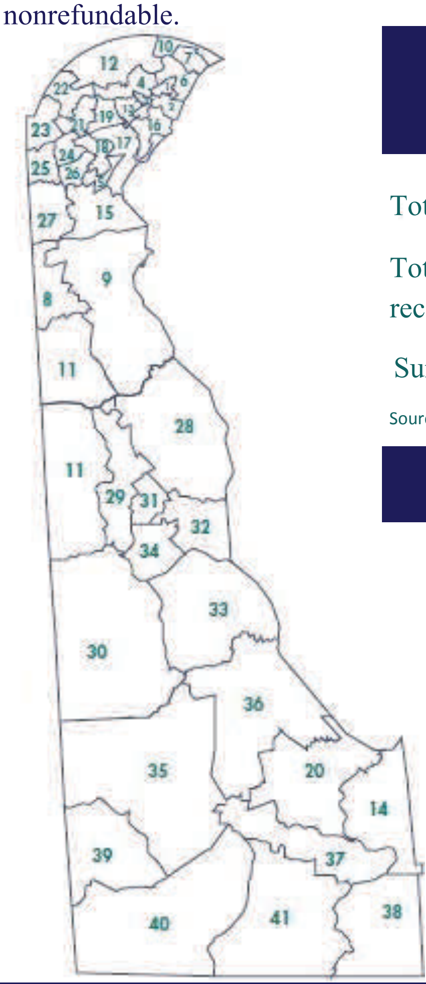
KIDS COUNT in Delaware Data Snapshot

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.



	House District 1	Delaware
Total number of 2012 federal returns	9,387	399,865
Total number of 2012 federal returns receiving EITC	3,083	70,858
Sum of federal EITC received in 2012	$7,646,501	$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

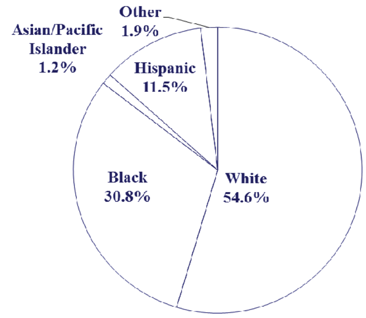
Delaware, 2010

Top Languages Spoken:

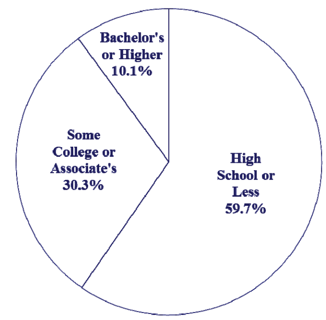
English	85.0%
Spanish	12.0%
Other	3.0%

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.

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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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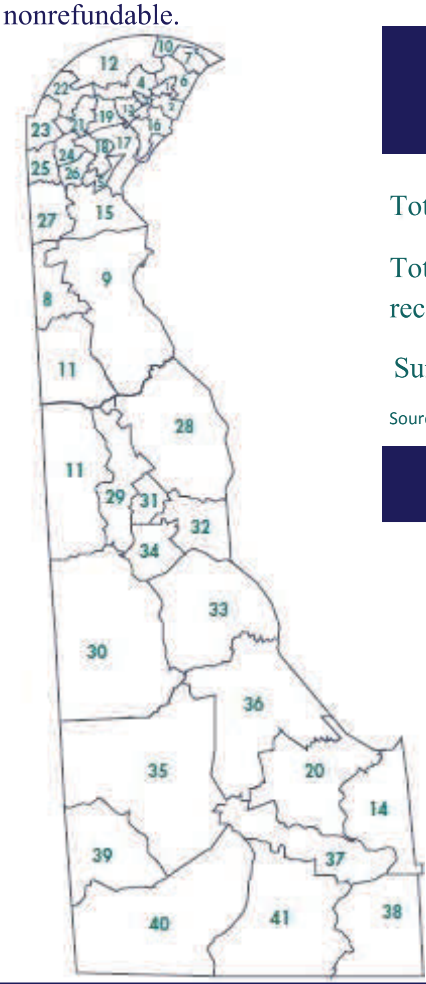

	House District 2	Delaware
Total number of 2012 federal returns	8,197	399,865
Total number of 2012 federal returns receiving EITC	2,921	70,858
Sum of federal EITC received in 2012	$7,211,868	$160,177,096

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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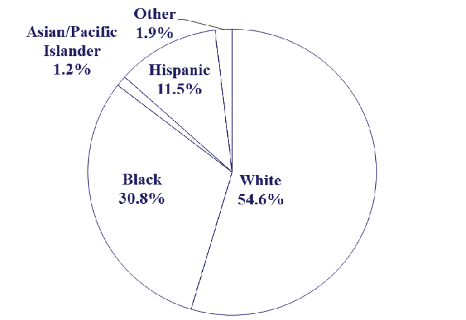
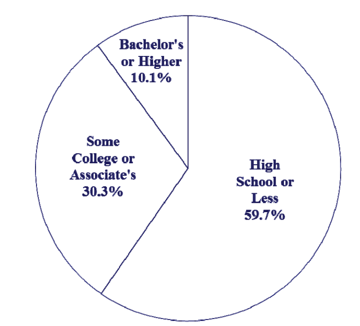
Race/Ethnicity of Tax Filer:



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

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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.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC)

Spring 2014

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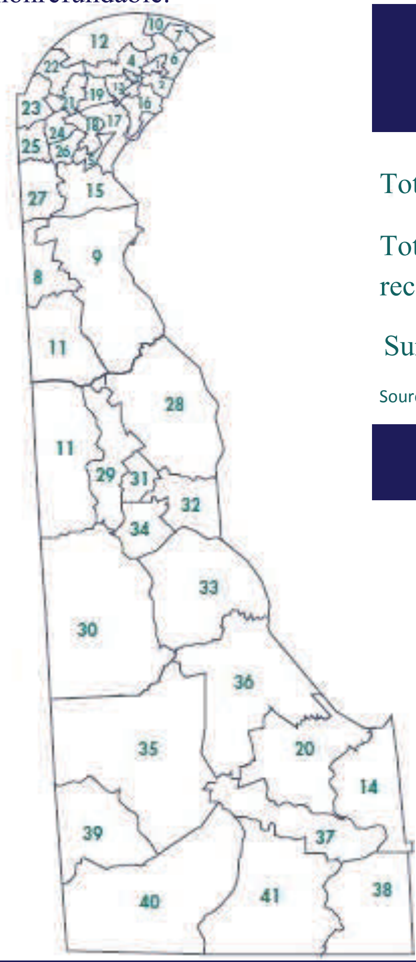

	House District 3	Delaware
Total number of 2012 federal returns	8,452	399,865
Total number of 2012 federal returns receiving EITC	2,713	70,858
Sum of federal EITC received in 2012	$6,605,445	$160,177,096

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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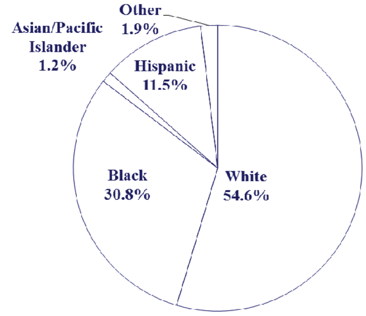
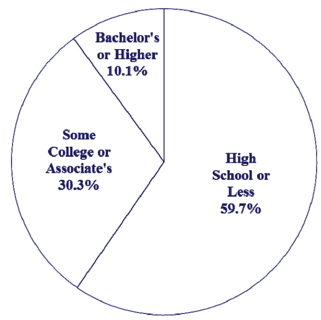
Race/Ethnicity of Tax Filer:



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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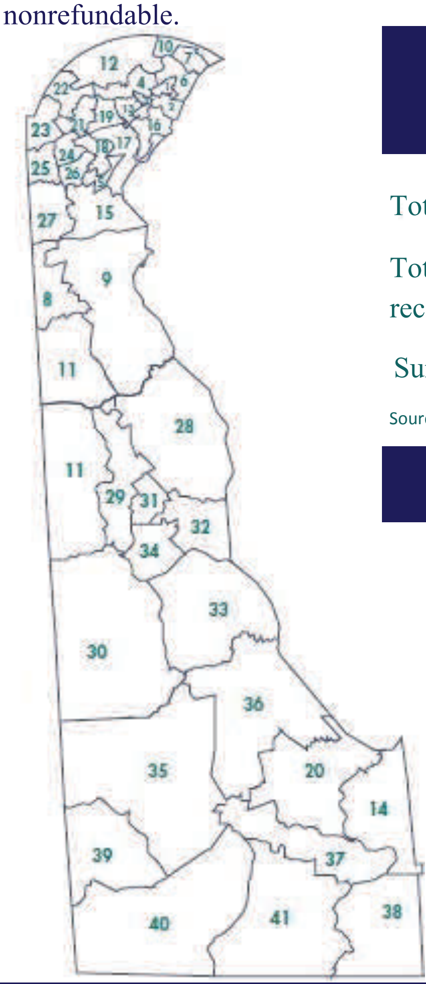

	House District 4	Delaware
Total number of 2012 federal returns	10,537	399,865
Total number of 2012 federal returns receiving EITC	1,095	70,858
Sum of federal EITC received in 2012	$2,215,450	$160,177,096

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

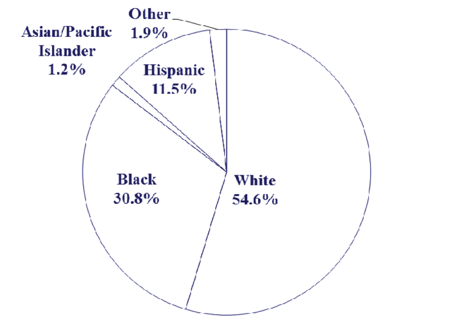
Delaware, 2010

Top Languages Spoken:

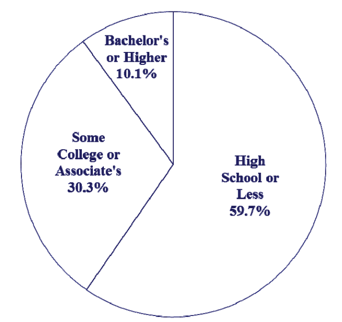
English	85.0%
Spanish	12.0%
Other	3.0%

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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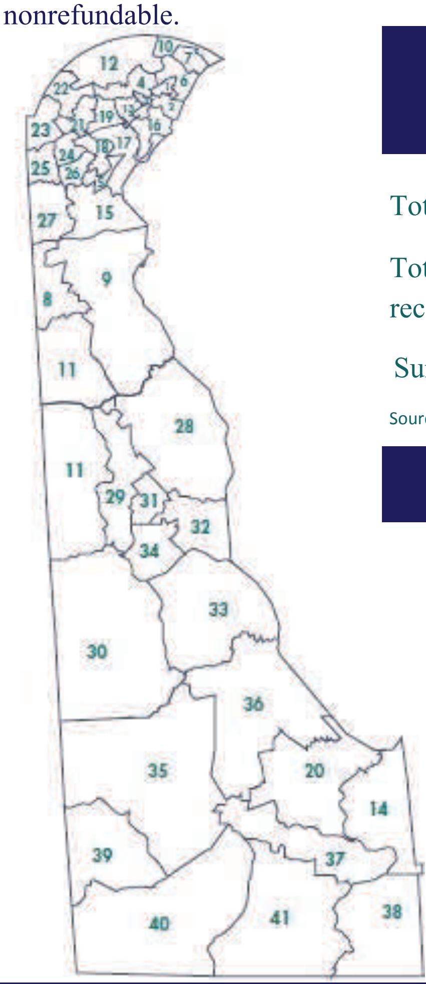

	House District 5	Delaware
Total number of 2012 federal returns	9,955	399,865
Total number of 2012 federal returns receiving EITC	1,977	70,858
Sum of federal EITC received in 2012	$4,436,426	$160,177,096

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%
Spanish	12.0%
Other	3.0%

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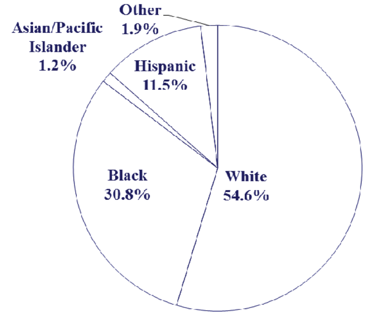

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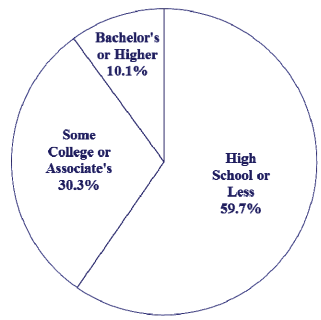

