tax filers. The average federal EITC in the District was $1,953. In total, residents of House District 16, brought back $9,904,219 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 16**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 16. If each of the House District 16 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,584,675 to the district, and an average credit of $312. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<tr>
<th>A credit that counts for House District 16</th>
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Ohio EITC Impact:
A credit that counts for working families in House District 17
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 17
According to the most recent data available from the Brookings Institution, 13,597 residents of House District 17 claimed the federal EITC.\(^6\) That’s 29% of District tax filers. The average federal EITC in the District was $2,615. In total, residents of House District 17, brought back $35,556,601 in federal EITC to their communities.

### Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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<td>EITC households</td>
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<td>$35,556,601</td>
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[www.policymattersohio.org](http://www.policymattersohio.org)
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**A credit that counts for House District 17**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 17. If each of the House District 17 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,689,056 to the district, and an average credit of $418. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 18
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 18
According to the most recent data available from the Brookings Institution, 8,618 residents of House District 18 claimed the federal EITC.⁶ That’s 19% of District tax filers. The average federal EITC in the District was $2,262. In total, residents of House District 18, brought back $19,492,716 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 18
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 18. If each of the House District 18 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,118,834 to the district, and an average credit of $362. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>A credit that counts for House District 18</th>
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<tbody>
<tr>
<td>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</td>
<td></td>
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<tr>
<td>8,618 EITC households</td>
<td>$3,118,834</td>
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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.
11 Hannah Halbert, supra note 7.
12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.

www.policymattersohio.org
Ohio EITC Impact:  
A credit that counts for working families in House District 19  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 19

According to the most recent data available from the Brookings Institution, 6,103 residents of House District 19 claimed the federal EITC.\(^6\) That’s 11% of District tax filers. The average federal EITC in the District was $2,129. In total, residents of House District 19, brought back $12,992,821 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


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\(^6\) The Brookings Institution, [supra] at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 19**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 19. If each of the House District 19 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,078,851 to the district, and an average credit of $341.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 20
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 20
According to the most recent data available from the Brookings Institution, 12,215 residents of House District 20 claimed the federal EITC.⁶ That’s 21% of District tax filers. The average federal EITC in the District was $2,448. In total, residents of House District 20, brought back $29,904,157 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 20**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 20. If each of the House District 20 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,784,665 to the district, and an average credit of $392.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 21
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 21**
According to the most recent data available from the Brookings Institution, 4,471 residents of House District 21 claimed the federal EITC.\(^6\) That’s 7% of District tax filers. The average federal EITC in the District was $1,940. In total, residents of House District 21, brought back $8,674,701 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

### A credit that counts for House District 21

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 21. If each of the House District 21 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,387,952 to the district, and an average credit of $310. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 22
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 22
According to the most recent data available from the Brookings Institution, 13,289 residents of House District 22 claimed the federal EITC. That’s 21% of District tax filers. The average federal EITC in the District was $2,376. In total, residents of House District 22, brought back $31,576,415 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 22**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 22. If each of the House District 22 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,052,226 to the district, and an average credit of $380. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact: 
A credit that counts for working families in House District 23 
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 23
According to the most recent data available from the Brookings Institution, 10,016 residents of House District 23 claimed the federal EITC. That’s 17% of District tax filers. The average federal EITC in the District was $2,438. In total, residents of House District 23, brought back $24,422,794 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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A credit that counts for House District 23
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 23. If each of the House District 23 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,907,647 to the district, and an average credit of $390. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 24
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

**The federal EITC in House District 24**
According to the most recent data available from the Brookings Institution, 5,559 residents of House District 24 claimed the federal EITC. That’s 10% of District tax filers. The average federal EITC in the District was $2,056. In total, residents of House District 24, brought back $11,430,419 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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5 The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 24
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 24. If each of the House District 24 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,828,867 to the district, and an average credit of $328. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
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Federal EITC impact for House District 25

- 17,600 EITC households
- 33% Percentage of all filers claiming EITC
- $47,424,391 Total refunds to district
- $2,695 Average household refund

Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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3 Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.11

A credit that counts for House District 25
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 25. If each of the House District 25 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $7,587,902 to the district, and an average credit of $431.12 A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.13

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Ohio EITC Impact:
A credit that counts for working families in House District 26
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 26
According to the most recent data available from the Brookings Institution, 17,497 residents of House District 26 claimed the federal EITC.⁶ That’s 31% of District tax filers. The average federal EITC in the District was $2,588. In total, residents of House District 26, brought back $45,283,831 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

### Federal EITC impact for House District 26²

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 26

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 26. If each of the House District 26 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $7,245,412 to the district, and an average credit of $414. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 27
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

### The federal EITC in House District 27
According to the most recent data available from the Brookings Institution, 5,338 residents of House District 27 claimed the federal EITC.⁶ That’s 10% of District tax filers. The average federal EITC in the District was $2,023. In total, residents of House District 27, brought back $10,798,342 in federal EITC to their communities.

### Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 27
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 27. If each of the House District 27 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,727,734 to the district, and an average credit of $324. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 28
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 28
According to the most recent data available from the Brookings Institution, 8,410 residents of House District 28 claimed the federal EITC.\(^6\) That’s 14% of District tax filers. The average federal EITC in the District was $2,091. In total, residents of House District 28, brought back $19,269,389 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 28**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 28. If each of the House District 28 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,083,102 to the district, and an average credit of $366.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 29
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 29
According to the most recent data available from the Brookings Institution, 9,621 residents of House District 29 claimed the federal EITC. That’s 18% of District tax filers. The average federal EITC in the District was $2,399. In total, residents of House District 29, brought back $23,086,198 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 29
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 29. If each of the House District 29 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,693,791 to the district, and an average credit of $384. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 30
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 30
According to the most recent data available from the Brookings Institution, 9,018 residents of House District 30 claimed the federal EITC.\(^6\) That’s 17% of District tax filers. The average federal EITC in the District was $2,379. In total, residents of House District 30, brought back $21,458,249 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^5\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

