

Iowa's Earned Income Tax Credit  
Tax Credits Program Evaluation Study  
February 2007

Prepared by:  
Angela Gullickson (515) 281-7037  
Michael Lipsman  
Bob Rogers  
Tax Research and Program Analysis Section  
Iowa Department of Revenue

## Preface

During the 2005 Legislative Session the Iowa Department of Revenue received an appropriation to establish a program to track tax credit awards and claims. In addition, the Department was directed to perform periodic evaluations of tax credit programs. The evaluation of the State's Earned Income Tax Credit represents the first of these studies.

Since the purpose of the Iowa Earned Income Tax Credit, like the federal credit upon which it is based, is to provide financial support to low income households, the Department enlisted the assistance of the Iowa Department of Human Service (DHS) in conducting this evaluation. We wish to thank Matthew Haubrich, Robert Krebs, and Carol Stratemeyer for their assistance in providing data, information regarding other State income assistance programs, and reviewing the report.

## Executive Summary

The federal Earned Income Tax Credit (EITC) was enacted in 1975 as part of the Tax Reduction Act of 1975. Legislation creating Iowa's EITC was passed during the 1989 legislative session. The EITC became available in the State of Iowa beginning in the 1990 tax year at five percent of the federal credit and nonrefundable. For the 1991 tax year and beyond, the percentage of the federal credit that a taxpayer was eligible to claim increased to six-and-a-half percent of the federal EITC but the credit remains nonrefundable in the State of Iowa.

In the 2006 tax year, nineteen states (including Iowa) and the District of Columbia are offering EITCs. With the exception of Minnesota, all the states offering a state EITC determine the amount of their credit as a percentage of the federal EITC. The newest state to add an EITC to their existing tax law is Nebraska, which approved an EITC during the 2006 legislative session. The Nebraska state credit will be eight percent of the federal EITC and the credit will be refundable. In 2008, Michigan will also be implementing a refundable state EITC.

Delaware, Maine and Virginia along with Iowa, are the only states that have a completely non-refundable state EITC. Maryland and Rhode Island have percentages of the state credit that are refundable and non-refundable. Maine's state EITC is the smallest percentage of the federal credit at 4.92% and non-refundable. Maryland's non-refundable portion of the state credit is the largest percentage of the federal credit at 50% and Wisconsin has the largest refundable state credit at 43% when a taxpayer has three or more children.

A majority of EITC filers are unmarried. In the three years that are examined there is a discrepancy between single filers filing for both the federal and the state EITC and single filers filing for only federal EITC. Among filers that are claiming only the federal EITC, the majority of filers have either one or no dependents. The likely reason for these disparities is due to the lack of refundability of the state credit. It is probable that many single filers do not have enough tax liability to claim the state EITC. The majority of claimants are between the ages of 21 and 45 which are households most likely to have children at home. It also shows that there is a greater likelihood to file for only the federal credit when a primary filer is younger.

When examining low income assistance programs and EITC, by county, an interesting note is that for both the Family Investment Program (FIP) and Food Assistance (FA) there is a greater utilization of these programs in the urban counties than in the rural counties in all three years that the data is available. Conversely, the federal and state EITC is more frequently claimed in rural counties than in urban counties in all three years. An explanation of this data may be that it is more difficult to get access to FIP and FA programs because not all rural counties have full-time DHS offices, which

makes it more difficult to obtain these benefits. In contrast, access to EITC is available to every taxpayer regardless of location, as long as the taxpayer is educated about the credit and has enough tax liability to claim the state credit.

The Iowa tax code contains several provisions that provide assistance to low income households. This study analyzes how each of these provisions, as well as some others that have been proposed over the past few years, would affect households at different income levels. In order to make the evaluations comparable, the cost of each proposal was targeted at approximately \$20 million. This analysis found the proposed law changes that would benefit low-income households (households with adjusted gross income below \$30,000) the most were: increasing the existing nonrefundable EITC to 28.55% of the federal credit, implementing a refundable EITC of 9.53% of the federal credit and increasing the minimum filing requirements and alternative tax threshold from \$9,000 to \$11,303 for single filers and from \$13,500 to \$18,606 for all other filing statuses. This analysis was conducted for illustrative purposes only.

## Iowa's Earned Income Tax Credit

### History and Description of Iowa Law

Legislation creating Iowa's Earned Income Tax Credit (EITC) was passed during the 1989 legislative session. During the 1990 legislative session the amount of the credit was increased in an effort to further help the working poor in Iowa. The state's EITC can be found in Section 422.12B, Code of Iowa.

The EITC became available in the State of Iowa beginning in the 1990 tax year. For the 1990 tax year, the amount of the credit was equal to five percent of the federal EITC that the taxpayer was eligible for as authorized by Title 26, Section 32 of the Internal Revenue Code. The state EITC is nonrefundable, so the credit may not exceed the remaining income tax liability of the taxpayer after the personal exemption credits and other nonrefundable credits are deducted. For the 1991 tax year and beyond, the percentage of the federal credit that a taxpayer was eligible to claim increased to six-and-a-half percent of the federal EITC but the credit remains nonrefundable in the State of Iowa.

### History and Description of Federal Earned Income Tax Credit

The federal Earned Income Tax Credit was enacted in 1975 as part of the Tax Reduction Act of 1975. Taxpayers were eligible for the credit if they earned less than \$8,000 and had children. Initially, the credit allowed eligible taxpayers to claim a refundable credit equal to ten percent of the taxpayer's earned income (up to \$4,000) in that tax year, therefore the maximum credit in 1975 was \$400. The maximum \$400 credit was reduced by \$1 for every \$10 earned over \$4,000, so if a taxpayer earned more than \$8,000, the credit was completely phased out and the taxpayer was no longer eligible.

The original legislation that enacted the EITC was only effective for the 1975 tax year. In the following years the credit was extended through subsequent revenue acts and was permanently added to the Internal Revenue Code by the Revenue Act of 1978. The amount of the EITC was increased by the Deficit Reduction Act of 1984 and expanded again, this time significantly, by the Tax Reform Act of 1986. In 1987, the credit began to be indexed to account for inflation. In 1990, through the Omnibus Budget Reconciliation Act, the credit was increased again to include a supplemental credit amount for families with two or more children. The Omnibus Budget Reconciliation Act of 1993 augmented the EITC by making a small credit available to certain childless workers.

In order to qualify for the federal EITC, a taxpayer must meet certain conditions. First, the taxpayer must have earned income and cannot investment income above a given threshold. The taxpayer, spouse (if filing jointly) and any qualifying children must also have a Social Security Number. In addition, the taxpayer or spouse cannot be the dependent of another taxpayer. The taxpayer must be a U.S. citizen or resident alien for the entire tax year and can file using any status other than married filing separately. The taxpayer does not qualify for the EITC if the taxpayer files Form 2555 or 2555-EZ which is related to foreign earned income.

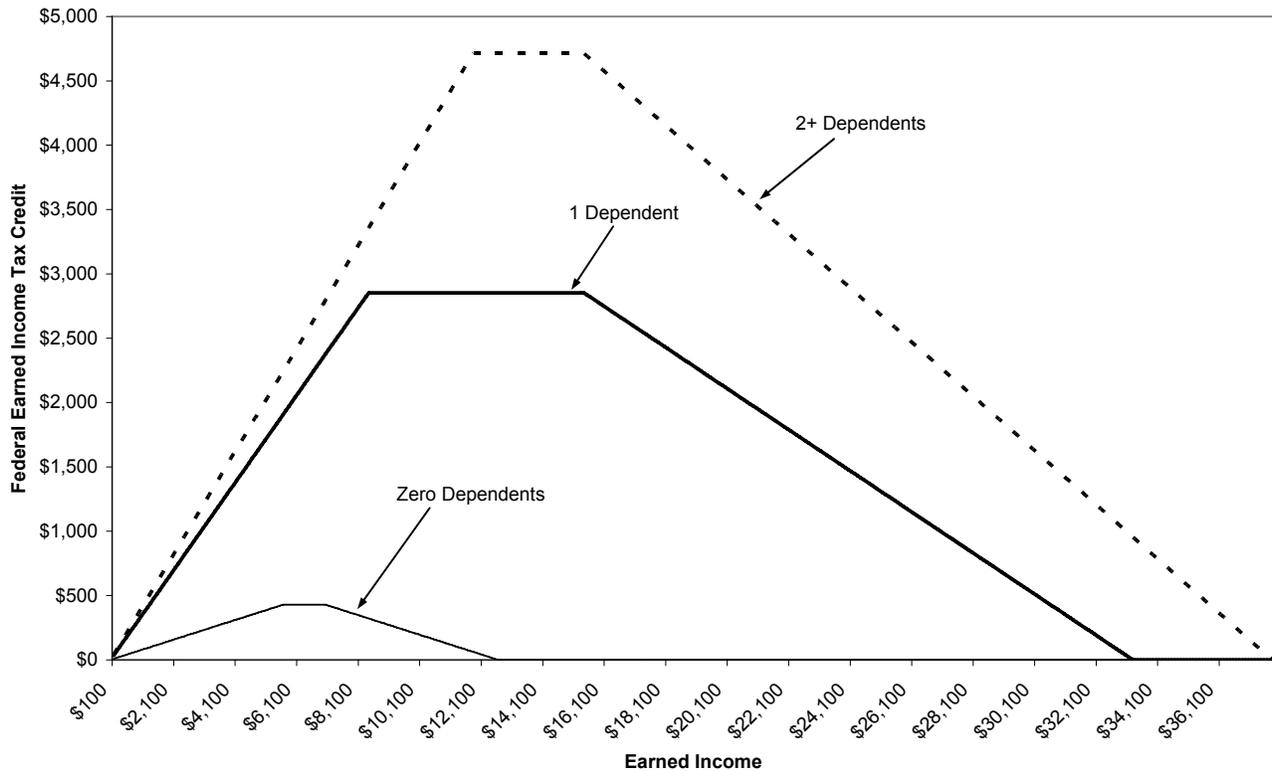
If you do not have a qualifying child, you must also be between the ages of 25 and 65 at the end of the year. You cannot be the dependent of another taxpayer and you must live in the United States for more than half of the tax year.

In order to be considered a "qualifying child" three conditions must be met. The first condition is that the child lived with the taxpayer for more than half of the tax year. A qualifying child can be a son, daughter, adopted child, grandchild, stepchild or foster child. The child can also be a brother, sister, stepbrother or stepsister or any of the taxpayer's descendants as long as he or she cares for them as though they were his or her own child. The child also has to be under the age of 19 at the end of the

year or under the age of 24 if he or she is a full-time student or any age if he or she is permanently and totally disabled.

Figure 1 shows the phase-in and phase-out rates of the federal EITC based on the earned income of unmarried taxpayers in the 2007 tax year. It shows that as a taxpayer increases his or her earned income, the amount of the credit received increases until the maximum amount of the credit is reached. It also shows that at a given amount of earned income the amount of the credit begins to phase-out and does so until the amount of the credit phases-out completely. For married taxpayers, each graph would shift to the right by two thousand dollars.

