21-Feb-20 PRELIMINARY RESULTS

T19-0146 Economic Security Project: Cost-of-Living Refund (CLR) with Patch Baseline: Current Law Estimated number of caregivers receiving benefit from CLR by State, 2020

United States Alabama Alaska Arizona Arkansas California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan	2,637,900 41,300 5,600 55,900 25,700 312,600 43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100 101,500
Alaska Arizona Arkansas California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	41,300 5,600 55,900 25,700 312,600 43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100
Arizona Arkansas California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	55,900 25,700 312,600 43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100
Arkansas California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	25,700 312,600 43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100
California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	25,700 312,600 43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100
Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	312,600 43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100
Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	43,100 25,500 7,500 5,000 188,200 86,200 11,600 14,100
Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	25,500 7,500 5,000 188,200 86,200 11,600 14,100
District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	7,500 5,000 188,200 86,200 11,600 14,100
Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	5,000 188,200 86,200 11,600 14,100
Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	188,200 86,200 11,600 14,100
Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	86,200 11,600 14,100
Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	11,600 14,100
Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	14,100
Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	
Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	
Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts	56,300
Kansas Kentucky Louisiana Maine Maryland Massachusetts	24,600
Kentucky Louisiana Maine Maryland Massachusetts	22,800
Louisiana Maine Maryland Massachusetts	38,400
Maine Maryland Massachusetts	39,800
Maryland Massachusetts	12,200
Massachusetts	43,900
	50,300
IVIICNIgan	82,000
Minnesota	42,500
Mississippi	27,200
Missouri	50,600
Montana	8,900
Nebraska	15,600
Nevada	26,800
New Hampshire	10,600
New Jersey	64,800
New Mexico	18,100
New York	162,500
North Carolina	85,600
North Dakota	5,900
Ohio	96,400
Oklahoma	31,500
Oregon	32,900
Pennsylvania	103,300
Rhode Island	9,100
South Carolina	42,900
South Dakota	7,200
Tennessee	59,500
Texas	232,200
Utah	22,500
Vermont	5,600
Virginia	62,800 55,100
Washington	22.100
West Virginia	
Wisconsin Wyoming	15,800 47,100

Source: Urban-Brookings Tax Policy Center Microsimulation Model version 0319-1 and Maag, Elaine, Donald Marron, and Erin Huffer. 2019. "Expanding the Earned Income Tax Credit: The Economic Security Project's Cost-of-Living Refund." Washington, DC: Tax Policy Center.

 $\frac{\text{https://www.taxpolicycenter.org/publications/expanding-earned-income-tax-credit-economic-security-projects-cost-living-refund}{\text{projects-cost-living-refund}}$

Note: Calculations based on Maag, Marron, and Huffer 2019. State-level estimates were not based on data from individual states but instead assume that the caregiver portion of the Cost-of-Living Refund (CLR) is distributed across states in the same proportion as the CLR.