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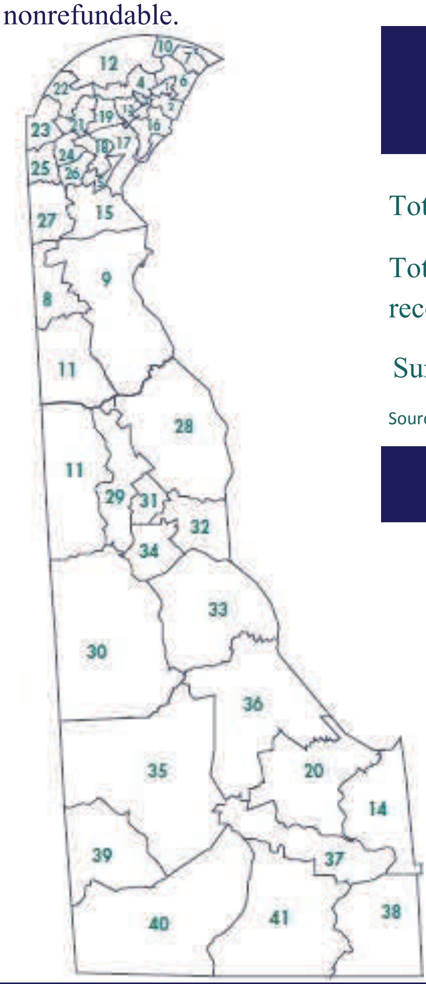

	House District 6	Delaware
Total number of 2012 federal returns	10,237	399,865
Total number of 2012 federal returns receiving EITC	960	70,858
Sum of federal EITC received in 2012	$1,910,312	$160,177,096

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
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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:

English	85.0%
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Other	3.0%

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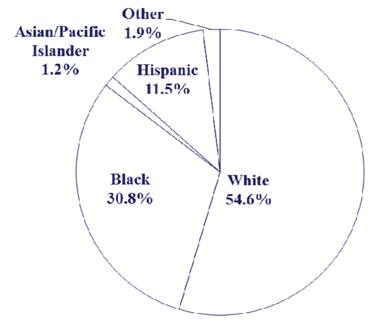
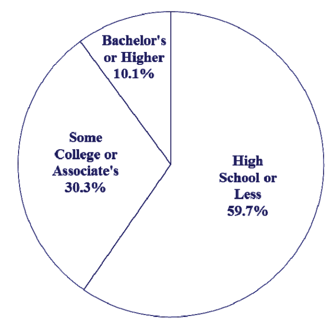
* Metro Tax model estimates based on 2010 American Community Survey micro data

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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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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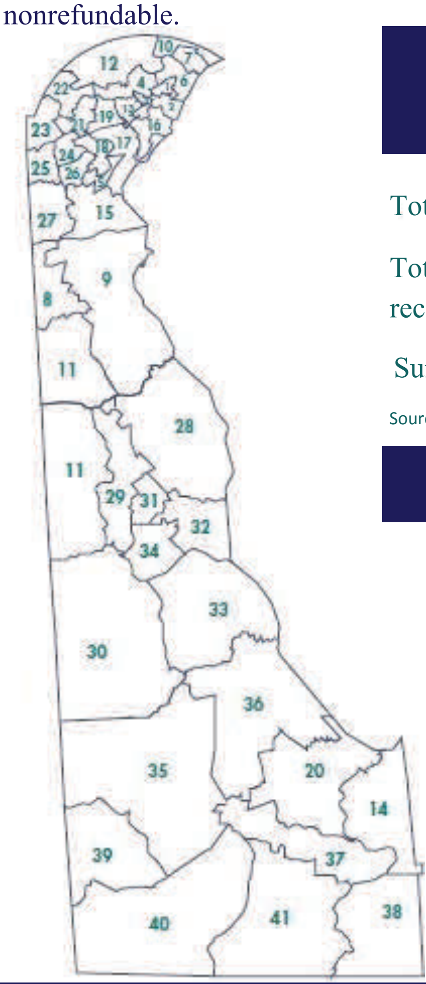

	House District 7	Delaware
Total number of 2012 federal returns	9,938	399,865
Total number of 2012 federal returns receiving EITC	1,418	70,858
Sum of federal EITC received in 2012	$3,001,469	$160,177,096

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

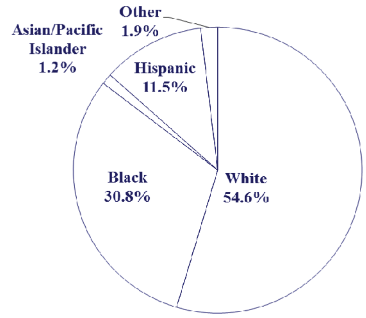
Delaware, 2010

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:



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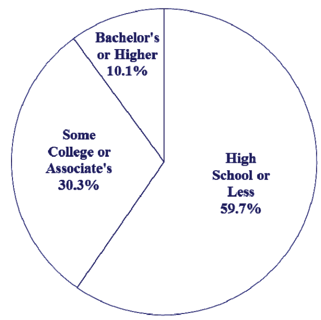

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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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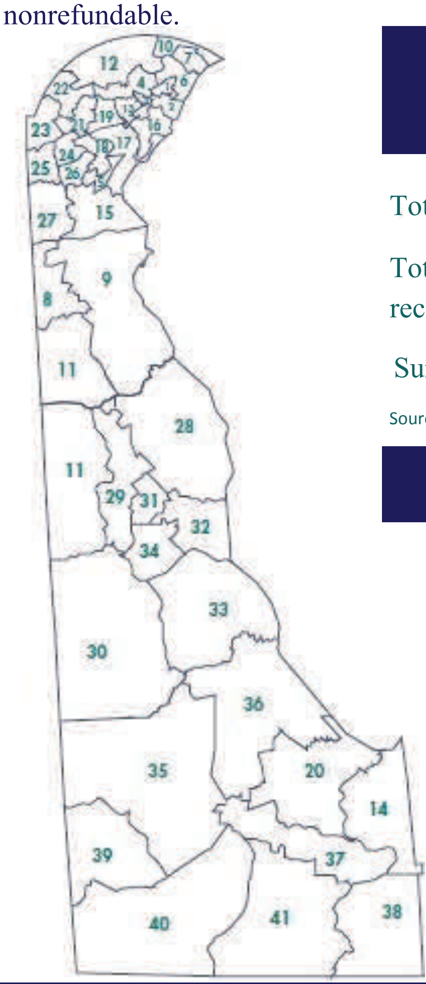

	House District 8	Delaware
Total number of 2012 federal returns	10,648	399,865
Total number of 2012 federal returns receiving EITC	1,152	70,858
Sum of federal EITC received in 2012	$2,404,393	$160,177,096

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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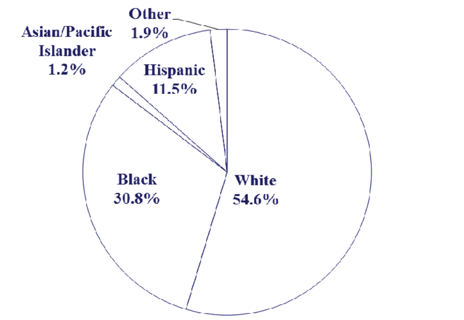
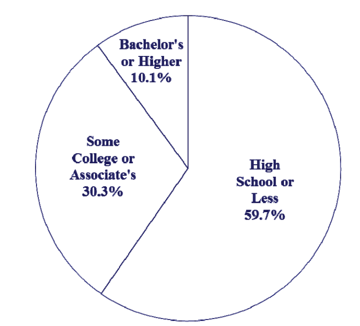


Highest Level of Education:



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kids count IN DELAWARE

KIDS COUNT in Delaware Data Snapshot

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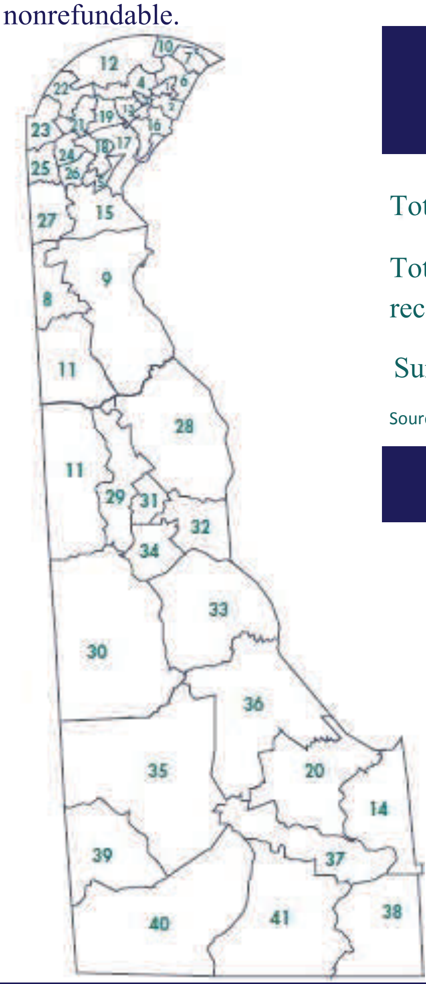

	House District 9	Delaware
Total number of 2012 federal returns	8,001	399,865
Total number of 2012 federal returns receiving EITC	890	70,858
Sum of federal EITC received in 2012	$1,880,329	$160,177,096

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%

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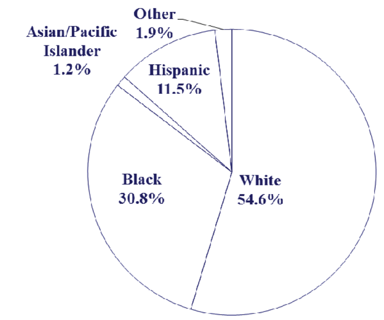
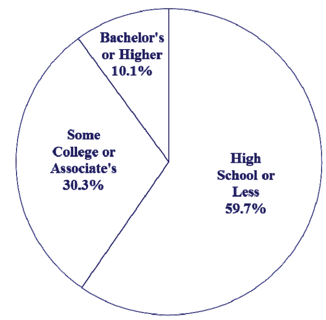
Race/Ethnicity of Tax Filer:



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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KIDS COUNT in Delaware Data Snapshot

kids count IN DELAWARE

Earned Income Tax Credit (EITC) — Spring 2014

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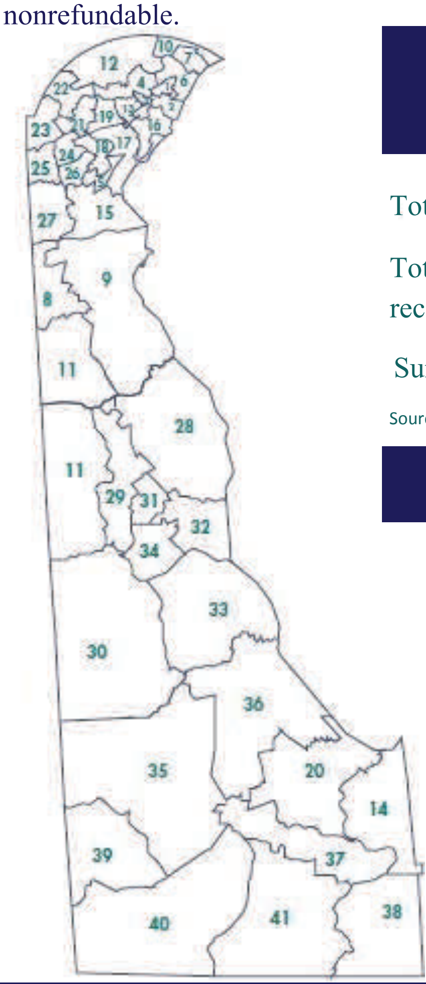

	House District 10	Delaware
Total number of 2012 federal returns	10,063	399,865
Total number of 2012 federal returns receiving EITC	1,042	70,858
Sum of federal EITC received in 2012	$2,063,312	$160,177,096

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%
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Other	3.0%

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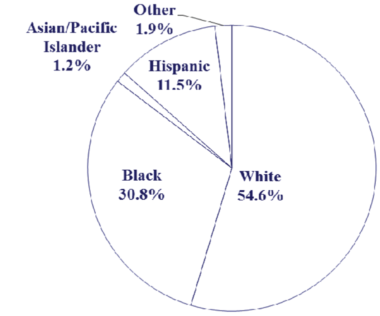
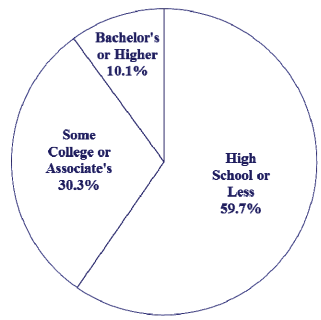


Highest Level of Education:



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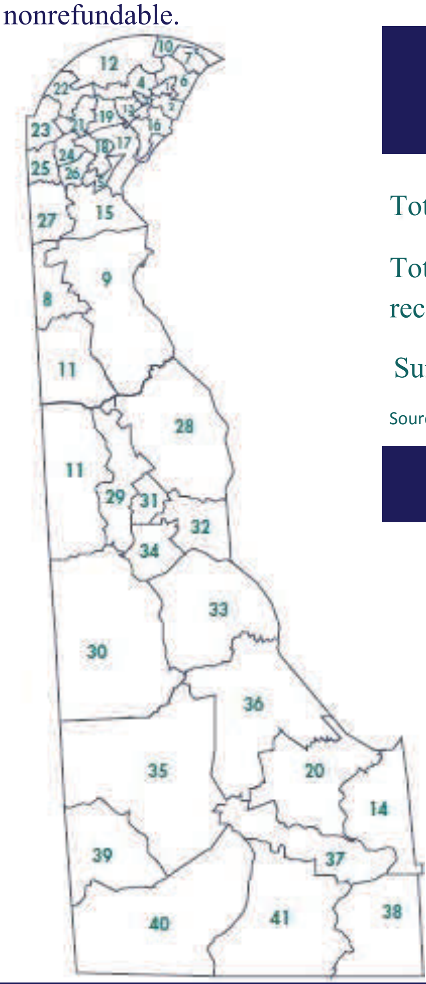

	House District 11	Delaware
Total number of 2012 federal returns	8,868	399,865
Total number of 2012 federal returns receiving EITC	1,398	70,858
Sum of federal EITC received in 2012	$3,012,395	$160,177,096

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%
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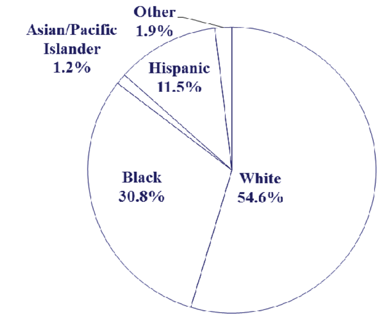

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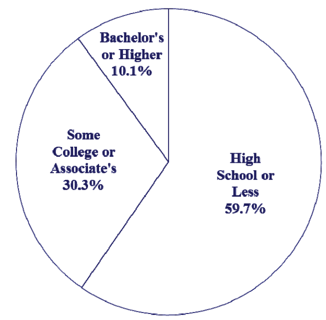

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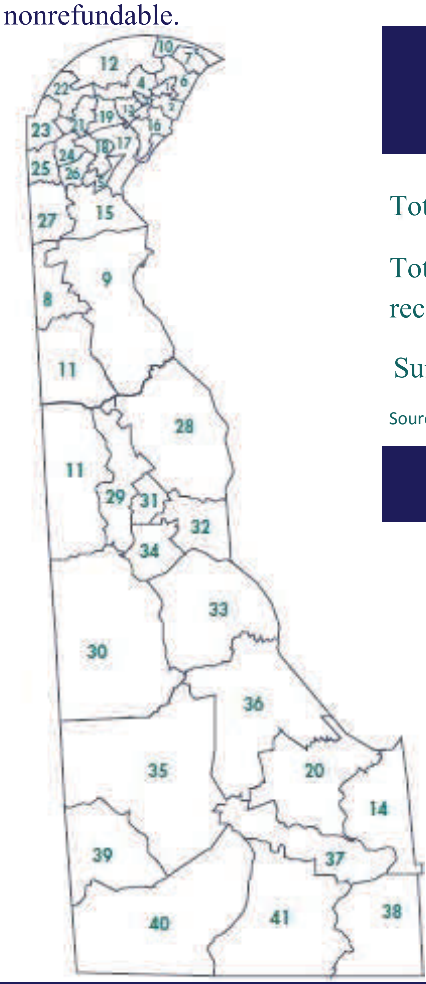
KIDS COUNT in Delaware Data Snapshot

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.



	House District 12	Delaware
Total number of 2012 federal returns	10,773	399,865
Total number of 2012 federal returns receiving EITC	448	70,858
Sum of federal EITC received in 2012	$712,935	$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

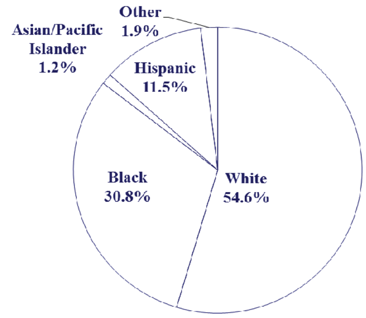
Delaware, 2010

Top Languages Spoken:

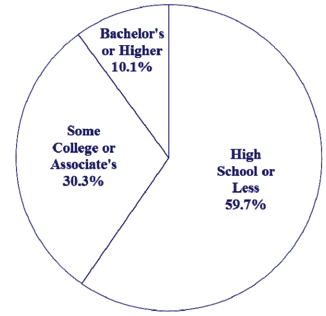
English	85.0%
Spanish	12.0%
Other	3.0%

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.

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KIDS COUNT in Delaware Data Snapshot

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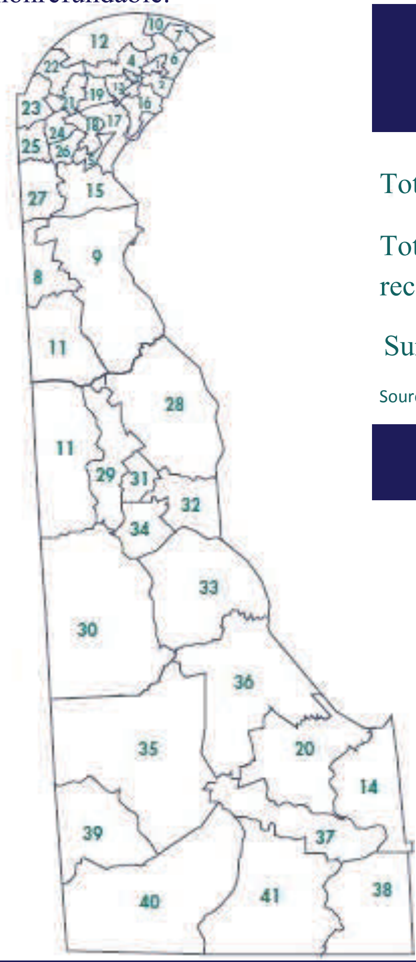

	House District 13	Delaware
Total number of 2012 federal returns	10,101	399,865
Total number of 2012 federal returns receiving EITC	2,565	70,858
Sum of federal EITC received in 2012	$5,998,056	$160,177,096

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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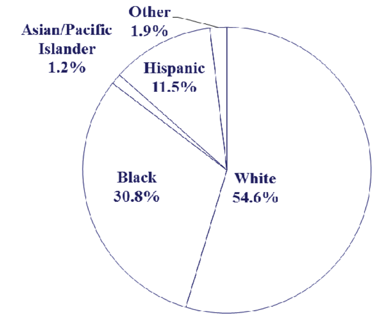
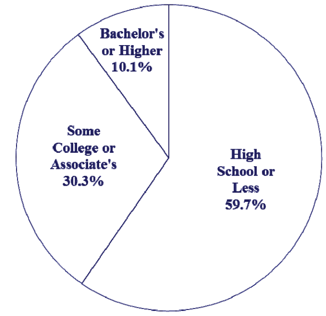


Highest Level of Education:



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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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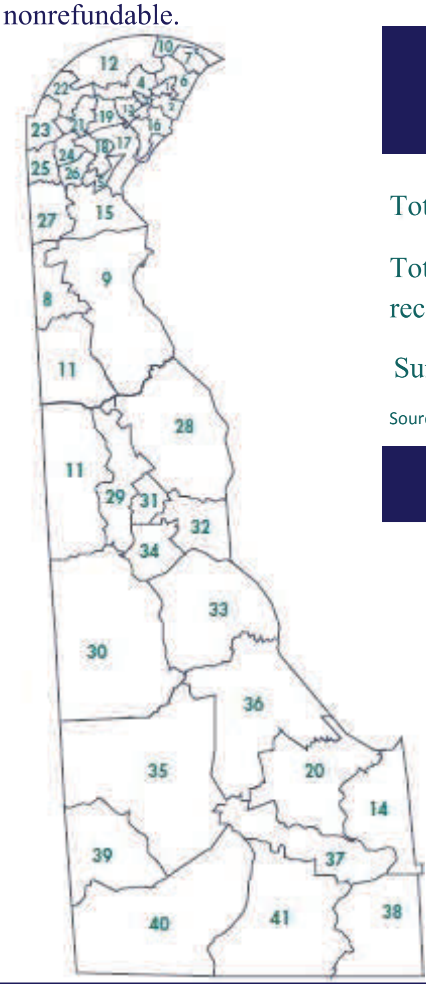

	House District 14	Delaware
Total number of 2012 federal returns	10,835	399,865
Total number of 2012 federal returns receiving EITC	1,233	70,858
Sum of federal EITC received in 2012	$2,127,919	$160,177,096

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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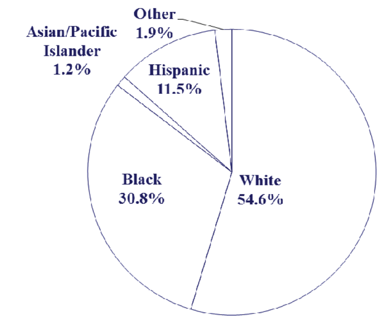
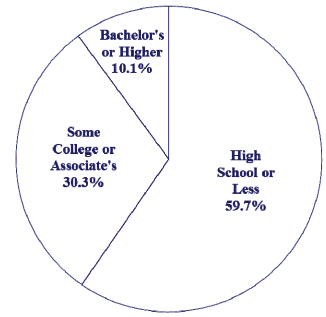
Race/Ethnicity of Tax Filer:



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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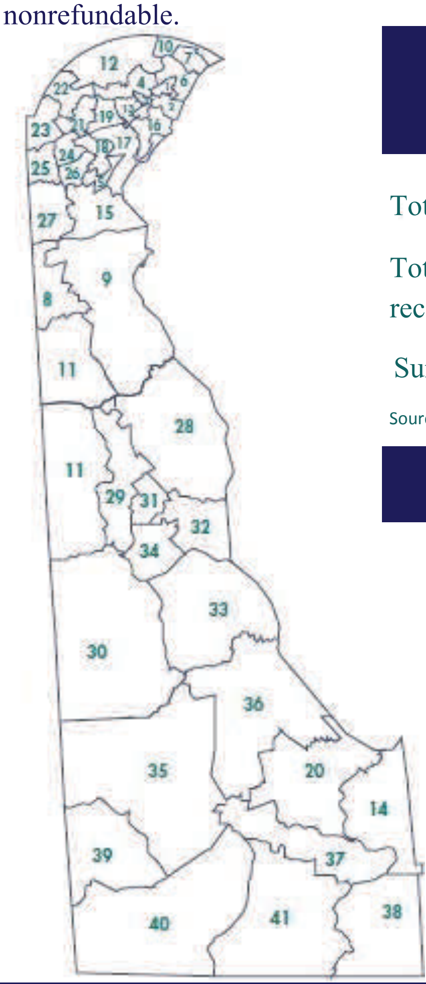

	House District 15	Delaware
Total number of 2012 federal returns	10,788	399,865
Total number of 2012 federal returns receiving EITC	1,506	70,858
Sum of federal EITC received in 2012	$3,183,626	$160,177,096

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

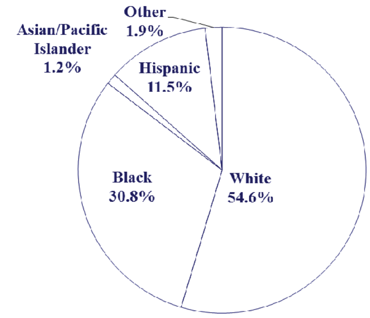
Delaware, 2010

Top Languages Spoken:

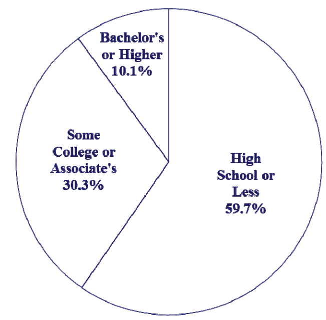
English	85.0%
Spanish	12.0%
Other	3.0%

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

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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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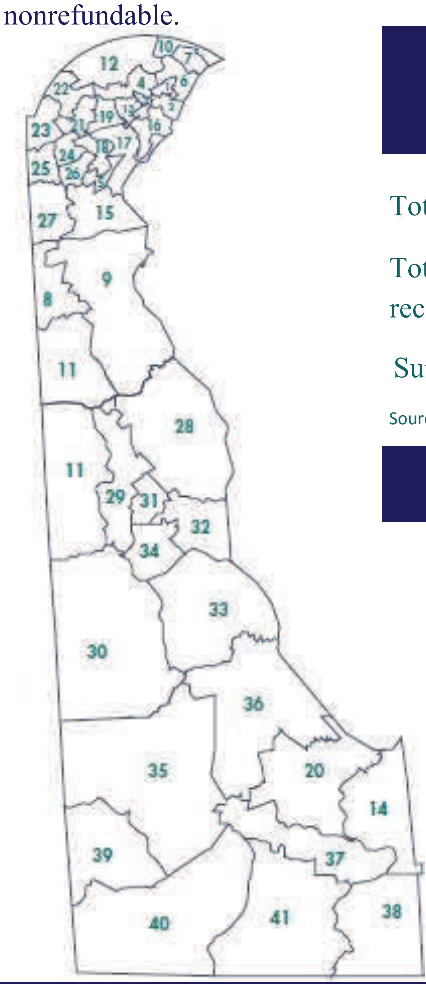

