Strengthen Ohio’s credit for working families
Kalitha Williams

Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty.1 Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs.2 The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies.3 Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.4

The federal EITC in Ohio House District 1
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,756 residents of House District 1 claimed the federal EITC.5 That’s 13% of all tax filers in the district. The average federal EITC refund in the district was $2,257. The citizens of House District 1 brought back $13,211,115 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.6

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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1 Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2KIjSt2
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Refundable earned income tax credits do more to support working families
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The federal EITC in Ohio House District 2
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,445 residents of House District 2 claimed the federal EITC.12 That’s 19% of all tax filers in the district. The average federal EITC refund in the district was $2,441. The citizens of House District 2 brought back $23,161,119 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 3
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,713 residents of House District 3 claimed the federal EITC.¹⁹ That’s 11% of all tax filers in the district. The average federal EITC refund in the district was $2,142. The citizens of House District 3 brought back $12,718,054 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.²⁰

Refundability matters
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The Ohio EITC in Ohio House District 4
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,410 residents of House District 4 claimed the federal EITC. That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,543. The citizens of House District 4 brought back $19,575,461 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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The federal EITC in Ohio House District 5
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,108 residents of House District 5 claimed the federal EITC.\(^{33}\) That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,344. The citizens of House District 5 brought back $16,847,727 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{34}\)

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The federal EITC in Ohio House District 6

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,859 residents of House District 6 claimed the federal EITC.40 That’s 7% of all tax filers in the district. The average federal EITC refund in the district was $2,077. The citizens of House District 6 brought back $8,489,083 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.41

Refundability matters

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The federal EITC in Ohio House District 7
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,875 residents of House District 7 claimed the federal EITC.47 That’s 8% of all tax filers in the district. The average federal EITC refund in the district was $2,036. The citizens of House District 7 brought back $8,169,683 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.48

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The federal EITC in Ohio House District 8
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,213 residents of House District 8 claimed the federal EITC.54 That’s 24% of all tax filers in the district. The average federal EITC refund in the district was $2,639. The citizens of House District 8 brought back $32,324,802 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 9
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 11,617 residents of House District 9 claimed the federal EITC. That’s 23% of all tax filers in the district. The average federal EITC refund in the district was $2,677. The citizens of House District 9 brought back $28,728,812 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 10
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 14,665 residents of House District 10 claimed the federal EITC.68 That’s 32% of all tax filers in the district. The average federal EITC refund in the district was $2,742. The citizens of House District 10 brought back $37,614,081 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.69

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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68 Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
Refundable earned income tax credits do more to support working families

Ohio lawmakers should make the state EITC refundable

A winning policy to help Ohioans with low wages

Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.70

As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

70 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty.71 Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs.72 The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies.73 Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.74

The federal EITC in Ohio House District 11
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 16,266 residents of House District 11 claimed the federal EITC.75 That’s 38% of all tax filers in the district. The average federal EITC refund in the district was $2,864. The citizens of House District 11 brought back $44,183,433 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.76

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71 Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2XJySt2
75 Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
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The federal EITC in Ohio House District 12
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 12,813 residents of House District 12 claimed the federal EITC.82 That’s 22% of all tax filers in the district. The average federal EITC refund in the district was $2,614. The citizens of House District 12 brought back $30,877,872 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.83

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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Strengthen Ohio’s credit for working families
Kalitha Williams

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The federal EITC in Ohio House District 13
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 11,411 residents of House District 13 claimed the federal EITC. That’s 21% of all tax filers in the district. The average federal EITC refund in the district was $2,566. The citizens of House District 13 brought back $26,350,337 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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The federal EITC in Ohio House District 14
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 11,026 residents of House District 14 claimed the federal EITC.96 That’s 19% of all tax filers in the district. The average federal EITC refund in the district was $2,452. The citizens of House District 14 brought back $24,012,515 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.97

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The federal EITC in Ohio House District 15
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,243 residents of House District 15 claimed the federal EITC. That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,386. The citizens of House District 15 brought back $21,226,543 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters
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The federal EITC in Ohio House District 16
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,954 residents of House District 16 claimed the federal EITC.¹¹⁰ That’s 8% of all tax filers in the district. The average federal EITC refund in the district was $2,081. The citizens of House District 16 brought back $8,652,496 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.¹¹¹

