

A Refundable EITC Helps Working Families in Every District: Spring 2019 Update



THE
COMMONWEALTH
INSTITUTE

Latest Analysis Shows the Number of Families Currently Receiving the Earned Income Tax Credit

By Chris Wodicka and Michael J. Cassidy

Over 600,000 of Virginia's working families currently receive the federal Earned Income Tax Credit (EITC). For families struggling to make ends meet, these tax credits make a difference in terms of putting food on the table, affording child care, and staying current on utility bills. The federal EITC is one of the biggest success stories we have.

Twenty-nine states and the District of Columbia have enacted their own state EITCs to supplement the federal credit. Virginia's state EITC began in 2006 and is available to working people who claim the federal EITC on their tax returns, equaling 20 percent of the value of the federal EITC. Like the federal credit, Virginia's credit rewards and encourages work, gives a boost to families, and improves the long-term prospects for children.

However, Virginia's version of the credit is different from the federal version and the EITCs in 23 other states and DC. Because the state puts overly tight limits on how much of the credit a family can claim, Virginia's EITC does not allow all 600,000 families to receive the full value of the credit they've earned. This structure of Virginia's state EITC leaves over \$200 million in help on the table each year. That's money that would give working people a wage boost at a time when wages are stagnant.

During the 2020 legislative session, Virginia lawmakers have an opportunity to help Virginia's working families by expanding the state EITC by making it refundable. This issue brief provides the latest numbers of families who receive the EITC in each state Senate and House district (reflecting the final federal court-ordered redistricting map), as well as in each locality.

An Improved EITC is a Boost to Working Families

Earning an income of \$24,350 also earns these married parents of two an Earned Income Tax Credit (EITC). Despite the taxes they pay through everyday purchases, Virginia's non-refundable EITC will only match the taxes they pay on income.



A non-refundable EITC only gives them a portion of the credit. They miss out on the rest.



A refundable EITC gives them the entire credit they earned, offsetting state and local taxes which take a up a large share of their income.

Source: TCI calculations based on EITC parameters for tax year 2018
Note: May not sum due to rounding. Does not account for Spouse Tax Adjustment, therefore may underestimate benefits of refundability.



Senate

Table 1. Families Who Receive the Federal EITC by Senate District

Senators	District	EITC Recipients	Localities in Senate District
Barker , George L.	39	10,700	Alexandria City, Fairfax County, Prince William County
Black , Richard H.	13	7,000	Loudoun County, Prince William County
Boysko , Jennifer B.	33	9,200	Fairfax County, Loudoun County
Carrico , Charles W., Sr.	40	17,200	Bristol City, Grayson County, Lee County, Scott County, Smyth County, Washington County, Wise County, Wythe County
Chafin , A. Benton, Jr.	38	16,000	Bland County, Buchanan County, Dickenson County, Montgomery County, Norton City, Pulaski County, Radford City, Russell County, Smyth County, Tazewell County, Wise County
Chase , Amanda F.	11	15,200	Amelia County, Chesterfield County, Colonial Heights City
Cosgrove , John A., Jr.	14	13,800	Chesapeake City, Franklin City, Isle of Wight County, Portsmouth City, Southampton County, Suffolk City, Virginia Beach City
Dance , Rosalyn R.	16	25,300	Chesterfield County, Dinwiddie County, Hopewell City, Petersburg City, Prince George County, Richmond City
Deeds , R. Creigh	25	13,200	Albemarle County, Alleghany County, Bath County, Buena Vista City, Charlottesville City, Covington City, Highland County, Lexington City, Nelson County, Rockbridge County
DeSteph , William R., Jr.	8	15,400	Virginia Beach City
Dunnavant , Siobhan S.	12	11,600	Hanover County, Henrico County
Ebbin , Adam P.	30	9,600	Alexandria City, Arlington County, Fairfax County
Edwards , John S.	21	16,400	Giles County, Montgomery County, Roanoke City, Roanoke County
Favola , Barbara A.	31	6,600	Arlington County, Fairfax County, Loudoun County
Hanger , Emmett W., Jr.	24	16,200	Augusta County, Culpeper County, Greene County, Madison County, Rockingham County, Staunton City, Waynesboro City
Howell , Janet D.	32	5,500	Arlington County, Fairfax County
Lewis , Lynwood W., Jr.	6	17,800	Accomack County, Mathews County, Norfolk City, Northampton County, Virginia Beach City
Locke , Mamie E.	2	22,000	Hampton City, Newport News City, Portsmouth City, York County
Lucas , L. Louise	18	22,300	Brunswick County, Chesapeake City, Emporia City, Franklin City, Greenville County, Isle of Wight County, Portsmouth City, Southampton County, Suffolk City, Surry County, Sussex County
Marsden , David W.	37	9,100	Fairfax County
Mason , T. Montgomery "Monty"	1	19,900	Hampton City, James City County, Newport News City, Suffolk City, Williamsburg City, York County

