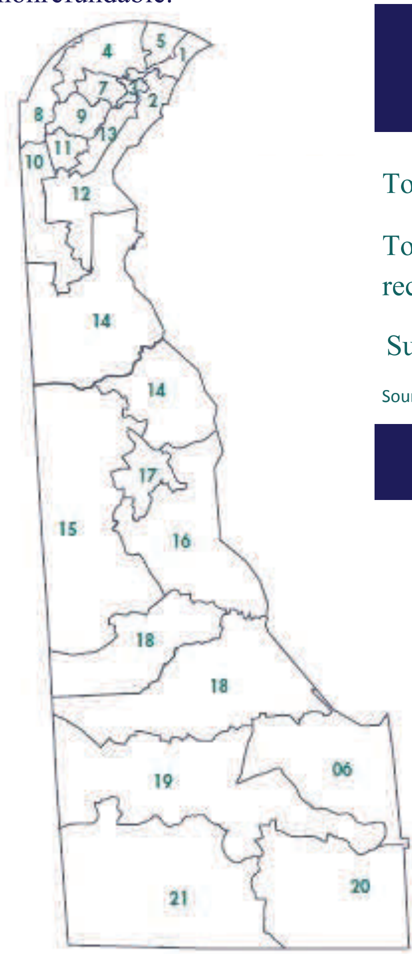
KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

The Earned Income Tax Credit (EITC) gets and keeps people working. It can only be claimed by those who earn income through work, and the credit is structured to encourage people to work more hours. The EITC is essential to ensuring that those who work are able to make ends meet. The intent of this tax credit is to allow those who work full-time to support their families and stay out of poverty. Further, the credit is a short-term investment with long-term results. Three out of five recipients claim the EITC for short periods– only one or two years. But children in families with income from programs like the EITC are healthier, do better in school and are more likely to go to college. As a result, when these children become adults they work more and earn more. Despite the success of the federal EITC, wages plus EITC do not guarantee an escape from poverty for all working poor families. State-level EITCs sometimes help to fill the gap. Delaware's version of the EITC is set at 20% of the federal credit, but it is nonrefundable.



	Senate District 1	Delaware
Total number of 2012 federal returns	20,543	399,865
Total number of 2012 federal returns receiving EITC	3,888	70,858
Sum of federal EITC received in 2012	$8,748,850	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

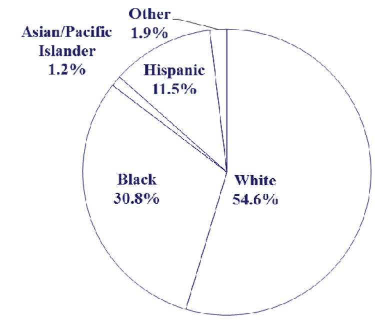
Delaware, 2010

Top Languages Spoken:

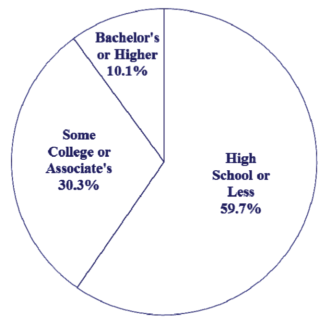
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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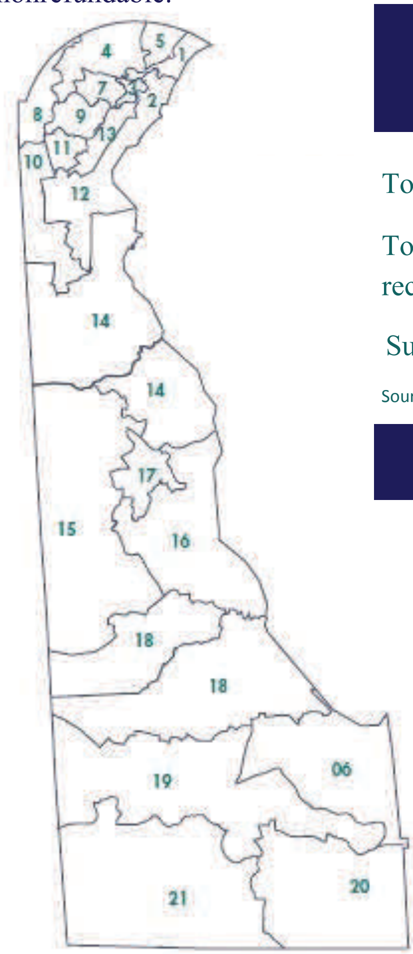

	Senate District 2	Delaware
Total number of 2012 federal returns	15,789	399,865
Total number of 2012 federal returns receiving EITC	4,650	70,858
Sum of federal EITC received in 2012	$11,233,336	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/

* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
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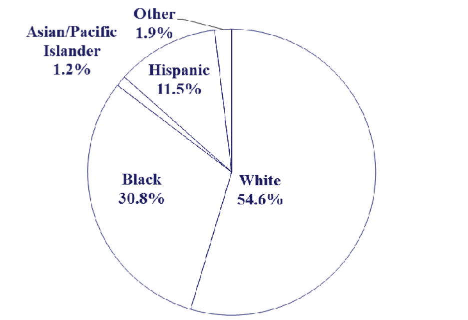
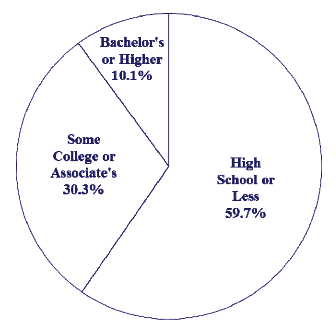
Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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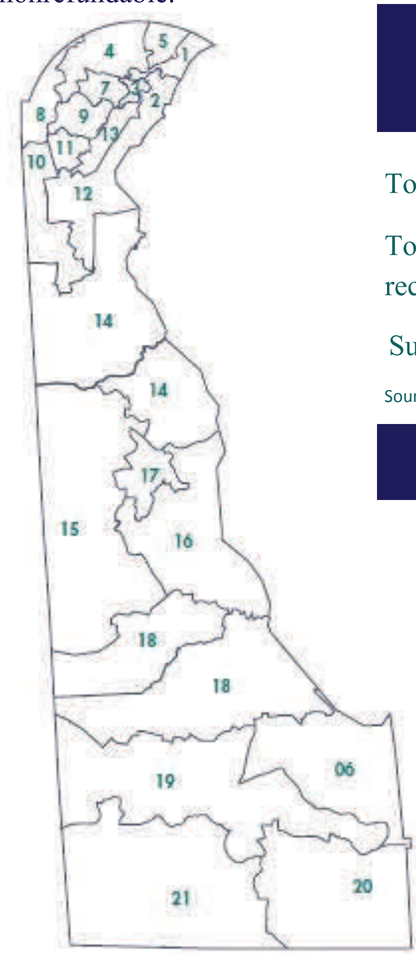