**Figure 1. Federal EITC Schedule for Unmarried Taxpayers, 2007 Tax Year**



The income thresholds and maximum credit amounts for the tax years 2002 through 2007 can be found in Table 1. Also found in the table is the poverty thresholds for 2002 through 2004. It can be seen that other than for tax filers with no children, the poverty thresholds are approximately half of the thresholds for filing EITC. This may indicate that EITC filing rates should be greater than the poverty rate. The table also includes the maximum amount of investment income a taxpayer may earn and still qualify for the federal EITC.

Summary of Research Related to the Impact of Earned Income Tax Credits on Low Income Households

There is a tremendous amount of literature available that discusses different aspects of the Earned Income Tax Credit. There are papers that provide an overview of the current EITC program and make recommendations for improving the EITC (Holt, 2006; Cherry and Sawicky, 2000). Among the suggestions that are made to improve the credit is to restructure the EITC to include other child-based

tax credits (Holt, 2006), to simplify the filing process and to alleviate the marriage penalty of the EITC (Cherry and Sawicky, 2000).

Another aspect of the EITC that has been evaluated is the effect of the EITC on low-income families including those in poverty. An article by Pearson and Scarpetta (2000) looks at whether programs like EITC improve the distribution of income. In a study written by Alan Berube (2006) he evaluates the data about the families that received the EITC in 2000 and in 2003 and determines how the tax code helped these families and looks at possible changes that could further assist these low-income families. Some of these changes include continuing to support and expand both the federal and state EITCs, supporting volunteer tax preparation and increasing the value of the Child and Dependent Care Tax Credit for low-income working families. Nagel and Johnson (2006) look at the effectiveness of state EITCs at reducing poverty.

Some of the research regarding the EITC is the effect that it has on the labor force. In an article by Ellwood (2000), he examines the effect of EITC and other social policy changes and determines whether these changes encourage or discourage entering the labor force. His findings indicate that the increased EITC, welfare reform and a strong economy has led to an increase of low-income single parents entering the work force. It was also found that low wage married mothers did not enter the labor force in the same manner as other groups of married mothers, likely indicating that the income effects and adverse work incentives of the EITC were the cause. In another study the target group that is analyzed is single mothers and how policy changes affect their decision to enter the workforce (Meyer and Rosenbaum, 2000). The indication of this study is that there was an increase in the number of low-income single mothers entering the work force unlike any other low-income group. A measure of the degree of working poor in the 100 largest metropolitan areas in the U.S. and how EITC affected these populations is investigated in a study completed by Alan Berube and Benjamin Forman (2001).

The study by Berube and Forman (2001) also looks at the effect that the infusion of EITC money being distributed has on the local economies of the given metropolitan areas. Edwards (2003) looks at the macroeconomic effects of the EITC, which appears to be that EITC checks stimulate spending on both durable and non-durable goods.

As mentioned earlier there are many studies that examine some aspect of the EITC. A few of these areas have been mentioned above and the full source citations can be found in the bibliography of this paper.

#### Other States' Earned Income Tax Credits

In the 2006 tax year, nineteen states (including Iowa) and the District of Columbia are offering EITCs. With the exception of Minnesota, all the states offering a state EITC determine the amount of their credit as a percentage of the federal EITC. The newest state to add an EITC to their existing tax law is Nebraska, which approved an EITC during the 2006 legislative session. The Nebraska state credit will be eight percent of the federal EITC and the credit will be refundable. In 2008, Michigan will also be implementing a refundable state EITC.

Delaware, Maine and Virginia along with Iowa, are the only states that have a completely non-refundable state EITC. Maryland and Rhode Island have percentages of the state credit that are refundable and non-refundable. Maine's state EITC is the smallest percentage of the federal credit at 4.92% and non-refundable. Maryland's non-refundable portion of the state credit is the largest percentage of the federal credit at 50% and Wisconsin has the largest refundable state credit at 43% when a taxpayer has three or more children. Table 2 provides an overview of all of the current state EITCs that have been enacted.

## Household Statistics of Earned Income Tax Credit Claimants

Tables 3, 4 and 5 report some of the statistics of the households that are claiming the EITC in tax years 2002, 2003 and 2004. Table 3 shows both the federal and state filing status of claimants of the EITC in the given tax years. As the table shows, a majority of filers are unmarried. It also shows in all three years that there is a discrepancy between single filers filing for both the federal and the state EITC and single filers filing for only federal EITC. The likely reason for this disparity is due to the lack of refundability of the state credit. It is probable that many single filers do not have enough tax liability to claim the state EITC.

Table 4 shows in all three years that among filers claiming both the federal and state EITC, the majority have either one or two dependents. Among filers that are claiming only the federal EITC, the majority of filers have either one or no dependents. Once again this discrepancy is likely a result of the state EITC not being refundable.

Table 5 reports the age of the primary filer on the return with an EITC claim. The majority of claimants are between the ages of 21 and 45 which are households most likely to have children at home. It also shows that there is a greater likelihood to file for only the federal credit when a primary filer is younger.

## Earned Income Tax Credit and Other Low Income Assistance Statistics by County

Tables 6 through 11 show statistics of both EITC claims and low income assistance program claims by county for the 2002-2004 tax years. In tables 6, 8 and 10 the dark shaded cells in the last column indicate the counties that have EITC filing rates that are lower than the poverty rate in those counties. Because the income limits for filing for EITC are higher than the poverty line, it should be expected that all counties should have filing rates higher than the poverty rate. The lighter shaded cells in the last column indicate the counties that have a filing rate at least five percent higher than the poverty rate in that county.

In tables 7, 9 and 11 statistics are included for the Family Investment Program (FIP), which is the state version of Temporary Assistance to Needy Families (TANF) and Food Assistance (FA) which are programs administered by the Department of Human Services (DHS). There are a number of conditions that need to be met in order to collect FIP benefits. There is a three-tier income test that takes into account gross monthly income, countable monthly income and net countable monthly income. The countable monthly income includes a deduction from the gross monthly income of twenty percent to cover work related expenses other than child care. The net countable monthly income is calculated by adjusting the countable monthly income with a work incentive deduction of fifty percent. If after the adjustment the net countable income falls below the given benchmark then the applicant qualifies for FIP benefits. For example, for a family of four the household gross monthly income must be below \$1,824.10, the countable monthly income must be below \$986 and the net countable income must be below \$495. In order to claim the Food Assistance benefit a household must have gross income that is below 130% of the poverty level as well as meeting any other eligibility requirements. In these tables the dark shaded cells indicate the counties with the largest gap between the poverty rate and the percentage of households receiving Food Assistance and the lighter shaded cells indicate the counties with the smallest gap between the poverty rate and the percentage of households receiving Food Assistance (Pollak, 2005).

Table 6 reports the EITC statistics for 2002 as well as the poverty rates for each county. In 2002, there were 65,506 filers that claimed only the federal EITC and 81,794 filers who claimed both federal and state EITC. Therefore, a total of 147,300 taxpayers in the State of Iowa claimed some form of the Earned Income Tax Credit in the year 2002. When looking at the percent of households filing EITC

claims in urban counties versus rural counties there is little difference in the percentage of households filing tax returns with claims for the Earned Income Tax Credit. When comparing county EITC filing rates with county poverty rates, there are nine counties in 2002 that had higher poverty rates than EITC filing rates, which indicates that there is a population in those counties that could benefit from the EITC if they have earned income. The counties with higher poverty rates than EITC filing rates were Appanoose, Davis, Decatur, Dickinson, Jefferson, Johnson, Ringgold, Story and Wayne counties. There were five counties that had EITC filing rates that were at least five percentage points higher than the poverty rates in those counties. The counties included in this group are Buena Vista, Clarke, Louisa, Muscatine and Woodbury counties.

Table 7 shows statistics for low income assistance programs including FIP and FA for the year 2002. The percentage of households receiving the assistance is based on the average number of recipients per month in each county throughout the given year. In the year 2002, on average 20,617 households received FIP benefits and 64,545 households received FA benefits each month. The percentage of households receiving these benefits in urban counties was a half percent higher than rural counties for FIP benefits and six-tenths of a percent higher than rural counties for FA benefits. The five counties that had the biggest gap between poverty rates and percent of households receiving FA benefits in 2002 were Allamakee County (7.5%), Davis County (9.6%), Ringgold County (9.5%), Taylor County (7.9%) and Wayne County (8.4%).

When looking at tables 6 and 7, it appears that Davis County, Ringgold County and Wayne County struggle the most to make their low income residents aware of both the EITC and other financial assistance programs that are available to them. Conversely, only Muscatine County had an EITC filing rate at least five percent over the poverty rate for the county and one of the smallest gaps between the poverty rate and the percent of household receiving Food Assistance, indicating that the low-income residents of Muscatine County are taking advantage of the programs available to them.

The same data on EITC, FIP and FA for 2003 are reported in Tables 8 and 9. There were 73,662 taxpayers that claimed only federal EITC and 90,265 filers that claimed both federal and state EITC, which is a total of 163,927 taxpayers claiming some form of the Earned Income Tax Credit. This is an 11.3 percent increase over the total number of EITC claims in 2002. In 2003, the disparity between the percentages of filers making EITC claims in rural counties versus urban counties increased over the percentages in 2002. There were only three counties that had higher poverty rates than EITC filing rates in 2003, those counties were Johnson County, Story County and Wayne County. Because Johnson County and Story County are both home to large state universities, the college population may be distorting some of the numbers. In addition to the five counties that had EITC filing rates at least five percentage points over the county poverty rate in 2002, there were three additional counties in 2003. In the case of Marshall County the change was primarily a result of an increased EITC filing rate and in the case of Hancock and Shelby counties it was primarily due to a decrease in the poverty rate.

Table 9 has the statistics for state assistance programs in 2003. During this year, on average 20,293 households received FIP benefits and 68,266 households received FA benefits each month. The average number of households receiving FIP benefits decreased 1.6 percent since 2002 but the number of households receiving FA benefits increased 5.8 percent since 2002. The difference in percentage of household receiving FIP benefits in urban counties compared to rural counties remained a half percent in 2003, but the difference between the percentage of urban and rural households receiving FA benefits increased to one percent. Four out of the five counties that had the largest gaps between poverty rates and percent of households receiving FA benefits in 2002 still had the largest gaps in 2003 but the magnitude of the gaps decreased. These four counties are Allamakee County (6.7%), Davis County (7.4%), Ringgold County (7.6%) and Taylor County (6.5%). In addition to these four counties Johnson County (6.8%) and Story County (6.5%) are also at the top

of the list as having the biggest gap between county poverty rates and the percent of households receiving Food Assistance.

From tables 8 and 9 it can be seen that Johnson and Story counties both had low participation rates in filing for EITC and receiving FA benefits compared to the poverty rates in those counties. As mentioned earlier this could be an issue of having high college student populations and less of an issue of not getting the proper resources to those people who need them. Once again, Muscatine County was the only county to have an EITC filing rate at least five percent over the poverty rate for the county and one of the smallest gaps between the poverty rate and the percent of household receiving Food Assistance.