	House District 16	Delaware
Total number of 2012 federal returns	9,010	399,865
Total number of 2012 federal returns receiving EITC	2,279	70,858
Sum of federal EITC received in 2012	$5,284,245	$160,177,096

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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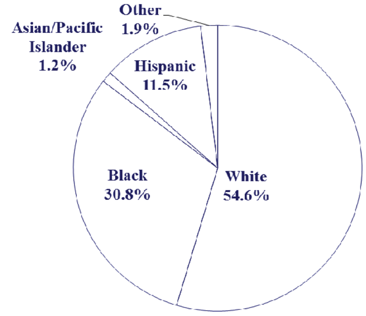

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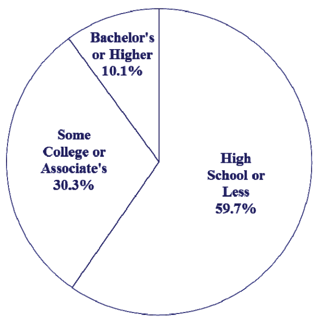

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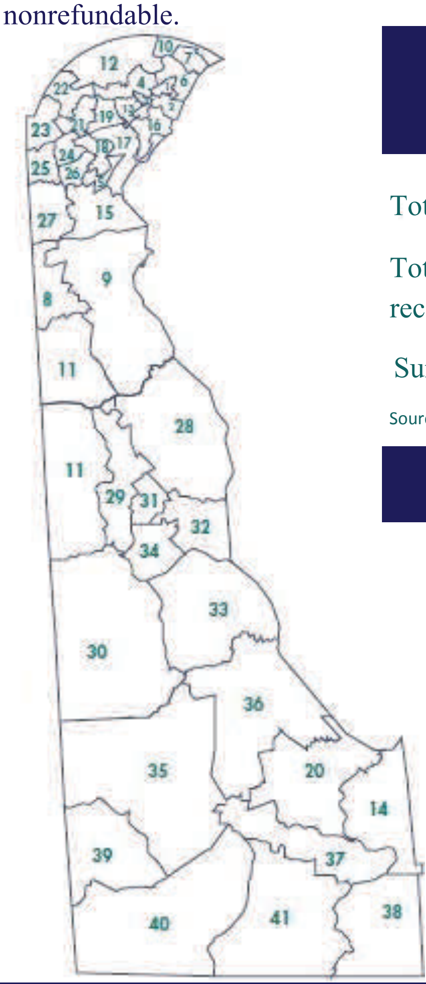

	House District 17	Delaware
Total number of 2012 federal returns	10,048	399,865
Total number of 2012 federal returns receiving EITC	2,282	70,858
Sum of federal EITC received in 2012	$5,160,092	$160,177,096

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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Delaware, 2010

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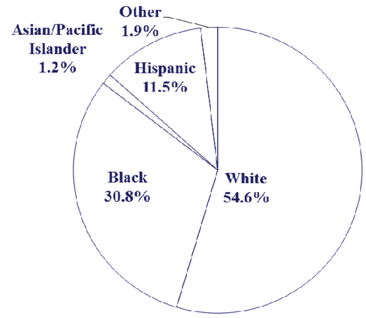
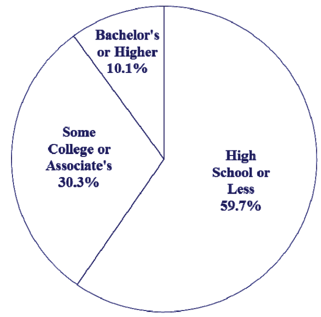
* Metro Tax model estimates based on 2010 American Community Survey micro data

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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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

kids count IN DELAWARE

Earned Income Tax Credit (EITC) — Spring 2014

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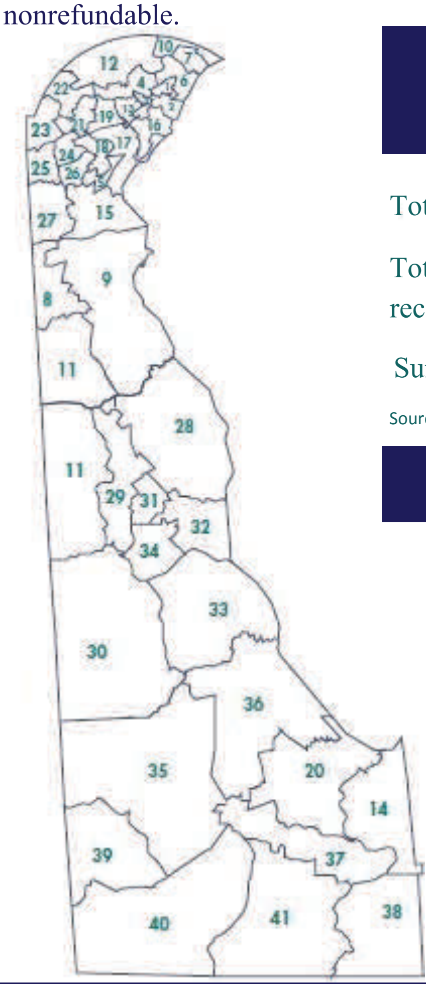

	House District 18	Delaware
Total number of 2012 federal returns	11,548	399,865
Total number of 2012 federal returns receiving EITC	1,883	70,858
Sum of federal EITC received in 2012	$4,099,260	$160,177,096

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

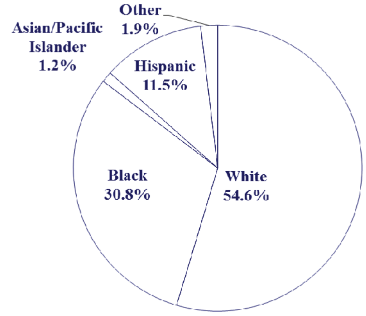
Delaware, 2010

Top Languages Spoken:

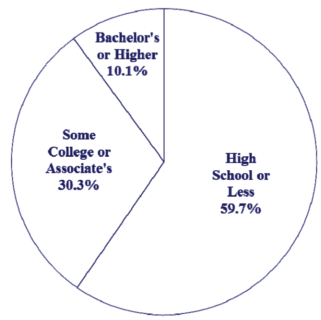
English	85.0%
Spanish	12.0%
Other	3.0%

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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Source: Center on Budget and Policy Priorities

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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

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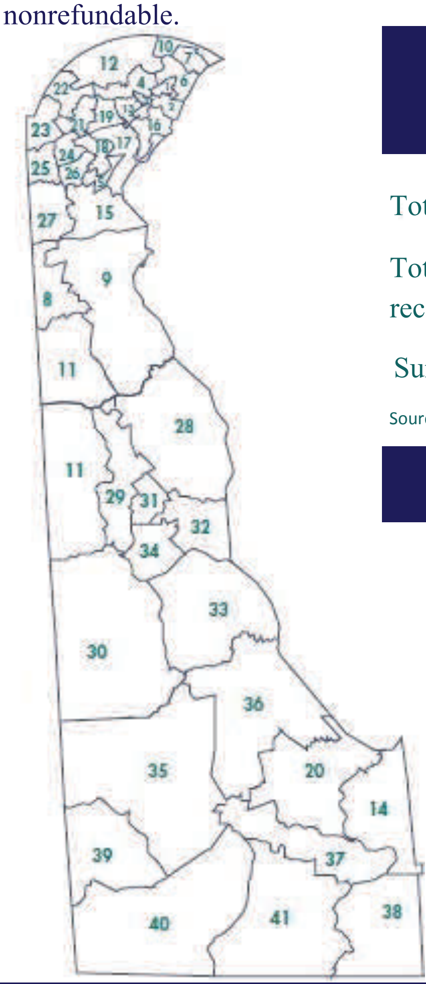

	House District 19	Delaware
Total number of 2012 federal returns	10,872	399,865
Total number of 2012 federal returns receiving EITC	1,405	70,858
Sum of federal EITC received in 2012	$2,852,642	$160,177,096

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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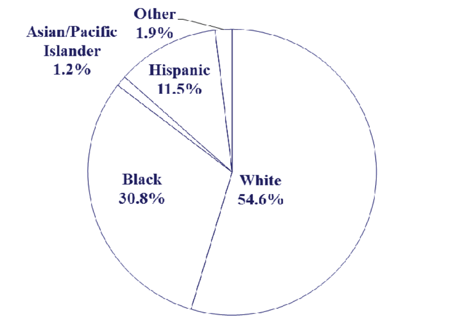
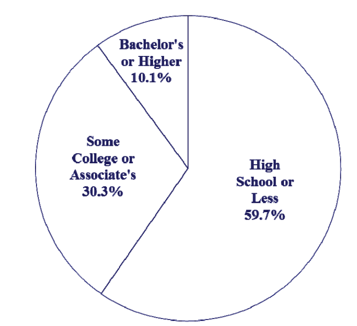
Race/Ethnicity of Tax Filer:



Highest Level of Education:



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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

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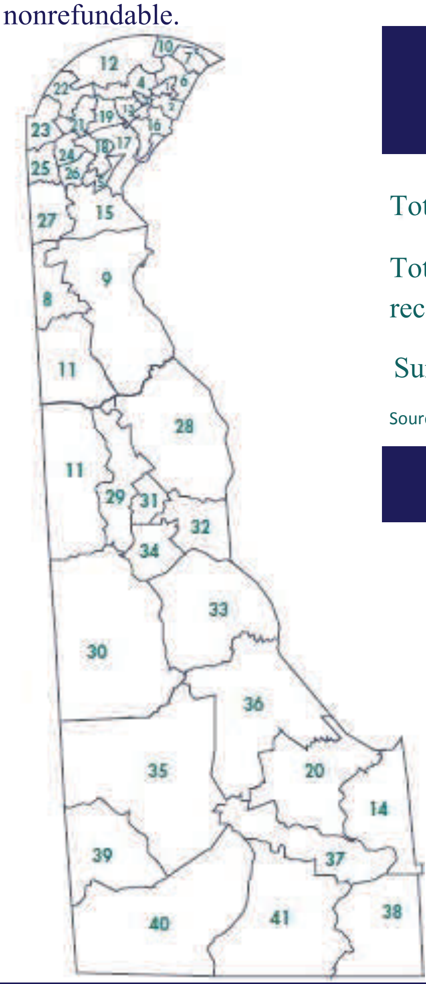

	House District 20	Delaware
Total number of 2012 federal returns	10,994	399,865
Total number of 2012 federal returns receiving EITC	1,488	70,858
Sum of federal EITC received in 2012	$2,959,715	$160,177,096

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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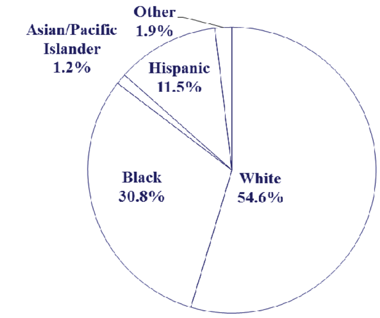
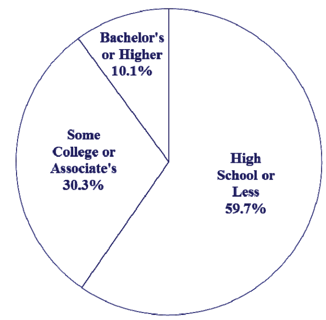
Race/Ethnicity of Tax Filer:



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.

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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.