	Senate District 3	Delaware
Total number of 2012 federal returns	17,353	399,865
Total number of 2012 federal returns receiving EITC	5,522	70,858
Sum of federal EITC received in 2012	$13,428,561	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

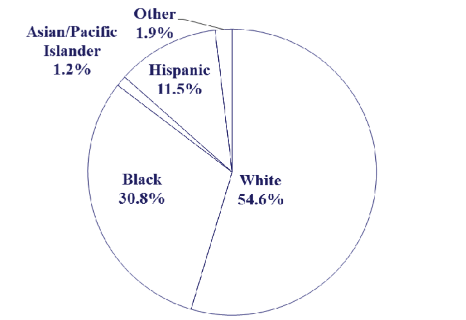
Delaware, 2010

Top Languages Spoken:

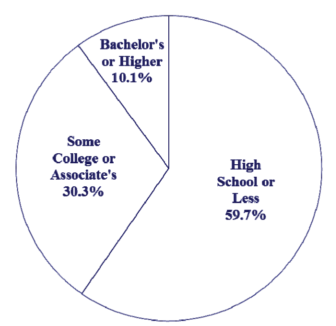
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

Nonrefundable credits can only be used to offset income tax liability, even though sales and property taxes are usually more burdensome for low-income working taxpayers. This means that refundable credits are more valuable to the lowest earning workers, because they have little to no income tax liability so they do not get the benefits of the full amount of a nonrefundable credit.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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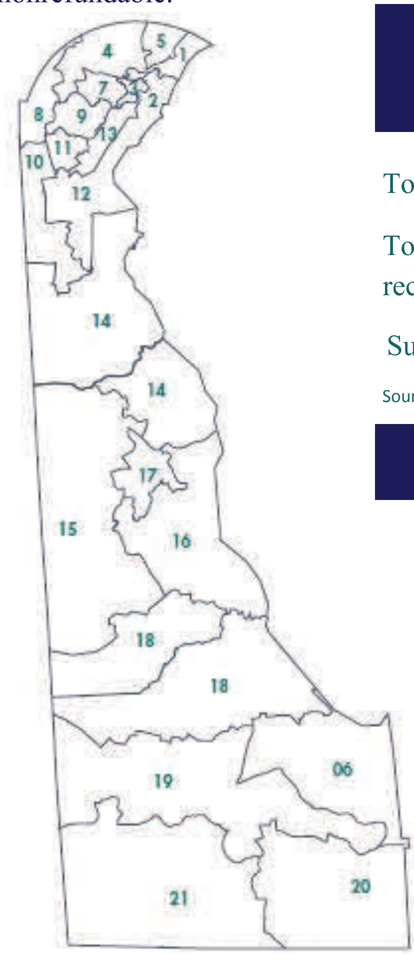

	Senate District 4	Delaware
Total number of 2012 federal returns	19,752	399,865
Total number of 2012 federal returns receiving EITC	1,262	70,858
Sum of federal EITC received in 2012	$2,266,102	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

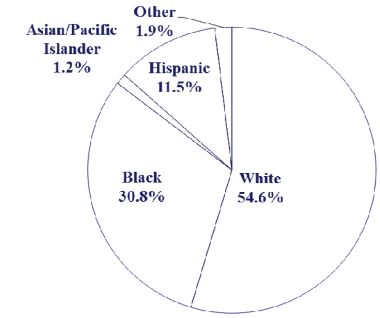
Delaware, 2010

Top Languages Spoken:

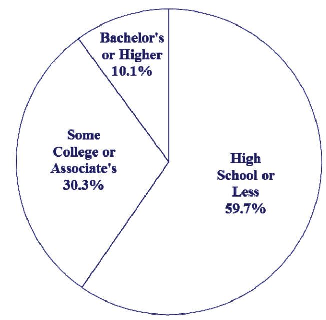
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

Nonrefundable credits can only be used to offset income tax liability, even though sales and property taxes are usually more burdensome for low-income working taxpayers. This means that refundable credits are more valuable to the lowest earning workers, because they have little to no income tax liability so they do not get the benefits of the full amount of a nonrefundable credit.

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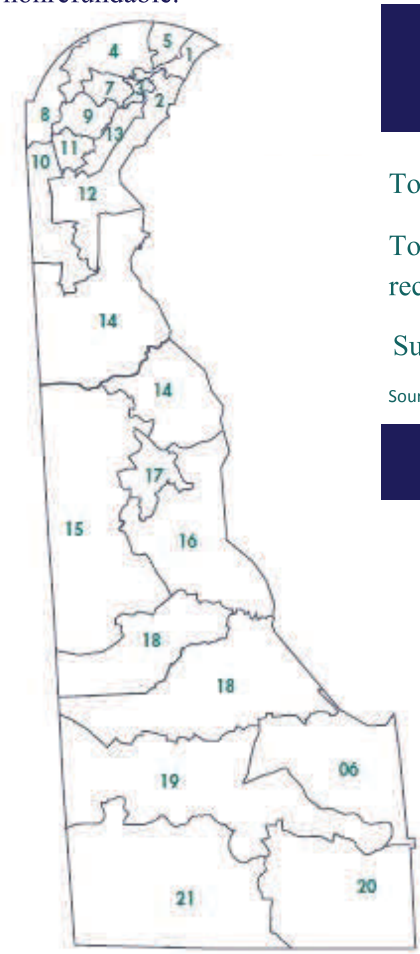

	Senate District 5	Delaware
Total number of 2012 federal returns	19,196	399,865
Total number of 2012 federal returns receiving EITC	1,269	70,858
Sum of federal EITC received in 2012	$2,232,478	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
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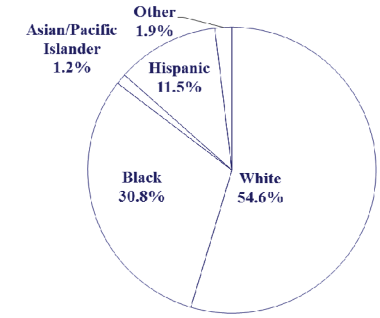

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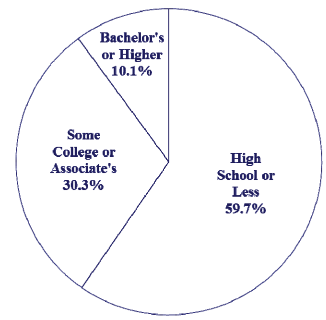

