

# Building on What Works

## A Refundable EITC Would Support Families in Every District and Locality



THE  
COMMONWEALTH  
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By Chris Wodicka & Ashley C. Kenneth

The Earned Income Tax Credit (EITC) is a commonsense way to support families with low to moderate incomes. Over 600,000 of Virginia's working families currently receive the federal Earned Income Tax Credit (EITC), which helps families to put food on the table, keep up with utility bills, and afford other necessities. The federal EITC is one of the most effective tools to bring families above the poverty line.

Part of what makes the federal EITC effective is that it is refundable – meaning that if the earned credit is larger than the income tax owed, the remainder of the credit is refunded, helping to offset sales and property taxes as well.

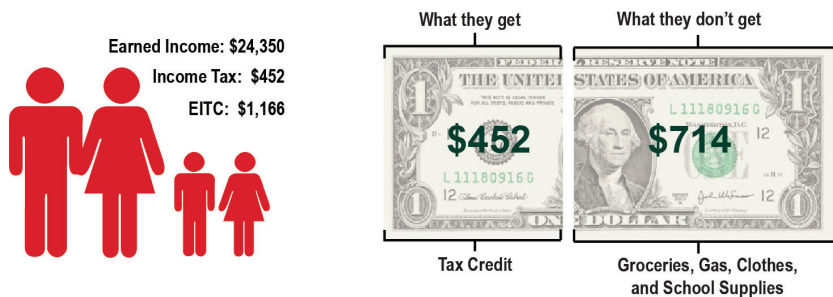
Thirty states, the District of Columbia, and Puerto Rico have enacted their own versions of the EITC to supplement the federal credit. Virginia's state EITC is available to working families who claim the federal EITC on their tax returns and equals 20% of the value of the federal EITC. Like the federal credit, state credits boost working families who may be struggling to make ends meet, and the credit is linked to a range of benefits, such as improved health outcomes.

However, Virginia's EITC is “nonrefundable,” which means the state imposes restrictions around how much of the state EITC a family can claim. As a result, Virginia's EITC does not allow all 600,000 families to receive the full value of the state credit they've earned. The restrictions add up to over \$200 million that working families miss out on each year.

During the 2020 legislative session, Virginia lawmakers have an opportunity to help Virginia's working families by lifting these restrictions and making the state credit refundable. This issue brief provides the latest numbers of families who receive the EITC in each locality and in each state Senate and House district, using the current district boundaries and the most recent data from the Internal Revenue Service.

### Missing Out on the Full Value of the EITC

Earning an income of \$24,350 also earns these married parents of two kids an Earned Income Tax Credit (EITC). The full value of their Virginia EITC is \$1,166. Despite the taxes they pay through everyday purchases, Virginia's non-refundable EITC will only match the taxes they pay on income.



Source: TCI calculations based on EITC parameters for tax year 2019  
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**

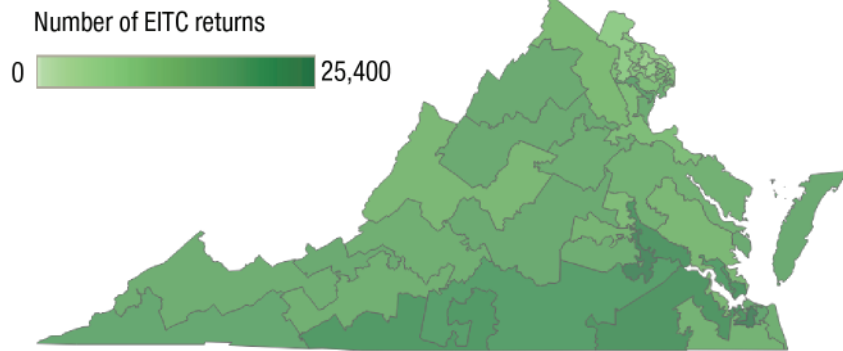
Senators	District	EITC Recipients	Localities in Senate District
<b>Barker</b> , George L.	39	11,500	Alexandria City, Fairfax County, Prince William County
<b>Bell</b> , John J.	13	8,000	Loudoun County, Prince William County
<b>Boysko</b> , Jennifer B.	33	9,700	Fairfax County, Loudoun County
<b>Chafin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