Tables 10 and 11 report the data for EITC, low income assistance programs and poverty rates for 2004. As table 10 shows, a total of 165,746 taxpayers claimed some EITC in 2004, which is an increase of 1.1 percent over 2003. There were 74,073 tax filers that claimed only the federal EITC and 91,673 filers that claimed both federal and state EITC. The percentages of urban versus rural households filing for EITC remained unchanged except for the percentage of rural households filing for only federal EITC decreased by two-tenths of a percent. There was a dramatic increase in the number of counties which had higher poverty rates than EITC filing rates in 2004 over 2003, but the results were similar to 2002. In 2002, there were nine counties that had higher poverty rates than EITC filing rates and in 2004 that number increased to eleven. Those eleven counties were Appanoose, Decatur, Dickinson, Johnson, Lucas, Mahaska, Page, Poweshiek, Ringgold, Story and Wayne counties. Only Buena Vista and Clarke counties had EITC filing rates more than five percent higher than the poverty rates in those counties, which was a decrease from the eight counties hitting that mark in 2003.

The assistance program statistics are found on Table 11. On average, in 2004, 20,163 households received FIP benefits each month and 80,964 households received FA benefits. The average number of households receiving FIP benefits decreased 0.6 percent since 2003 but the number of households receiving FA benefits increased 18.6 percent since 2003. The difference in percentage of households receiving FIP benefits in urban counties compared to rural counties remained a half percent in 2004, but the difference between the percentage of urban and rural households receiving FA benefits increased again to 1.4 percent. Once again the counties with the biggest gap between the county poverty rate and percent of households that receive FA benefits included Davis County (7.1%), Johnson County (7.7%), Ringgold County (8.3%) and Story County (8.2%). Wayne County, which was not among this group in 2003 but was present in 2002, also had one of the biggest gaps in the two rates (7.1%) in 2004.

Tables 10 and 11 show that Johnson, Ringgold, Story and Wayne counties all had both low EITC filing rates and low percentages of households receiving Food Assistance compared to the poverty rates in each of those counties in 2004. No county in 2004 had both an EITC filing rate at least five percent over the poverty rate for the county and one of the smallest gaps between the poverty rate and the percent of household receiving FA benefits.

An interesting note about the low income assistance programs and EITC is that for both FIP and FA there is a greater utilization of these programs in the urban counties than in the rural counties in all three years that the data is available. Conversely, the federal and state EITC is more frequently claimed in rural counties than in urban counties in all three years. One explanation of this data may be that it is more difficult to get access to FIP and FA programs because not all rural counties have full-time DHS offices, which makes it more difficult to obtain these benefits. Although benefit applications are available online and can be requested by phone or mail and DHS is making it easier for applicants to receive benefits by allowing phone interviews instead of requiring face-to-face

interviews. In contrast, access to EITC is available to every taxpayer regardless of location, as long as the taxpayer is educated about the credit and has enough tax liability to claim the state credit.

Also in all three years and in all ninety-nine counties, the percent of households claiming either the federal or both federal and state Earned Income Tax Credits exceeds the percent of households claiming FA benefits. In some counties the difference is only two to three percent and in other counties the difference is as big as twelve percent. It is difficult to determine much from these numbers because in some cases the gap is due to a high percent of EITC claims and a low percent of FA benefits, which could indicate under-utilization of FA benefits or a population that has income too high to qualify for FA benefits. In other counties there is a high percent of households claiming FA benefits and a high percent claiming EITCs which may indicate that both FA benefits and the EITC are being properly utilized.

### Analysis of Tax Code Provisions and Proposals Beneficial to Low-Income Iowans

Over the past several years various provisions have been enacted with the intent to provide assistance to low income households through the tax code. Other law changes with a similar objective have also been proposed. Following is a comparison of six such provisions that illustrates their impacts by the level of taxpayer household income. In order to make the evaluations comparable, the cost of each proposal was arbitrarily targeted at \$20 million. The tax code provisions and proposals evaluated were: increasing the current nonrefundable EITC of 6.5% to 29.95%, implementing a refundable EITC of 10.63%, increasing the dependent credit from \$40 to \$68, raising the minimum filing requirements and alternative tax threshold from \$9,000 to \$11,303 for singles and from \$13,500 to \$18,606 for all other filing statuses, expanding the income eligibility brackets for the Child and Dependent Care Tax Credit and the eligibility threshold for the Early Childhood Development Tax Credit by 2.41 times, and implementing a dependent deduction (for dependents age 18 and under) from taxable income of \$464.

Table 12 shows how the roughly \$20 million in reduced tax liability would be distributed to each of the Adjusted Gross Income (AGI) brackets as a result of the given policy changes. Table 13 shows the percentage of the \$20 million that would be distributed to taxpayers in each of the AGI brackets.

The changes to the EITC that were evaluated included both a nonrefundable and refundable credit. The evaluation shows that the nonrefundable credit which would equal 29.95% of the federal credit would benefit taxpayers in the \$20,001 to \$30,000 AGI bracket the most with the tax liability being reduced by over \$13.9 million dollars, over 69 percent of the \$20 million. The refundable credit of 10.63% would reduce tax liability for the \$0 to \$10,000 AGI bracket by \$4.8 million and the \$10,001 to \$20,000 AGI bracket by \$9.9 million. Taxpayers in these two brackets would receive over 73 percent of the proposed \$20 million change.

Increasing the dependent credit from \$40 to \$68 was also evaluated, where the credit is not refundable. This change distributes just over half of the \$20 million to AGI brackets between \$20,001 and \$70,000. The majority of the remaining money would be distributed to the higher income brackets and low-income taxpayers would see little benefit.

Increasing the minimum filing requirements and alternative tax threshold from \$9,000 to \$11,303 for single filers and from \$13,500 to \$18,606 for other filing statuses decreases the tax liability for the \$20,001 to \$30,000 AGI bracket by \$11.4 million or 57 percent of the \$20 million. The next AGI bracket that is most helped by this change is the \$10,001 to \$20,000 bracket, whose tax liability is reduced by \$5.6 million. This would also distribute 7 percent of the tax liability reduction to the \$0 to \$10,000 AGI bracket.

Expanding the eligibility brackets for the Child and Dependent Care Tax Credit by 2.41 times (i.e. former lowest bracket was for net income less than \$10,000, the bracket would now be \$24,100) and increasing the threshold for the Early Childhood Development Tax Credit from \$45,000 to \$108,450 (2.41 times) changes the tax liability of all of the AGI brackets that fall within the threshold except for the Less than \$0 AGI bracket and the \$0 to \$10,000 bracket. The greatest reduction of tax liability is seen in the \$50,001 to \$60,000 AGI bracket with the \$70,001 to \$80,000 bracket close behind. Although the Child and Dependent Care Tax Credit and Early Childhood Development Tax Credit are refundable, expanding the income limits does not help those in the bottom AGI brackets because they were already eligible for the largest credit amount (75% of the federal credit).

Similar results are seen when a dependent deduction of \$464 is implemented with the exception that because there is no eligibility threshold all AGI brackets, except the less than \$0 bracket, experiences some reduction in tax liability with the greatest reduction once again in the \$50,001 to \$60,000 AGI bracket. The addition of a dependent deduction reduces taxable income, thus does little to help those with no tax liability.

### Issues Not Covered

One issue that was not covered in this evaluation is the persistence of the population collecting EITC. In future studies it will be determined whether the EITC is a temporary income assistance to help low-income families out of poverty or if recipients continue to claim the credit for a number of years. In order to effectively complete this analysis, it may be necessary to pass legislation to allow for the sharing of confidential data across government agencies. Another issue that will be covered in the future is whether the state EITC encourages people to enter the work force in the State of Iowa. Future studies will also try to understand why urban areas are using the EITC less than rural areas.

## Bibliography

- Berube, Alan. 2006. "The New Safety Net: How the Tax Code Helped Low-Income Working Families During the Early 2000s." The Brookings Institution. Survey Series.
- Berube, Alan and Benjamin Forman. 2001. "A Local Ladder for the Working Poor: The Impact of the Earned Income Tax Credit in U.S. Metropolitan Areas." The Brookings Institution. EITC Series.
- Cherry, Robert and Max B. Sawicky. 2000. "Giving Tax Credit Where Credit is Due: A 'Universal Unified Credit' that expands the EITC and cuts taxes for working families." Economic Policy Institute. Briefing Paper #91. <http://epinet.org>.
- Edwards, Ryan D. 2003. "Macroeconomic Implications of the Earned Income Tax Credit." [www.demog.berkeley.edu/~redwards/Papers/edwards-eitc.pdf](http://www.demog.berkeley.edu/~redwards/Papers/edwards-eitc.pdf).
- Ellwood, David T. 2000. "The Impact of the Earned Income Credit and Social Policy Reforms on Work, Marriage, and Living Arrangements." *National Tax Journal* Vol. LIII, No. 4, Part 2, 1063-1105.
- Holt, Steve. 2006. "The Earned Income Tax Credit at Age 30: What We Know." The Brookings Institution. Research Brief.
- Meyer, Bruce D. and Dan T. Rosenbaum. 2000. "Making Single Mothers Work: Recent Tax and Welfare Policy and its Effects." *National Tax Journal* Vol. LIII, No. 4, Part 2, 1027-1061.
- Nagel, Amy and Nicholas Johnson. 2006. "A Hand Up: How State Earned Income Tax Credits Help Working Families Escape Poverty in 2006." Center on Budget & Policy Priorities. [www.cbpp.org](http://www.cbpp.org).
- Pearson, Mark and Stefano Scarpetta. 2000. "An Overview: What Do We Know About Policies to Make Work Pay?." *OECD Economic Studies* No. 31, 2000/II.
- Pollak, John. 2005. "Legislative Guide to Family Investment Program (FIP), Food Assistance (Food Stamp) Program, and State Child Care Assistance." <http://www.legis.state.ia.us/Central/Guides/fip.pdf>.