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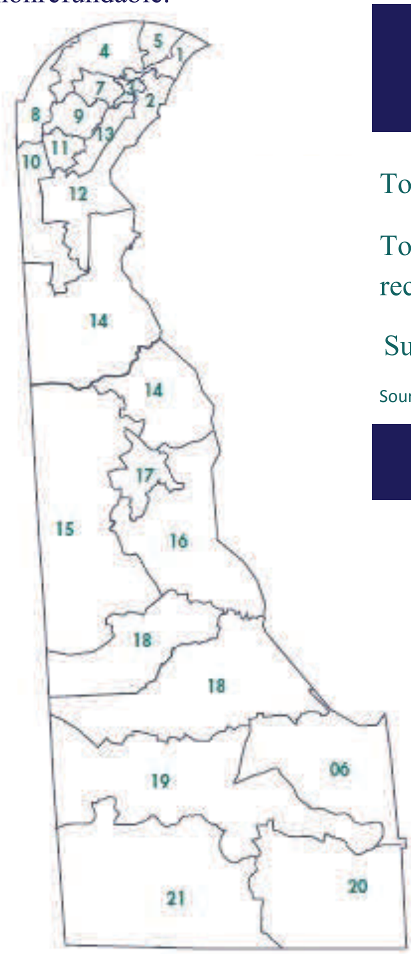

	Senate District 6	Delaware
Total number of 2012 federal returns	21,622	399,865
Total number of 2012 federal returns receiving EITC	2,681	70,858
Sum of federal EITC received in 2012	$5,000,958	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
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Total number of children who benefited from the federal EITC in 2012	96,039

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Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

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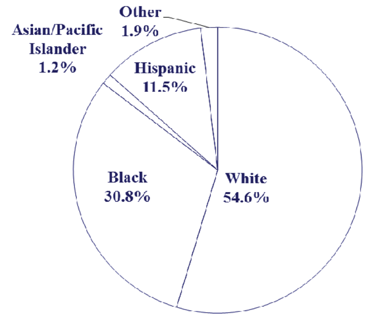
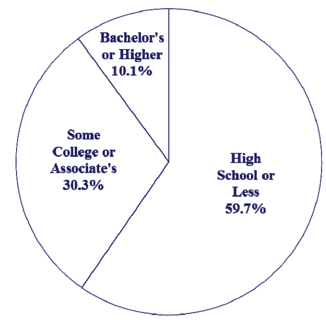
Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

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Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) Spring 2014

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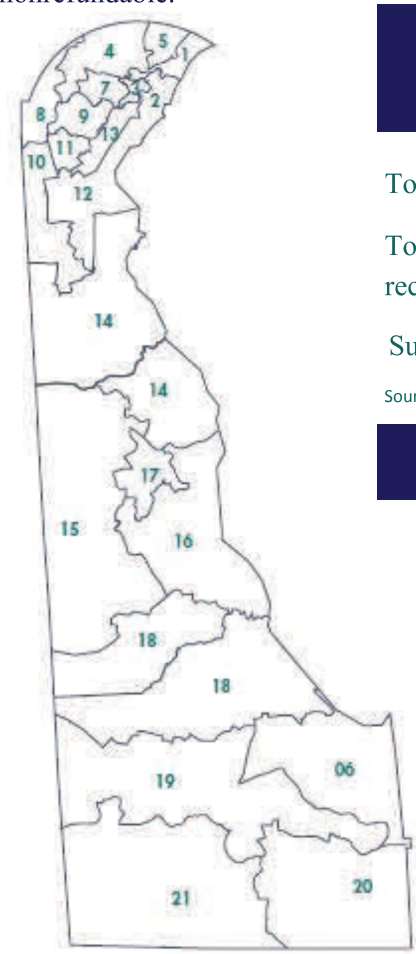


	Senate District 7	Delaware
Total number of 2012 federal returns	19,056	399,865
Total number of 2012 federal returns receiving EITC	3,373	70,858
Sum of federal EITC received in 2012	$7,470,168	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

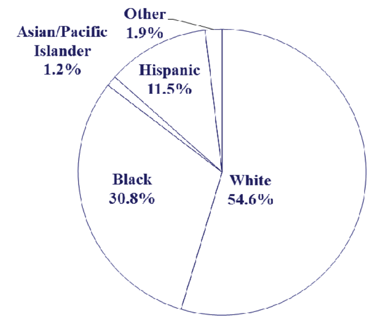
Delaware, 2010

Top Languages Spoken:

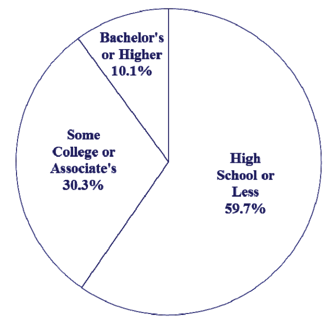
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



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KIDS COUNT in Delaware Data Snapshot

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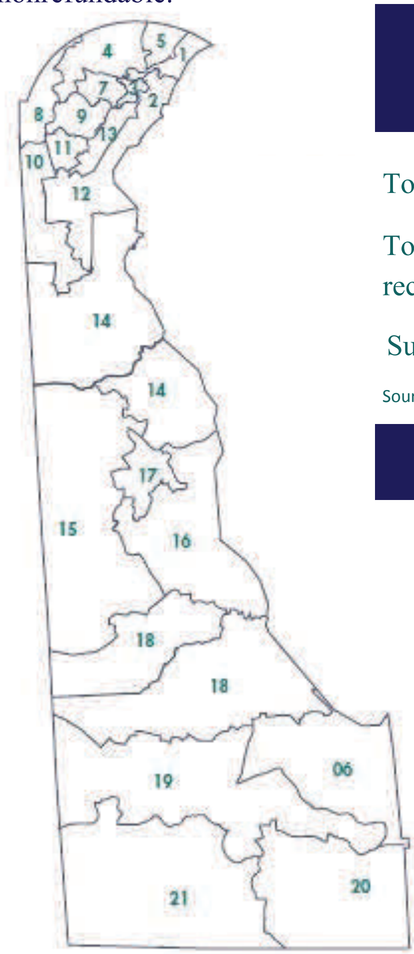

	Senate District 8	Delaware
Total number of 2012 federal returns	15,131	399,865
Total number of 2012 federal returns receiving EITC	1,347	70,858
Sum of federal EITC received in 2012	$2,488,749	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
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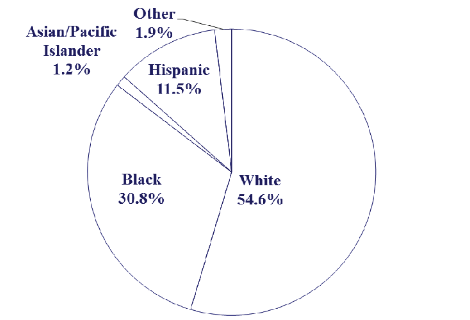
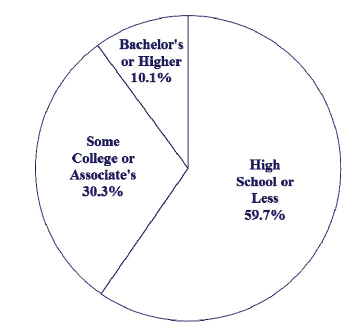


Highest Level of Education:



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KIDS COUNT in Delaware Data Snapshot