## Senate

Senators	District	EITC Recipients	Localities in Senate District
<b>McDougle</b> , Ryan T.	4	14,300	Caroline County, Essex County, Hanover County, King George County, Lancaster County, Middlesex County, Northumberland County, Richmond County, Spotsylvania County, Westmoreland County
<b>McPike</b> , Jeremy S.	29	17,900	Manassas City, Manassas Park City, Prince William County
<b>Morrissey</b> , Joseph D.	16	24,900	Chesterfield County, Dinwiddie County, Hopewell City, Petersburg City, Prince George County, Richmond City
<b>Newman</b> , Stephen D.	23	14,800	Bedford County, Botetourt County, Campbell County, Craig County, Lynchburg City, Roanoke County
<b>Norment</b> , Thomas K., Jr.	3	12,800	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
<b>Obenshain</b> , Mark D.	26	16,100	Harrisonburg City, Page County, Rappahannock County, Rockingham County, Shenandoah County, Warren County
<b>Peake</b> , Mark J.	22	16,100	Amherst County, Appomattox County, Buckingham County, Cumberland County, Fluvanna County, Goochland County, Louisa County, Lynchburg City, Prince Edward County
<b>Petersen</b> , J. Chapman	34	7,400	Fairfax City, Fairfax County
<b>Pillion</b> , Todd E.	40	16,900	Bristol City, Grayson County, Lee County, Scott County, Smyth County, Washington County, Wise County, Wythe County
<b>Reeves</b> , Bryce E.	17	15,600	Albemarle County, Culpeper County, Fredericksburg City, Louisa County, Orange County, Spotsylvania County
<b>Ruff</b> , Frank M., Jr.	15	19,400	Brunswick County, Campbell County, Charlotte County, Danville City, Dinwiddie County, Halifax County, Lunenburg County, Mecklenburg County, Nottoway County, Pittsylvania County, Prince George County
<b>Saslaw</b> , Richard L.	35	13,400	Alexandria City, Fairfax County, Falls Church City
<b>Spruill</b> , Lionell, Sr.	5	25,400	Chesapeake City, Norfolk City
<b>Stanley</b> , William M. "Bill", Jr.	20	20,900	Carroll County, Danville City, Franklin County, Galax City, Halifax County, Henry County, Martinsville City, Patrick County, Pittsylvania County
<b>Stuart</b> , Richard H.	28	11,600	King George County, Prince William County, Spotsylvania County, Stafford County, Westmoreland County
<b>Suetterlein</b> , David R.,	19	14,700	Bedford County, Carroll County, Floyd County, Franklin County, Montgomery County, Roanoke County, Salem City, Wythe County
<b>Surovell</b> , Scott A.	36	15,700	Fairfax County, Prince William County, Stafford County
<b>Vogel</b> , Jill Holtzman	27	12,600	Clarke County, Culpeper County, Fauquier County, Frederick County, Loudoun County, Stafford County, Winchester City

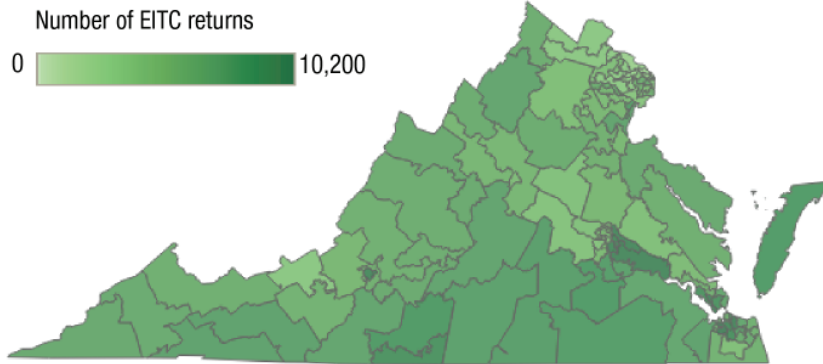
Source: TCI analysis based on 2017 IRS SOI data and University of Missouri MABLE/geocorr tables  
 Updated: November 2019