\(^6\) The Brookings Institution, [supra] at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 30**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 30. If each of the House District 30 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,433,319 to the district, and an average credit of $381. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.

www.policymattersohio.org
Ohio EITC Impact: A credit that counts for working families in House District 31
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 31
According to the most recent data available from the Brookings Institution, 9,557 residents of House District 31 claimed the federal EITC.\(^6\) That’s 20% of District tax filers. The average federal EITC in the District was $2,262. In total, residents of House District 31, brought back $21,327,508 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 31**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 31. If each of the House District 31 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,412,401 to the district, and an average credit of $357.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:  
A credit that counts for working families in House District 32
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 32
According to the most recent data available from the Brookings Institution, 15,321 residents of House District 32 claimed the federal EITC.⁶ That’s 29% of District tax filers. The average federal EITC in the District was $2,593. In total, residents of House District 32, brought back $39,729,377 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

Federal EITC impact for House District 32²

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\textsuperscript{10} Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\textsuperscript{11}

**A credit that counts for House District 32**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 32. If each of the House District 32 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $6,356,700 to the district, and an average credit of $415.\textsuperscript{12} A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\textsuperscript{13}

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Ohio EITC Impact:
A credit that counts for working families in House District 33
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 33
According to the most recent data available from the Brookings Institution, 13,400 residents of House District 33 claimed the federal EITC.⁶ That’s 27% of District tax filers. The average federal EITC in the District was $2,522. In total, residents of House District 33, brought back $33,788,781 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 33
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 33. If each of the House District 33 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,406,204 to the district, and an average credit of $403. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<thead>
<tr>
<th>EITC households</th>
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Ohio EITC Impact:
A credit that counts for working families in House District 34
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 34
According to the most recent data available from the Brookings Institution, 13,144 residents of House District 34 claimed the federal EITC.\(^6\) That’s 27% of District tax filers. The average federal EITC in the District was $2,465. In total, residents of House District 34, brought back $32,405,861 in federal EITC to their communities.

### Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 34
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 34. If each of the House District 34 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,184,937 to the district, and an average credit of $394. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 35
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

**The federal EITC in House District 35**
According to the most recent data available from the Brookings Institution, 13,714 residents of House District 35 claimed the federal EITC.6 That’s 27% of District tax filers. The average federal EITC in the District was $2,430. In total, residents of House District 35, brought back $33,325,837 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.7

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5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

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**Federal EITC impact for House District 35**

| 13,714 | EITC households |
| 27% | Percentage of all filers claiming EITC |
| $33,325,837 | Total refunds to district |
| $2,430 | Average household refund |
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 35**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 35. If each of the House District 35 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,332,133 to the district, and an average credit of $389. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

| 13,714 EITC households | $5,332,133 Total state EITC refund at 16 percent | $389 Average state EITC refund per household at 16 percent |

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at [http://www.cbpp.org/cms/index.cfm?fa=view&id=2992](http://www.cbpp.org/cms/index.cfm?fa=view&id=2992).


12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.

13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 36
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 36
According to the most recent data available from the Brookings Institution, 7,673 residents of House District 36 claimed the federal EITC.⁶ That’s 13% of District tax filers. The average federal EITC in the District was $1,970. In total, residents of House District 36, brought back $15,117,226 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 36
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 36. If each of the House District 36 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,418,756 to the district, and an average credit of $315. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 37

Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 37

According to the most recent data available from the Brookings Institution, 4,584 residents of House District 37 claimed the federal EITC.\(^6\) That’s 8% of District tax filers. The average federal EITC in the District was $1,837. In total, residents of House District 37, brought back $8,419,659 in federal EITC to their communities.

Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 37**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 37. If each of the House District 37 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,347,145 to the district, and an average credit of $394. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>EITC households</th>
<th>Total state EITC refund at 16 percent</th>
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Ohio EITC Impact:
A credit that counts for working families in House District 38
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 38
According to the most recent data available from the Brookings Institution, 6,135 residents of House District 38 claimed the federal EITC.⁶ That’s 12% of District tax filers. The average federal EITC in the District was $2,022. In total, residents of House District 38, brought back $12,403,436 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 38
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 38. If each of the House District 38 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,984,549 to the district, and an average credit of $323. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 39
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 39**
According to the most recent data available from the Brookings Institution, 14,942 residents of House District 39 claimed the federal EITC.\(^6\) That’s 36% of District tax filers. The average federal EITC in the District was $2,693. In total, residents of House District 39, brought back $40,245,839 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 39**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 39. If each of the House District 39 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $6,439,334 to the district, and an average credit of $431. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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**The federal EITC in House District 40**
According to the most recent data available from the Brookings Institution, 10,632 residents of House District 40 claimed the federal EITC.\(^6\) That’s 20% of District tax filers. The average federal EITC in the District was $2,393. In total, residents of House District 40, brought back $25,443,663 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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**A credit that counts for House District 40**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 40. If each of the House District 40 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,070,986 to the district, and an average credit of $383.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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The federal EITC in House District 41
According to the most recent data available from the Brookings Institution, 7,267 residents of House District 41 claimed the federal EITC. That’s 13% of District tax filers. The average federal EITC in the District was $2,014. In total, residents of House District 41, brought back $14,635,752 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

Federal EITC impact for House District 41

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>EITC households</td>
<td>7,267</td>
</tr>
<tr>
<td>Percentage of all filers claiming EITC</td>
<td>13%</td>
</tr>
<tr>
<td>Total refunds to district</td>
<td>$14,635,752</td>
</tr>
<tr>
<td>Average household refund</td>
<td>$2,014</td>
</tr>
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</table>

5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
6 The Brookings Institution, supra at note 2.

www.policymattersohio.org
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^{10}\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^{11}\)

**A credit that counts for House District 41**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 41. If each of the House District 41 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,341,720 to the district, and an average credit of $322.\(^{12}\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^{13}\)

<table>
<thead>
<tr>
<th>A credit that counts for House District 41</th>
<th>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</th>
</tr>
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<tbody>
<tr>
<td>7,267 EITC households</td>
<td>$2,341,720 Total state EITC refund at 16 percent</td>
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<tr>
<td></td>
<td>$322 Average state EITC refund per household at 16 percent</td>
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</table>

\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


\(^{10}\) Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at [http://www.cbpp.org/cms/index.cfm?fa=view&id=2992](http://www.cbpp.org/cms/index.cfm?fa=view&id=2992).