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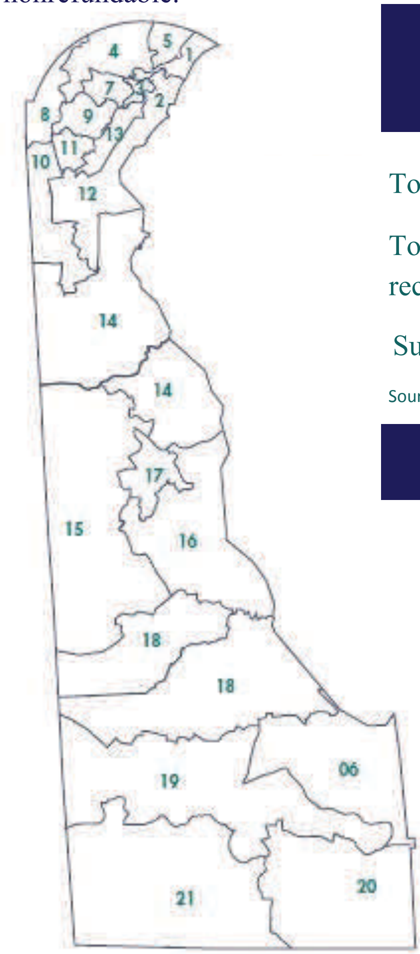

	Senate District 9	Delaware
Total number of 2012 federal returns	19,984	399,865
Total number of 2012 federal returns receiving EITC	2,671	70,858
Sum of federal EITC received in 2012	$5,491,316	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
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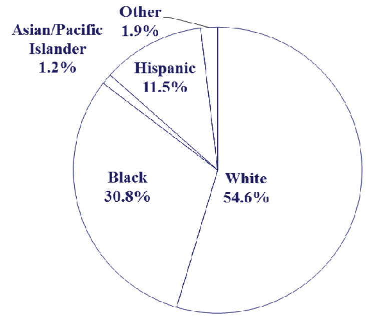
Race/Ethnicity of Tax Filer:



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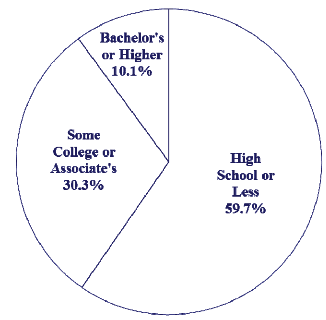

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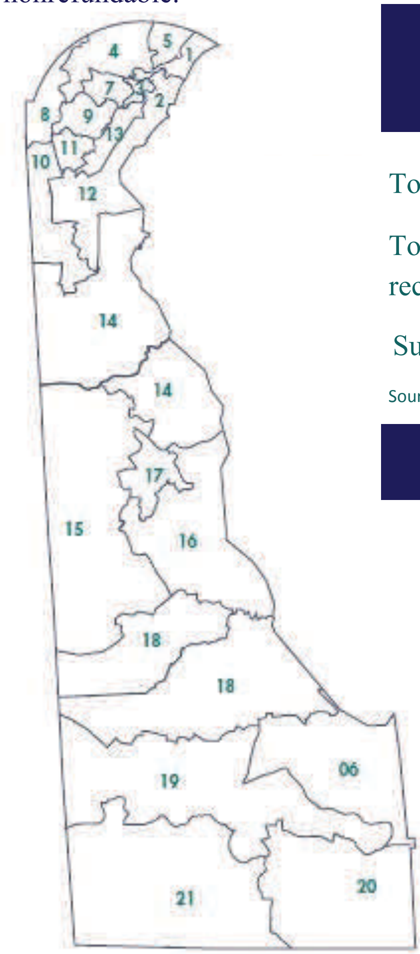

	Senate District 10	Delaware
Total number of 2012 federal returns	20,337	399,865
Total number of 2012 federal returns receiving EITC	2,835	70,858
Sum of federal EITC received in 2012	$6,120,594	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

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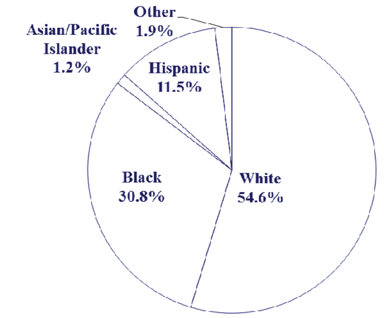
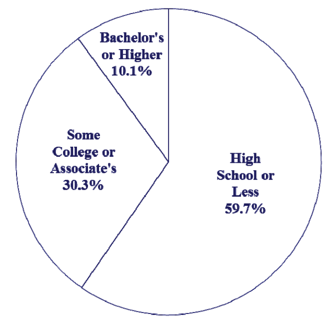


Highest Level of Education:



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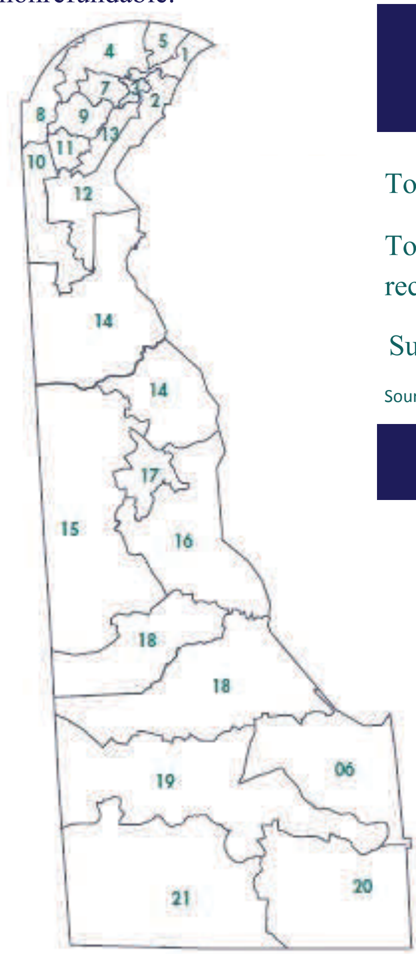

	Senate District 11	Delaware
Total number of 2012 federal returns	18,750	399,865
Total number of 2012 federal returns receiving EITC	3,105	70,858
Sum of federal EITC received in 2012	$6,833,208	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

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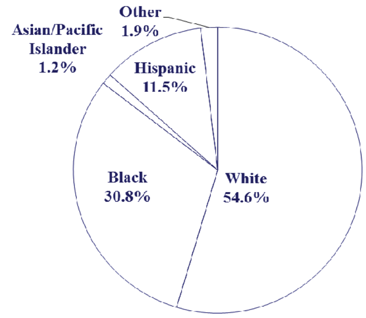

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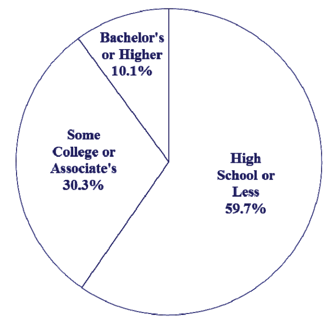