Refundability matters
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The federal EITC in Ohio House District 17
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 14,017 residents of House District 17 claimed the federal EITC.¹¹⁷ That’s 26% of all tax filers in the district. The average federal EITC refund in the district was $2,674. The citizens of House District 17 brought back $34,397,382 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.¹¹⁸

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**Refundable earned income tax credits do more to support working families**

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 18
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,596 residents of House District 18 claimed the federal EITC.124 That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,369. The citizens of House District 18 brought back $16,084,979 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.125

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### The federal EITC in Ohio House District 19
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,532 residents of House District 19 claimed the federal EITC.\(^{131}\) That’s 10% of all tax filers in the district. The average federal EITC refund in the district was $2,239. The citizens of House District 19 brought back $12,520,066 in federal EITC refunds to their community.

### Ohio’s EITC does little to help working families
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### Refundability matters
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<td>Percentage of all filers that claim EITC</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
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<td>Average household refund</td>
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\(^{131}\) Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.

Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

A winning policy to help Ohioans with low wages
Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.133

As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

133 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Strengthen Ohio’s credit for working families
Kalitha Williams

Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty.134 Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs.135 The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies.136 Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.137

The federal EITC in Ohio House District 20
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,426 residents of House District 20 claimed the federal EITC.138 That’s 20% of all tax filers in the district. The average federal EITC refund in the district was $2,541. The citizens of House District 20 brought back $31,098,150 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.139

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 21
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,690 residents of House District 21 claimed the federal EITC.¹⁴⁵ That’s 7% of all tax filers in the district. The average federal EITC refund in the district was $2,098. The citizens of House District 21 brought back $8,298,015 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.¹⁴⁶

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The federal EITC in Ohio House District 22

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,491 residents of House District 22 claimed the federal EITC. That’s 20% of all tax filers in the district. The average federal EITC refund in the district was $2,526. The citizens of House District 22 brought back $30,089,409 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters

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Federal EITC impact for House District 22

| Number of EITC households | 13,491 |
| Percentage of all filers that claim EITC | 20% |
| Total amount of EITC refunds to district | $30,089,409 |
| Average household refund | $2,526 |

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Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.\(^{154}\)

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The federal EITC in Ohio House District 23
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,437 residents of House District 23 claimed the federal EITC. That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,563. The citizens of House District 23 brought back $23,584,262 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters
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**The federal EITC in Ohio House District 24**

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,750 residents of House District 24 claimed the federal EITC.\(^{166}\) That’s 9% of all tax filers in the district. The average federal EITC refund in the district was $2,199. The citizens of House District 24 brought back $10,747,417 in federal EITC refunds to their community.

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

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{167}\)

**Refundability matters**

When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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The federal EITC in Ohio House District 25
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 18,303 residents of House District 25 claimed the federal EITC.\(^{173}\) That’s 30% of all tax filers in the district. The average federal EITC refund in the district was $2,775. The citizens of House District 25 brought back $46,212,964 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{174}\)

Refundability matters
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The federal EITC in Ohio House District 26
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 18,265 residents of House District 26 claimed the federal EITC.180 That’s 29% of all tax filers in the district. The average federal EITC refund in the district was $2,672. The citizens of House District 26 brought back $45,193,512 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 27
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,872 residents of House District 27 claimed the federal EITC. That’s 8% of all tax filers in the district. The average federal EITC refund in the district was $2,163. The citizens of House District 27 brought back $8,928,446 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 28

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,978 residents of House District 28 claimed the federal EITC. That’s 13% of all tax filers in the district. The average federal EITC refund in the district was $2,437. The citizens of House District 28 brought back $17,416,758 in federal EITC refunds to their community.

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The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.