**Table 1: Federal Earned Income Tax Credit and Poverty Thresholds for Tax Years 2002 - 2007**

2002						
	Maximum Credit	AGI must be less than: (filing single)	Poverty Threshold for Single Filers	AGI must be less than: (married filing jointly)	Poverty Threshold for Married Filers	Investment income cannot exceed:
Two or More Children	\$4,140	\$33,178	\$14,494*	\$34,178	\$18,244*	\$2,550
One Child	\$2,506	\$29,202	\$12,400	\$30,202	\$14,480	\$2,550
No Children	\$376	\$11,060	\$9,359	\$12,060	\$12,047	\$2,550

2003						
	Maximum Credit	AGI must be less than: (filing single)	Poverty Threshold for Single Filers	AGI must be less than: (married filing jointly)	Poverty Threshold for Married Filers	Investment income cannot exceed:
Two or More Children	\$4,204	\$33,692	\$14,824*	\$34,692	\$18,660*	\$2,600
One Child	\$2,547	\$29,666	\$12,682	\$30,666	\$14,810	\$2,600
No Children	\$382	\$11,230	\$9,573	\$12,230	\$12,321	\$2,600

2004						
	Maximum Credit	AGI must be less than: (filing single)	Poverty Threshold for Single Filers	AGI must be less than: (married filing jointly)	Poverty Threshold for Married Filers	Investment income cannot exceed:
Two or More Children	\$4,300	\$34,458	\$15,219*	\$35,458	\$19,157*	\$2,650
One Child	\$2,604	\$30,338	\$13,020	\$31,338	\$15,205	\$2,650
No Children	\$390	\$11,490	\$9,827	\$12,490	\$12,649	\$2,650

2005						
	Maximum Credit	AGI must be less than: (filing single)	Poverty Threshold for Single Filers	AGI must be less than: (married filing jointly)	Poverty Threshold for Married Filers	Investment income cannot exceed:
Two or More Children	\$4,400	\$35,263	N/A	\$37,263	N/A	\$2,700
One Child	\$2,662	\$31,030	N/A	\$33,030	N/A	\$2,700
No Children	\$399	\$11,750	N/A	\$13,750	N/A	\$2,700

2006						
	Maximum Credit	AGI must be less than: (filing single)	Poverty Threshold for Single Filers	AGI must be less than: (married filing jointly)	Poverty Threshold for Married Filers	Investment income cannot exceed:
Two or More Children	\$4,536	\$36,348	N/A	\$38,348	N/A	\$2,800
One Child	\$2,747	\$32,001	N/A	\$34,001	N/A	\$2,800
No Children	\$412	\$12,120	N/A	\$14,120	N/A	\$2,800

2007						
	Maximum Credit	AGI must be less than: (filing single)	Poverty Threshold for Single Filers	AGI must be less than: (married filing jointly)	Poverty Threshold for Married Filers	Investment income cannot exceed:
Two or More Children	\$4,716	\$37,783	N/A	\$39,783	N/A	\$2,900
One Child	\$2,853	\$33,241	N/A	\$35,241	N/A	\$2,900
No Children	\$428	\$12,590	N/A	\$14,590	N/A	\$2,900

N/A - Poverty thresholds are not yet available for 2005-2007

\* This amount is for only two children. As the number of children increases, the poverty threshold increases as well.

AGI Thresholds - Internal Revenue Service

Poverty Thresholds - U.S. Census Bureau, includes money from earnings, unemployment compensation, worker's compensation, Social Security, Supplemental Security Income, public assistance, veteran's payments, survivor benefits, pension or retirement income, interest, dividends, rents, royalties, income from estates, trusts, educational assistance, alimony, child support, assistance from outside the household and other miscellaneous sources, but does not include noncash benefits such as food stamps or housing subsidies or capital gains or losses.

**Table 2: Comparison of Enacted State Earned Income Tax Credit Programs**

State	Year Enacted	Initial Percentage	Refundable Credit	Workers w/o Qualifying Children Eligible?	Effective	Year Change	Current Percentage	Notes
Colorado	1999	8.50%	yes	yes		2000	10%	Currently suspended through the 2010 tax year as the credit is only available when there is a "qualified surplus" in the state budget.
Delaware	2005	20%	no	yes	2006		20%	The credit was made permanent and refundable in 2003
Illinois	2000	5%	yes	yes		2003	5%	The credit is set to expire in 2011
Indiana	2003	6%	yes	yes		2005	6%	
Iowa	1990	6.50%	no	yes			6.50%	
Kansas	1998	10%	yes	yes		2002	15%	
Maine	2000	5%	no	yes		2003	4.92%	
Maryland	1987	50%/10%	no/yes	no		2001	50% non-refundable/20% refundable	In 1987, a 50% non-refundable credit was established. In 1998, a 10% refundable credit was established for taxpayers meeting certain eligibility requirements, the amount of that credit increased to 15% by 2001. In 2001, a phase-in of an additional 5% increase in the value of the credit was implemented and the refundable credit became 20% of the federal credit in 2004 and beyond.
Massachusetts	1997	15%	yes	yes			15%	
Michigan	2006	10%	yes	yes	2008		0%	The refundable credit was signed into legislation by Michigan's governor in September 2006. The credit will be 10% of the federal credit in 2008 and 20% of the federal credit in 2009.
Minnesota	1991	10%	yes	yes		1998	Average 33% of federal credit	Minnesota has a Working Family Credit which is not based as a percentage of the federal EITC, but has similar eligibility requirements.
Nebraska	2006	8%	yes	yes	2006		8%	
New Jersey	2000	15%	yes	no	2001	2003	20%	To qualify for the state credit income must be below \$20,000. The current rate was phased in 15%-2001 17.5%-2002 and 20%-2003 and beyond.
New York	1994	7.50%	yes	yes		2003	30%	The percentage of the state credit was increased in 1995, 1996, 2002 and 2003.
Oklahoma	2001	5%	yes	yes	2002		5%	
Oregon	1997	5%	yes	yes		2006	5%	Recent legislation made the credit refundable in 2006 and increased the amount of the credit to 6% in 2008.
Rhode Island	1986	25%	no/yes	yes		2005	25% non-refundable/10% refundable	In 2003, 5% of the state credit was made refundable. In 2005, that percentage was increased to 10% of the credit.
Vermont	1988	32%	yes	yes			32%	
Virginia	2004	20%	no	yes			20%	
Wisconsin	1989	5%/25%/7.5%	yes	no		1995	4%-1 child, 14%-2 children, 43%-3 children	
DC	2000	10%	yes	yes		2005	35%	

**Table 3: Earned Income Tax Credit Claimants by Federal and State Filing Status**

	Federal Filing Status												
	2002			2003			2004			% Receiving Only Federal EITC			
	# of Filers	Percent	Federal & State EITC Percent	# of Filers	Percent	Federal & State EITC Percent	# of Filers	Percent	Federal & State EITC Percent				
Single	23,067	34.15%	8,866	10.41%	26,283	35.68%	11,007	12.19%	26,866	36.27%	11,764	12.83%	69,55%
Head of Household	29,330	43.42%	43,592	51.17%	31,054	42.16%	45,513	50.42%	31,588	42.64%	46,985	51.25%	40,20%
Married Filing Jointly	15,042	22.27%	32,567	38.23%	16,192	21.98%	33,571	37.19%	15,421	20.82%	32,719	35.69%	32,03%
Married Filing Separately	15	0.02%	17	0.02%	25	0.03%	28	0.03%	9	0.01%	11	0.01%	45,00%
Qualifying Widow(er) with Dependent Child	99	0.15%	138	0.16%	106	0.14%	139	0.15%	99	0.13%	170	0.19%	36,80%
Unknown	0	0.00%	3	0.00%	1	0.00%	5	0.01%	0	0.00%	1	0.00%	0,00%
Invalid Status	0	0.00%	0	0.00%	1	0.00%	2	0.00%	90	0.12%	23	0.03%	79,65%
<b>Total</b>	<b>67,553</b>	<b>100.01%</b>	<b>85,183</b>	<b>99.99%</b>	<b>73,662</b>	<b>99.99%</b>	<b>90,265</b>	<b>99.99%</b>	<b>74,073</b>	<b>99.99%</b>	<b>91,673</b>	<b>100.00%</b>	<b>44,69%</b>

Unknown - Missing Value

Invalid Status - Status Value Entered Not Valid

	State Filing Status												
	2002			2003			2004			% Receiving Only Federal EITC			
	# of Filers	Percent	Federal & State EITC Percent	# of Filers	Percent	Federal & State EITC Percent	# of Filers	Percent	Federal & State EITC Percent				
Single	22,854	33.83%	8,798	10.33%	25,958	35.24%	10,802	11.97%	26,852	36.25%	11,689	12.7%	69,67%
Head of Household	29,468	43.62%	43,656	51.25%	31,356	42.57%	45,722	50.65%	31,623	42.69%	47,059	51.33%	40,19%
Married Filing Jointly	12,873	19.06%	18,095	21.24%	13,363	18.14%	18,859	20.89%	12,887	17.40%	18,507	20.19%	41,05%
Married Filing Separately	211	0.31%	57	0.07%	214	0.29%	80	0.09%	197	0.27%	69	0.08%	74,06%
Married Filing Separately on Combined Return	2,043	3.02%	14,438	16.95%	2,660	3.61%	14,663	16.24%	2,412	3.26%	14,178	15.47%	14,54%
Qualifying Widow(er) with Dependent Child	104	0.15%	139	0.16%	111	0.15%	139	0.15%	102	0.14%	171	0.19%	37,36%
<b>Total</b>	<b>67,553</b>	<b>99.99%</b>	<b>85,183</b>	<b>100.00%</b>	<b>73,662</b>	<b>100.00%</b>	<b>90,265</b>	<b>99.99%</b>	<b>74,073</b>	<b>100.01%</b>	<b>91,673</b>	<b>100.01%</b>	<b>44,69%</b>

Total of percentages may not equal 100% due to rounding

**Table 4: Earned Income Tax Credit Claimants by Number of Dependents in the Household**

	2002				2003				2004			
	Only Federal EITC		Federal & State EITC		Only Federal EITC		Federal & State EITC		Only Federal EITC		Federal & State EITC	
	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent
0	26,724	39.56%	8,883	10.43%	29,772	40.42%	10,297	11.41%	30,525	41.21%	11,150	12.16%
1	20,833	30.84%	34,709	40.75%	22,555	30.62%	36,433	40.36%	22,385	30.22%	36,852	40.20%
2	13,492	19.97%	27,072	31.78%	14,470	19.64%	28,715	31.81%	14,740	19.90%	29,072	31.71%
3	4,646	6.88%	10,498	12.32%	4,918	6.68%	10,664	11.81%	4,613	6.23%	10,525	11.48%
4	1,357	2.01%	3,000	3.52%	1,468	1.99%	3,115	3.45%	1,370	1.85%	3,063	3.34%
5	329	0.49%	719	0.84%	328	0.45%	732	0.81%	304	0.41%	689	0.75%
6	109	0.16%	208	0.24%	88	0.12%	218	0.24%	86	0.12%	203	0.22%
7	42	0.06%	54	0.06%	40	0.05%	56	0.06%	26	0.04%	72	0.08%
8+	21	0.03%	40	0.05%	23	0.03%	35	0.04%	24	0.03%	47	0.05%
<b>Totals</b>	<b>67,553</b>	<b>100.00%</b>	<b>85,183</b>	<b>100.00%</b>	<b>73,662</b>	<b>100.00%</b>	<b>90,265</b>	<b>100.00%</b>	<b>74,073</b>	<b>100.00%</b>	<b>91,673</b>	<b>100.00%</b>

