



# At Risk: Improvements to Tax Credits for Working Families

Amounts by Congressional District and County

Congress has an opportunity this fall to save key provisions of two tax credits that benefit working families across Wisconsin. Unless Congress takes action to make improvements to these federal credits permanent, working families will pay more in taxes and have a harder time making ends meet.

More than 150,000 Wisconsin families and 301,000 Wisconsin children will be harmed if federal policymakers fail to save key provisions of the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) that are set to expire. These families will lose an average of \$1,100 per year they could use to make investments that help them keep working and improve the economic security of their family, such as paying for car repairs or saving for their children's college educations.

The EITC and CTC are only available to people who work, and mostly benefit parents who work at low-paying jobs. Both credits have long-term benefits for children, which can help break the cycle of poverty.

The improvements to the EITC and CTC don't expire until the end of 2017, but lawmakers have an opportunity this fall to make the improvements permanent. Several temporary corporate tax provisions are expiring soon, and advocates for working families believe that if the businesses tax breaks are made permanent, improvements to tax credits for struggling working families should also be made permanent in the same legislation.

The following tables show the estimated value of the tax credits working families in each Congressional District and county will lose in 2018 if Congress does not take action. In total, Wisconsin families stand to lose \$173.4 million in tax credits.

## Amount Working Families Will Lose if Congress Does not Act to Save Key Provisions of Tax Credits

Estimated dollar amounts of loss of improvements to EITC and CTC, starting in 2018, by Congressional District and county.

CONGRESSIONAL DISTRICT	AMOUNT AT RISK	CONGRESSIONAL DISTRICT	AMOUNT AT RISK
District 1	\$20,547,000	District 5	\$ 13,352,000
District 2	17,210,000	District 6	17,412,000
District 3	19,872,000	District 7	21,393,000
District 4	43,402,000	District 8	20,212,000

COUNTY	AMOUNT AT RISK	COUNTY	AMOUNT AT RISK
Adams	\$ 637,000	Iowa	\$ 669,000
Ashland	652,000	Iron	193,000
Barron	1,627,000	Jackson	694,000
Bayfield	492,000	Jefferson	2,030,000
Brown	8,031,000	Juneau	940,000
Buffalo	382,000	Kenosha	5,722,000
Burnett	570,000	Kewaunee	475,000
Calumet	1,053,000	La Crosse	2,910,000
Chippewa	1,929,000	Lafayette	480,000
Clark	1,019,000	Langlade	630,000
Columbia	1,376,000	Lincoln	752,000
Crawford	595,000	Manitowoc	2,135,000
Dane	9,940,000	Marathon	4,129,000
Dodge	2,106,000	Marinette	1,233,000
Door	656,000	Marquette	437,000
Douglas	1,392,000	Menominee	427,000
Dunn	1,168,000	Milwaukee	49,318,000
Eau Claire	2,731,000	Monroe	1,573,000
Florence	122,000	Oconto	1,023,000
Fond du Lac	2,602,000	Oneida	953,000
Forest	338,000	Outagamie	4,355,000
Grant	1,302,000	Ozaukee	1,030,000
Green	972,000	Pepin	189,000
Green Lake	518,000	Pierce	733,000

COUNTY	AMOUNT AT RISK	COUNTY	AMOUNT AT RISK
Polk	\$1,322,000	Taylor	\$636,000
Portage	1,705,000	Trempealeau	833,000
Price	397,000	Vernon	947,000
Racine	7,044,000	Vilas	662,000
Richland	557,000	Walworth	2,841,000
Rock	5,836,000	Washburn	578,000
Rusk	568,000	Washington	2,133,000
St. Croix	1,696,000	Waukesha	4,781,000
Sauk	1,828,000	Waupaca	1,395,000
Sawyer	692,000	Waushara	739,000
Shawano	1,378,000	Winnebago	4,268,000
Sheboygan	3,188,000	<u>Wood</u>	<u>2,138,000</u>
		<b>Total for Wisconsin</b>	<b>\$173,400,000</b>

Source: Analysis of figures from Citizens for Tax Justice and Brookings EITC Interactive

WISCONSIN BUDGET PROJECT

Notes: The total amount at risk for Wisconsin residents in 2018 is from “Making the EITC and CTC Expansions Permanent Would Benefit 13 Million Working Families,” by Citizens for Tax Justice, published February 20, 2015. That publication also includes separate estimates for the EITC and CTC improvements by state.

The EITC amounts at risk for residents in each county and Congressional District were estimated by multiplying the total amount at risk for Wisconsin by the percentage of total 2013 EITC dollars for Wisconsin received by tax filers in each county and Congressional District, as shown in the Brookings EITC Interactive.

The CTC amounts at risk were estimated by multiplying the total amount at risk for Wisconsin by the percentage of the 2013 refundable CTC dollars for Wisconsin that were received by tax filers in each county who also received the EITC.

The amounts at risk for the EITC and the CTC were added together to estimate the total amount at risk for each county and Congressional District.