\(^{11}\) Hannah Halbert, *supra* note 7.

\(^{12}\) Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.

\(^{13}\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:  
A credit that counts for working families in House District 42
Hannah Halbert, Kalisha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 42
According to the most recent data available from the Brookings Institution, 7,688 residents of House District 42 claimed the federal EITC.\(^6\) That’s 14% of District tax filers. The average federal EITC in the District was $2,177. In total, residents of House District 42, brought back $16,738,085 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^5\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

\(^6\) The Brookings Institution, *supra* at note 2.


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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 42
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 42. If each of the House District 42 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,678,093 to the district, and an average credit of $348. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>A credit that counts for House District 42</th>
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<tbody>
<tr>
<td>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</td>
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<td>7,688 EITC households</td>
</tr>
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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
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12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 43
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^\text{1}\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^\text{3}\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^\text{4}\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^\text{5}\)

The federal EITC in House District 43
According to the most recent data available from the Brookings Institution, 11,943 residents of House District 43 claimed the federal EITC.\(^\text{6}\) That’s 22% of District tax filers. The average federal EITC in the District was $2,454. In total, residents of House District 43, brought back $29,310,314 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^\text{7}\)

\(^\text{5}\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 43
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 43. If each of the House District 43 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,689,650 to the district, and an average credit of $393. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
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<td>$393</td>
</tr>
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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
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12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:  
A credit that counts for working families in House District 44
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 44
According to the most recent data available from the Brookings Institution, 14,321 residents of House District 44 claimed the federal EITC.⁶ That’s 32% of District tax filers. The average federal EITC in the District was $2,566. In total, residents of House District 44, brought back $36,742,353 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
⁶ The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

### A credit that counts for House District 44

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 44. If each of the House District 44 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,878,776 to the district, and an average credit of $411.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

<table>
<thead>
<tr>
<th>A credit that counts for House District 44</th>
<th>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>14,321 EITC households</td>
</tr>
<tr>
<td></td>
<td>$411 Average state EITC refund per household at 16 percent</td>
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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 45
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 45
According to the most recent data available from the Brookings Institution, 12,909 residents of House District 45 claimed the federal EITC. That’s 25% of District tax filers. The average federal EITC in the District was $2,442. In total, residents of House District 45, brought back $31,522,600 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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3 Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 45**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 45. If each of the House District 45 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,043,616 to the district, and an average credit of $391.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

<table>
<thead>
<tr>
<th>EITC households</th>
<th>Total state EITC refund at 16 percent</th>
<th>Average state EITC refund per household at 16 percent</th>
</tr>
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<tbody>
<tr>
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<td>$391</td>
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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 46
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 46**

According to the most recent data available from the Brookings Institution, 10,364 residents of House District 46 claimed the federal EITC.\(^6\) That’s 19% of District tax filers. The average federal EITC in the District was $2,318. In total, residents of House District 46, brought back $24,021,504 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)


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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 46
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 46. If each of the House District 46 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,843,440 to the district, and an average credit of $371. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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11 Hannah Halbert, supra note 7.
12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 47
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

**The federal EITC in House District 47**
According to the most recent data available from the Brookings Institution, 6,320 residents of House District 47 claimed the federal EITC.⁶ That’s 12% of District tax filers. The average federal EITC in the District was $2,069. In total, residents of House District 47, brought back $13,073,755 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
⁶ The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 47**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 47. If each of the House District 47 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,091,800 to the district, and an average credit of $331. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 48
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

**The federal EITC in House District 48**
According to the most recent data available from the Brookings Institution, 8,501 residents of House District 48 claimed the federal EITC.6 That’s 15% of District tax filers. The average federal EITC in the District was $2,138. In total, residents of House District 48, brought back $18,175,323 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.7

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 48**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 48. If each of the House District 48 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,908,051 to the district, and an average credit of $342. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:  
A credit that counts for working families in House District 49

Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.² Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.³ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁴

The federal EITC in House District 49

According to the most recent data available from the Brookings Institution, 12,983 residents of House District 49 claimed the federal EITC.⁵ That’s 24% of District tax filers. The average federal EITC in the District was $2,346. In total, residents of House District 49, brought back $30,456,044 in federal EITC to their communities.

Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁶

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
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www.policymattersohio.org
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\textsuperscript{8} Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\textsuperscript{9} Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\textsuperscript{10} Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\textsuperscript{11}

**A credit that counts for House District 49**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 49. If each of the House District 49 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,872,967 to the district, and an average credit of $375.\textsuperscript{12} A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\textsuperscript{13}

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Ohio EITC Impact:
A credit that counts for working families in House District 50
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 50
According to the most recent data available from the Brookings Institution, 7,802 residents of House District 50 claimed the federal EITC. That’s 15% of District tax filers. The average federal EITC in the District was $2,126. In total, residents of House District 50, brought back $16,589,908 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 50**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 50. If each of the House District 50 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,654,385 to the district, and an average credit of $340. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 51
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\footnote{Internal Revenue Service, EITC Statistics, at \url{http://www.eitr.irs.gov/EITC-Central/eitcstats}. Total federal EITC claimed and returned to Ohio for tax year 2013, on returns filed in 2014.} The credit helps low-wage workers make ends meet and gives our state economy a boost.\footnote{The Brookings Institution, Earned Income Tax Credit Interactive data, at \url{http://www.brookings.edu/research/interactives/eitc}. Data from tax year 2012, most recent available.} Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\footnote{Research shows that for every dollar received by low- and moderate-income families multiples between 1.5 to 2 times in its impact on the local economy. \textit{See}, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at \url{http://bit.ly/1MItUZbb}.} The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\footnote{Chuck Marr, Chye-Ching Huang, and Arloc Sherman, “Earned Income Tax Credit Promotes Work, Success at School, Research Finds,” Center on Budget and Policy Priorities, April 2014, at \url{http://www.cbpp.org/cms/?fa=view&id=3793}.}