**Table 5: Earned Income Tax Credit Claimants by Age of the Primary Filer**

	2002				2003				2004			
	Only Federal EITC		Federal & State EITC		Only Federal EITC		Federal & State EITC		Only Federal EITC		Federal & State EITC	
	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent	# of Filers	Percent
20 and Under	2,710	4.01%	1,185	1.39%	2,715	3.69%	1,189	1.32%	2,727	3.68%	1,219	1.33%
21-25	10,286	15.23%	9,982	11.72%	11,573	15.71%	10,916	12.09%	11,721	15.82%	11,354	12.39%
26-30	11,398	16.87%	14,163	16.63%	13,090	17.77%	15,511	17.18%	13,594	18.35%	16,164	17.63%
31-35	9,192	13.61%	14,998	17.61%	10,009	13.59%	15,752	17.45%	9,731	13.14%	15,613	17.03%
36-40	8,833	13.08%	15,543	18.25%	9,157	12.43%	15,404	17.07%	8,664	11.70%	15,081	16.45%
41-45	8,485	12.56%	13,900	16.32%	8,841	12.00%	14,394	15.95%	8,702	11.75%	14,502	15.82%
46-50	5,897	8.73%	8,335	9.78%	6,390	8.67%	9,143	10.13%	6,666	9.00%	9,290	10.13%
51-55	4,068	6.02%	4,073	4.78%	4,456	6.05%	4,521	5.01%	4,562	6.16%	4,746	5.18%
56-60	2,850	4.22%	1,755	2.06%	3,291	4.47%	1,985	2.20%	3,411	4.60%	2,123	2.32%
60-65	2,656	3.93%	857	1.01%	2,879	3.91%	1,000	1.11%	2,943	3.97%	1,087	1.19%
66+	1,108	1.64%	299	0.35%	1,209	1.64%	361	0.40%	1,297	1.75%	391	0.43%
Missing	70	0.10%	93	0.11%	52	0.07%	89	0.10%	55	0.07%	103	0.11%
<b>Totals</b>	<b>67,553</b>	<b>100.00%</b>	<b>85,183</b>	<b>100.00%</b>	<b>73,662</b>	<b>100.00%</b>	<b>90,265</b>	<b>100.00%</b>	<b>74,073</b>	<b>100.00%</b>	<b>91,673</b>	<b>100.00%</b>

**Table 6: Earned Income Tax Credit and Poverty Statistics by County for 2002**

	Only Federal EITC Claimed				Both Federal and State EITC Claimed				Total % Claiming Any EITC	Poverty Rate by County	Diff. In Rate of Poverty and % of Any EITC Claims
	# of Households In County	# of Claims	% of Households	Avg. Federal Claim	# of Claims	% of Households	Avg. Federal Claim	Avg. State Claim			
Adair County	3,760	186	4.9%	\$1,552	238	6.3%	\$1,575	\$89	11.3%	8.8%	-2.5%
Adams County	2,108	140	6.6%	\$1,803	153	7.3%	\$1,591	\$93	13.9%	11.7%	-2.2%
Allamakee County	7,315	386	5.3%	\$1,730	457	6.2%	\$1,569	\$92	11.5%	9.7%	-1.8%
Appanoose County	6,735	423	6.3%	\$1,641	534	7.9%	\$1,587	\$94	14.2%	15.1%	0.9%
Audubon County	3,006	164	5.5%	\$1,772	195	6.5%	\$1,540	\$92	11.9%	9.8%	-2.1%
Benton County	10,590	436	4.1%	\$1,651	635	6.0%	\$1,425	\$86	10.1%	6.1%	-4.0%
Black Hawk County	52,512	3,199	6.1%	\$1,666	3,673	7.0%	\$1,594	\$94	13.1%	11.2%	-1.9%
Boone County	11,196	536	4.8%	\$1,625	629	5.6%	\$1,589	\$93	10.4%	7.2%	-3.2%
Bremer County	9,580	333	3.5%	\$1,742	493	5.1%	\$1,539	\$89	8.6%	6.6%	-2.0%
Buchanan County	8,856	392	4.4%	\$1,644	612	6.9%	\$1,555	\$91	11.3%	9.2%	-2.1%
Buena Vista County	8,152	450	5.5%	\$1,742	750	9.2%	\$1,601	\$94	14.7%	11.5%	-3.8%
Butler County	6,585	312	4.7%	\$1,614	448	6.8%	\$1,556	\$90	11.5%	7.7%	-7.7%
Cathoun County	5,217	275	5.3%	\$1,720	320	6.1%	\$1,525	\$89	11.4%	10.5%	-0.9%
Carroll County	9,092	494	5.4%	\$1,632	645	7.1%	\$1,508	\$88	12.5%	8.0%	-4.5%
Cass County	6,601	412	6.2%	\$1,658	484	7.3%	\$1,598	\$93	13.6%	10.6%	-3.0%
Cedar County	7,681	280	3.6%	\$1,533	406	5.3%	\$1,514	\$88	8.9%	6.0%	-2.9%
Cerro Gordo County	21,569	1,202	5.6%	\$1,576	1,382	6.4%	\$1,606	\$92	12.0%	9.1%	-2.9%
Cherokee County	5,873	284	4.8%	\$1,495	361	6.7%	\$1,451	\$84	11.5%	8.7%	-2.8%
Chickasaw County	5,632	332	5.9%	\$1,555	361	6.4%	\$1,413	\$82	12.3%	9.0%	-3.3%
Clarke County	3,997	265	6.6%	\$1,850	392	9.8%	\$1,616	\$95	16.4%	10.1%	-6.3%
Clay County	7,933	443	5.6%	\$1,648	560	7.1%	\$1,524	\$88	12.6%	8.4%	-4.2%
Clayton County	8,802	510	5.8%	\$1,672	611	6.9%	\$1,633	\$94	12.7%	9.6%	-3.1%
Clinton County	21,800	1,394	6.4%	\$1,727	1,532	7.0%	\$1,673	\$97	13.4%	10.3%	-3.1%
Crawford County	7,018	465	6.6%	\$1,777	544	7.8%	\$1,512	\$88	14.4%	10.3%	-4.1%
Dallas County	17,730	590	3.3%	\$1,692	1,058	6.0%	\$1,547	\$92	9.3%	5.0%	-4.3%
Davis County	3,571	248	5.7%	\$1,703	256	7.2%	\$1,539	\$95	12.9%	14.0%	1.1%
Decatur County	3,876	248	6.4%	\$1,745	305	7.9%	\$1,674	\$97	14.3%	17.3%	3.0%
Delaware County	7,775	454	5.8%	\$1,712	537	6.9%	\$1,524	\$91	12.7%	8.7%	-4.0%
Des Moines County	18,646	1,323	7.1%	\$1,767	1,329	7.1%	\$1,523	\$87	14.2%	10.9%	-3.3%
Dickinson County	11,705	331	2.8%	\$1,517	465	4.0%	\$1,439	\$85	6.8%	7.3%	0.5%
Dubuque County	36,281	1,931	5.3%	\$1,656	2,353	6.5%	\$1,567	\$91	11.8%	8.2%	-3.6%
Emmet County	4,921	275	5.6%	\$1,527	387	7.9%	\$1,623	\$93	13.5%	9.6%	-3.9%
Fayette County	9,585	579	6.0%	\$1,671	702	7.3%	\$1,684	\$98	13.4%	11.6%	-1.8%
Floyd County	7,317	441	6.0%	\$1,615	549	7.5%	\$1,661	\$96	13.5%	10.6%	-2.9%
Franklin County	4,751	245	5.2%	\$1,725	322	6.8%	\$1,636	\$95	11.9%	9.1%	-2.8%
Fremont County	3,559	159	4.5%	\$1,601	247	6.9%	\$1,519	\$88	11.4%	9.9%	-1.5%
Greene County	4,644	263	5.7%	\$1,694	359	7.7%	\$1,637	\$97	13.4%	10.4%	-3.0%
Grundy County	5,398	169	3.1%	\$1,700	293	5.4%	\$1,546	\$94	8.6%	5.0%	-3.6%
Guthrie County	5,585	239	4.3%	\$1,651	324	5.8%	\$1,583	\$93	10.1%	8.7%	-1.4%
Hamilton County	7,164	314	4.4%	\$1,662	507	7.1%	\$1,501	\$89	11.5%	7.7%	-3.8%
Hancock County	5,230	232	4.4%	\$1,641	388	7.4%	\$1,529	\$92	11.9%	7.2%	-4.7%
Hardin County	8,362	403	4.8%	\$1,734	582	7.0%	\$1,529	\$90	11.8%	8.6%	-3.2%
Harrison County	6,713	332	4.9%	\$1,555	407	6.1%	\$1,641	\$97	11.0%	8.7%	-2.3%
Henry County	8,336	427	5.1%	\$1,667	625	7.5%	\$1,514	\$87	12.6%	9.1%	-3.5%
Howard County	4,376	227	5.2%	\$1,540	326	7.4%	\$1,492	\$90	12.6%	10.1%	-2.5%
Humboldt County	4,722	247	5.2%	\$1,828	320	6.8%	\$1,514	\$90	12.0%	8.9%	-3.1%
Iowa County	3,515	186	5.3%	\$1,701	250	7.1%	\$1,608	\$97	12.4%	9.6%	-2.8%
Jackson County	6,655	272	4.1%	\$1,587	363	5.8%	\$1,349	\$80	9.8%	5.8%	-4.0%
Jasper County	9,107	589	6.5%	\$1,635	604	6.6%	\$1,622	\$92	13.1%	10.2%	-2.9%
Jefferson County	15,836	701	4.4%	\$1,597	827	5.2%	\$1,545	\$91	9.6%	7.1%	-2.5%
Jefferson County	7,380	486	6.6%	\$1,591	488	6.2%	\$1,514	\$89	12.8%	12.8%	0.1%
Johnson County	48,661	1,837	3.8%	\$1,360	1,915	3.9%	\$1,496	\$86	7.7%	9.9%	2.2%
Jones County	8,216	469	5.7%	\$1,576	479	5.8%	\$1,499	\$88	11.5%	9.2%	-2.3%
Keokuk County	5,050	288	5.7%	\$1,601	383	7.8%	\$1,539	\$86	13.5%	11.0%	-2.5%
Kossuth County	7,614	341	4.5%	\$1,716	535	7.0%	\$1,577	\$93	11.5%	8.8%	-2.7%
Lee County	16,687	1,156	6.9%	\$1,665	1,139	6.8%	\$1,578	\$90	13.8%	11.9%	-1.9%