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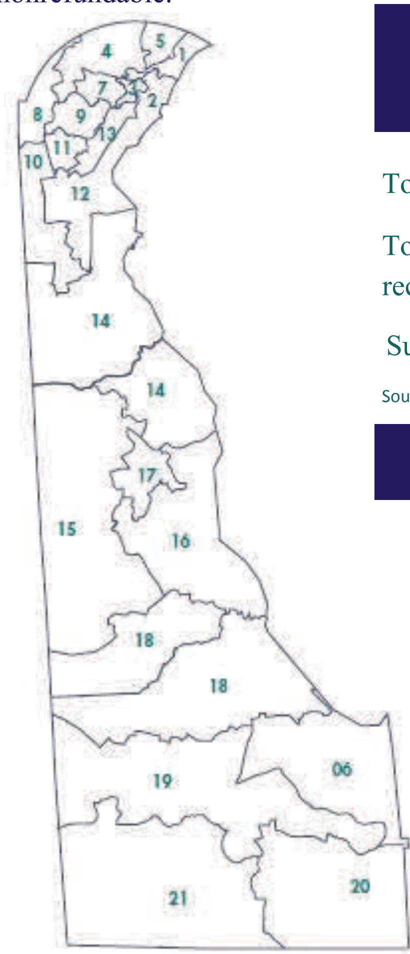
KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

The Earned Income Tax Credit (EITC) gets and keeps people working. It can only be claimed by those who earn income through work, and the credit is structured to encourage people to work more hours. The EITC is essential to ensuring that those who work are able to make ends meet. The intent of this tax credit is to allow those who work full-time to support their families and stay out of poverty. Further, the credit is a short-term investment with long-term results. Three out of five recipients claim the EITC for short periods– only one or two years. But children in families with income from programs like the EITC are healthier, do better in school and are more likely to go to college. As a result, when these children become adults they work more and earn more. Despite the success of the federal EITC, wages plus EITC do not guarantee an escape from poverty for all working poor families. State-level EITCs sometimes help to fill the gap. Delaware's version of the EITC is set at 20% of the federal credit, but it is nonrefundable.



	Senate District 12	Delaware
Total number of 2012 federal returns	21,169	399,865
Total number of 2012 federal returns receiving EITC	3,528	70,858
Sum of federal EITC received in 2012	$7,692,373	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

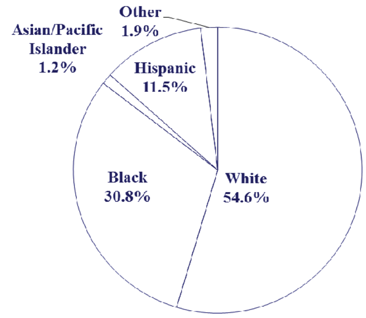
Delaware, 2010

Top Languages Spoken:

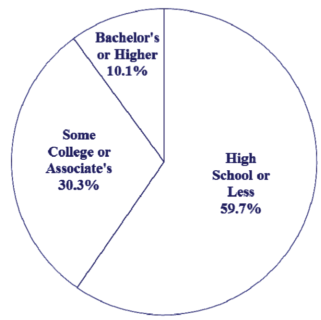
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

Nonrefundable credits can only be used to offset income tax liability, even though sales and property taxes are usually more burdensome for low-income working taxpayers. This means that refundable credits are more valuable to the lowest earning workers, because they have little to no income tax liability so they do not get the benefits of the full amount of a nonrefundable credit.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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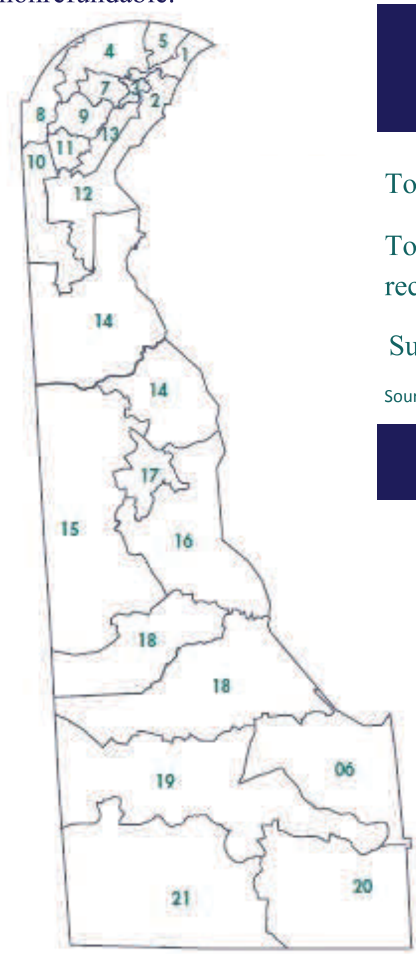

	Senate District 13	Delaware
Total number of 2012 federal returns	19,724	399,865
Total number of 2012 federal returns receiving EITC	3,797	70,858
Sum of federal EITC received in 2012	$8,461,349	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
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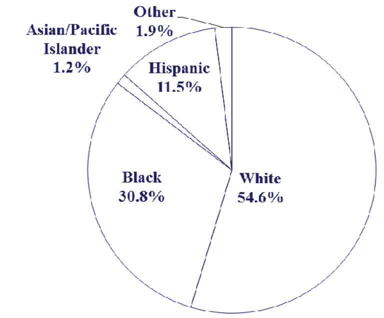
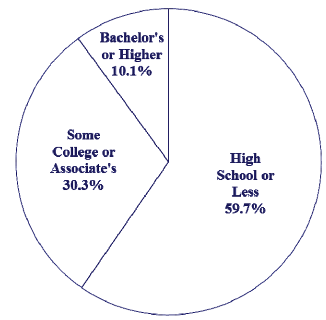
Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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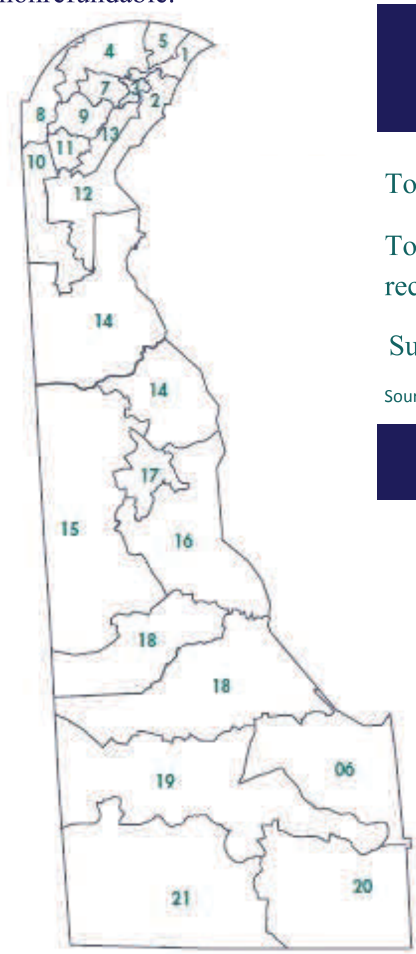

