

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**

State	Number of caregivers that benefit from CLR
<b>United States</b>	<b>2,637,900</b>
Alabama	41,300
Alaska	5,600
Arizona	55,900
Arkansas	25,700
California	312,600
Colorado	43,100
Connecticut	25,500
Delaware	7,500
District of Columbia	5,000
Florida	188,200
Georgia	86,200
Hawaii	11,600
Idaho	14,100
Illinois	101,500
Indiana	56,300
Iowa	24,600
Kansas	22,800
Kentucky	38,400
Louisiana	39,800
Maine	12,200
Maryland	43,900
Massachusetts	50,300
Michigan	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
Washington	55,100
West Virginia	15,800
Wisconsin	47,100
Wyoming	4,400

**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.

<https://www.taxpolicycenter.org/publications/expanding-earned-income-tax-credit-economic-security-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.