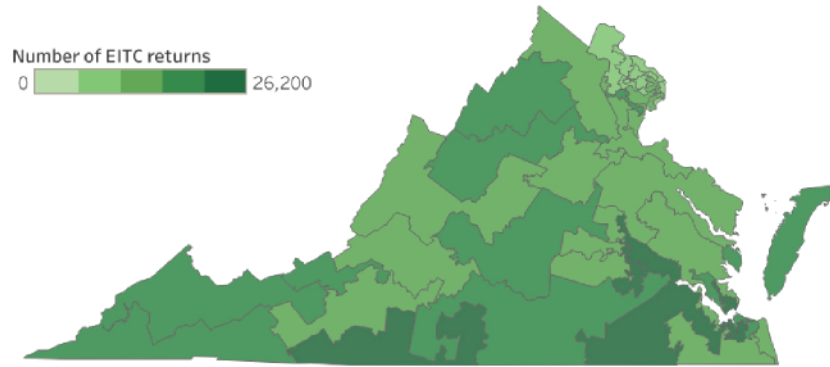
Senate

Senators	District	EITC Recipients	Localities in Senate District
McClellan , Jennifer L.	9	21,900	Charles City County, Hanover County, Henrico County, Richmond City
McDougle , Ryan T.	4	14,100	Caroline County, Essex County, Hanover County, King George County, Lancaster County, Middlesex County, Northumberland County, Richmond County, Spotsylvania County, Westmoreland County
McPike , Jeremy S.	29	17,200	Manassas City, Manassas Park City, Prince William County
Newman , Stephen D.	23	14,900	Bedford County, Botetourt County, Campbell County, Craig County, Lynchburg City, Roanoke County
Norment , Thomas K., Jr.	3	12,600	Gloucester County, Hampton City, Isle of Wight County, James City County, King and Queen County, King William County, New Kent County, Poquoson City, Suffolk City, Surry County, York County
Obenshain , Mark D.	26	16,200	Harrisonburg City, Page County, Rappahannock County, Rockingham County, Shenandoah County, Warren County
Peake , Mark J.	22	16,100	Amherst County, Appomattox County, Buckingham County, Cumberland County, Fluvanna County, Goochland County, Louisa County, Lynchburg City, Prince Edward County
Petersen , J. Chapman	34	7,200	Fairfax City, Fairfax County
Reeves , Bryce E.	17	15,200	Albemarle County, Culpeper County, Fredericksburg City, Louisa County, Orange County, Spotsylvania County
Ruff , Frank M., Jr.	15	20,000	Brunswick County, Campbell County, Charlotte County, Danville City, Dinwiddie County, Halifax County, Lunenburg County, Mecklenburg County, Nottoway County, Pittsylvania County, Prince George County
Saslaw , Richard L.	35	13,200	Alexandria City, Fairfax County, Falls Church City
Spruill , Lionell, Sr.	5	26,200	Chesapeake City, Norfolk City
Stanley , William M. "Bill", Jr.	20	21,500	Carroll County, Danville City, Franklin County, Galax City, Halifax County, Henry County, Martinsville City, Patrick County, Pittsylvania County
Stuart , Richard H.	28	10,900	King George County, Prince William County, Spotsylvania County, Stafford County, Westmoreland County
Sturtevant , Glen H., Jr.	10	13,800	Chesterfield County, Powhatan County, Richmond City
Suetterlein , David R.,	19	14,600	Bedford County, Carroll County, Floyd County, Franklin County, Montgomery County, Roanoke County, Salem City, Wythe County
Surovell , Scott A.	36	15,400	Fairfax County, Prince William County, Stafford County
Vogel , Jill Holtzman	27	12,400	Clarke County, Culpeper County, Fauquier County, Frederick County, Loudoun County, Stafford County, Winchester City
Wagner , Frank W.	7	18,100	Norfolk City, Virginia Beach City