The federal EITC in House District 51
According to the most recent data available from the Brookings Institution, 9,732 residents of House District 51 claimed the federal EITC.\footnote{The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at \url{http://brook.gs/1wGEZdQ}.} That’s 18% of District tax filers. The average federal EITC in the District was $2,304. In total, residents of House District 51, brought back $22,424,369 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\footnote{Hannah Halbert, “Out-of-step,” Policy Matters, Aug 2014, at \url{http://www.policymattersohio.org/out-of-step-aug-2014}.}
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 51**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 51. If each of the House District 51 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,587,899 to the district, and an average credit of $369. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact: 
A credit that counts for working families in House District 52
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts income.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 52**
According to the most recent data available from the Brookings Institution, 6,995 residents of House District 52 claimed the federal EITC.\(^6\) That’s 14% of District tax filers. The average federal EITC in the District was $2,331. In total, residents of House District 52, brought back $16,309,701 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 52
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 52. If each of the House District 52 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,609,552 to the district, and an average credit of $373. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.

11 Hannah Halbert, supra note 7.

12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.

13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact: 
A credit that counts for working families in House District 53
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 53
According to the most recent data available from the Brookings Institution, 8,015 residents of House District 53 claimed the federal EITC. That’s 17% of District tax filers. The average federal EITC in the District was $2,284. In total, residents of House District 53, brought back $18,305,986 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 53**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 53. If each of the House District 53 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,928,957 to the district, and an average credit of $365.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 54
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 54
According to the most recent data available from the Brookings Institution, 6,053 residents of House District 54 claimed the federal EITC.⁶ That’s 11% of District tax filers. The average federal EITC in the District was $2,162. In total, residents of House District 54, brought back $13,089,591 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEzdQ.
⁶ The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 54
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 54. If each of the House District 54 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,094,334 to the district, and an average credit of $346. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 55
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 55**
According to the most recent data available from the Brookings Institution, 8,620 residents of House District 55 claimed the federal EITC.\(^6\) That’s 16% of District tax filers. The average federal EITC in the District was $2,221. In total, residents of House District 55, brought back $19,146,820 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


\(^5\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

\(^6\) The Brookings Institution, *supra* at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 55
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 55. If each of the House District 55 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,063,491 to the district, and an average credit of $355. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 56
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 56

According to the most recent data available from the Brookings Institution, 11,520 residents of House District 56 claimed the federal EITC.\(^6\) That’s 22% of District tax filers. The average federal EITC in the District was $2,437. In total, residents of House District 56, brought back $28,071,418 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


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\(^6\) The Brookings Institution, *supra* at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 56**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 56. If each of the House District 56 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,491,426 to the district, and an average credit of $389. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:  
A credit that counts for working families in House District 57  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 57
According to the most recent data available from the Brookings Institution, 7,984 residents of House District 57 claimed the federal EITC. That’s 14% of District tax filers. The average federal EITC in the District was $2,137. In total, residents of House District 57, brought back $17,065,150 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 57**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 57. If each of the House District 57 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,730,424 to the district, and an average credit of $342.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 58
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 58
According to the most recent data available from the Brookings Institution, 13,638 residents of House District 58 claimed the federal EITC. That’s 17% of District tax filers. The average federal EITC in the District was $2,492. In total, residents of House District 58, brought back $33,990,238 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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3 Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
6 The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 58

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 58. If each of the House District 58 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $5,438,438 to the district, and an average credit of $399. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<thead>
<tr>
<th>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</th>
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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
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Ohio EITC Impact:
A credit that counts for working families in House District 59
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 59
According to the most recent data available from the Brookings Institution, 7,568 residents of House District 59 claimed the federal EITC. That’s 14% of District tax filers. The average federal EITC in the District was $2,041. In total, residents of House District 59, brought back $15,447,313 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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A credit that counts for House District 59
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 59. If each of the House District 59 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,471,570 to the district, and an average credit of $327. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 60
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 60
According to the most recent data available from the Brookings Institution, 7,037 residents of House District 60 claimed the federal EITC.⁶ That’s 12% of District tax filers. The average federal EITC in the District was $2,040. In total, residents of House District 60, brought back $14,359,961 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 60**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 60. If each of the House District 60 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,297,593 to the district, and an average credit of $327.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:  
A credit that counts for working families in House District 61  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 61

According to the most recent data available from the Brookings Institution, 7,155 residents of House District 61 claimed the federal EITC.\(^6\) That’s 12% of District tax filers. The average federal EITC in the District was $2,065. In total, residents of House District 61, brought back $14,772,967 in federal EITC to their communities.

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### Ohio’s EITC does little to help working families

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

A credit that counts for House District 61
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 61. If each of the House District 61 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,363,674 to the district, and an average credit of $330.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:
A credit that counts for working families in House District 62
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 62
According to the most recent data available from the Brookings Institution, 6,128 residents of House District 62 claimed the federal EITC.\(^6\) That’s 12% of District tax filers. The average federal EITC in the District was $2,143. In total, residents of House District 62, brought back $13,130,570 in federal EITC to their communities.

### Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

#### Federal EITC impact for House District 62\(^2\)

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**A credit that counts for House District 62**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 62. If each of the House District 62 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,100,891 to the district, and an average credit of $343. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 63
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

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The federal EITC in House District 63
According to the most recent data available from the Brookings Institution, 9,321 residents of House District 63 claimed the federal EITC.\(^6\) That’s 18% of District tax filers. The average federal EITC in the District was $2,129. In total, residents of House District 63, brought back $19,844,470 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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**A credit that counts for House District 63**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 63. If each of the House District 63 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,175,115 to the district, and an average credit of $340.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

<table>
<thead>
<tr>
<th>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>9,321</strong> EITC households</td>
</tr>
</tbody>
</table>

\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


\(^10\) Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at [http://www.cbpp.org/cms/index.cfm?fa=view&id=2992](http://www.cbpp.org/cms/index.cfm?fa=view&id=2992).