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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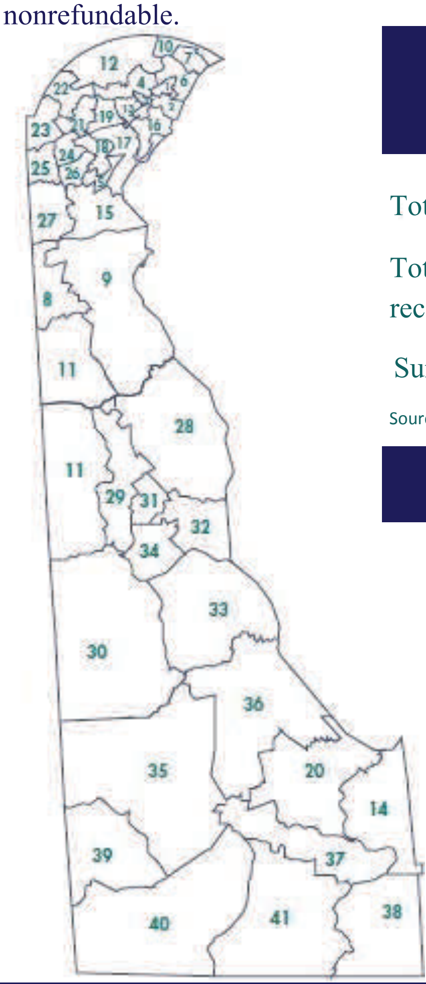

	House District 21	Delaware
Total number of 2012 federal returns	10,972	399,865
Total number of 2012 federal returns receiving EITC	1,126	70,858
Sum of federal EITC received in 2012	$2,168,356	$160,177,096

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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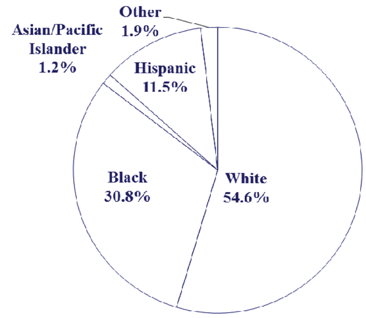
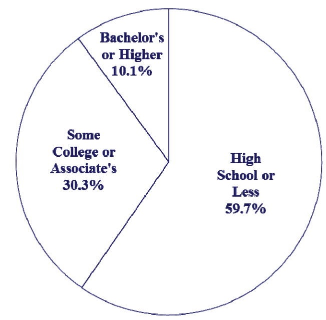
Race/Ethnicity of Tax Filer:



Highest Level of Education:



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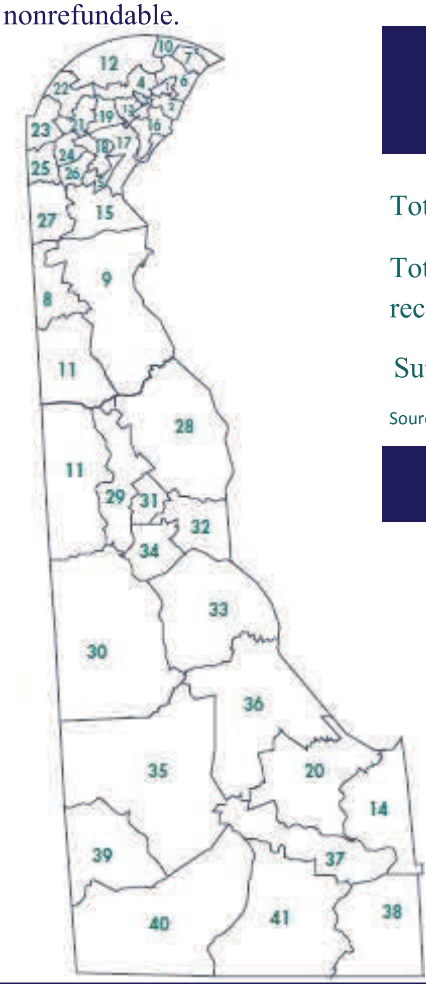

	House District 22	Delaware
Total number of 2012 federal returns	9,933	399,865
Total number of 2012 federal returns receiving EITC	845	70,858
Sum of federal EITC received in 2012	$1,573,697	$160,177,096

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%
Spanish	12.0%
Other	3.0%

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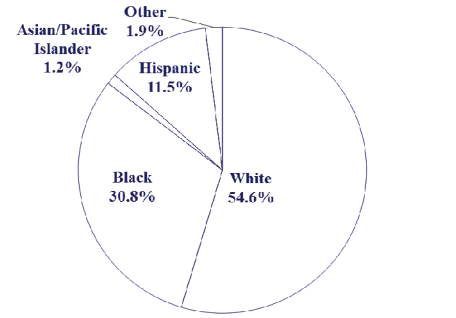

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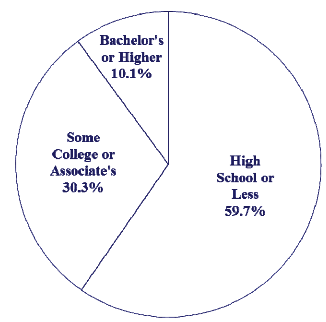

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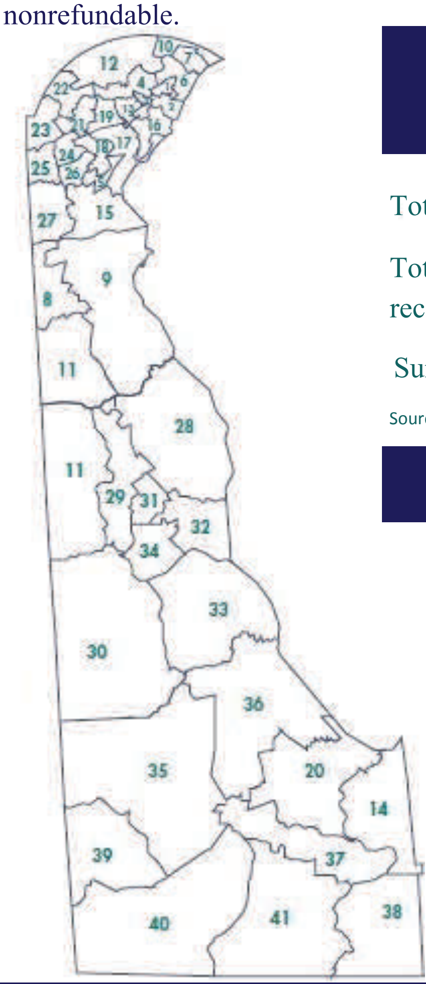
KIDS COUNT in Delaware Data Snapshot

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.



	House District 23	Delaware
Total number of 2012 federal returns	7,558	399,865
Total number of 2012 federal returns receiving EITC	710	70,858
Sum of federal EITC received in 2012	$1,315,015	$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

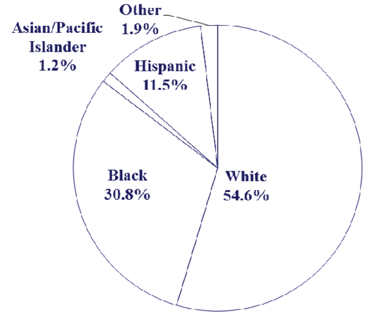
Delaware, 2010

Top Languages Spoken:

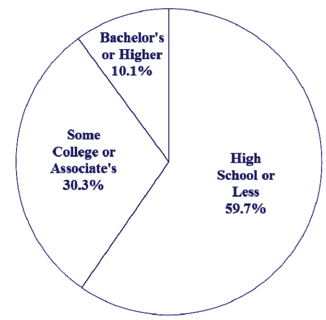
English	85.0%
Spanish	12.0%
Other	3.0%

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.

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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

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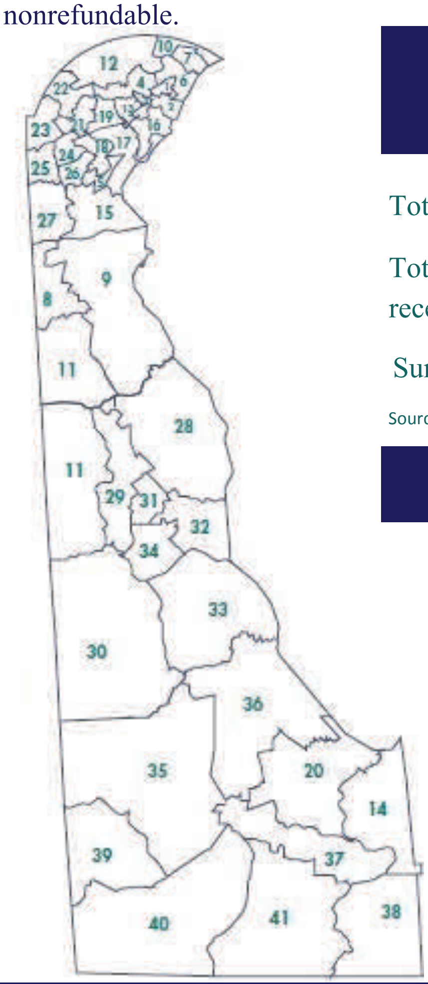

	House District 24	Delaware
Total number of 2012 federal returns	10,525	399,865
Total number of 2012 federal returns receiving EITC	1,645	70,858
Sum of federal EITC received in 2012	$3,474,796	$160,177,096

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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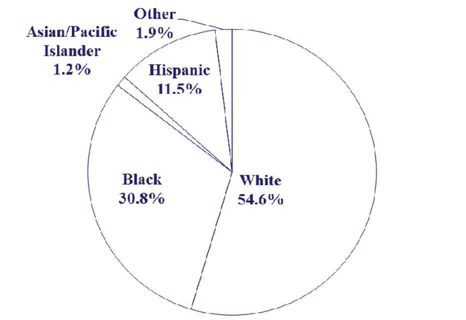
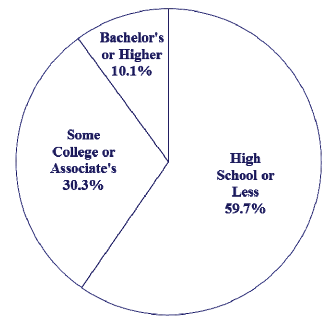


Highest Level of Education:



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

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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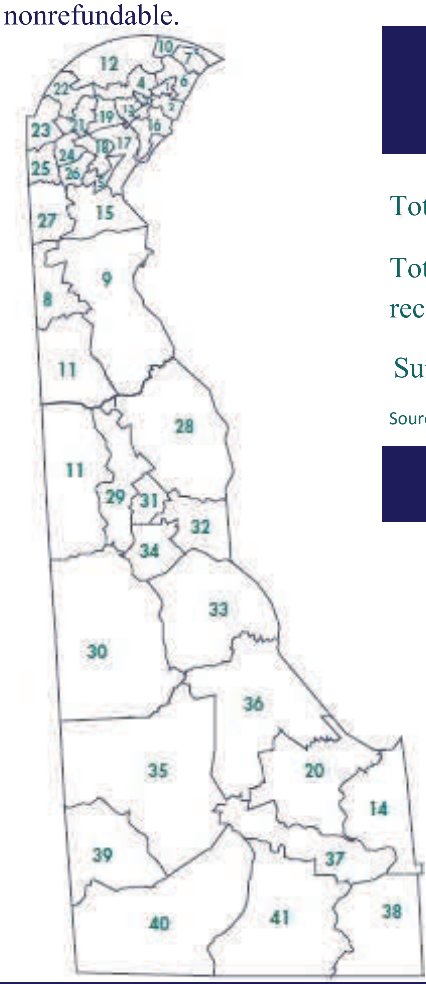

	House District 25	Delaware
Total number of 2012 federal returns	9,162	399,865
Total number of 2012 federal returns receiving EITC	1,330	70,858
Sum of federal EITC received in 2012	$2,819,554	$160,177,096

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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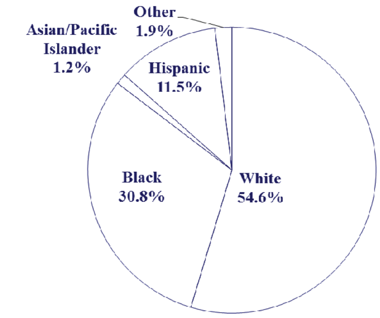
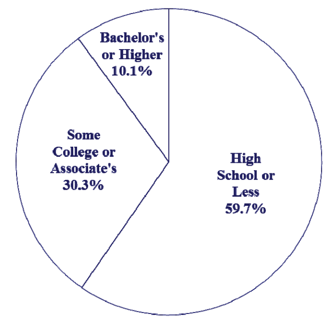
Race/Ethnicity of Tax Filer:



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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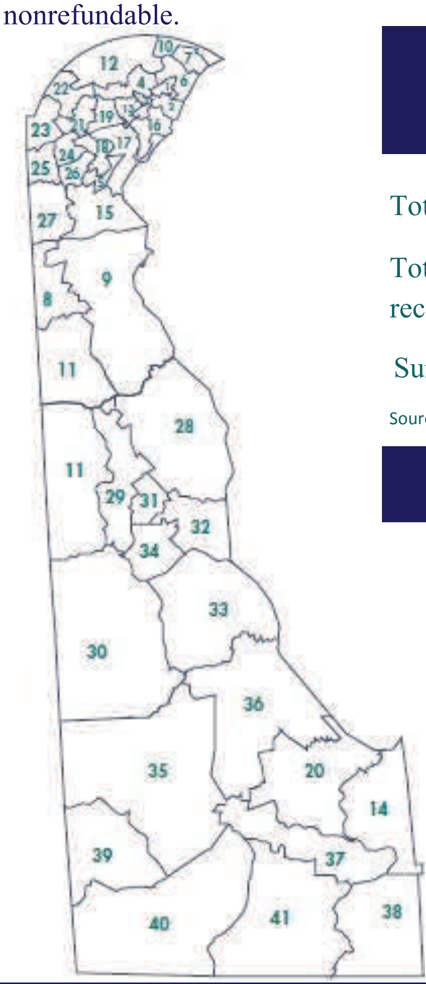

	House District 26	Delaware
Total number of 2012 federal returns	9,778	399,865
Total number of 2012 federal returns receiving EITC	1,643	70,858
Sum of federal EITC received in 2012	$3,685,257	$160,177,096

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

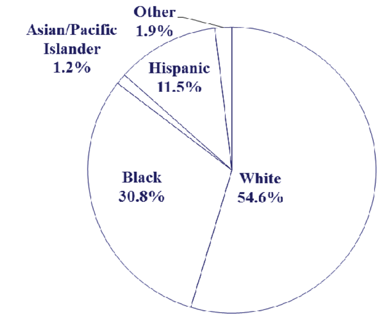
Delaware, 2010

Top Languages Spoken:

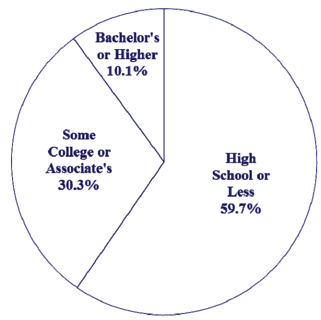
English	85.0%
Spanish	12.0%
Other	3.0%

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:



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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.