Source: Tax Policy Center analysis of 2015 IRS-SPEC data

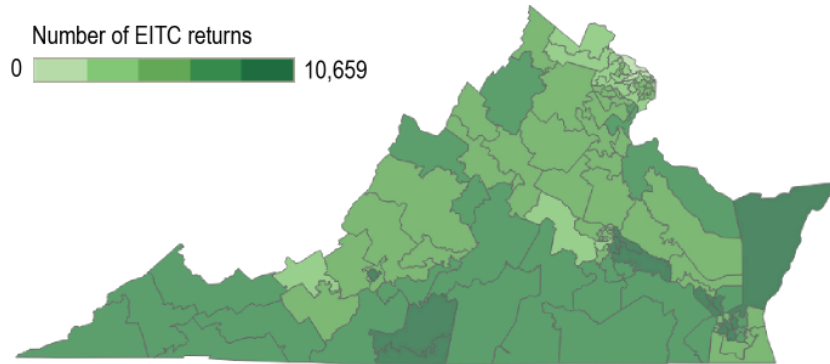
Updated: November 6, 2018

Number of EITC Returns by Virginia Senate District



Source: Tax Policy Center analysis of 2015 IRS-SPEC data

Number of EITC Returns by Virginia House District



Source: Center on Budget and Policy Priorities analysis of 2016 IRS-SOI data

Note: Reflects Court Ordered Final Remedial Plan

House

Table 2. Families Who Receive the Federal EITC by House District

Delegates	District	EITC Recipients	Localities in House District
Adams, Dawn M.	68	3,900	Chesterfield County, Henrico County, Richmond City
Adams, Leslie R., "Les"	16	8,600	Henry County, Martinsville City, Pittsylvania County
Aird, Lashrecse D.	63	8,200	Chesterfield County, Dinwiddie County, Petersburg City
Austin, Terry L.	19	6,000	Alleghany County, Bedford County, Botetourt County, Covington City
Ayala, Hala S.	51	4,600	Prince William County
Bagby, Lamont	74	9,900	Henrico County
Bell, John J.	87	4,100	Loudoun County, Prince William County
Bell, Richard P. "Dickie"	20	6,600	Augusta County, Highland County, Nelson County, Staunton City, Waynesboro City
Bell, Robert B. III	58	5,400	Albemarle County, Fluvanna County, Greene County, Rockingham County
Bloxom, Robert S., Jr.	100	9,200	Accomack County, Norfolk City, Northampton County, Virginia Beach
Bourne, Jeff M.	71	9,800	Richmond City
Brewer, Emily M.	64	7,100	Isle of Wight County, Prince George County, Suffolk City, Surry County
Bulova, David L.	37	3,300	Fairfax City, Fairfax County
Byron, Kathy J.	22	6,600	Bedford County, Campbell County, Franklin County, Lynchburg City
Campbell, Jeffrey L.	6	7,700	Carroll County, Smyth County, Wythe County
Campbell, Ronnie R.	24	6,100	Amherst County, Augusta County, Bath County, Buena Vista City, Lexington City, Rockbridge County
Carr, Betsy B.	69	9,900	Richmond City
Carroll Foy, Jennifer D.	2	7,100	Prince William County, Stafford County
Carter, Lee J.	50	5,300	Manassas City, Prince William County
Cole, Mark L.	88	5,900	Fauquier County, Fredericksburg City, Spotsylvania County, Stafford County
Collins, Christopher E.	29	6,300	Frederick County, Warren County, Winchester City
Convirs-Fowler, Kelly K.	21	6,400	Chesapeake City, Virginia Beach City
Cox, M. Kirkland "Kirk"	66	7,800	Chesterfield County, Colonial Heights City
Davis, Glenn, Jr.	84	6,400	Virginia Beach City
Delaney, Karrie K.	67	3,100	Fairfax County, Loudoun County
Edmunds, James E., II	60	7,600	Campbell County, Charlotte County, Halifax County, Prince Edward County