**Table 6: Earned Income Tax Credit and Poverty Statistics by County for 2002**

	Only Federal EITC Claimed				Both Federal and State EITC Claimed				Total % Claiming		Poverty Rate by County	Diff. in Rate of Poverty and % of Any EITC Claims
	# of Households in County	# of Claims	% of Households	Avg. Federal Claim	# of Claims	% of Households	Avg. Federal Claim	Avg. State Claim	Any EITC			
Linn County	83,776	3,745	4.5%	\$1,584	4,645	5.5%	\$1,501	\$88	10.0%	7.0%	-3.0%	
Louisia County	5,158	279	5.4%	\$1,676	443	8.6%	\$1,554	\$92	14.0%	8.8%	-5.2%	
Lucas County	4,263	249	5.8%	\$1,768	279	6.5%	\$1,667	\$97	12.4%	12.1%	-0.3%	
Lyon County	4,785	232	4.8%	\$1,611	323	6.8%	\$1,513	\$89	11.6%	7.7%	-3.9%	
Madison County	5,861	253	4.3%	\$1,706	370	6.3%	\$1,620	\$94	10.6%	7.0%	-3.6%	
Mathaska County	9,611	535	5.6%	\$1,685	666	6.9%	\$1,471	\$86	12.5%	10.4%	-2.1%	
Marion County	13,233	607	4.6%	\$1,591	722	5.5%	\$1,505	\$87	10.1%	8.0%	-2.1%	
Marshall County	16,519	1,008	6.1%	\$1,810	1,448	8.8%	\$1,609	\$96	14.9%	10.1%	-4.8%	
Mills County	5,757	275	4.8%	\$1,837	358	6.2%	\$1,599	\$94	11.0%	8.1%	-2.9%	
Mitchell County	4,627	201	4.3%	\$1,828	303	6.5%	\$1,577	\$91	10.9%	9.0%	-1.9%	
Monona County	4,721	296	6.3%	\$1,612	353	7.5%	\$1,644	\$91	13.7%	11.0%	-2.7%	
Monroe County	3,594	227	6.3%	\$1,658	252	7.0%	\$1,650	\$93	13.3%	11.5%	-1.8%	
Montgomery County	5,399	303	5.6%	\$1,763	409	7.6%	\$1,730	\$97	13.2%	10.8%	-2.4%	
Muscataine County	17,015	1,126	6.6%	\$1,720	1,370	8.1%	\$1,605	\$93	14.7%	9.6%	-5.1%	
O'Brien County	6,574	311	4.7%	\$1,591	432	6.6%	\$1,517	\$84	11.3%	8.2%	-3.1%	
Osceola County	3,006	126	4.2%	\$1,685	208	6.9%	\$1,494	\$91	11.1%	7.6%	-3.5%	
Page County	7,315	393	5.4%	\$1,597	496	6.8%	\$1,534	\$89	12.2%	12.0%	-0.2%	
Palo Alto County	4,662	238	5.1%	\$1,742	315	6.8%	\$1,522	\$90	11.9%	10.0%	-1.9%	
Plymouth County	10,095	489	4.8%	\$1,606	556	5.5%	\$1,525	\$89	10.4%	6.6%	-3.8%	
Pocahontas County	3,972	182	4.6%	\$1,655	282	6.6%	\$1,620	\$92	11.2%	10.0%	-1.2%	
Polk County	162,573	7,848	4.8%	\$1,690	10,289	6.3%	\$1,577	\$92	11.1%	8.0%	-3.1%	
Pottawattamie County	36,944	2,149	5.8%	\$1,809	2,594	7.0%	\$1,614	\$94	12.8%	10.1%	-2.7%	
Poweshiek County	8,709	383	4.4%	\$1,661	498	5.7%	\$1,544	\$90	10.1%	9.1%	-1.0%	
Ringgold County	2,828	173	6.1%	\$1,960	179	6.3%	\$1,671	\$94	12.4%	14.3%	1.9%	
Sac County	5,500	248	4.5%	\$1,594	355	6.5%	\$1,637	\$93	11.0%	10.3%	-0.7%	
Scott County	67,073	4,010	6.0%	\$1,849	4,314	6.4%	\$1,659	\$95	12.4%	9.7%	-2.7%	
Shelby County	5,444	300	5.5%	\$1,598	396	7.3%	\$1,619	\$95	12.8%	8.1%	-4.7%	
Stout County	11,459	411	3.6%	\$1,649	699	6.1%	\$1,494	\$87	9.7%	6.8%	-2.9%	
Story County	31,365	1,001	3.2%	\$1,434	1,144	3.6%	\$1,428	\$83	6.8%	9.7%	2.9%	
Tama County	7,650	403	5.3%	\$1,624	545	7.1%	\$1,517	\$89	12.4%	8.7%	-3.7%	
Taylor County	3,229	199	6.2%	\$1,825	248	7.7%	\$1,685	\$98	13.8%	12.7%	-1.1%	
Union County	5,698	352	6.2%	\$1,541	456	8.0%	\$1,658	\$96	14.2%	11.4%	-2.8%	
Van Buren County	3,628	223	6.1%	\$1,567	274	7.6%	\$1,490	\$87	13.7%	12.4%	-1.3%	
Wapello County	15,925	1,189	7.5%	\$1,621	1,393	8.7%	\$1,587	\$93	16.2%	12.5%	-3.7%	
Warren County	15,865	595	3.8%	\$1,670	911	5.7%	\$1,478	\$88	9.5%	5.7%	-3.8%	
Washington County	8,692	462	5.3%	\$1,691	570	6.6%	\$1,546	\$90	11.9%	8.0%	-3.9%	
Wayne County	3,398	186	5.5%	\$1,733	215	6.3%	\$1,599	\$94	11.8%	14.2%	2.4%	
Webster County	17,128	1,007	5.9%	\$1,812	1,167	6.8%	\$1,571	\$91	12.7%	11.2%	-1.5%	
Winnebago County	5,135	237	4.6%	\$1,658	385	7.5%	\$1,503	\$88	12.1%	8.0%	-4.1%	
Winneshek County	8,327	420	5.0%	\$1,467	451	5.4%	\$1,448	\$85	10.5%	9.0%	-1.5%	
Woodbury County	41,643	2,858	6.9%	\$1,851	3,772	9.1%	\$1,656	\$98	15.9%	10.8%	-5.1%	
Worth County	3,539	166	4.7%	\$1,590	206	5.8%	\$1,672	\$98	10.5%	7.5%	-3.0%	
Wright County	6,563	340	5.2%	\$1,775	454	7.1%	\$1,563	\$88	12.3%	9.0%	-3.3%	
State Total	1,258,836	65,506	5.2%	\$1,678	81,794	6.5%	\$1,571	\$92	11.7%	9.1%	-2.6%	
Urban Counties	560,828	28,578	5.1%		34,679	6.2%			11.3%	9.4%	-1.9%	
Rural Counties	698,008	36,928	5.3%		47,115	6.7%			12.0%	9.5%	-2.5%	
Nonresident		2,047		\$1,667	3,389		\$1,594	\$98				

# of Households in County - U.S. Census Bureau, Population Division, Released August 21, 2006  
 Poverty Rate by County - U.S. Census Bureau, Poverty and Health Statistics Branch  
 EITC - Earned Income Tax Credit  
 Urban Counties includes Black Hawk, Dubuque, Johnson, Linn, Polk, Pottawattamie, Scott, Story and Woodbury. Rural Counties includes all other counties.

**Table 7: Family Investment Program, Food Assistance and Poverty Statistics by County for 2002**

	# of Households in County	# of Households Receiving FIP	% of Households/ Receiving FIP	# of Households Receiving FA	% of Households/ Receiving FA	Poverty Rate by County	Total Any EITC	Diff. In Rate of Households Receiving FA	Diff. In % Claiming Any EITC and % of Households Receiving FA
Adair County	3,760	29	0.8%	148	3.9%	8.8%	11.3%	4.9%	7.3%
Adams County	2,108	14	0.7%	90	4.3%	11.7%	13.9%	7.4%	9.6%
Allamakee County	7,315	52	0.7%	163	2.2%	9.7%	11.5%	7.5%	9.3%
Appanoose County	6,735	176	2.6%	623	9.3%	15.1%	14.2%	5.8%	5.0%
Audubon County	3,006	26	0.9%	84	2.8%	9.8%	11.9%	7.0%	9.1%
Benton County	10,590	132	1.2%	436	4.1%	6.1%	10.1%	2.0%	6.0%
Black Hawk County	52,512	1,487	2.8%	4,248	8.1%	11.2%	13.1%	3.1%	5.0%
Boone County	11,196	131	1.2%	479	4.3%	7.2%	10.4%	2.9%	6.1%
Bremner County	9,580	75	0.8%	288	3.0%	6.6%	8.6%	3.6%	5.6%
Buchanan County	8,856	103	1.2%	288	3.3%	9.2%	11.3%	5.9%	8.1%
Buena Vista County	8,152	88	1.1%	300	3.7%	9.6%	14.7%	5.9%	11.0%
Butler County	6,585	54	0.8%	174	2.6%	7.7%	11.5%	5.1%	8.9%
Calhoun County	5,217	47	0.9%	192	3.7%	10.5%	11.4%	6.8%	7.7%
Carroll County	9,092	160	1.8%	655	7.2%	8.0%	12.5%	0.8%	5.3%
Cass County	6,601	84	1.3%	282	4.3%	10.6%	13.6%	6.3%	9.3%
Cedar County	7,681	61	0.8%	205	2.7%	6.0%	8.9%	3.3%	6.3%
Cerro Gordo County	21,569	257	1.2%	1,055	4.9%	9.1%	12.0%	4.2%	7.1%
Cherokee County	5,873	85	1.4%	284	4.8%	8.7%	11.5%	3.9%	6.7%
Chickasaw County	5,632	52	0.9%	196	3.5%	9.0%	12.3%	5.5%	8.8%
Clarke County	3,997	78	1.9%	303	7.6%	10.1%	16.4%	2.5%	8.9%
Clay County	7,933	99	1.2%	359	4.5%	8.4%	12.6%	3.9%	8.1%
Clayton County	8,802	51	0.6%	193	2.2%	9.6%	12.7%	7.4%	10.5%
Clinton County	21,800	473	2.2%	1,593	7.3%	10.3%	13.4%	3.0%	6.1%
Crawford County	7,018	132	1.9%	403	5.7%	10.3%	14.4%	4.6%	8.6%
Dallas County	17,730	114	0.6%	360	2.0%	5.0%	9.3%	3.0%	7.3%
Davis County	3,571	35	1.0%	159	4.4%	14.0%	12.9%	9.6%	8.4%
Decatur County	3,876	104	2.7%	477	12.3%	17.3%	14.3%	5.0%	2.0%
Delaware County	7,775	82	1.1%	270	3.5%	8.7%	12.7%	5.2%	9.3%
Des Moines County	18,646	527	2.8%	1,616	8.7%	10.9%	14.2%	2.2%	5.6%
Dickinson County	11,705	63	0.5%	227	1.9%	7.3%	6.8%	5.4%	4.9%
Dubuque County	36,281	536	1.5%	1,585	4.4%	8.2%	11.8%	3.8%	7.4%
Emmet County	4,921	64	1.3%	243	4.9%	9.6%	13.5%	4.7%	8.5%
Fayette County	9,585	220	2.3%	684	7.1%	11.6%	13.4%	4.5%	6.2%
Floyd County	7,317	145	2.0%	518	7.1%	10.6%	13.5%	3.5%	6.5%
Franklin County	4,751	37	0.8%	141	3.0%	9.1%	11.9%	6.1%	9.0%
Fremont County	3,559	73	2.0%	190	5.4%	9.9%	11.4%	4.5%	6.1%
Greene County	4,644	71	1.5%	210	4.5%	10.4%	13.4%	5.9%	8.9%
Grundy County	5,398	31	0.6%	97	1.8%	5.0%	8.6%	3.2%	6.8%
Guthrie County	5,585	36	0.6%	165	3.0%	8.7%	10.1%	5.7%	7.1%
Hamilton County	7,164	90	1.3%	283	3.9%	7.7%	11.5%	3.8%	7.5%
Hancock County	5,230	40	0.8%	115	2.2%	7.2%	11.9%	5.0%	9.7%
Hardin County	8,362	104	1.2%	332	4.0%	8.6%	11.8%	4.6%	7.8%
Harrison County	6,713	105	1.6%	440	6.6%	8.7%	11.0%	2.1%	4.5%
Henry County	8,336	118	1.4%	409	4.9%	9.1%	12.6%	4.2%	7.7%
Howard County	4,376	38	0.9%	134	3.1%	10.1%	12.6%	7.0%	9.6%
Humboldt County	4,722	41	0.9%	155	3.3%	8.9%	12.0%	5.6%	8.7%
Iowa County	3,515	25	0.7%	93	2.7%	9.6%	12.4%	6.9%	9.7%
Jackson County	6,655	50	0.7%	159	2.4%	5.8%	9.8%	3.4%	7.4%
Jackson County	9,107	132	1.5%	464	5.1%	10.2%	13.1%	5.1%	8.0%
Jasper County	15,836	197	1.2%	616	3.9%	7.1%	9.6%	3.2%	5.8%
Jefferson County	7,380	149	2.0%	575	7.8%	12.9%	12.8%	5.1%	5.0%
Johnson County	48,661	408	0.8%	1,647	3.4%	9.9%	17.7%	6.5%	4.3%
Jones County	8,216	84	1.0%	294	3.6%	9.2%	11.5%	5.6%	8.0%
Keokuk County	5,050	70	1.4%	284	5.6%	11.0%	13.5%	5.4%	7.9%
Kossuth County	7,614	57	0.8%	229	3.0%	8.8%	11.5%	5.8%	8.5%
Lee County	16,687	442	2.6%	1,295	7.8%	11.9%	13.8%	4.1%	6.0%