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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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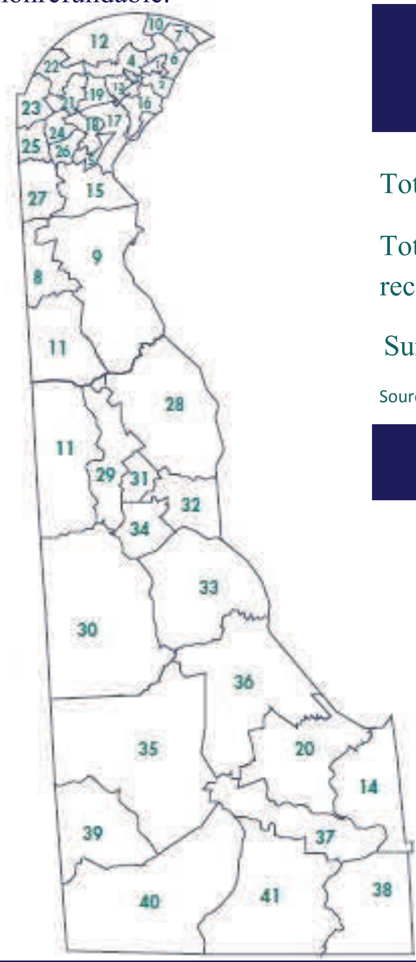

	House District 27	Delaware
Total number of 2012 federal returns	9,534	399,865
Total number of 2012 federal returns receiving EITC	1,353	70,858
Sum of federal EITC received in 2012	$2,924,112	$160,177,096

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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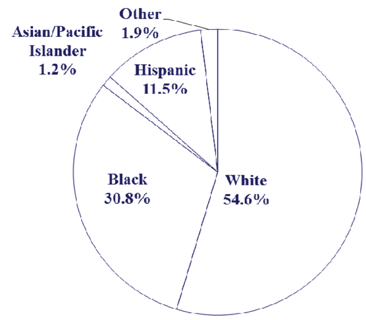

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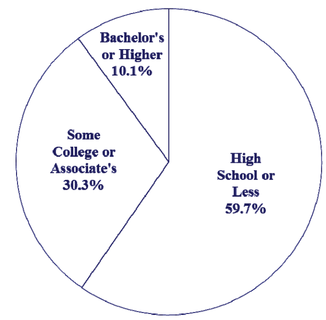

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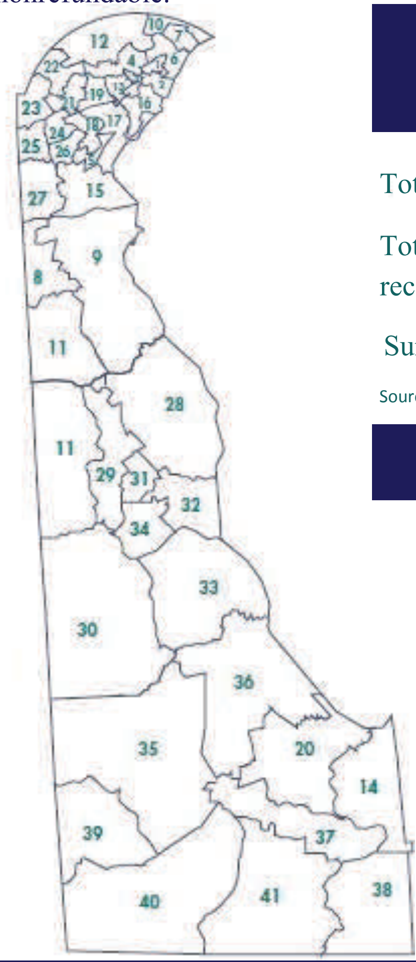

	House District 28	Delaware
Total number of 2012 federal returns	9,804	399,865
Total number of 2012 federal returns receiving EITC	1,961	70,858
Sum of federal EITC received in 2012	$4,619,066	$160,177,096

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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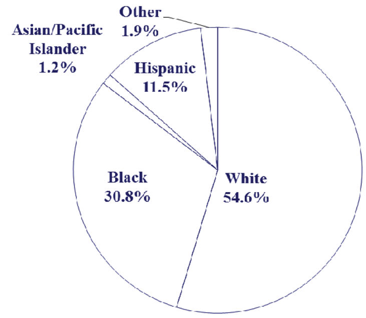
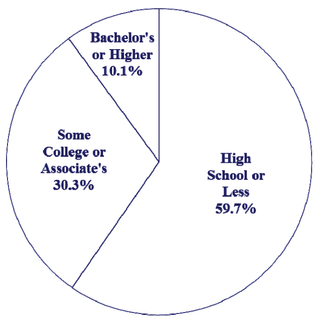
* Metro Tax model estimates based on 2010 American Community Survey micro data

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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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.

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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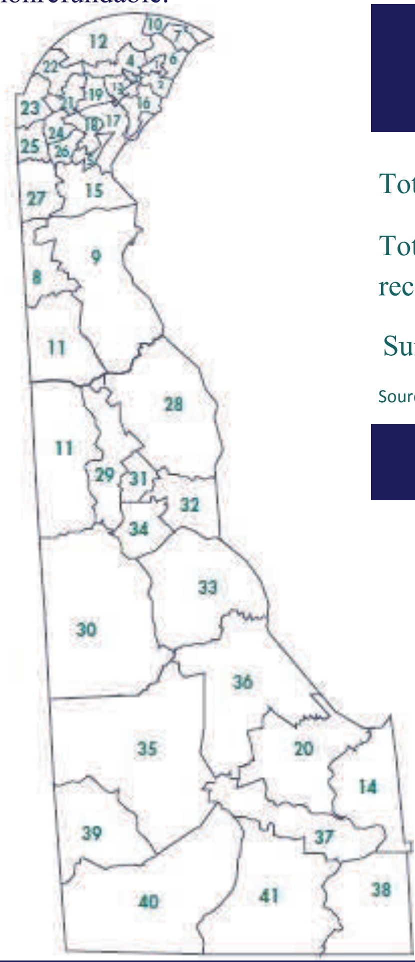
KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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.



	House District 29	Delaware
Total number of 2012 federal returns	8,361	399,865
Total number of 2012 federal returns receiving EITC	1,647	70,858
Sum of federal EITC received in 2012	$3,849,197	$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

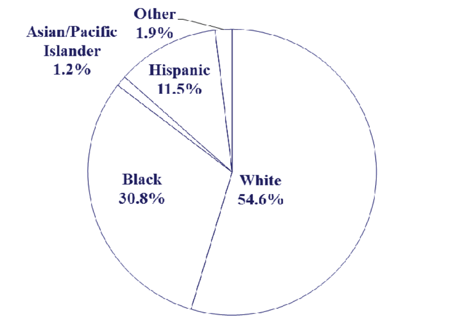
Delaware, 2010

Top Languages Spoken:

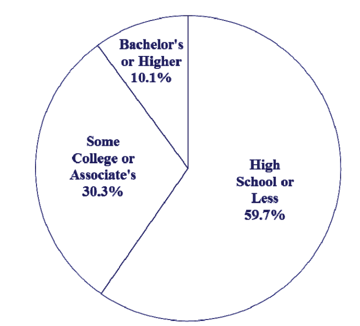
English	85.0%
Spanish	12.0%
Other	3.0%

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:



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KIDS COUNT in Delaware Data Snapshot

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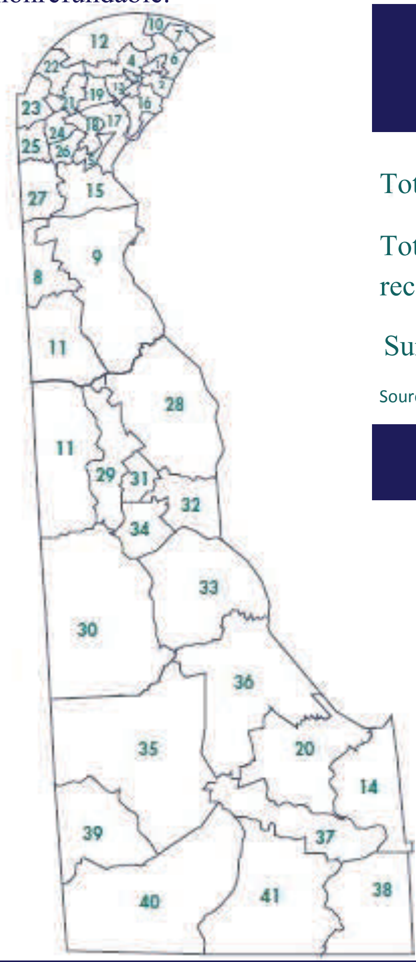

	House District 30	Delaware
Total number of 2012 federal returns	9,239	399,865
Total number of 2012 federal returns receiving EITC	1,958	70,858
Sum of federal EITC received in 2012	$4,523,437	$160,177,096

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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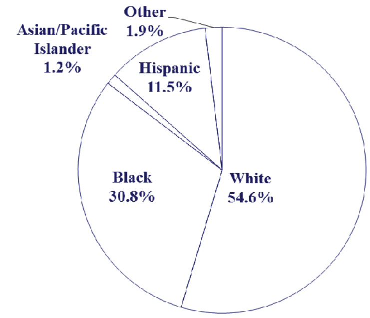

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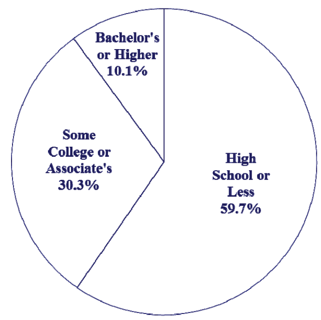

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC) — Spring 2014

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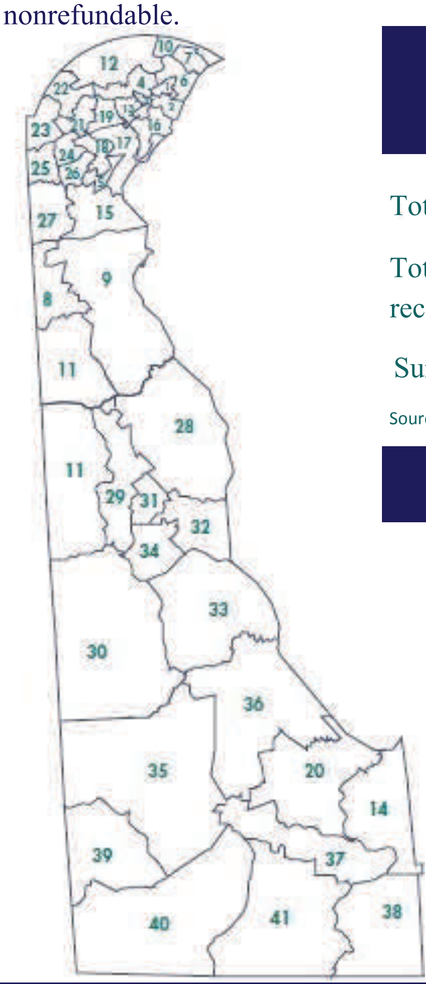

	House District 31	Delaware
Total number of 2012 federal returns	9,505	399,865
Total number of 2012 federal returns receiving EITC	2,033	70,858
Sum of federal EITC received in 2012	$4,852,093	$160,177,096

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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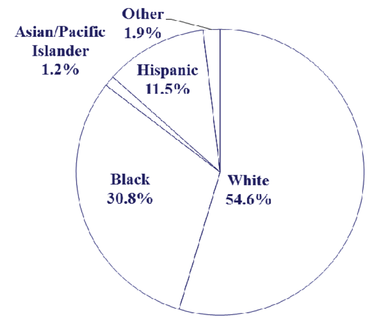
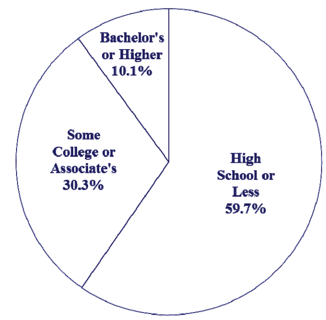
Race/Ethnicity of Tax Filer:



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.