\(^12\) Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.

\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 64
According to the most recent data available from the Brookings Institution, 9,755 residents of House District 64 claimed the federal EITC. That’s 21% of District tax filers. The average federal EITC in the District was $2,313. In total, residents of House District 64, brought back $22,563,109 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
6 The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 64**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 64. If each of the House District 64 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,610,097 to the district, and an average credit of $370. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014.
10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.
11 Hannah Halbert, supra note 7.
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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:  
A credit that counts for working families in House District 65  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

The federal EITC in House District 65
According to the most recent data available from the Brookings Institution, 7,428 residents of House District 65 claimed the federal EITC.6 That’s 13% of District tax filers. The average federal EITC in the District was $2,139. In total, residents of House District 65, brought back $15,888,233 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.7

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3 Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MzUZbh.
5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 65
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 65. If each of the House District 65 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,542,117 to the district, and an average credit of $342. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<tr>
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<td>$342 Average state EITC refund per household at 16 percent</td>
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8. Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
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13. Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 66
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 66
According to the most recent data available from the Brookings Institution, 9,934 residents of House District 66 claimed the federal EITC. That’s 19% of District tax filers. The average federal EITC in the District was $2,303. In total, residents of House District 66, brought back $22,882,397 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

Federal EITC impact for House District 66

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>EITC households</td>
<td>9,934</td>
</tr>
<tr>
<td>Percentage of all filers claiming EITC</td>
<td>19%</td>
</tr>
<tr>
<td>Total refunds to district</td>
<td>$22,882,397</td>
</tr>
<tr>
<td>Average household refund</td>
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5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 66**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 66. If each of the House District 66 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,661,183 to the district, and an average credit of $369.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

| A credit that counts for House District 66 Estimated impact of a 16 percent, refundable, non-capped Ohio EITC |
|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| 9,934 EITC households | $3,661,183 Total state EITC refund at 16 percent | $369 Average state EITC refund per household at 16 percent |

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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 67
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 67
According to the most recent data available from the Brookings Institution, 4,812 residents of House District 67 claimed the federal EITC.⁶ That’s 9% of District tax filers. The average federal EITC in the District was $2,072. In total, residents of House District 67, brought back $9,968,592 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ.
⁶ The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 67**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 67. If each of the House District 67 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,594,974 to the district, and an average credit of $331. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 68**
According to the most recent data available from the Brookings Institution, 6,080 residents of House District 68 claimed the federal EITC.\(^6\) That’s 12% of District tax filers. The average federal EITC in the District was $2,141. In total, residents of House District 68, brought back $13,015,016 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

### A credit that counts for House District 68

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 68. If each of the House District 68 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,082,402 to the district, and an average credit of $343.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

<table>
<thead>
<tr>
<th>EITC households</th>
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Ohio EITC Impact:
A credit that counts for working families in House District 69
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

The federal EITC in House District 69
According to the most recent data available from the Brookings Institution, 6,027 residents of House District 69 claimed the federal EITC.6 That’s 11% of District tax filers. The average federal EITC in the District was $1,986. In total, residents of House District 69, brought back $11,971,804 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.7

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5 The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
6 The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 69
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 69. If each of the House District 69 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,915,488 to the district, and an average credit of $308. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>A credit that counts for House District 69</th>
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</thead>
<tbody>
<tr>
<td>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</td>
<td></td>
</tr>
<tr>
<td>6,027 EITC households</td>
<td>$1,915,488 Total state EITC refund at 16 percent</td>
</tr>
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</table>

8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.
11 Hannah Halbert, supra note 7.
12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 70
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

**The federal EITC in House District 70**
According to the most recent data available from the Brookings Institution, 7,630 residents of House District 70 claimed the federal EITC.⁶ That’s 14% of District tax filers. The average federal EITC in the District was $2,079. In total, residents of House District 70, brought back $15,860,664 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

<table>
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<tr>
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</thead>
<tbody>
<tr>
<td>7,630 EITC households</td>
<td></td>
</tr>
<tr>
<td>14% Percentage of all filers claiming EITC</td>
<td></td>
</tr>
<tr>
<td>$15,860,664 Total refunds to district</td>
<td></td>
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<td>$2,079 Average household refund</td>
<td></td>
</tr>
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</table>

⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
⁶ The Brookings Institution, supra at note 2.

www.policymattersohio.org
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 70**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 70. If each of the House District 70 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,537,706 to the district, and an average credit of $333. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>A credit that counts for House District 70</th>
<th>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</th>
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<tbody>
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<td>$2,537,706 Total state EITC refund at 16 percent</td>
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<td></td>
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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at [http://www.cbpp.org/cms/index.cfm?fa=view&id=2992](http://www.cbpp.org/cms/index.cfm?fa=view&id=2992).
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12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 71
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 71
According to the most recent data available from the Brookings Institution, 9,675 residents of House District 71 claimed the federal EITC.⁶ That’s 18% of District tax filers. The average federal EITC in the District was $2,230. In total, residents of House District 71, brought back $21,575,077 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
⁶ The Brookings Institution, supra at note 2.
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 71
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 71. If each of the House District 71 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,452,012 to the district, and an average credit of $357. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>A credit that counts for House District 71</th>
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</thead>
<tbody>
<tr>
<td>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</td>
</tr>
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<td>9,675 EITC households</td>
</tr>
</tbody>
</table>

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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:  
A credit that counts for working families in House District 72  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

### The federal EITC in House District 72

According to the most recent data available from the Brookings Institution, 10,017 residents of House District 72 claimed the federal EITC.⁶ That’s 20% of District tax filers. The average federal EITC in the District was $2,220. In total, residents of House District 72, brought back $22,236,377 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 72
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 72. If each of the House District 72 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,557,820 to the district, and an average credit of $355. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>EITC households</th>
<th>Total state EITC refund at 16 percent</th>
<th>Average state EITC refund per household at 16 percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,017</td>
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12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 73
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 73