	Senate District 14	Delaware
Total number of 2012 federal returns	18,934	399,865
Total number of 2012 federal returns receiving EITC	2,564	70,858
Sum of federal EITC received in 2012	$5,616,763	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
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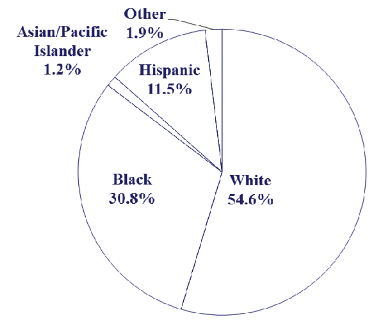
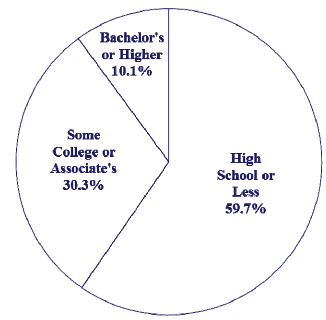
Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

Nonrefundable credits can only be used to offset income tax liability, even though sales and property taxes are usually more burdensome for low-income working taxpayers. This means that refundable credits are more valuable to the lowest earning workers, because they have little to no income tax liability so they do not get the benefits of the full amount of a nonrefundable credit.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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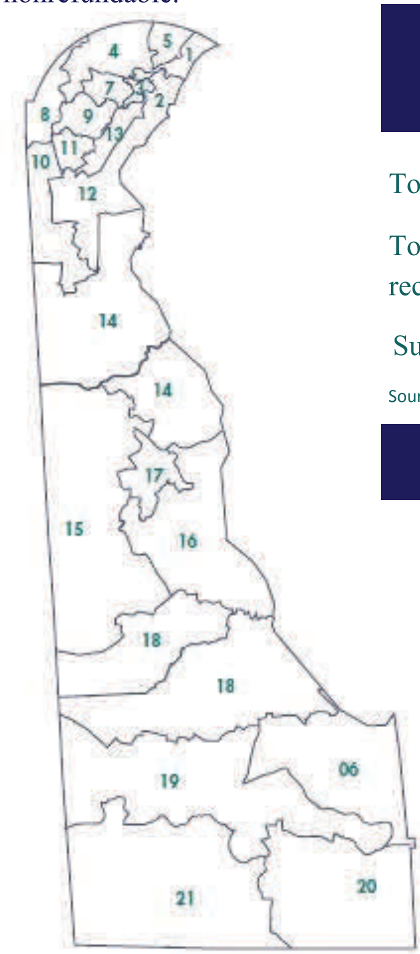


	Senate District 15	Delaware
Total number of 2012 federal returns	19,080	399,865
Total number of 2012 federal returns receiving EITC	3,631	70,858
Sum of federal EITC received in 2012	$8,191,880	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

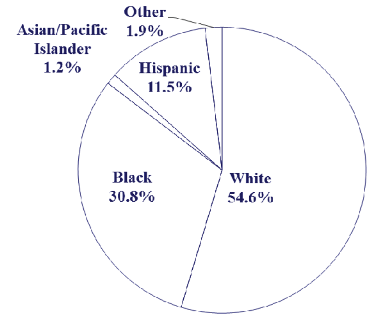
Delaware, 2010

Top Languages Spoken:

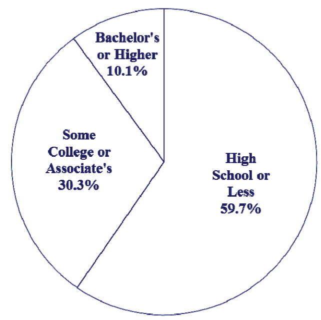
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

Nonrefundable credits can only be used to offset income tax liability, even though sales and property taxes are usually more burdensome for low-income working taxpayers. This means that refundable credits are more valuable to the lowest earning workers, because they have little to no income tax liability so they do not get the benefits of the full amount of a nonrefundable credit.

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KIDS COUNT in Delaware Data Snapshot

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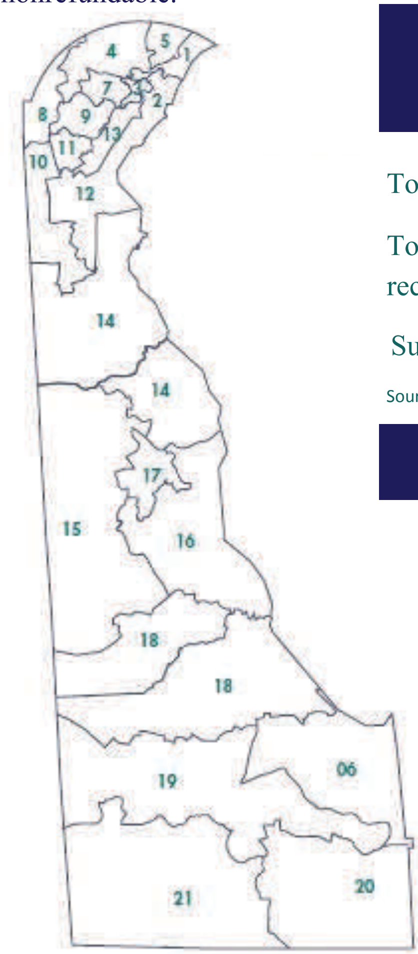

	Senate District 16	Delaware
Total number of 2012 federal returns	17,979	399,865
Total number of 2012 federal returns receiving EITC	3,898	70,858
Sum of federal EITC received in 2012	$9,347,966	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

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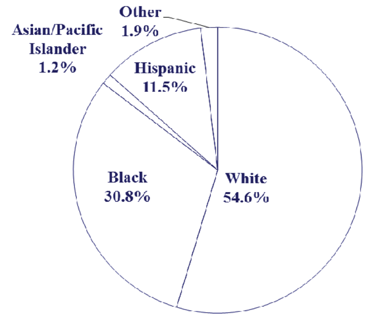

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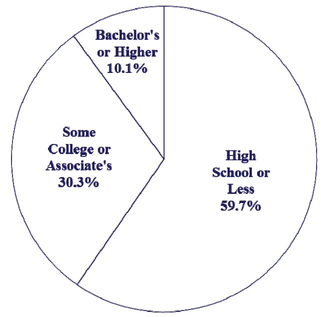