House

Delegates	District	EITC Recipients	Localities in House District
Fariss, C. Matthew	59	7,300	Albemarle County, Appomattox County, Buckingham County, Campbell County, Nelson County
Filler-Corn, Eileen	41	2,900	Fairfax County
Fowler, Buddy, Jr.	55	5,300	Caroline County, Hanover County, Spotsylvania County
Freitas, Nicholas J.	30	6,200	Culpeper County, Madison County, Orange County
Garrett, T. Scott	23	6,100	Amherst County, Bedford County, Lynchburg City
Gilbert, C. Todd	15	7,200	Page County, Rockingham County, Shenandoah County, Warren County
Gooditis, Wendy W.	10	3,500	Clarke County, Frederick County, Loudoun County
Guzman, Elizabeth R.	31	5,100	Fauquier County, Prince William County
Hayes, C. E. "Cliff", Jr.	77	9,300	Chesapeake City
Head, Christopher T. "Chris"	17	6,000	Botetourt County, Roanoke City, Roanoke County
Helsel, Gordon C., Jr.	91	7,000	Hampton City, Poquoson City, York County
Heretick, Stephen E.	79	6,100	Chesapeake City, Norfolk City, Portsmouth City
Herring, Charniele L.	46	6,300	Alexandria City
Hodges, M. Keith	98	6,200	Essex County, Gloucester County, King and Queen County, King William County, Mathews County, Middlesex County
Hope, Patrick A.	47	2,600	Arlington County
Hugo, Timothy D.	40	3,300	Fairfax County, Prince William County
Hurst, Chris L.	12	3,800	Giles County, Montgomery County, Pulaski County, Radford City
Ingram, Riley E.	62	7,500	Chesterfield County, Hopewell City, Prince George County
James, Matthew	80	10,700	Portsmouth City
Jones, Jerrauld C. "Jay"	89	9,600	Norfolk City
Jones, S. Chris	76	7,700	Chesapeake City, Suffolk City
Keam, Mark L.	35	2,100	Fairfax County
Kilgore, Terry G.	1	6,900	Lee County, Norton City, Scott County, Wise County
Knight, Barry D.	81	5,800	Chesapeake City, Virginia Beach City
Kory, Kaye	38	6,100	Fairfax County
Krizek, Paul E.	44	5,800	Fairfax County
Landes, R. Steven "Steve"	25	5,400	Albemarle County, Augusta County, Rockingham County