According to the most recent data available from the Brookings Institution, 6,840 residents of House District 73 claimed the federal EITC.\(^6\) That’s 14% of District tax filers. The average federal EITC in the District was $2,128. In total, residents of House District 73, brought back $14,555,258 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

<table>
<thead>
<tr>
<th>Federal EITC impact for House District 73(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,840 EITC households</td>
</tr>
<tr>
<td>14% Percentage of all filers claiming EITC</td>
</tr>
<tr>
<td>$14,555,258 Total refunds to district</td>
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<td>$2,128 Average household refund</td>
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5. The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).
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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 73
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 73. If each of the House District 73 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,328,841 to the district, and an average credit of $340. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<thead>
<tr>
<th>A credit that counts for House District 73</th>
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<tr>
<td>Estimated impact of a 16 percent, refundable, non-capped Ohio EITC</td>
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<td>6,840 EITC households</td>
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Ohio EITC Impact: A credit that counts for working families in House District 74
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 74**
According to the most recent data available from the Brookings Institution, 8,031 residents of House District 74 claimed the federal EITC.\(^6\) That’s 17% of District tax filers. The average federal EITC in the District was $2,211. In total, residents of House District 74, brought back $17,757,742 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 74**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 74. If each of the House District 74 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,841,238 to the district, and an average credit of $354.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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<th>A credit that counts for House District 74</th>
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<td>8,031 EITC households</td>
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Ohio EITC Impact: A credit that counts for working families in House District 75
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 75
According to the most recent data available from the Brookings Institution, 7,922 residents of House District 75 claimed the federal EITC.⁶ That’s 15% of District tax filers. The average federal EITC in the District was $2,010. In total, residents of House District 75, brought back $15,926,177 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 75**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 75. If each of the House District 75 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,548,188 to the district, and an average credit of $322. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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8 Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.
10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.
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12 Author estimates of the district impact of an expanded Ohio EITC. Calculation based on 16 percent of the amount claimed in federal EITC and the average amount of the federal EITC credit returned to the district as reported in the Brookings Institution’s EITC Interactive data for Tax Year 2012. Annual EITC amount would vary depending on the number claiming the federal EITC.
13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 76
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 76
According to the most recent data available from the Brookings Institution, 5,167 residents of House District 76 claimed the federal EITC.\(^6\) That’s 10% of District tax filers. The average federal EITC in the District was $1,926. In total, residents of House District 76, brought back $9,953,965 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


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\(^6\) The Brookings Institution, [supra](#) at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 76**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 76. If each of the House District 76 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $1,592,634 to the district, and an average credit of $308.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


\(^10\) Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at [http://www.cbpp.org/cms/index.cfm?fa=view&id=2992](http://www.cbpp.org/cms/index.cfm?fa=view&id=2992).


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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, *supra* at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 77
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 77
According to the most recent data available from the Brookings Institution, 7,902 residents of House District 77 claimed the federal EITC.⁶ That’s 15% of District tax filers. The average federal EITC in the District was $2,201. In total, residents of House District 77, brought back $17,417,601 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

Federal EITC impact for House District 77²

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 77**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 77. If each of the House District 77 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,786,816 to the district, and an average credit of $363.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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Ohio EITC Impact:  
A credit that counts for working families in House District 78  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

**The federal EITC in House District 78**

According to the most recent data available from the Brookings Institution, 10,085 residents of House District 78 claimed the federal EITC.⁶ That’s 20% of District tax filers. The average federal EITC in the District was $2,267. In total, residents of House District 78, brought back $22,865,946 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 78
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 78. If each of the House District 78 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,658,551 to the district, and an average credit of $363. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

<table>
<thead>
<tr>
<th>EITC households</th>
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### The federal EITC in House District 79

According to the most recent data available from the Brookings Institution, 11,405 residents of House District 79 claimed the federal EITC.⁶ That’s 22% of District tax filers. The average federal EITC in the District was $2,372. In total, residents of House District 79, brought back $27,054,316 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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A credit that counts for House District 79

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 79. If each of the House District 79 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,328,690 to the district, and an average credit of $379. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<tr>
<th>EITC households</th>
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Ohio EITC Impact:
A credit that counts for working families in House District 80
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 80
According to the most recent data available from the Brookings Institution, 9,255 residents of House District 80 claimed the federal EITC.\(^6\) That’s 16% of District tax filers. The average federal EITC in the District was $2,154. In total, residents of House District 80, brought back $19,936,729 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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www.policymattersohio.org
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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 80

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 80. If each of the House District 80 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,189,876 to the district, and an average credit of $345. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 81
According to the most recent data available from the Brookings Institution, 8,253 residents of House District 81 claimed the federal EITC.\(^6\) That’s 15% of District tax filers. The average federal EITC in the District was $2,125. In total, residents of House District 81, brought back $17,540,509 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^2\) The Brookings Institution, Earned Income Tax Credit Interactive data, at [http://www.brookings.edu/research/interactives/eite](http://www.brookings.edu/research/interactives/eite). Data from tax year 2012, most recent available.


\(^5\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 81
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 81. If each of the House District 81 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,806,481 to the district, and an average credit of $340. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:  
A credit that counts for working families in House District 82  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 82