### Number of EITC Returns by Virginia Senate District



Source: TCI analysis based on 2017 IRS SOI data and University of Missouri MABLE/geocorr tables

### Number of EITC Returns by Virginia House District



Source: TCI analysis based on 2017 IRS SOI data, University of Missouri MABLE/geocorr tables, and Virginia Division of Legislative Services block assignment file of court-ordered House districts

## House

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

Delegates	District	EITC Recipients	Localities in House District
<b>Adams</b> , Dawn M.	68	3,900	Chesterfield County, Henrico County, Richmond City
<b>Adams</b> , Leslie R., "Les"	16	8,200	Henry County, Martinsville City, Pittsylvania County
<b>Aird</b> , Lashrecse D.	63	8,000	Chesterfield County, Dinwiddie County, Petersburg City
<b>Askew</b> , Alex Q.	85	7,500	Virginia Beach City
<b>Austin</b> , Terry L.	19	5,700	Alleghany County, Bedford County, Botetourt County, Covington City
<b>Avoli</b> , G. "John"	20	6,400	Augusta County, Highland County, Nelson County, Staunton City, Waynesboro City
<b>Ayala</b> , Hala S.	51	4,600	Prince William County
<b>Bagby</b> , Lamont	74	9,700	Henrico County
<b>Batten</b> , Amanda E.	96	4,800	James City County, York County
<b>Bell</b> , Robert B., III	58	5,300	Albemarle County, Fluvanna County, Greene County, Rockingham County
<b>Bloxom</b> , Robert S., Jr.	100	8,000	Accomack County, Norfolk City, Northampton County, Virginia Beach
<b>Bourne</b> , Jeff M.	71	9,400	Richmond City
<b>Brewer</b> , Emily M.	64	6,800	Isle of Wight County, Prince George County, Suffolk City, Surry County
<b>Bulova</b> , David L.	37	3,200	Fairfax City, Fairfax County
<b>Byron</b> , Kathy J.	22	6,400	Bedford County, Campbell County, Franklin County, Lynchburg City
<b>Campbell</b> , Jeffrey L.	6	7,300	Carroll County, Smyth County, Wythe County
<b>Campbell</b> , Ronnie R.	24	6,000	Amherst County, Augusta County, Bath County, Buena Vista City, Lexington City, Rockbridge County
<b>Carr</b> , Betsy B.	69	9,500	Richmond City
<b>Carroll Foy</b> , Jennifer D.	2	7,100	Prince William County, Stafford County
<b>Carter</b> , Lee J.	50	5,300	Manassas City, Prince William County
<b>Cole</b> , Joshua G.	28	5,200	Fredericksburg City, Stafford County
<b>Cole</b> , Mark L.	88	5,800	Fauquier County, Fredericksburg City, Spotsylvania County, Stafford County
<b>Collins</b> , Christopher E.	29	6,100	Frederick County, Warren County, Winchester City
<b>Convirs-Fowler</b> , Kelly K.	21	6,200	Chesapeake City, Virginia Beach City
<b>Cox</b> , M. Kirkland "Kirk"	66	7,700	Chesterfield County, Colonial Heights City
<b>Coyner</b> , Carrie E.	62	7,400	Chesterfield County, Hopewell City, Prince George County