**Table 7: Family Investment Program, Food Assistance and Poverty Statistics by County for 2002**

	# of Households in County	# of Households Receiving FIP	% of Households/ Receiving FIP	# of Households Receiving FA	% of Households/ Receiving FA	Poverty Rate by County	Total Any EITC	Diff. In Rate of Households Receiving FA	Diff. In % Claiming Any EITC and % of Households Receiving FA
Linn County	83,776	1,365	1.6%	4,042	4.8%	7.0%	10.0%	2.2%	5.2%
Louisa County	5,158	93	1.8%	252	4.9%	8.8%	14.0%	3.9%	9.1%
Lucas County	4,263	86	2.0%	244	5.7%	12.1%	12.4%	6.4%	6.7%
Lyon County	4,785	29	0.6%	82	1.7%	7.7%	11.6%	6.0%	9.9%
Madison County	5,861	49	0.8%	170	2.9%	7.0%	10.6%	4.1%	7.7%
Mahaska County	9,611	186	1.9%	645	6.7%	10.4%	12.5%	3.7%	5.8%
Marion County	13,233	150	1.1%	544	4.1%	8.0%	10.1%	3.9%	6.0%
Marshall County	16,519	317	1.9%	1,062	6.4%	10.1%	14.9%	3.7%	8.4%
Mills County	5,757	131	2.3%	333	5.8%	8.1%	11.0%	2.3%	5.2%
Mitchell County	4,627	23	0.5%	97	2.1%	9.0%	10.9%	6.9%	8.8%
Monroe County	4,721	50	1.1%	218	4.6%	11.0%	13.7%	6.4%	9.1%
Monroe County	3,594	59	1.6%	234	6.5%	11.5%	13.3%	5.0%	6.8%
Montgomery County	5,399	83	1.5%	334	6.2%	10.8%	13.2%	4.6%	7.0%
Muscataine County	17,015	513	3.0%	1,328	7.8%	9.6%	14.7%	1.8%	6.9%
O'Brien County	6,574	67	1.0%	207	3.2%	8.2%	11.3%	5.0%	8.2%
Osceola County	3,006	18	0.6%	50	1.7%	7.6%	11.1%	5.9%	9.4%
Page County	7,315	168	2.3%	540	7.4%	12.0%	12.2%	4.6%	4.8%
Palo Alto County	4,662	28	0.6%	141	3.0%	10.0%	11.9%	7.0%	8.8%
Plymouth County	10,095	79	0.8%	218	2.2%	6.6%	10.4%	4.4%	8.2%
Pocahontas County	3,972	33	0.8%	189	4.7%	10.0%	11.2%	5.3%	6.4%
Polk County	162,573	2,883	1.8%	8,297	5.1%	8.0%	11.1%	2.9%	6.0%
Pottawattamie County	36,944	946	2.6%	2,428	6.6%	10.1%	12.8%	3.5%	6.3%
Poweshiek County	8,709	99	1.1%	293	3.4%	9.1%	10.1%	5.7%	6.7%
Ringgold County	2,828	33	1.2%	135	4.8%	14.3%	12.4%	9.5%	7.7%
Sac County	5,500	40	0.7%	172	3.1%	10.3%	11.0%	7.2%	7.8%
Scott County	67,073	1,797	2.7%	4,989	7.4%	9.7%	12.4%	2.3%	5.0%
Shelby County	5,444	43	0.8%	199	3.7%	8.1%	12.8%	4.4%	9.1%
Sioux County	11,459	80	0.7%	253	2.2%	6.8%	9.7%	4.6%	7.5%
Story County	31,365	298	1.0%	967	3.1%	9.7%	6.8%	6.6%	3.8%
Tama County	7,650	86	1.1%	262	3.4%	8.7%	12.4%	5.3%	9.0%
Taylor County	3,229	29	0.9%	155	4.8%	12.7%	13.8%	7.9%	9.0%
Union County	5,698	85	1.5%	442	7.8%	11.4%	14.2%	3.6%	6.4%
Van Buren County	3,628	54	1.5%	194	5.4%	12.4%	13.7%	7.0%	8.3%
Wapello County	15,925	473	3.0%	1,696	10.7%	12.5%	16.2%	1.8%	5.6%
Warren County	15,865	152	1.0%	382	2.4%	5.7%	9.5%	3.3%	7.1%
Washington County	8,692	85	1.0%	311	3.6%	8.0%	11.9%	4.4%	8.3%
Wayne County	3,398	55	1.6%	198	5.8%	14.2%	11.8%	8.4%	6.0%
Webster County	17,128	443	2.6%	1,436	8.4%	11.2%	12.7%	2.8%	4.3%
Winnebago County	5,135	59	1.1%	201	3.9%	8.0%	12.1%	4.1%	8.2%
Winneshek County	8,327	101	1.2%	351	4.2%	9.0%	10.5%	4.8%	6.2%
Woodbury County	41,643	923	2.2%	2,413	5.8%	10.8%	15.9%	5.0%	10.1%
Worth County	3,539	22	0.6%	84	2.4%	7.5%	10.5%	5.1%	8.1%
Wright County	6,563	76	1.2%	255	3.9%	9.0%	12.3%	5.1%	8.4%
Total	1,258,836	20,617	1.6%	64,545	5.1%	9.1%	11.7%	4.0%	6.6%
Urban Counties	560,828	10,643	1.9%	30,616	5.5%	9.4%	11.3%	3.9%	5.8%
Rural Counties	698,008	9,974	1.4%	33,929	4.9%	9.5%	12.0%	4.6%	7.2%

# of Households in County - U.S. Census Bureau, Population Division, Released August 21, 2001  
 Poverty Rate by County - U.S. Census Bureau, Poverty and Health Statistics Branch  
 FIP - Family Investment Program  
 FA - Food Assistance  
 Urban Counties includes Black Hawk, Dubuque, Johnson, Linn, Polk, Pottawattamie, Scott, Story and Woodbury. Rural Counties includes all other counties.

Table 8: Earned Income Tax Credit and Poverty Statistics by County for 2003

	Only Federal EITC Claimed				Both Federal and State EITC Claimed				Total % Claiming Any EITC	Poverty Rate by County	Diff. in Rate of Poverty and % of Any EITC Claims
	# of Households in County	# of Claims	% of Households	Avg. Federal Claim	# of Claims	% of Households	Avg. Federal Claim	Avg. State Claim			
Adair County	3,774	193	5.1%	\$1,645	255	6.8%	\$1,670	\$96	11.9%	8.5%	-3.4%
Adams County	2,112	150	7.1%	\$1,651	156	7.4%	\$1,652	\$94	14.5%	9.8%	-4.7%
Allamakee County	7,333	399	5.4%	\$1,709	469	6.4%	\$1,605	\$89	11.8%	9.2%	-2.6%
Appanoose County	6,728	490	7.3%	\$1,593	536	8.0%	\$1,629	\$95	15.2%	13.6%	-1.6%
Audubon County	3,020	171	5.7%	\$1,541	213	7.1%	\$1,592	\$91	12.7%	8.5%	-4.2%
Benton County	10,705	452	4.2%	\$1,668	666	6.2%	\$1,494	\$88	10.4%	6.5%	-3.9%
Black Hawk County	52,931	3,384	6.4%	\$1,688	3,920	7.4%	\$1,618	\$94	13.8%	11.5%	-2.3%
Boone County	11,268	532	4.7%	\$1,633	665	5.9%	\$1,638	\$96	10.6%	7.6%	-3.0%
Bremer County	9,633	346	3.6%	\$1,635	463	5.0%	\$1,576	\$92	8.6%	6.3%	-2.3%
Buchanan County	8,899	408	4.6%	\$1,645	612	6.9%	\$1,652	\$98	11.5%	8.8%	-2.7%
Buena Vista County	8,140	486	6.0%	\$1,738	812	10.0%	\$1,609	\$97	15.9%	9.5%	-6.4%
Butler County	6,625	334	5.0%	\$1,591	434	6.6%	\$1,621	\$95	11.6%	7.9%	-3.7%
Cahoon County	5,210	263	5.0%	\$1,610	285	5.5%	\$1,696	\$99	10.5%	9.9%	-0.6%
Carroll County	9,128	488	5.3%	\$1,645	620	6.8%	\$1,590	\$92	12.1%	7.6%	-4.5%
Cass County	6,599	437	6.6%	\$1,793	447	6.8%	\$1,663	\$93	13.4%	10.4%	-3.0%
Cedar County	7,743	303	3.9%	\$1,515	468	6.0%	\$1,466	\$84	10.0%	5.8%	-4.2%
Cerro Gordo County	21,601	1,234	5.7%	\$1,614	1,357	6.3%	\$1,655	\$97	12.0%	9.0%	-3.0%
Cherokee County	5,873	282	4.8%	\$1,410	372	6.3%	\$1,572	\$92	11.1%	8.1%	-3.0%
Chickasaw County	5,660	319	5.6%	\$1,507	384	6.8%	\$1,427	\$83	12.4%	7.8%	-4.6%
Clarke County	4,028	263	6.5%	\$1,864	392	9.7%	\$1,586	\$95	16.3%	9.5%	-6.8%
Clay County	7,961	470	5.9%	\$1,714	539	6.8%	\$1,531	\$89	12.7%	8.4%	-4.3%
Clayton County	8,927	494	5.5%	\$1,591	597	6.7%	\$1,696	\$98	12.2%	8.7%	-3.5%
Clinton County	21,863	1,424	6.5%	\$1,790	1,578	7.2%	\$1,664	\$97	13.7%	10.4%	-3.3%
Crawford County	7,015	473	6.7%	\$1,672	550	7.8%	\$1,573	\$92	14.6%	9.9%	-4.7%
Dallas County	18,453	632	3.4%	\$1,685	1,136	6.2%	\$1,493	\$89	9.6%	5.2%	-4.4%
Davis County	3,609	234	6.5%	\$1,747	255	7.1%	\$1,708	\$101	13.5%	11.3%	-2.2%
Decatur County	3,873	281	7.3%	\$1,670	298	7.7%	\$1,705	\$98	14.9%	14.4%	-0.5%
Delaware County	7,812	449	5.7%	\$1,776	564	7.2%	\$1,608	\$92	13.0%	8.2%	-4.8%
Des Moines County	18,768	1,475	7.9%	\$1,738	1,373	7.3%	\$1,675	\$97	15.2%	11.4%	-3.8%
Dickinson County	11,878	368	3.1%	\$1,613	437	3.7%	\$1,448	\$85	6.8%	6.5%	-0.3%
Dubuque County	36,893	2,133	5.8%	\$1,569	2,462	6.7%	\$1,568	\$92	12.5%	8.4%	-4.1%
Emmet County	4,930	270	5.5%	\$1,801	354	7.2%	\$1,569	\$88	12.7%	8.7%	-4.0%
Fayette County	9,622	586	6.1%	\$1,677	727	7.6%	\$1,622	\$95	13.6%	10.8%	-2.8%
Floyd County	7,327	449	6.1%	\$1,614	550	7.5%	\$1,694	\$99	13.6%	9.5%	-4.1%
Franklin County	4,749	257	5.4%	\$1,808	333	7.0%	\$1,623	\$95	12.4%	8.1%	-4.3%
Fremont County	3,547	151	4.3%	\$1,552	234	6.6%	\$1,668	\$101	10.9%	9.3%	-1.6%
Greene County	4,635	282	6.1%	\$1,731	340	7.3%	\$1,540	\$91	13.4%	9.2%	-4.2%
Grundy County	5,483	159	2.9%	\$1,700	291	5.3%	\$1,648	\$97	8.2%	5.2%	-3.0%
Guthrie County	5,617	272	4.8%	\$1,660	337	6.0%	\$1,542	\$89	10.8%	8.3%	-2.5%
Hamilton County	7,188	328	4.6%	\$1,605	485	6.7%	\$1,507	\$88	11.3%	7.2%	-4.1%
Hancock County	5,241	229	4.4%	\$1,788	392	7.5%	\$1,585	\$95	11.8%	6.8%	-5.0%
Hardin County	8,373	433	5.2%	\$1,686	597	7.1%	\$1,541	\$90	12.3%	8.7%	-3.6%
Harrison County	6,807	324	4.8%	\$1,721	432	6.3%	\$1,601	\$92	11.1%	8.6%	-2.5%
Henry County	8,346	476	5.7%	\$1,700	661	7.9%	\$1,532	\$89	13.6%	9.1%	-4.5%
Howard County	4,393	253	5.8%	\$1,589	329	7.5%	\$1,505	\$89	13.2%	9.3%	-3.9%
Humboldt County	4,754	253	5.3%	\$1,691	307	6.5%	\$1,544	\$91	11.8%	8.3%	-3.5%
Ia County	3,514	180	5.1%	\$1,685	247	7.0%	\$1,551	\$87	12.2%	8.7%	-3.5%
Iowa County	6,701	266	4.0%	\$1,517	413	6.2%	\$1,428	\$84	10.1%	6.1%	-4.0%
Jackson County	9,164	581	6.3%	\$1,646	635	6.9%	\$1,661	\$96	13.3%	9.9%	-3.4%
Jasper County	15,919	763	4.8%	\$1,555	881	5.5%	\$1,581	\$90	10.3%	7.4%	-2.9%
Jefferson County	7,430	498	6.7%	\$1,639	499	6.7%	\$1,524	\$86	13.4%	11.2%	-2.2%
Johnson County	49,776	2,125	4.3%	\$1,358	2,048	4.1%	\$1,481	\$86	8.4%	10.7%	2.3%
Jones County	8,229	488	5.9%	\$1,563	555	6.7%	\$1,480	\$86	12.7%	8.8%	-3.9%
Keokuk County	5,025	290	5.8%	\$1,674	348	6.9%	\$1,639	\$93	12.7%	10.0%	-2.7%
Kossuth County	7,624	341	4.5%	\$1,784	492	6.5%	\$1,563	\$93	10.9%	9.1%	-1.8%
Lee County	16,752	1,215	7.3%	\$1,675	1,197	7.1%	\$1,660	\$94	14.4%	11.2%	-3.2%