The federal EITC in Ohio House District 29

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,489 residents of House District 29 claimed the federal EITC. That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,545. The citizens of House District 29 brought back $22,158,549 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters

When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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201 Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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203 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Strengthen Ohio’s credit for working families
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The federal EITC in Ohio House District 30
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,470 residents of House District 30 claimed the federal EITC.\(^{208}\) That’s 17% of all tax filers in the district. The average federal EITC refund in the district was $2,513. The citizens of House District 30 brought back $21,668,983 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{209}\)

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 31
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,069 residents of House District 31 claimed the federal EITC.215 That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,336. The citizens of House District 31 brought back $16,782,025 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.216

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The federal EITC in Ohio House District 32
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 14,600 residents of House District 32 claimed the federal EITC.222 That’s 25% of all tax filers in the district. The average federal EITC refund in the district was $2,673. The citizens of House District 32 brought back $36,126,519 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.223

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The federal EITC in Ohio House District 33

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,293 residents of House District 33 claimed the federal EITC. That’s 25% of all tax filers in the district. The average federal EITC refund in the district was $2,658. The citizens of House District 33 brought back $32,762,580 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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The federal EITC in Ohio House District 34

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,249 residents of House District 34 claimed the federal EITC. 236 That’s 26% of all tax filers in the district. The average federal EITC refund in the district was $2,595. The citizens of House District 34 brought back $31,707,303 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less. 237

Refundability matters

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The federal EITC in Ohio House District 35

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 12,899 residents of House District 35 claimed the federal EITC.\(^ {243}\) That’s 26% of all tax filers in the district. The average federal EITC refund in the district was $2,571. The citizens of House District 35 brought back $30,466,358 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^ {244}\)

Refundability matters

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\(^ {239}\) Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2KJySt2


\(^ {241}\) Caines, Roxy, 5 Ways the EITC Benefits Families, Communities, and the Country, Center on Budget and Policy Priorities, January 17, 2017 at https://bit.ly/3ispMis


\(^ {244}\) Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.

\(^ {244}\) Stein, Ben, Refundability Now, Policy Matters Ohio, June 19, 2020, at https://bit.ly/39468Sy
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The federal EITC in Ohio House District 36
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,247 residents of House District 36 claimed the federal EITC.250 That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,159. The citizens of House District 36 brought back $13,372,342 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.251

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The federal EITC in Ohio House District 37
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,496 residents of House District 37 claimed the federal EITC. That’s 7% of all tax filers in the district. The average federal EITC refund in the district was $1,997. The citizens of House District 37 brought back $7,608,767 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 38
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,840 residents of House District 38 claimed the federal EITC. That’s 10% of all tax filers in the district. The average federal EITC refund in the district was $2,127. The citizens of House District 38 brought back $10,662,795 in federal EITC refunds to their community.

Ohio's EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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264 Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

A winning policy to help Ohioans with low wages
Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.266

As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Strengthen Ohio’s credit for working families
Kalitha Williams

Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs. The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.

The federal EITC in Ohio House District 39
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 14,267 residents of House District 39 claimed the federal EITC. That’s 33% of all tax filers in the district. The average federal EITC refund in the district was $2,765. The citizens of House District 39 brought back $36,863,526 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters
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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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Strengthen Ohio’s credit for working families

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The federal EITC in Ohio House District 40

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,066 residents of House District 40 claimed the federal EITC. That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,424. The citizens of House District 40 brought back $22,038,012 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters

When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCs; only six are nonrefundable.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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\(^{280}\) Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
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The federal EITC in Ohio House District 41
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,745 residents of House District 41 claimed the federal EITC.285 That’s 11% of all tax filers in the district. The average federal EITC refund in the district was $2,211. The citizens of House District 41 brought back $12,991,913 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.286

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCs; only six are nonrefundable.

Federal EITC impact for House District 41

<table>
<thead>
<tr>
<th>Number of EITC households</th>
<th>6,745</th>
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<tr>
<td>Percentage of all filers that claim EITC</td>
<td>11%</td>
</tr>
<tr>
<td>Total amount of EITC refunds to district</td>
<td>$12,991,913</td>
</tr>
<tr>
<td>Average household refund</td>
<td>$2,211</td>
</tr>
</tbody>
</table>

285 Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

287 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
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The federal EITC in Ohio House District 42
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,251 residents of House District 42 claimed the federal EITC.292 That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,330. The citizens of House District 42 brought back $14,816,110 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.293

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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### The federal EITC in Ohio House District 42
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,751 residents of House District 42 claimed the federal EITC.\(^{299}\) That’s 20% of all tax filers in the district. The average federal EITC refund in the district was $2,518. The citizens of House District 42 brought back $24,541,989 in federal EITC refunds to their community.

### Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{300}\)

### Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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A winning policy to help Ohioans with low wages

Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.301

As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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Strengthen Ohio’s credit for working families

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The federal EITC in Ohio House District 44

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,272 residents of House District 44 claimed the federal EITC. That’s 29% of all tax filers in the district. The average federal EITC refund in the district was $2,691. The citizens of House District 44 brought back $33,553,572 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 45

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 12,645 residents of House District 45 claimed the federal EITC. That’s 24% of all tax filers in the district. The average federal EITC refund in the district was $2,606. The citizens of House District 45 brought back $30,478,037 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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**The federal EITC in Ohio House District 46**
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,825 residents of House District 46 claimed the federal EITC.\(^{320}\) That’s 17% of all tax filers in the district. The average federal EITC refund in the district was $2,473. The citizens of House District 46 brought back $22,097,610 in federal EITC refunds to their community.

**Ohio’s EITC does little to help working families**
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{321}\)

**Refundability matters**
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\(^{316}\) Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2kij5t2


\(^{320}\) Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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322 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
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The federal EITC in Ohio House District 47
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,966 residents of House District 47 claimed the federal EITC.327 That’s 10% of all tax filers in the district. The average federal EITC refund in the district was $2,224. The citizens of House District 47 brought back $11,553,618 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.328

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.
Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

A winning policy to help Ohioans with low wages
Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324. As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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329 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs. The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.

The federal EITC in Ohio House District 48
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,087 residents of House District 48 claimed the federal EITC. That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,345. The citizens of House District 48 brought back $16,864,284 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

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Strengthen Ohio’s credit for working families
Kalitha Williams

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The federal EITC in Ohio House District 49
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 12,513 residents of House District 49 claimed the federal EITC.341 That’s 23% of all tax filers in the district. The average federal EITC refund in the district was $2,557. The citizens of House District 49 brought back $29,138,286 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.342

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The federal EITC in Ohio House District 50
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,205 residents of House District 50 claimed the federal EITC.348 That’s 13% of all tax filers in the district. The average federal EITC refund in the district was $2,265. The citizens of House District 50 brought back $14,240,865 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.349

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 51
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,418 residents of House District 51 claimed the federal EITC. That’s 17% of all tax filers in the district. The average federal EITC refund in the district was $2,385. The citizens of House District 51 brought back $20,217,449 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

357 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Strengthen Ohio’s credit for working families
Kalitha Williams

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The federal EITC in Ohio House District 52
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,437 residents of House District 52 claimed the federal EITC. That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,461. The citizens of House District 52 brought back $16,234,870 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.364

As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. \(^{365}\) Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs. \(^{366}\) The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. \(^{367}\) Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers. \(^{368}\)

### The federal EITC in Ohio House District 53

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,779 residents of House District 53 claimed the federal EITC. \(^{369}\) That’s 15% of all tax filers in the district. The average federal EITC refund in the district was $2,419. The citizens of House District 53 brought back $16,808,266 in federal EITC refunds to their community.

<table>
<thead>
<tr>
<th><strong>Federal EITC impact for House District 53</strong></th>
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</thead>
<tbody>
<tr>
<td>Number of EITC households</td>
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<td>Percentage of all filers that claim EITC</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
</tr>
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<td>Average household refund</td>
</tr>
</tbody>
</table>

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

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less. \(^{370}\)

### Refundability matters

When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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\(^{365}\) Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2XJj5t2


\(^{369}\) Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

371 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
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The federal EITC in Ohio House District 54
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,579 residents of House District 54 claimed the federal EITC. That’s 9% of all tax filers in the district. The average federal EITC refund in the district was $2,336. The citizens of House District 54 brought back $11,347,896 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Federal EITC impact for House District 54

<table>
<thead>
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<th>Description</th>
<th>Value</th>
</tr>
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<tbody>
<tr>
<td>Number of EITC households</td>
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<tr>
<td>Percentage of all filers that claim EITC</td>
<td>9%</td>
</tr>
<tr>
<td>Total amount of EITC refunds to district</td>
<td>$11,347,896</td>
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<tr>
<td>Average household refund</td>
<td>$2,336</td>
</tr>
</tbody>
</table>

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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378 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
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The federal EITC in Ohio House District 55
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,669 residents of House District 55 claimed the federal EITC.383 That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,406. The citizens of House District 55 brought back $18,747,880 in federal EITC refunds to their community.