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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

Earned Income Tax Credit (EITC)

Spring 2014

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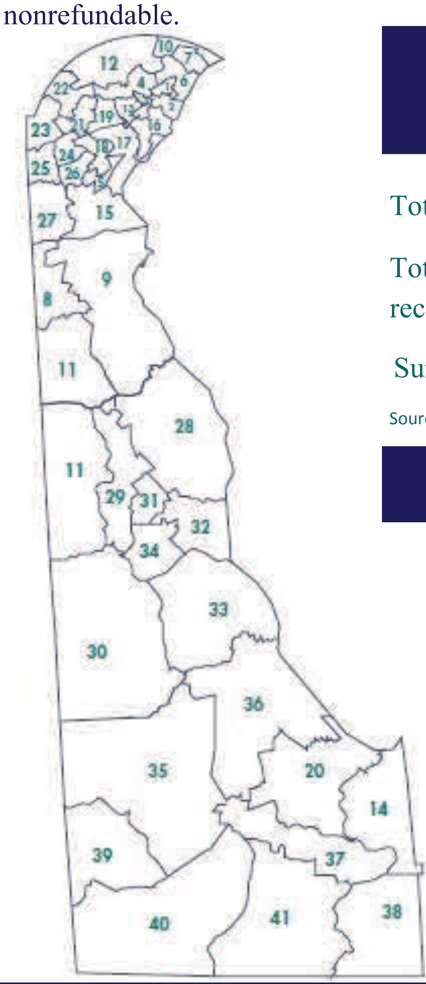

	House District 32	Delaware
Total number of 2012 federal returns	9,782	399,865
Total number of 2012 federal returns receiving EITC	2,382	70,858
Sum of federal EITC received in 2012	$5,884,938	$160,177,096

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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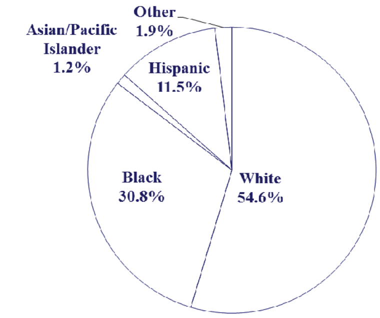

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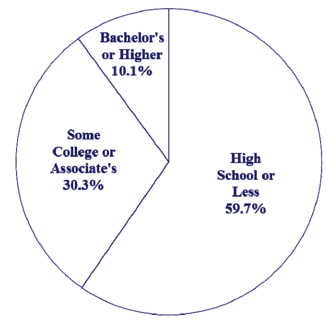

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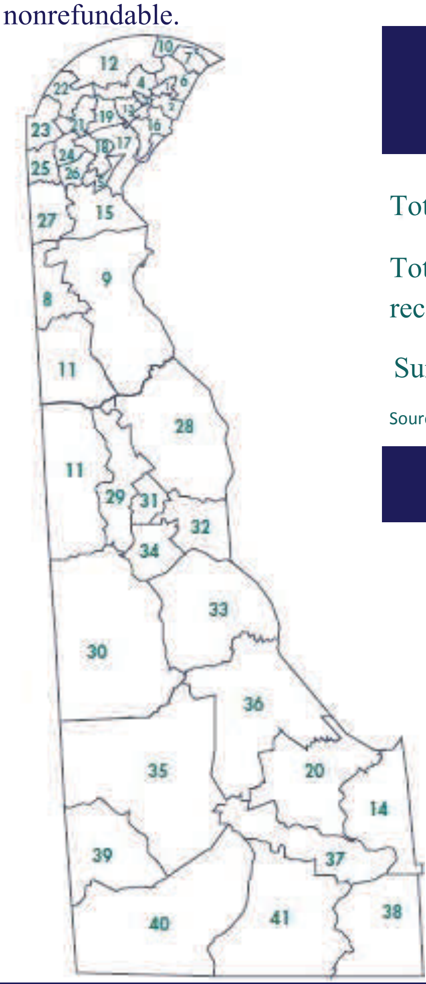

	House District 33	Delaware
Total number of 2012 federal returns	9,525	399,865
Total number of 2012 federal returns receiving EITC	2,024	70,858
Sum of federal EITC received in 2012	$4,760,559	$160,177,096

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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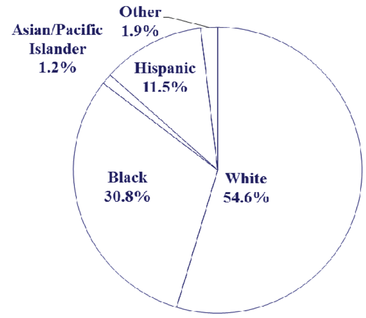

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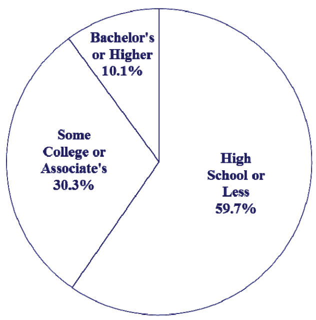

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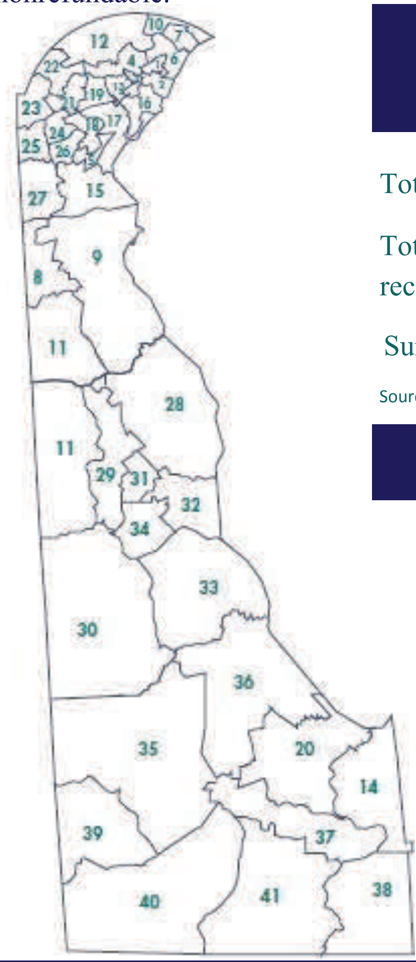
KIDS COUNT in Delaware Data Snapshot

kids count IN DELAWARE

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.



	House District 34	Delaware
Total number of 2012 federal returns	9,407	399,865
Total number of 2012 federal returns receiving EITC	1,850	70,858
Sum of federal EITC received in 2012	$4,330,997	$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

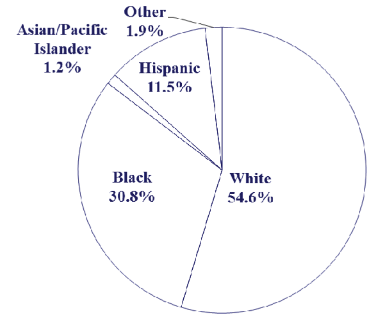
Delaware, 2010

Top Languages Spoken:

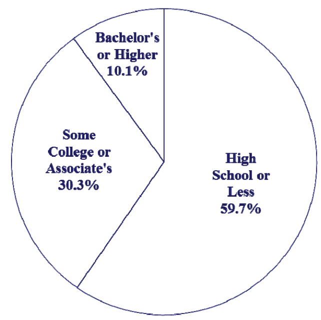
English	85.0%
Spanish	12.0%
Other	3.0%

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

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KIDS COUNT in Delaware Data Snapshot

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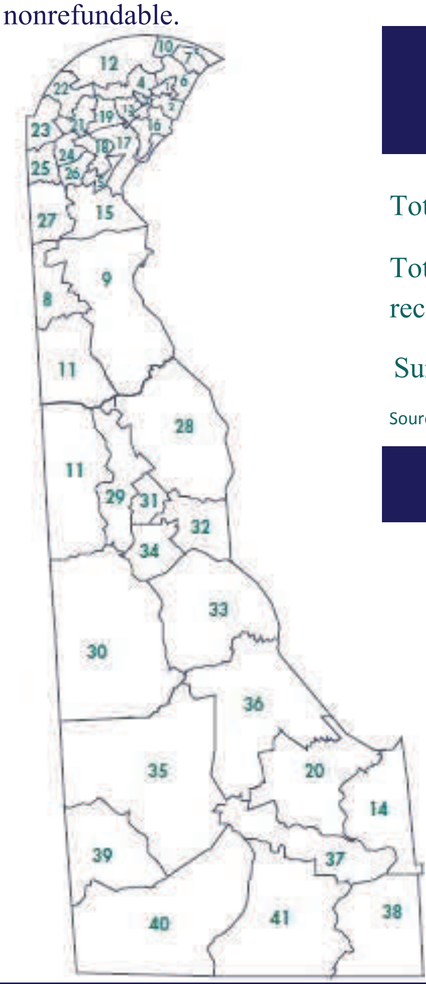

	House District 35	Delaware
Total number of 2012 federal returns	8,937	399,865
Total number of 2012 federal returns receiving EITC	2,284	70,858
Sum of federal EITC received in 2012	$5,546,543	$160,177,096

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%

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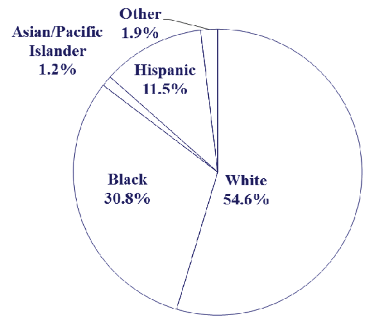
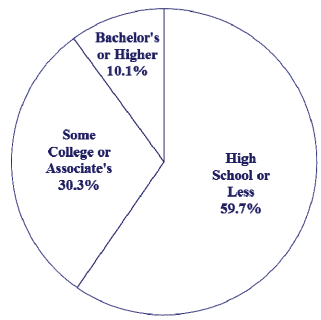


Highest Level of Education:



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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

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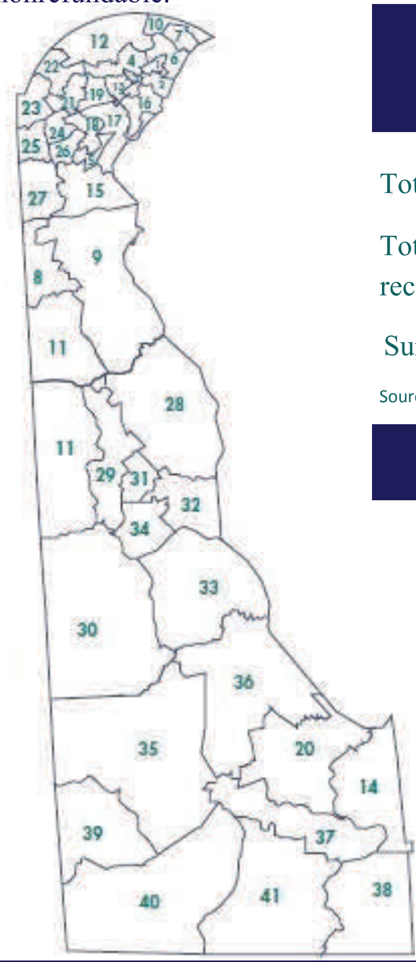

	House District 36	Delaware
Total number of 2012 federal returns	9,199	399,865
Total number of 2012 federal returns receiving EITC	2,088	70,858
Sum of federal EITC received in 2012	$5,067,603	$160,177,096

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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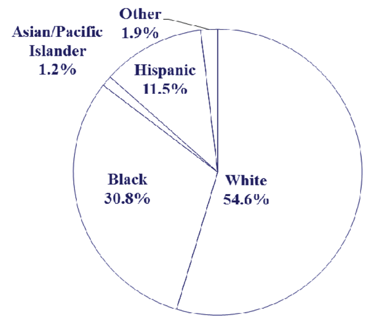
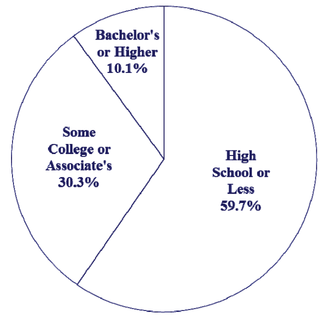
Race/Ethnicity of Tax Filer:



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

kids count IN DELAWARE

Earned Income Tax Credit (EITC) — Spring 2014

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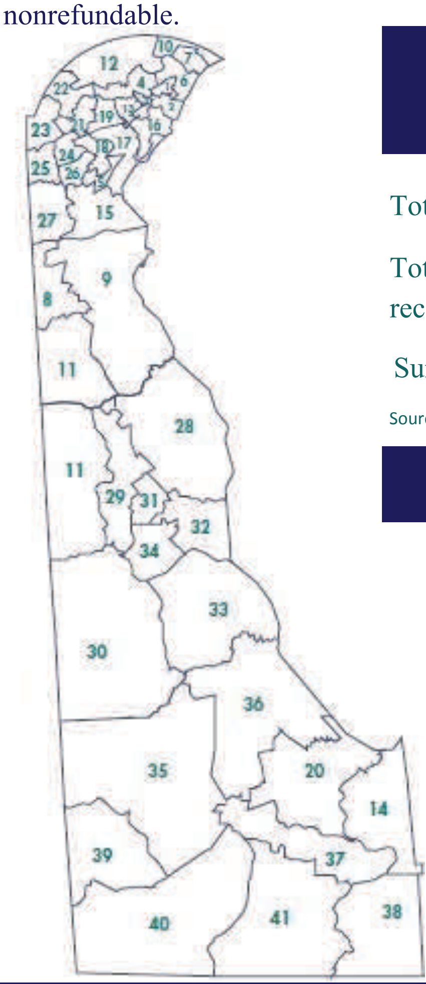

	House District 37	Delaware
Total number of 2012 federal returns	10,133	399,865
Total number of 2012 federal returns receiving EITC	2,066	70,858
Sum of federal EITC received in 2012	$4,772,522	$160,177,096

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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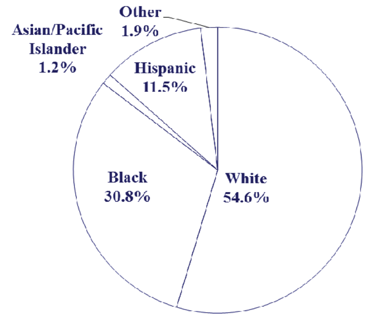
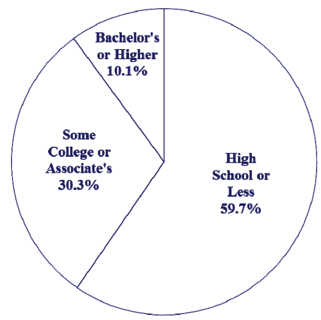
Race/Ethnicity of Tax Filer:



Highest Level of Education:



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Source: Center on Budget and Policy Priorities

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Source: Center on Budget and Policy Priorities

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KIDS COUNT in Delaware Data Snapshot

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Spring 2014

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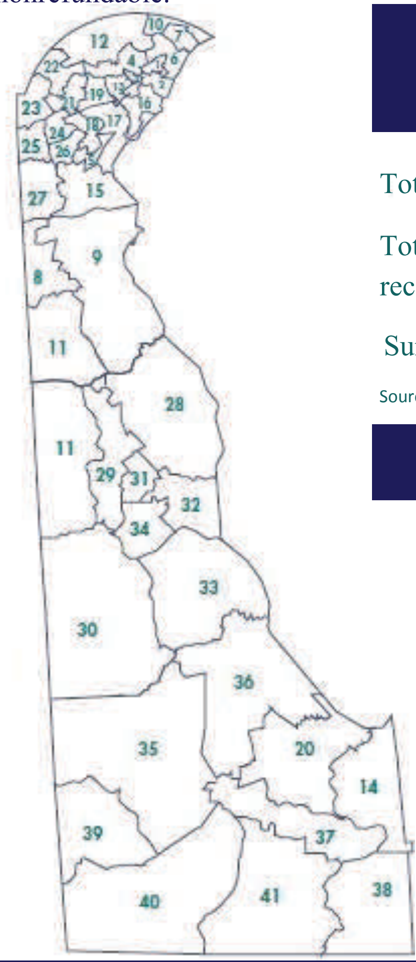

	House District 38	Delaware
Total number of 2012 federal returns	10,916	399,865
Total number of 2012 federal returns receiving EITC	1,430	70,858
Sum of federal EITC received in 2012	$2,962,257	$160,177,096

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:

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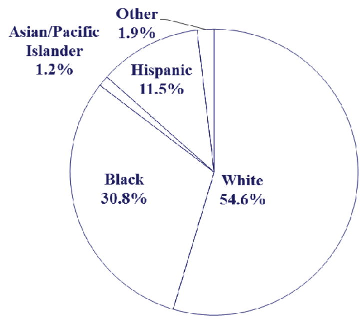

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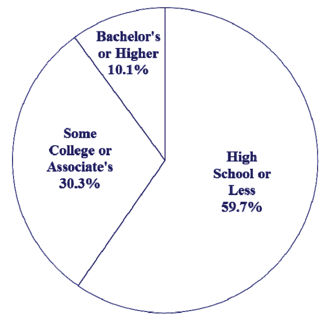

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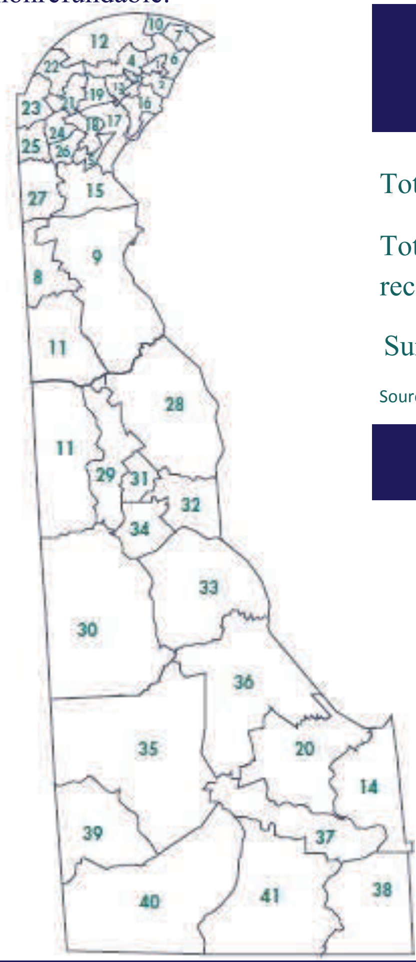

	House District 39	Delaware
Total number of 2012 federal returns	10,162	399,865
Total number of 2012 federal returns receiving EITC	2,776	70,858
Sum of federal EITC received in 2012	$6,882,150	$160,177,096

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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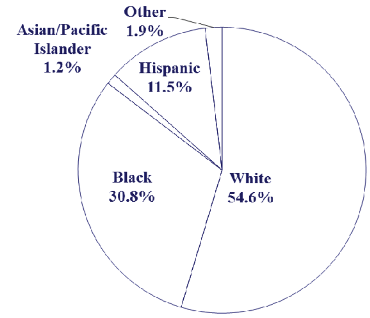
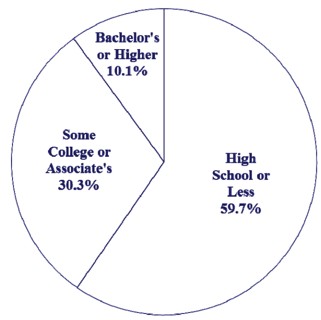
Race/Ethnicity of Tax Filer:



Highest Level of Education:



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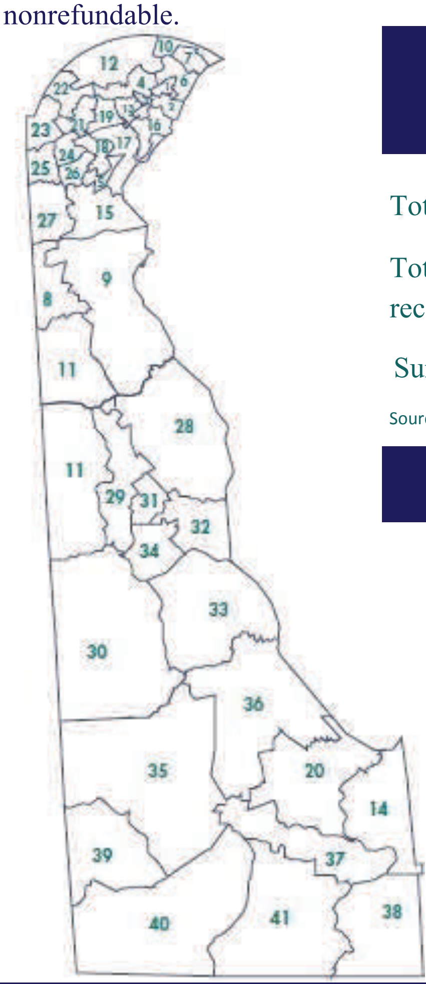
KIDS COUNT in Delaware Data Snapshot

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.



	House District 40	Delaware
Total number of 2012 federal returns	9,324	399,865
Total number of 2012 federal returns receiving EITC	2,336	70,858
Sum of federal EITC received in 2012	$5,755,316	$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/
* 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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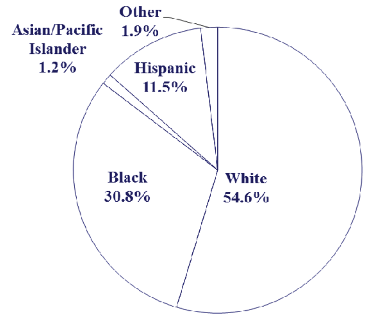
Race/Ethnicity of Tax Filer:



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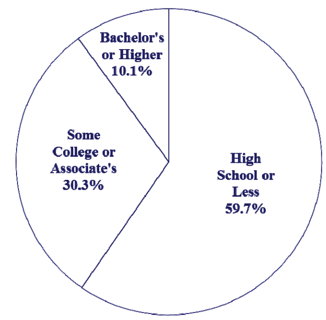

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Many military families benefit from the EITC and returning veterans rely on it to supplement their wages as they make their way back into the civilian workforce. According to an analysis of Census and IRS data, about one in four current or former armed 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.

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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.

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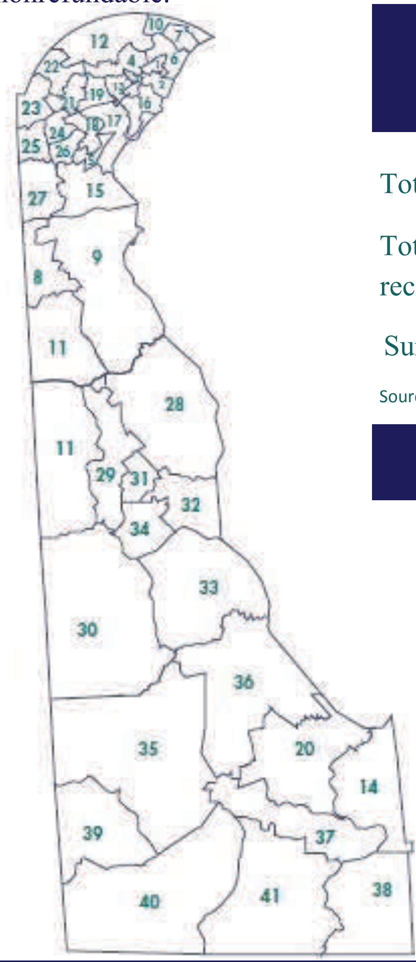

	House District 41	Delaware
Total number of 2012 federal returns	8,856	399,865
Total number of 2012 federal returns receiving EITC	1,632	70,858
Sum of federal EITC received in 2012	$3,643,237	$160,177,096

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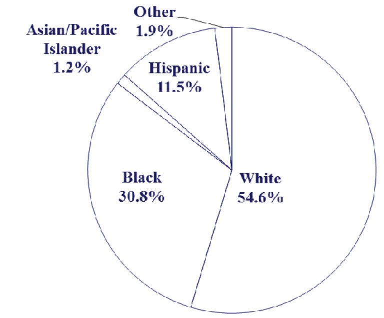

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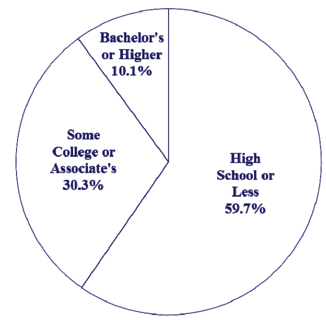

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