House

Delegates	District	EITC Recipients	Localities in House District
LaRock , David A.	33	3,400	Clarke County, Frederick County, Loudoun County
Leftwich , James A., Jr.	78	4,500	Chesapeake City
Levine , Mark L.	45	3,500	Alexandria City, Arlington County, Fairfax County
Lindsey , Joseph C.	90	10,500	Norfolk City
Lopez , Alfonso H.	49	5,400	Arlington County, Fairfax County
Marshall , Daniel W., III	14	9,200	Danville City, Henry County, Pittsylvania County
McGuire , John, III	56	4,400	Goochland County, Henrico County, Louisa County, Spotsylvania County
McNamara , Joseph "Joe"	8	5,400	Craig County, Montgomery County, Roanoke County, Salem City
McQuinn , Delores L.	70	10,100	Charles City County, Chesterfield County, Henrico County, Richmond City
Miyares , Jason S.	82	6,100	Virginia Beach City
Morefield , James W. "Will"	3	6,500	Bland County, Buchanan County, Russell County, Tazewell County
Mullin , Michael P.	93	5,800	James City County, Newport News City, Williamsburg City, York County
Murphy , Kathleen J.	34	2,000	Fairfax County, Loudoun County
O'Quinn , Israel D.	5	7,500	Bristol City, Galax City, Grayson County, Smyth County, Washington County
Orrock , Robert D. "Bobby", Sr.	54	5,900	Caroline County, Spotsylvania County
Peace , Christopher K.	97	4,300	Hanover County, King William County, New Kent County
Pillion , Todd E.	4	6,500	Dickenson County, Russell County, Washington County, Wise County
Plum , Kenneth R. "Ken"	36	3,000	Fairfax County
Pogge , Brenda L.	96	4,900	James City County, York County
Poindexter , Charles D.	9	7,300	Franklin County, Henry County, Patrick County
Price , Marcia S. "Cia"	95	10,100	Newport News City
Ransone , Margaret B.	99	6,600	Caroline County, King George County, Lancaster County, Northumberland County, Richmond County, Westmoreland County
Rasoul , Sam	11	9,800	Roanoke City
Reid , David A.	32	2,900	Loudoun County
Robinson , Roxann L.	27	4,900	Chesterfield County
Rodman , Debra H.	73	5,300	Henrico County
Roem , Danica A.	13	6,100	Manassas Park City, Prince William County
Rush , Nick L.	7	5,900	Floyd County, Montgomery County, Pulaski County

House

Delegates	District	EITC Recipients	Localities in House District
Samirah , Ibraheem S.	86	4,400	Fairfax County, Loudoun County
Sickles , Mark D.	43	4,400	Fairfax County
Simon , Marcus B.	53	3,800	Fairfax County, Falls Church City
Stolle , Christopher P.	83	7,000	Norfolk City, Virginia Beach City
Sullivan , Richard C. (Rip), Jr.	48	1,700	Arlington County, Fairfax County
Thomas , Robert M. "Bob", Jr.	28	5,200	Fredericksburg City, Stafford County
Torian , Luke E.	52	7,900	Prince William County
Toscano , David J.	57	4,800	Albemarle County, Charlottesville City
Tran , Kathy K. L.	42	3,700	Fairfax County
Turpin , Cheryl B.	85	7,800	Virginia Beach City
Tyler , Roslyn C.	75	8,100	Brunswick County, Emporia City, Franklin City, Greensville County, Lunenburg County, Southampton County, Sussex County
VanValkenburg , Schuyler T.	72	5,000	Henrico County
Ward , Jeion A.	92	8,900	Hampton City
Ware , R. Lee, Jr.	65	4,100	Chesterfield County, Fluvanna County, Goochland County, Powhatan County
Watts , Vivian E.	39	5,600	Fairfax County
Webert , Michael J.	18	4,700	Culpeper County, Fauquier County, Rappahannock County, Warren County
Wilt , Tony O.	26	6,400	Harrisonburg City, Rockingham County
Wright , Thomas C. "Tommy", Jr.	61	7,800	Amelia County, Cumberland County, Lunenburg County, Mecklenburg County, Nottoway County
Yancey , David E.	94	8,600	Newport News City