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### Federal EITC impact for House District 55²
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<thead>
<tr>
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<tr>
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<tr>
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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 56
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 11,932 residents of House District 56 claimed the federal EITC.³⁹⁰ That’s 21% of all tax filers in the district. The average federal EITC refund in the district was $2,602. The citizens of House District 56 brought back $28,458,729 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.³⁹¹

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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³⁹⁰ Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
Refundable earned income tax credits do more to support working families
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Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.392

As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

392 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Strengthen Ohio’s credit for working families
Kalitha Williams

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The federal EITC in Ohio House District 57
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,507 residents of House District 57 claimed the federal EITC. That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,356. The citizens of House District 57 brought back $15,627,210 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2XJi5t2
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The federal EITC in Ohio House District 58
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 13,333 residents of House District 58 claimed the federal EITC. That’s 26% of all tax filers in the district. The average federal EITC refund in the district was $2,632. The citizens of House District 58 brought back $32,249,387 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.05

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The federal EITC in Ohio House District 59
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,305 residents of House District 59 claimed the federal EITC.411 That’s 13% of all tax filers in the district. The average federal EITC refund in the district was $2,239. The citizens of House District 59 brought back $14,147,439 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.412

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Federal EITC impact for House District 59

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<table>
<thead>
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<tr>
<td>Number of EITC households</td>
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</tr>
<tr>
<td>Percentage of all filers that claim EITC</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
<td>$14,147,439</td>
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<tr>
<td>Average household refund</td>
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The federal EITC in Ohio House District 60
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,089 residents of House District 60 claimed the federal EITC.418 That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,173. The citizens of House District 60 brought back $13,296,919 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.419

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The federal EITC in Ohio House District 61
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,972 residents of House District 61 claimed the federal EITC.425 That’s 11% of all tax filers in the district. The average federal EITC refund in the district was $2,189. The citizens of House District 61 brought back $13,267,844 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.426

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The federal EITC in Ohio House District 62
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,700 residents of House District 62 claimed the federal EITC. That’s 10% of all tax filers in the district. The average federal EITC refund in the district was $2,225. The citizens of House District 62 brought back $10,875,637 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 63
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,711 residents of House District 63 claimed the federal EITC. That’s 16% of all filers in the district. The average federal EITC refund in the district was $2,305. The citizens of House District 63 brought back $17,837,049 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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The federal EITC in Ohio House District 64
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,518 residents of House District 64 claimed the federal EITC.446 That’s 20% of all tax filers in the district. The average federal EITC refund in the district was $2,453. The citizens of House District 64 brought back $20,960,774 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 65
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Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.455

As Ohioans rebuild after the COVID-19 pandemic, policymakers should create a state refundable EITC tier to help Ohio families recover.

Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.

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Strengthen Ohio’s credit for working families
Kalitha Williams

Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs. The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.

The federal EITC in Ohio House District 66
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,172 residents of House District 66 claimed the federal EITC. That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,389. The citizens of House District 66 brought back $19,366,993 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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The federal EITC in Ohio House District 67

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,806 residents of House District 67 claimed the federal EITC.467 That’s 7% of all tax filers in the district. The average federal EITC refund in the district was $2,149. The citizens of House District 67 brought back $8,800,098 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 68
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,716 residents of House District 68 claimed the federal EITC.\(^4\) That’s 10% of all tax filers in the district. The average federal EITC refund in the district was $2,223. The citizens of House District 68 brought back $10,902,305 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 60
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 5,569 residents of House District 60 claimed the federal EITC.481 That’s 9% of all tax filers in the district. The average federal EITC refund in the district was $2,085. The citizens of House District 60 brought back $9,885,540 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 70