## House

Delegates	District	EITC Recipients	Localities in House District
<b>Davis</b> , Glenn R., Jr.	84	6,300	Virginia Beach City
<b>Delaney</b> , Karrie K.	67	3,100	Fairfax County, Loudoun County
<b>Edmunds</b> , James E., II	60	7,400	Campbell County, Charlotte County, Halifax County, Prince Edward County
<b>Fariss</b> , C. Matthew	59	7,100	Albemarle County, Appomattox County, Buckingham County, Campbell County, Nelson County
<b>Filler-Corn</b> , Eileen	41	2,900	Fairfax County
<b>Fowler</b> , Buddy, Jr.	55	5,100	Caroline County, Hanover County, Spotsylvania County
<b>Freitas</b> , Nicholas J.	30	6,200	Culpeper County, Madison County, Orange County
<b>Gilbert</b> , C. Todd	15	7,000	Page County, Rockingham County, Shenandoah County, Warren County
<b>Gooditis</b> , Wendy W.	10	3,400	Clarke County, Frederick County, Loudoun County
<b>Guy</b> , Nancy D.	83	6,800	Norfolk City, Virginia Beach City
<b>Guzman</b> , Elizabeth R.	31	5,100	Fauquier County, Prince William County
<b>Hayes</b> , C. E. "Cliff", Jr.	77	9,100	Chesapeake City
<b>Head</b> , Christopher T. "Chris"	17	5,800	Botetourt County, Roanoke City, Roanoke County
<b>Helmer</b> , Dan I.	40	3,200	Fairfax County, Prince William County
<b>Heretick</b> , Stephen E.	79	5,900	Chesapeake City, Norfolk City, Portsmouth City
<b>Herring</b> , Charniele L.	46	6,400	Alexandria City
<b>Hodges</b> , M. Keith	98	5,900	Essex County, Gloucester County, King and Queen County, King William County, Mathews County, Middlesex County
<b>Hope</b> , Patrick A.	47	2,500	Arlington County
<b>Hudson</b> , Sally L.	57	4,700	Albemarle County, Charlottesville City
<b>Hurst</b> , Chris L.	12	3,500	Giles County, Montgomery County, Pulaski County, Radford City
<b>Jenkins</b> , Clinton L.	76	7,300	Chesapeake City, Suffolk City
<b>Jones</b> , Jerrauld C. "Jay"	89	9,400	Norfolk City
<b>Keam</b> , Mark L.	35	2,200	Fairfax County
<b>Kilgore</b> , Terry G.	1	6,500	Lee County, Norton City, Scott County, Wise County
<b>Knight</b> , Barry D.	81	5,600	Chesapeake City, Virginia Beach City
<b>Kory</b> , L. Kaye	38	6,000	Fairfax County
<b>Krizek</b> , Paul E.	44	5,700	Fairfax County

## House

Delegates	District	EITC Recipients	Localities in House District
<b>LaRock</b> , David A.	33	3,400	Clarke County, Frederick County, Loudoun County
<b>Leftwich</b> , James A., Jr.	78	4,400	Chesapeake City
<b>Levine</b> , Mark L.	45	3,400	Alexandria City, Arlington County, Fairfax County
<b>Lindsey</b> , Joseph C.	90	10,000	Norfolk City
<b>Lopez</b> , Alfonso H.	49	5,400	Arlington County, Fairfax County
<b>Marshall</b> , Daniel W., III	14	8,800	Danville City, Henry County, Pittsylvania County
<b>McGuire</b> , John J., III	56	4,200	Goochland County, Henrico County, Louisa County, Spotsylvania County
<b>McNamara</b> , Joseph P. "Joe"	8	5,100	Craig County, Montgomery County, Roanoke County, Salem City
<b>McQuinn</b> , Delores L.	70	9,800	Charles City, Chesterfield County, Henrico County, Richmond City
<b>Miyares</b> , Jason S.	82	5,700	Virginia Beach City
<b>Morefield</b> , James W. "Will"	3	5,900	Bland County, Buchanan County, Russell County, Tazewell County
<b>Mugler</b> , Martha M.	91	6,800	Hampton City, Poquoson City, York County
<b>Mullin</b> , Michael P.	93	5,600	James City County, Newport News City, Williamsburg City, York County
<b>Murphy</b> , Kathleen J.	34	2,000	Fairfax County, Loudoun County
<b>O'Quinn</b> , Israel D.	5	7,300	Bristol City, Galax City, Grayson County, Smyth County, Washington County
<b>Orrock</b> , Robert D. "Bobby", Sr.	54	5,800	Caroline County, Spotsylvania County
<b>Plum</b> , Kenneth R. "Ken"	36	3,000	Fairfax County
<b>Poindexter</b> , Charles D.	9	7,000	Franklin County, Henry County, Patrick County
<b>Price</b> , Marcia S. "Cia"	95	9,900	Newport News City
<b>Ransone</b> , Margaret B.	99	6,500	Caroline County, King George County, Lancaster County, Northumberland County, Richmond County, Westmoreland County
<b>Rasoul</b> , S. "Sam"	11	9,700	Roanoke City
<b>Reid</b> , David A.	32	3,000	Loudoun County
<b>Robinson</b> , Roxann L.	27	4,900	Chesterfield County
<b>Roem</b> , Danica A.	13	6,200	Manassas Park City, Prince William County
<b>Runion</b> , Chris S.	25	5,300	Albemarle County, Augusta County, Rockingham County
<b>Rush</b> , Nick L.	7	5,600	Floyd County, Montgomery County, Pulaski County
<b>Samirah</b> , Ibraheem S.	86	4,400	Fairfax County, Loudoun County
<b>Scott</b> , Don L., Jr.	80	10,200	Portsmouth City