According to the most recent data available from the Brookings Institution, 8,518 residents of House District 82 claimed the federal EITC.\(^6\) That’s 17% of District tax filers. The average federal EITC in the District was $2,179. In total, residents of House District 82, brought back $18,561,934 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 82**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 82. If each of the House District 82 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,969,909 to the district, and an average credit of $349. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 83
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 83
According to the most recent data available from the Brookings Institution, 8,588 residents of House District 83 claimed the federal EITC. That’s 18% of District tax filers. The average federal EITC in the District was $2,167. In total, residents of House District 83, brought back $18,613,502 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 83**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 83. If each of the House District 83 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,978,160 to the district, and an average credit of $347.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:  
A credit that counts for working families in House District 84  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 84
According to the most recent data available from the Brookings Institution, 7,437 residents of House District 84 claimed the federal EITC.⁶ That’s 13% of District tax filers. The average federal EITC in the District was $2,112. In total, residents of House District 84, brought back $15,706,055 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 84
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 84. If each of the House District 84 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,512,968 to the district, and an average credit of $338. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact: 
A credit that counts for working families in House District 85 
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 85
According to the most recent data available from the Brookings Institution, 9,418 residents of House District 85 claimed the federal EITC. That’s 19% of District tax filers. The average federal EITC in the District was $2,226. In total, residents of House District 85, brought back $20,968,433 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 85**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 85. If each of the House District 85 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,354,949 to the district, and an average credit of $356.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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[www.policymattersohio.org](http://www.policymattersohio.org)
Ohio EITC Impact:
A credit that counts for working families in House District 86
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 86
According to the most recent data available from the Brookings Institution, 8,407 residents of House District 86 claimed the federal EITC.⁶ That’s 18% of District tax filers. The average federal EITC in the District was $2,271. In total, residents of House District 86, brought back $19,095,150 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

³ Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at http://bit.ly/1MtUZbh.
⁵ The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at http://brook.gs/1wGEZdQ
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www.policymattersohio.org
All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 86
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 86. If each of the House District 86 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,055,224 to the district, and an average credit of $363. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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<tr>
<th>EITC households</th>
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10 Estimated total cost of a 10 percent refundable EITC is $223 million. This reflects the total cost of the credit and includes the amount the state is already spending on the EITC. The cost of reforming the existing credit would therefore be less than these estimates. See, Center on Budget and Policy Priorities, “How much would a state Earned Income Tax Credit cost in fiscal year 2016?,” January 2015, at http://www.cbpp.org/cms/index.cfm?fa=view&id=2992.
11 Hannah Halbert, supra note 7.
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13 Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, supra at note 11. This includes the value of the existing state EITC.
Ohio EITC Impact:
A credit that counts for working families in House District 87
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^2\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^3\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^4\)

The federal EITC in House District 87
According to the most recent data available from the Brookings Institution, 9,394 residents of House District 87 claimed the federal EITC.\(^5\) That’s 19% of District tax filers. The average federal EITC in the District was $2,212. In total, residents of House District 87, brought back $20,779,246 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^6\)

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\(^{2}\) The Brookings Institution, Earned Income Tax Credit Interactive data, at [http://www.brookings.edu/research/interactives/eitc](http://www.brookings.edu/research/interactives/eitc). Data from tax year 2012, most recent available.


\(^{5}\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGEZdQ](http://brook.gs/1wGEZdQ).

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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation. Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line. Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 87**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 87. If each of the House District 87 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,324,679 to the district, and an average credit of $354. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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www.policymattersohio.org
Ohio EITC Impact:  
A credit that counts for working families in House District 88  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. The credit helps low-wage workers make ends meet and gives our state economy a boost. Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.

The federal EITC in House District 88
According to the most recent data available from the Brookings Institution, 9,535 residents of House District 88 claimed the federal EITC. That’s 18% of District tax filers. The average federal EITC in the District was $2,157. In total, residents of House District 88, brought back $20,571,061 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 88
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 88. If each of the House District 88 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,291,369 to the district, and an average credit of $345. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact: A credit that counts for working families in House District 89
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year. \(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost. \(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings. \(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more. \(^5\)

**The federal EITC in House District 89**

According to the most recent data available from the Brookings Institution, 9,548 residents of House District 89 claimed the federal EITC. \(^6\) That’s 16% of District tax filers. The average federal EITC in the District was $2,119. In total, residents of House District 89, brought back $20,233,357 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest. \(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 89

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 89. If each of the House District 89 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,237,337 to the district, and an average credit of $339. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:  
A credit that counts for working families in House District 90
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

The federal EITC in House District 90
According to the most recent data available from the Brookings Institution, 11,499 residents of House District 90 claimed the federal EITC.⁶ That’s 26% of District tax filers. The average federal EITC in the District was $2,463. In total, residents of House District 90, brought back $28,325,160 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 90**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 90. If each of the House District 90 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,532,025 to the district, and an average credit of $394. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact: 
A credit that counts for working families in House District 91
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 91

According to the most recent data available from the Brookings Institution, 11,264 residents of House District 91 claimed the federal EITC.\(^6\) That’s 23% of District tax filers. The average federal EITC in the District was $2,314. In total, residents of House District 91, brought back $26,068,352 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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A credit that counts for House District 91
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 91. If each of the House District 91 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,170,936 to the district, and an average credit of $370. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 92
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 92
According to the most recent data available from the Brookings Institution, 10,353 residents of House District 92 claimed the federal EITC.\(^6\) That’s 21% of District tax filers. The average federal EITC in the District was $2,307. In total, residents of House District 92, brought back $23,885,050 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


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\(^6\) The Brookings Institution, supra at note 2.

All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 92**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 92. If each of the House District 92 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,821,608 to the district, and an average credit of $369.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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Ohio EITC Impact:  
A credit that counts for working families in House District 93  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.¹ The credit helps low-wage workers make ends meet and gives our state economy a boost.³ Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.⁴ The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.⁵

**The federal EITC in House District 93**

According to the most recent data available from the Brookings Institution, 11,274 residents of House District 93 claimed the federal EITC.⁶ That’s 24% of District tax filers. The average federal EITC in the District was $2,392. In total, residents of House District 93, brought back $26,973,043 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.⁷

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

**A credit that counts for House District 93**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 93. If each of the House District 93 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $4,315,686 to the district, and an average credit of $383. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:  
A credit that counts for working families in House District 94

Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

The federal EITC in House District 94

According to the most recent data available from the Brookings Institution, 9,121 residents of House District 94 claimed the federal EITC.\(^6\) That’s 21% of District tax filers. The average federal EITC in the District was $2,111. In total, residents of House District 94, brought back $19,253,501 in federal EITC to their communities.

Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 94
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 94. If each of the House District 94 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,080,560 to the district, and an average credit of $338. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
A credit that counts for working families in House District 95
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

The federal EITC in House District 95
According to the most recent data available from the Brookings Institution, 8,880 residents of House District 95 claimed the federal EITC.6 That’s 17% of District tax filers. The average federal EITC in the District was $2,103. In total, residents of House District 95, brought back $18,674,666 in federal EITC to their communities.

Ohio’s EITC does little to help working families
In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.7

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Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC. Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.

A credit that counts for House District 95
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 95. If each of the House District 95 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $2,987,946 to the district, and an average credit of $336. A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.

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Ohio EITC Impact:
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Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.1 The credit helps low-wage workers make ends meet and gives our state economy a boost.3 Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.4 The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.5

The federal EITC in House District 96
According to the most recent data available from the Brookings Institution, 10,120 residents of House District 96 claimed the federal EITC.6 That’s 19% of District tax filers. The average federal EITC in the District was $2,192. In total, residents of House District 96, brought back $22,179,107 in federal EITC to their communities.

Ohio’s EITC does little to help working families
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www.policymattersohio.org
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\(^8\) Ohio Department of Taxation, Gary Gundmundson, Communications Director, email to author December 5, 2014. Total of those claiming the Ohio EITC on their Ohio return for Tax Year 2013, returns filed in 2014.


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\(^13\) Cost estimate of a 16 percent, refundable, non-capped Ohio EITC for the coming fiscal year. Center on Budget and Policy Priorities, [supra at note 11](#). This includes the value of the existing state EITC.
Ohio EITC Impact: A credit that counts for working families in House District 98

Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

**The federal EITC in House District 98**

According to the most recent data available from the Brookings Institution, 9,197 residents of House District 98 claimed the federal EITC.\(^6\) That’s 17% of District tax filers. The average federal EITC in the District was $2,134. In total, residents of House District 98, brought back $19,628,849 in federal EITC to their communities.

**Ohio’s EITC does little to help working families**

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^5\) The Brookings Institution, State Estimates of People and Children Lifted out of Poverty by the EITC and CTC Each Year, 2011-2013, at [http://brook.gs/1wGZEOq](http://brook.gs/1wGZEOq).

\(^6\) The Brookings Institution, *supra* at note 2.


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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.¹⁸ Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.⁹ Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.¹⁰ Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.¹¹

**A credit that counts for House District 98**

Making these changes to Ohio’s state EITC would substantially benefit residents in House District 98. If each of the House District 98 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,140,615 to the district, and an average credit of $341.¹² A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.¹³

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www.policymattersohio.org
Ohio EITC Impact:  
A credit that counts for working families in House District 99  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

The federal earned income tax credit (EITC) is one of America’s most powerful anti-poverty tools. Nearly one million working Ohioans claimed $2.3 billion in federal EITCs last year.\(^1\) The credit helps low-wage workers make ends meet and gives our state economy a boost.\(^3\) Even though families typically only claim the federal EITC for one or two years at a time, it substantially reduces poverty and boosts earnings.\(^4\) The federal EITC alone has helped 177,000 working Ohioans, including 93,000 children, stay out of poverty each year from 2011-2013, and it eased poverty for many more.\(^5\)

### The federal EITC in House District 99

According to the most recent data available from the Brookings Institution, 9,183 residents of House District 99 claimed the federal EITC.\(^6\) That’s 19% of District tax filers. The average federal EITC in the District was $2,237. In total, residents of House District 99, brought back $20,542,984 in federal EITC to their communities.

### Ohio’s EITC does little to help working families

In 2013, its debut tax year, Ohio’s state EITC was 5 percent of the federal credit. But not everyone eligible for the federal credit got the state EITC, and many of those who got it didn’t receive the full 5 percent of their federal credit. Unlike the federal credit and most other state credits, Ohio’s EITC cannot exceed what a taxpayer owes in income taxes, and for a taxpayer with income over $20,000, it cannot exceed half of what is owed in income taxes. Because of these limits just 7 percent of the poorest workers – those earning $19,000 or less – see any benefit from the credit, and the benefit is modest.\(^7\)

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\(^3\) Research shows that for every dollar received by low- and moderate-income families multiplies between 1.5 to 2 times in its impact on the local economy. See, “The Earned Income Tax Credit: Good for Our Families, Communities and Economy,” The National Community Tax Coalition, January 2012, at [http://bit.ly/1MtUZbh](http://bit.ly/1MtUZbh).


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All told, 574,516 Ohioans claimed just $68,140,497 in reduced state tax liability, according to the Ohio Department of Taxation.\(^8\) Lawmakers recently increased the state EITC to 10 percent of the federal credit, but that increase will benefit relatively few of the lowest-income working Ohioans because of the limitations on the credit. More than 47 percent of poor families in Ohio are also working families. More than a quarter (28.4 percent) of all jobs in Ohio are in occupations with median annual pay that won’t keep a family of four above the poverty line.\(^9\) Ohio’s EITC could be a much more powerful tool for helping working families make ends meet and provide for their children.

Just removing the cap and making the credit refundable would mean an additional 30 percent of Ohio’s poorest workers would receive some benefit from the state EITC.\(^10\) Bringing Ohio’s credit in line with the average state refundable EITC by eliminating the cap, making it fully refundable, and raising it to 16 percent of the federal credit, would further expand the credit’s reach. At that level, 33 percent of Ohio’s lowest income taxpayers would receive some benefit and the average savings for that group of recipients would increase by $310.\(^11\)

**A credit that counts for House District 99**
Making these changes to Ohio’s state EITC would substantially benefit residents in House District 99. If each of the House District 99 residents who claimed a federal credit also received a 16 percent, refundable, non-capped state EITC, the state credit could return $3,286,877 to the district, and an average credit of $358.\(^12\) A 16 percent, refundable, non-capped state EITC could return as much as $357 million a year to Ohio families.\(^13\)

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**A credit that counts for working families in**  
Hannah Halbert, Kalitha Williams, Kate Lewis-Lakin

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According to the most recent data available from the Brookings Institution, residents of claimed the federal EITC.\(^6\) That’s %%% of District tax filers. The average federal EITC in the District was $. In total, residents of , brought back $ in federal EITC to their communities.

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