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,874 residents of House District 70 claimed the federal EITC. That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,158. The citizens of House District 70 brought back $12,789,025 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Federal EITC impact for House District 70

| Number of EITC households | 6,874 |
| Percentage of all filers that claim EITC | 12% |
| Total amount of EITC refunds to district | $12,789,025 |
| Average household refund | $2,158 |

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The federal EITC in Ohio House District 71
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,153 residents of House District 71 claimed the federal EITC. That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,407. The citizens of House District 71 brought back $19,543,680 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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The federal EITC in Ohio House District 72

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,987 residents of House District 72 claimed the federal EITC. That’s 17% of all tax filers in the district. The average federal EITC refund in the district was $2,345. The citizens of House District 72 brought back $18,770,549 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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The federal EITC in Ohio House District 73
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,482 residents of House District 73 claimed the federal EITC.509 That’s 12% of all tax filers in the district. The average federal EITC refund in the district was $2,295. The citizens of House District 73 brought back $13,237,168 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 74
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,189 residents of House District 74 claimed the federal EITC. That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,373. The citizens of House District 74 brought back $15,205,126 in federal EITC refunds to their community.

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### The federal EITC in Ohio House District 75

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,324 residents of House District 75 claimed the federal EITC.\(^7\) That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,182. The citizens of House District 75 brought back $13,967,640 in federal EITC refunds to their community.

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

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^5\)

### Refundability matters

When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCs; only six are nonrefundable.

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\(^7\) Caines, Roxy, 5 Ways the EITC Benefits Families, Communities, and the Country, Center on Budget and Policy Priorities, January 17, 2017 at https://bit.ly/3g4M3sl


\(^7\) Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.

\(^7\) Stein, Ben, Refundability Now, Policy Matters Ohio, June 19, 2020, at https://bit.ly/3g46s8v
Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

A winning policy to help Ohioans with low wages
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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

525 Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
Strengthen Ohio’s credit for working families
Kalitha Williams

Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty.526 Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs.527 The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies.528 Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.529

The federal EITC in Ohio House District 76
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 4,567 residents of House District 76 claimed the federal EITC.530 That’s 8% of all tax filers in the district. The average federal EITC refund in the district was $2,033. The citizens of House District 76 brought back $7,633,392 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.531

Refundability matters
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The federal EITC in Ohio House District 77
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,821 residents of House District 77 claimed the federal EITC.537 That’s 13% of all tax filers in the district. The average federal EITC refund in the district was $2,344. The citizens of House District 77 brought back $16,278,930 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 78
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,262 residents of House District 78 claimed the federal EITC. That’s 17% of all tax filers in the district. The average federal EITC refund in the district was $2,391. The citizens of House District 78 brought back $19,854,984 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Federal EITC impact for House District 78

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Number of EITC households</td>
<td>9,262</td>
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<tr>
<td>Percentage of all filers that claim EITC</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
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<td>Average household refund</td>
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</table>

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Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.546

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The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.  

The federal EITC in Ohio House District 79  
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,333 residents of House District 79 claimed the federal EITC. That’s 20% of all tax filers in the district. The average federal EITC refund in the district was $2,535. The citizens of House District 79 brought back $24,172,690 in federal EITC refunds to their community.  

Ohio’s EITC does little to help working families  
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.  

Refundability matters  
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Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

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The federal EITC in Ohio House District 80
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,182 residents of House District 80 claimed the federal EITC.558 That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,316. The citizens of House District 80 brought back $16,917,359 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.559

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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 81
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,914 residents of House District 81 claimed the federal EITC.\(^{565}\) That’s 13% of all tax filers in the district. The average federal EITC refund in the district was $2,264. The citizens of House District 81 brought back $13,943,887 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^{566}\)

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<thead>
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<th>Federal EITC impact for House District 81(^2)</th>
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<tr>
<td>6,914</td>
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<tr>
<td>Number of EITC households</td>
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<tr>
<td>Percentage of all filers that claim EITC</td>
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<td>$2,264</td>
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\(^{561}\) Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2kIj5t2
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The federal EITC in Ohio House District 82

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,615 residents of House District 82 claimed the federal EITC. That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,346. The citizens of House District 82 brought back $15,829,118 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 83
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,388 residents of House District 83 claimed the federal EITC.579 That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,285. The citizens of House District 83 brought back $15,119,304 in federal EITC refunds to their community.