## House

Delegates	District	EITC Recipients	Localities in House District
<b>Sickles</b> , Mark D.	43	4,400	Fairfax County
<b>Simon</b> , Marcus B.	53	3,700	Fairfax County, Falls Church City
<b>Simonds</b> , Shelly A.	94	8,600	Newport News City
<b>Subramanyam</b> , Suhas	87	4,300	Loudoun County, Prince William County
<b>Sullivan</b> , Richard C. (Rip), Jr.	48	1,600	Arlington County, Fairfax County
<b>Torian</b> , Luke E.	52	7,800	Prince William County
<b>Tran</b> , Kathy K. L.	42	3,700	Fairfax County
<b>Tyler</b> , Roslyn C.	75	7,800	Brunswick County, Emporia City, Franklin City, Greensville County, Lunenburg County, Southampton County, Sussex County
<b>VanValkenburg</b> , Schuyler T.	72	4,900	Henrico County
<b>Walker</b> , Wendell S.	23	6,000	Amherst County, Bedford County, Lynchburg City
<b>Wampler</b> , William C., III	4	6,300	Dickenson County, Russell County, Washington County, Wise County
<b>Ward</b> , Jeion A.	92	8,600	Hampton City
<b>Ware</b> , R. Lee, Jr.	65	4,000	Chesterfield County, Fluvanna County, Goochland County, Powhatan County
<b>Watts</b> , Vivian E.	39	5,600	Fairfax County
<b>Webert</b> , Michael J.	18	4,500	Culpeper County, Fauquier County, Rappahannock County, Warren County
<b>Willett</b> , Rodney T.	73	5,200	Henrico County
<b>Wilt</b> , Tony O.	26	6,200	Harrisonburg City, Rockingham County
<b>Wright</b> , Thomas C. "Tommy", Jr.	61	7,600	Amelia County, Cumberland County, Lunenburg County, Mecklenburg County, Nottoway County
<b>Wyatt</b> , Scott A.	97	4,300	Hanover County, King William County, New Kent County

Source: TCI analysis based on 2017 IRS SOI data, University of Missouri MABLE/geocorr tables, and Virginia Division of Legislative Services block assignment file of court-ordered House districts  
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## Locality