Source: Center on Budget and Policy Priorities analysis of 2016 IRS-SOI data

Updated: February 26, 2019 to reflect Court Ordered Final Remedial Plan

Locality

Table 3. Families Who Receive the Federal EITC by Locality

Locality	EITC Recipients	Locality	EITC Recipients
Accomack County	4,000	Emporia City	900
Albemarle County	5,300	Essex County	1,200
Alexandria City	9,100	Fairfax City	1,100
Alleghany County	1,300	Fairfax County	52,400
Amelia County	1,100	Falls Church City	300
Amherst County	2,800	Fauquier County	3,300
Appomattox County	1,600	Floyd County	1,200
Arlington County	8,300	Fluvanna County	1,600
Augusta County	5,400	Franklin City	1,200
Bath County	400	Franklin County	4,600
Bedford County	5,100	Frederick County	5,700
Bland County	400	Fredericksburg City	2,400
Botetourt County	1,800	Galax City	800
Bristol City	1,900	Giles County	1,400
Brunswick County	1,800	Gloucester County	2,900
Buchanan County	2,100	Goochland County	1,100
Buckingham County	1,700	Grayson County	1,500
Buena Vista City	700	Greene County	1,500
Campbell County	4,900	Greensville County	1,100
Caroline County	2,800	Halifax County	3,800
Carroll County	2,900	Hampton City	14,700
Charles City County	700	Hanover County	5,100
Charlotte County	1,300	Harrisonburg City	4,100
Charlottesville City	3,200	Henrico County	26,100
Chesapeake City	19,100	Henry County	5,700
Chesterfield County	23,200	Highland County	200
Clarke County	700	Hopewell City	3,300
Colonial Heights City	1,800	Isle of Wight County	2,700
Covington City	700	James City County	4,100
Craig County	400	King and Queen County	600
Culpeper County	3,600	King George County	1,600
Cumberland County	1,100	King William County	1,200
Danville City	6,000	Lancaster County	1,100
Dickenson County	1,400	Lee County	2,200
Dinwiddie County	2,700	Lexington City	300

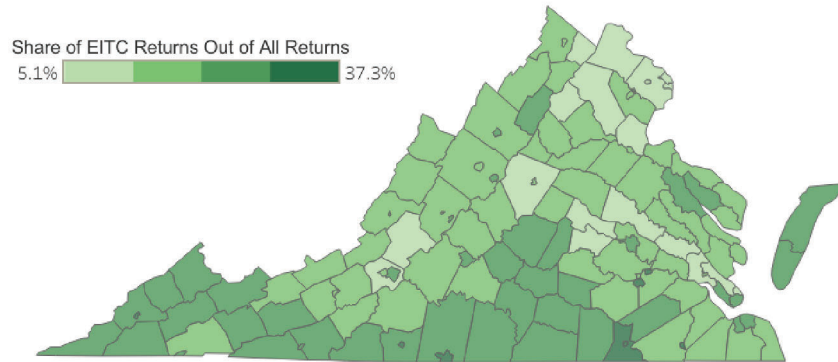
Locality

Locality	EITC Recipients	Locality	EITC Recipients
Loudoun County	13,400	Radford City	900
Louisa County	2,800	Rappahannock County	500
Lunenburg County	1,200	Richmond City	23,300
Lynchburg City	7,300	Richmond County	800
Madison County	1,100	Roanoke City	11,900
Manassas City	3,400	Roanoke County	5,800
Manassas Park City	1,400	Rockbridge County	1,800
Martinsville City	2,000	Rockingham County	5,800
Mathews County	600	Russell County	2,300
Mecklenburg County	3,400	Salem City	1,900
Middlesex County	900	Scott County	1,800
Montgomery County	4,800	Shenandoah County	3,700
Nelson County	1,200	Smyth County	3,100
New Kent County	1,100	Southampton County	1,600
Newport News City	21,500	Spotsylvania County	9,000
Norfolk City	27,400	Stafford County	8,100
Northampton County	1,600	Staunton City	2,300
Northumberland County	1,000	Suffolk City	8,200
Norton City	500	Surry County	600
Nottoway County	1,600	Sussex County	1,100
Orange County	2,700	Tazewell County	3,800
Page County	2,300	Virginia Beach City	36,100
Patrick County	1,600	Warren County	3,100
Petersburg City	5,300	Washington County	4,500
Pittsylvania County	6,000	Waynesboro City	2,300
Poquoson City	600	Westmoreland County	1,800
Portsmouth City	12,600	Williamsburg City	900
Powhatan County	1,300	Winchester City	2,500
Prince Edward County	2,000	Wise County	3,700
Prince George County	2,900	Wythe County	2,800
Prince William County	30,100	York County	4,000
Pulaski County	2,900		

Source: TCI analysis of 2016 IRS-SOI data

Updated: November 6, 2018

Share of EITC Returns Out of All Returns by Locality



Source: TCI analysis of 2016 IRS-SOI data

Working families tax credits, like the EITC, have significant benefits – from improved infant health to increased college enrollment to higher incomes as adults for children whose families received the credit.

A refundable EITC is a targeted economic boost that could have positive effects across the commonwealth.

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