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Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs. The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.

The federal EITC in Ohio House District 84
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 6,313 residents of House District 84 claimed the federal EITC. That’s 11% of all tax filers in the district. The average federal EITC refund in the district was $2,272. The citizens of House District 84 brought back $12,423,777 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters
When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCS; only six are nonrefundable.

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A winning policy to help Ohioans with low wages

Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.588

As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 85
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,055 residents of House District 85 claimed the federal EITC. That’s 15% of all tax filers in the district. The average federal EITC refund in the district was $2,336. The citizens of House District 85 brought back $16,777,582 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Federal EITC impact for House District 85

<table>
<thead>
<tr>
<th>Number of EITC households</th>
<th>8,055</th>
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<tbody>
<tr>
<td>Percentage of all filers that claim EITC</td>
<td>15%</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
<td>$16,777,582</td>
</tr>
<tr>
<td>Average household refund</td>
<td>$2,336</td>
</tr>
</tbody>
</table>

593 Data provided by the Center on Budget and Policy Priorities in an e-mail of December 18, 2020 based on Internal Revenue Service data on 2018 tax filers by ZIP code and Missouri Census Data Center geographic crosswalks.
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Ohio’s lawmakers should add a new option to the state EITC, allowing families to claim either the current state EITC, which is 30% of the federal, or a new option, set at 10% of the federal EITC, but fully refundable. Adding a 10% refundable option to the current EITC would ensure the credit reaches the state’s lowest-paid Ohioans. Allowing tax filers to select the option that works best for them ensures the credit helps more Ohioans. Analysis from the Institute for Taxation and Economic Policy shows that this policy would help 756,800 Ohio families at a cost of $207.6 million. The average credit for families earning no more than $22,000 a year would be $230. For families earning between $22,000 and $40,000 the average credit would be $324.595

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The federal EITC in Ohio House District 86
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,639 residents of House District 86 claimed the federal EITC.\(^\text{600}\) That’s 15% of all tax filers in the district. The average federal EITC refund in the district was $2,379. The citizens of House District 86 brought back $16,478,642 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.\(^\text{601}\)

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\(^\text{596}\) Halbert, Hannah, Ohio EITC too weak to work, Policy Matters Ohio, January 27, 2017 at https://bit.ly/2XJjSt2
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Refundable earned income tax credits do more to support working families
Ohio lawmakers should make the state EITC refundable

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⁶⁰² Data provided by the Institute on Taxation and Economic Policy, from Aidan Davis to Wendy Patton, September 29, 2020.
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The federal EITC in Ohio House District 87
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,295 residents of House District 87 claimed the federal EITC.607 That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,326. The citizens of House District 87 brought back $17,125,244 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.608

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The federal EITC in Ohio House District 88

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,518 residents of House District 88 claimed the federal EITC. 614 That’s 16% of all tax filers in the district. The average federal EITC refund in the district was $2,351. The citizens of House District 88 brought back $18,113,778 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

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The federal EITC in Ohio House District 89
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,856 residents of House District 89 claimed the federal EITC. That’s 15% of all tax filers in the district. The average federal EITC refund in the district was $2,346. The citizens of House District 89 brought back $18,588,514 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

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Federal EITC impact for House District 89

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<td>Number of EITC households</td>
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<td>Total amount of EITC refunds to district</td>
<td>$18,588,514</td>
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<tr>
<td>Average household refund</td>
<td>$2,346</td>
</tr>
</tbody>
</table>

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The federal EITC in Ohio House District 90
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,373 residents of House District 90 claimed the federal EITC. That’s 23% of all filers in the district. The average federal EITC refund in the district was $2,580. The citizens of House District 90 brought back $24,398,353 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 91

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,073 residents of House District 91 claimed the federal EITC.635 That’s 19% of all tax filers in the district. The average federal EITC refund in the district was $2,439. The citizens of House District 91 brought back $21,876,561 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

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The federal EITC in Ohio House District 92
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,452 residents of House District 92 claimed the federal EITC.642 That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,420. The citizens of House District 92 brought back $20,706,989 in federal EITC refunds to their community.