**Table 3. Families Who Receive the Federal EITC by Locality**

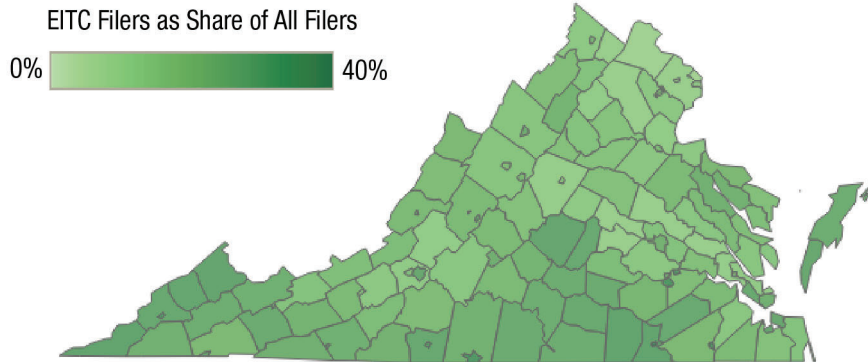
Locality	EITC Recipients	Locality	EITC Recipients
Accomack County	3,800	Dinwiddie County	2,700
Albemarle County	5,200	Emporia City	1,000
Alexandria City	9,200	Essex County	1,200
Alleghany County	1,300	Fairfax City	1,100
Amelia County	1,100	Fairfax County	51,800
Amherst County	2,700	Falls Church City	300
Appomattox County	1,500	Fauquier County	3,300
Arlington County	8,000	Floyd County	1,200
Augusta County	5,300	Fluvanna County	1,600
Bath County	400	Franklin City	1,200
Bedford County	5,200	Franklin County	4,400
Bland County	400	Frederick County	5,500
Botetourt County	1,800	Fredericksburg City	2,400
Bristol City	1,900	Galax City	900
Brunswick County	1,800	Giles County	1,300
Buchanan County	2,000	Gloucester County	2,700
Buckingham County	1,700	Goochland County	1,100
Buena Vista City	700	Grayson County	1,400
Campbell County	4,700	Greene County	1,500
Caroline County	2,700	Greensville County	1,000
Carroll County	2,800	Halifax County	3,700
Charles City County	600	Hampton City	14,400
Charlotte County	1,200	Hanover County	5,100
Charlottesville City	3,100	Harrisonburg City	4,000
Chesapeake City	18,700	Henrico County	25,800
Chesterfield County	23,000	Henry County	5,700
Clarke County	700	Highland County	200
Colonial Heights City	1,800	Hopewell City	3,300
Covington City	700	Isle of Wight County	2,600
Craig County	400	James City County	4,000
Culpeper County	3,600	King and Queen County	600
Cumberland County	1,100	King George County	1,600
Danville City	5,900	King William County	1,200
Dickenson County	1,300	Lancaster County	1,000

## Locality

Locality	EITC Recipients	Locality	EITC Recipients
Lee County	2,100	Prince William County	30,100
Lexington City	300	Pulaski County	2,800
Loudoun County	13,700	Radford City	900
Louisa County	2,700	Rappahannock County	400
Lunenburg County	1,200	Richmond City	22,300
Lynchburg City	7,200	Richmond County	800
Madison County	1,000	Roanoke City	11,800
Manassas City	3,400	Roanoke County	5,700
Manassas Park City	1,400	Rockbridge County	1,900
Martinsville City	1,900	Rockingham County	5,700
Mathews County	600	Russell County	2,300
Mecklenburg County	3,300	Salem City	1,900
Middlesex County	900	Scott County	1,800
Montgomery County	4,700	Shenandoah County	3,600
Nelson County	1,200	Smyth County	3,100
New Kent County	1,100	Southampton County	1,500
Newport News City	21,400	Spotsylvania County	8,900
Norfolk City	26,500	Stafford County	8,000
Northampton County	1,500	Staunton City	2,200
Northumberland County	1,000	Suffolk City	7,900
Norton City	500	Surry County	600
Nottoway County	1,500	Sussex County	1,100
Orange County	2,700	Tazewell County	3,500
Page County	2,300	Virginia Beach City	34,900
Patrick County	1,600	Warren County	3,000
Petersburg City	5,100	Washington County	4,400
Pittsylvania County	5,900	Waynesboro City	2,200
Poquoson City	600	Westmoreland County	1,700
Portsmouth City	12,100	Williamsburg City	900
Powhatan County	1,300	Winchester City	2,500
Prince Edward County	1,900	Wise County	3,500
Prince George County	2,800	Wythe County	2,700
		York County	3,800

Source: 2017 IRS SOI data  
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## EITC Filers as Share of All Filers by Locality



Source: TCI analysis of 2017 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.**

### The Commonwealth Institute

The Commonwealth Institute for Fiscal Analysis provides credible, independent and accessible information and analyses of state public policies with particular attention to the impacts on low- and moderate-income persons. Our products inform state economic, fiscal, and budget policy debates and contribute to sound decisions that improve the well-being of individuals, communities and Virginia as a whole. Contact 804-396-2051 or go to [www.thecommonwealthinstitute.org](http://www.thecommonwealthinstitute.org). This work is licensed under the Creative Commons Attribution-NonCommercial-NoDerivs 3.0 Unported License.





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