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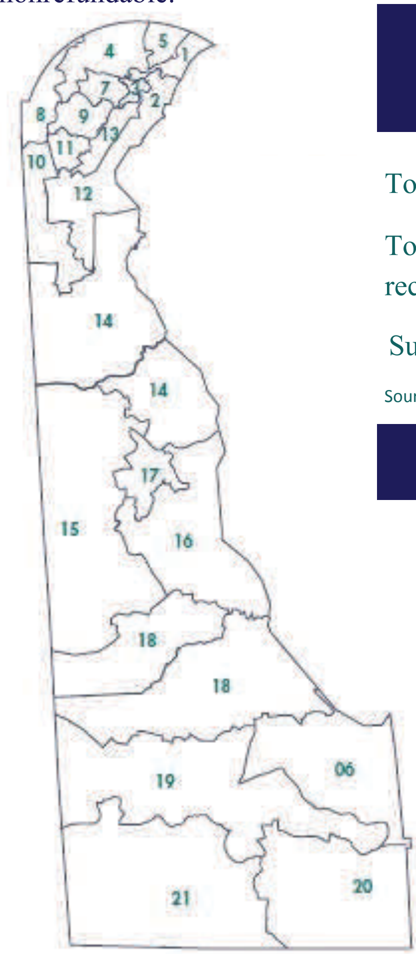

	Senate District 17	Delaware
Total number of 2012 federal returns	19,683	399,865
Total number of 2012 federal returns receiving EITC	4,406	70,858
Sum of federal EITC received in 2012	$10,629,978	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

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Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
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Other	3.0%

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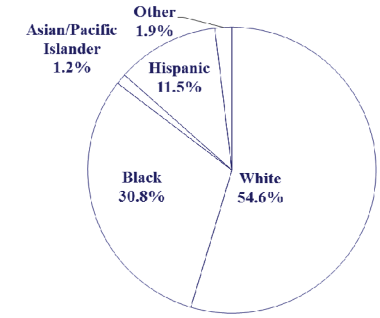
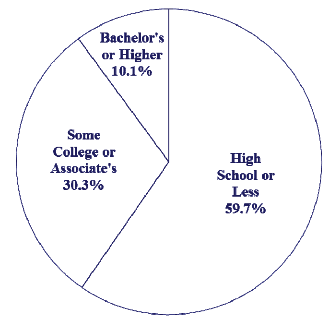
Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

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Source: Center on Budget and Policy Priorities

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Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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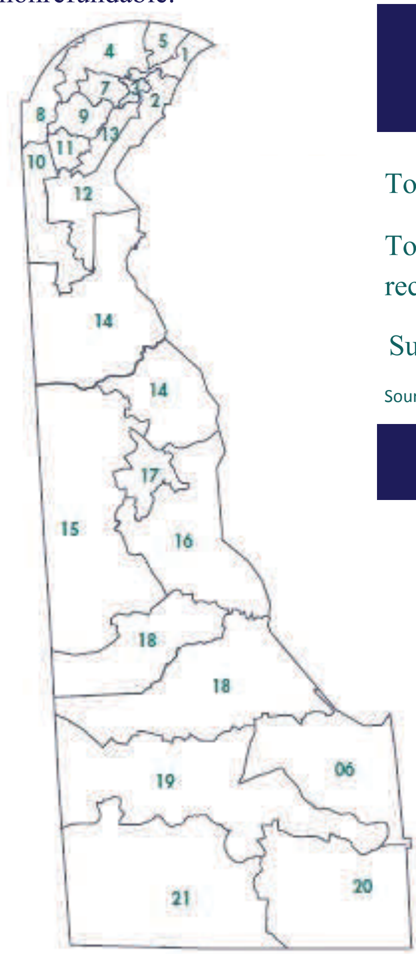

	Senate District 18	Delaware
Total number of 2012 federal returns	19,903	399,865
Total number of 2012 federal returns receiving EITC	4,514	70,858
Sum of federal EITC received in 2012	$10,826,149	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

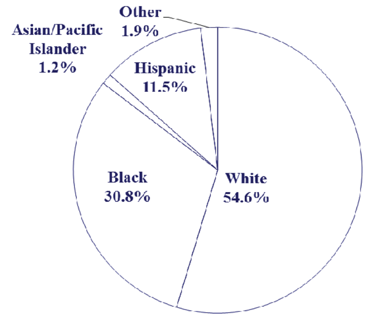
Delaware, 2010

Top Languages Spoken:

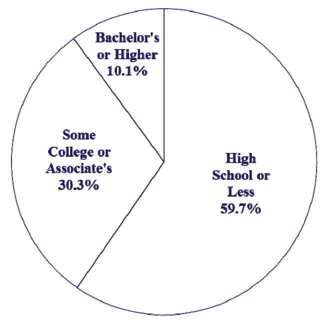
English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
* Metro Tax model estimates based on 2010 American Community Survey micro data

Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) Spring 2014

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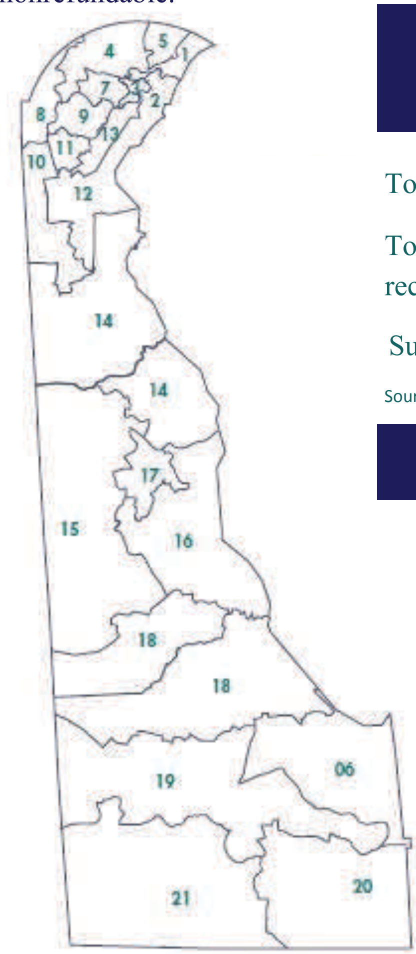

	Senate District 19	Delaware
Total number of 2012 federal returns	17,908	399,865
Total number of 2012 federal returns receiving EITC	4,174	70,858
Sum of federal EITC received in 2012	$10,012,160	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Recipients of The Earned Income Tax Credit (EITC)

Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
Spanish	12.0%
Other	3.0%

Source: The Metropolitan Policy Program at Brookings
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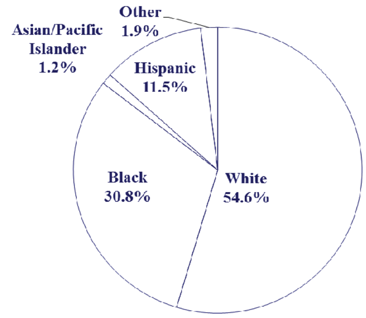
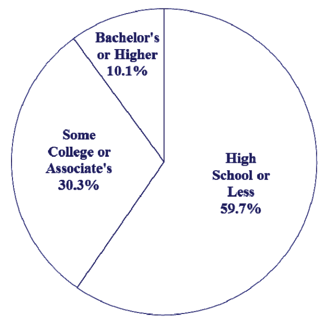
Race/Ethnicity of Tax Filer:



Highest Level of Education:



The EITC is money that goes right into the Delaware economy, as low-income families tend to spend virtually all of their income to make ends meet and they tend to spend it locally. State EITCs help make sure that those who work hard are able to meet basic needs, support their families and stay off welfare. The credit is a small investment that can make a big difference in the lives of working families.

Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed forces families with children receive either the EITC or the low-income portion of the Child Tax Credit (CTC). In DE, approximately 5,000 veteran and armed forces families with children received the EITC or low-income component of the CTC in the 2010 tax year.

Source: Center on Budget and Policy Priorities

About 21 million mothers in low and moderate income working families received either the EITC or the low-income portion of the CTC in 2010. This translates to about 56,000 mothers in Delaware who benefited from the EITC or CTC in 2010.

Source: Center on Budget and Policy Priorities

In 2005, Delaware's 143rd General Assembly passed Senate Bill 230 which establishes a non-refundable state level earned income tax credit equal to 20% of the corresponding federal tax credit.

Out of 25 states and DC that have state credits, 21 are fully refundable, 1 is partially refundable and only 4 states have nonrefundable credits. These states are: Delaware, Maine, Ohio and Virginia.

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KIDS COUNT in Delaware Data Snapshot

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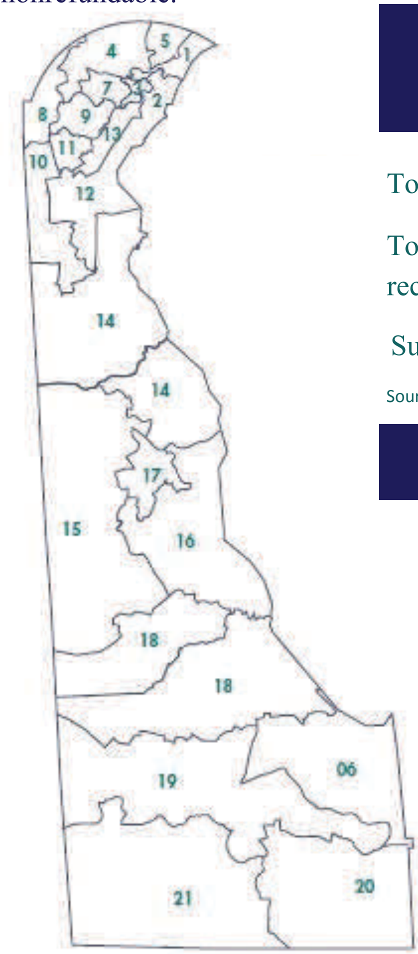

	Senate District 20	Delaware
Total number of 2012 federal returns	19,664	399,865
Total number of 2012 federal returns receiving EITC	3,024	70,858
Sum of federal EITC received in 2012	$6,493,641	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
* Estimate of average number of children in tax units with 3 or more children come from Brookings Metro Tax model based on 2012 American Community Survey data

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Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
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Other	3.0%

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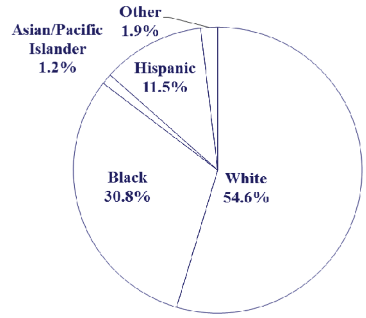

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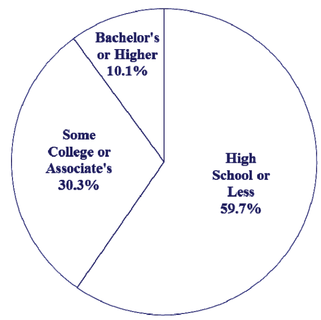

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Source: Center on Budget and Policy Priorities

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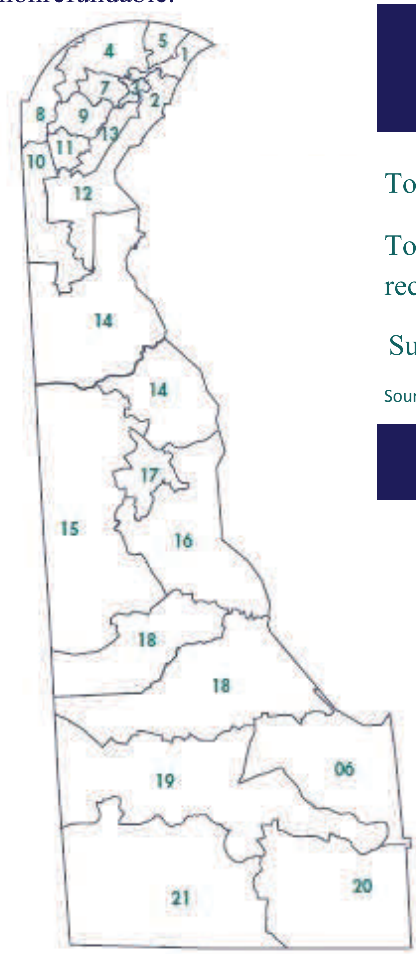

	Senate District 21	Delaware
Total number of 2012 federal returns	18,308	399,865
Total number of 2012 federal returns receiving EITC	4,719	70,858
Sum of federal EITC received in 2012	$11,590,517	$160,177,096

Source: Brookings Earned Income Tax Credit (EITC) Interactive, www.brookings.edu/research/interactive/eitc

	Delaware
Federal EITC: Qualifying children in households during tax year 2012 with:	
- 1 qualifying child	27,103
- 2 qualifying children	38,240
- 3+ qualifying children	9,069
Total number of children who benefited from the federal EITC in 2012	96,039

Source: Tax Credits for Working Families, IRS tax data for 2012 provided by Brookings, http://www.taxcreditsforworkingfamilies.org/number-children-benefit-eitc-state/
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Characteristics of EITC-Eligible Tax Filers

Delaware, 2010

Top Languages Spoken:

English	85.0%
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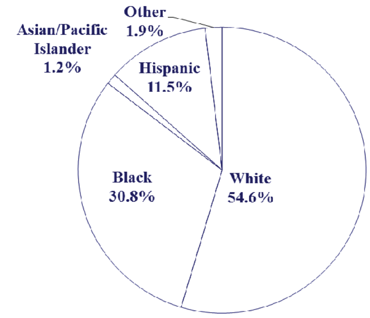

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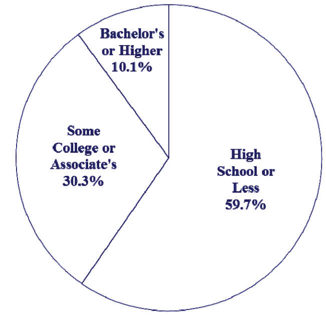

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