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Strengthen Ohio’s credit for working families

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Ohioans who are paid low wages have been doing essential work to support our communities during the COVID-19 pandemic — from keeping grocery store shelves stocked, to caring for our elderly family members, to keeping our offices safe and clean. State policymakers should give them the support they need and deserve by strengthening the state earned income tax credit (EITC) — a proven strategy to help Ohio families recover. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. The Ohio EITC is based on the federal EITC: the nation’s most powerful anti-poverty program that benefits both families and communities. In 2016, the federal credit lifted 265,000 Ohioans out of poverty. Last year, 895,000 Ohioans claimed $2.2 billion in federal EITCs. The credit only goes to families with at least one worker who has earned income. The credit reduces tax liability, helps financially vulnerable families and boosts local economies. Children from families that receive refundable EITCs have higher birth weights, better test scores, are more likely to attend college and earn more as adult workers.

The federal EITC in Ohio House District 93

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 10,197 residents of House District 93 claimed the federal EITC. That’s 21% of all tax filers in the district. The average federal EITC refund in the district was $2,514. The citizens of House District 93 brought back $23,385,709 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families

State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.

Refundability matters

When a family’s credit exceeds their federal income tax liability, they receive the difference in a refund. Refundable EITCs boost the incomes of workers with low wages and helps them make ends meet. There are 29 states including Puerto Rico and the District of Columbia with state EITCs; only six are nonrefundable.

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Ohio lawmakers should make the state EITC refundable

A winning policy to help Ohioans with low wages
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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 94
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,973 residents of House District 94 claimed the federal EITC.656 That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,264. The citizens of House District 94 brought back $15,984,127 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 95
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,384 residents of House District 95 claimed the federal EITC.663 That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,292. The citizens of House District 95 brought back $15,054,781 in federal EITC refunds to their community.

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State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.664

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<table>
<thead>
<tr>
<th>Federal EITC impact for House District 95²</th>
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<tr>
<td>Number of EITC households</td>
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<td>Percentage of all filers that claim EITC</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
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As Ohioans rebuild after the COVID-19 pandemic, policymakers should a create a state refundable EITC tier to help Ohio families recover.

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The federal EITC in Ohio House District 96
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,553 residents of House District 96 claimed the federal EITC.670 That’s 17% of all tax filers in the district. The average federal EITC refund in the district was $2,391. The citizens of House District 96 brought back $18,461,045 in federal EITC refunds to their community.

Ohio’s EITC does little to help working families
State policymakers implemented Ohio’s EITC in 2013 and expanded it twice. Because they didn’t make the credit refundable, it does little to help working Ohioans who are paid the least. The latest expansion in the 2019-2020 Transportation Budget increased the credit from 10% to 30% of the federal EITC. The change helps some middle-income families, but it only benefits an additional 1% of workers with annual incomes $22,000 and less.671

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The federal EITC in Ohio House District 97
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 9,871 residents of House District 97 claimed the federal EITC.677 That’s 19% of all tax filers in the district. The average federal EITC refund in the district was $2,414. The citizens of House District 97 brought back $21,643,597 in federal EITC refunds to their community.

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The federal EITC in Ohio House District 98
According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 7,742 residents of House District 98 claimed the federal EITC. That’s 14% of all tax filers in the district. The average federal EITC refund in the district was $2,242. The citizens of House District 98 brought back $15,121,062 in federal EITC refunds to their community.

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<table>
<thead>
<tr>
<th>Federal EITC impact for House District 98²</th>
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<tbody>
<tr>
<td>Number of EITC households</td>
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<tr>
<td>Percentage of all filers that claim EITC</td>
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<tr>
<td>Total amount of EITC refunds to district</td>
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The federal EITC in Ohio House District 99

According to the most recent Internal Revenue Service data calculated by the Center on Budget and Policy Priorities, 8,601 residents of House District 99 claimed the federal EITC.691 That’s 18% of all tax filers in the district. The average federal EITC refund in the district was $2,396. The citizens of House District 99 brought back $18,243,464 in federal EITC refunds to their community.

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Federal EITC impact for House District 992

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<td>Total amount of EITC refunds to district</td>
<td>$18,243,464</td>
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