**Table 8: Earned Income Tax Credit and Poverty Statistics by County for 2003**

	# of Households			Only Federal EITC Claimed			Both Federal and State EITC Claimed			Total % Claiming		Poverty Rate by County	Diff. in Rate of Poverty and % of Any EITC Claims
	In County	# of Claims	% of Households	Avg. Federal Claim	# of Claims	% of Households	Avg. Federal Claim	Avg. State Claim	Any EITC	Poverty Rate			
Linn County	85,462	4,172	4.9%	\$1,583	4,761	5.6%	\$1,533	\$90	10.5%	7.8%	-2.7%		
Louisa County	5,192	325	6.3%	\$1,759	463	8.9%	\$1,584	\$91	15.2%	8.9%	-6.3%		
Lucas County	4,271	274	6.4%	\$1,655	286	6.9%	\$1,658	\$98	13.3%	11.6%	-1.7%		
Lyon County	4,858	208	4.3%	\$1,646	308	6.3%	\$1,618	\$97	10.6%	7.3%	-3.3%		
Madison County	5,947	273	4.6%	\$1,662	344	5.8%	\$1,523	\$90	10.4%	6.8%	-3.6%		
Mathaska County	9,667	566	5.9%	\$1,660	621	6.4%	\$1,436	\$85	12.3%	10.5%	-1.8%		
Marion County	13,404	620	4.6%	\$1,608	722	5.4%	\$1,554	\$89	10.0%	7.8%	-2.2%		
Marshall County	16,599	1,113	6.7%	\$1,725	1,493	9.0%	\$1,676	\$99	15.7%	10.6%	-5.1%		
Mills County	5,806	267	4.6%	\$1,784	341	5.9%	\$1,630	\$94	10.5%	8.3%	-2.2%		
Mitchell County	4,648	213	4.6%	\$1,696	282	6.1%	\$1,486	\$85	10.6%	8.7%	-1.9%		
Monroe County	4,727	303	6.4%	\$1,690	351	7.4%	\$1,563	\$90	13.8%	10.4%	-3.4%		
Monroe County	3,591	218	6.1%	\$1,644	253	7.0%	\$1,572	\$96	13.1%	10.1%	-3.0%		
Montgomery County	5,396	306	5.7%	\$1,748	353	7.3%	\$1,687	\$99	13.0%	10.1%	-2.9%		
Muscataine County	17,180	1,158	6.7%	\$1,802	1,379	8.0%	\$1,610	\$94	14.8%	9.5%	-5.3%		
O'Brien County	6,593	316	4.8%	\$1,519	415	6.3%	\$1,506	\$89	11.1%	7.8%	-3.3%		
Osceola County	3,007	137	4.6%	\$1,765	204	6.8%	\$1,570	\$87	11.3%	6.8%	-4.5%		
Page County	7,314	413	5.6%	\$1,549	496	6.8%	\$1,482	\$85	12.4%	11.4%	-1.0%		
Palo Alto County	4,706	256	5.4%	\$1,684	287	6.1%	\$1,598	\$92	11.5%	9.0%	-2.5%		
Plymouth County	10,169	429	4.2%	\$1,783	588	5.8%	\$1,554	\$90	10.0%	6.4%	-3.6%		
Pocahontas County	3,948	181	4.6%	\$1,659	261	6.6%	\$1,672	\$95	11.2%	9.6%	-1.6%		
Polk County	165,883	8,455	5.1%	\$1,648	10,790	6.5%	\$1,601	\$93	11.6%	8.6%	-3.0%		
Pottawattamie County	37,285	2,175	5.8%	\$1,789	2,774	7.4%	\$1,703	\$99	13.3%	10.2%	-3.1%		
Poweshiek County	8,737	414	4.7%	\$1,630	506	5.8%	\$1,530	\$88	10.5%	9.0%	-1.5%		
Ringold County	2,832	166	5.9%	\$1,894	191	6.7%	\$1,759	\$98	12.6%	12.4%	-0.2%		
Sac County	5,543	265	4.8%	\$1,631	353	6.4%	\$1,675	\$99	11.1%	9.0%	-2.1%		
Scott County	67,815	4,436	6.5%	\$1,807	4,782	7.1%	\$1,658	\$94	13.6%	10.3%	-3.3%		
Shelby County	5,444	307	5.6%	\$1,503	399	7.3%	\$1,677	\$96	13.0%	7.8%	-5.2%		
Sioux County	11,554	463	4.0%	\$1,629	706	6.1%	\$1,528	\$91	10.1%	6.5%	-3.6%		
Story County	32,130	1,115	3.5%	\$1,368	1,171	3.6%	\$1,358	\$80	7.1%	9.8%	2.7%		
Tama County	7,669	410	5.3%	\$1,554	542	7.1%	\$1,666	\$96	12.4%	8.9%	-3.5%		
Taylor County	3,242	215	6.6%	\$1,697	238	7.3%	\$1,631	\$96	14.0%	10.7%	-3.3%		
Union County	5,771	386	6.7%	\$1,636	488	8.5%	\$1,660	\$96	15.1%	11.1%	-4.0%		
Van Buren County	3,634	210	5.8%	\$1,585	261	7.2%	\$1,468	\$82	13.0%	11.2%	-1.8%		
Wapello County	15,955	1,225	7.7%	\$1,618	1,407	8.8%	\$1,576	\$94	16.5%	12.2%	-4.3%		
Warren County	16,098	672	4.2%	\$1,619	964	6.0%	\$1,533	\$90	10.2%	6.0%	-4.2%		
Washington County	8,750	487	5.6%	\$1,579	581	6.6%	\$1,490	\$87	12.2%	7.7%	-4.5%		
Wayne County	3,399	196	5.8%	\$1,614	222	6.5%	\$1,559	\$89	12.3%	12.5%	0.2%		
Webster County	17,175	1,049	6.1%	\$1,798	1,147	6.7%	\$1,611	\$91	12.8%	10.8%	-2.0%		
Winnebago County	5,140	265	5.2%	\$1,514	394	7.7%	\$1,536	\$91	12.8%	8.3%	-4.5%		
Winneshek County	8,390	447	5.3%	\$1,422	513	6.1%	\$1,403	\$80	11.4%	7.8%	-3.6%		
Woodbury County	41,690	3,146	7.5%	\$1,819	3,941	9.5%	\$1,698	\$98	17.0%	11.2%	-5.8%		
Wright County	3,541	163	4.6%	\$1,581	232	6.6%	\$1,614	\$96	11.2%	7.2%	-4.0%		
State Total	1,271,932	73,662	5.8%	\$1,680	462	7.0%	\$1,539	\$90	12.5%	8.3%	-4.2%		
Urban Counties	569,865	31,141	5.5%	\$1,664	90,265	7.1%	\$1,598	\$93	12.9%	9.1%	-3.8%		
Rural Counties	702,067	42,521	6.1%	\$1,679	36,649	6.4%	\$1,640	\$93	11.9%	9.8%	-2.1%		
Nonresident		4,053		\$1,679	5,924	7.6%	\$1,640	\$99	13.7%	9.0%	-4.7%		

# of Households in County - U.S. Census Bureau, Population Division, Released August 21, 2006  
 Poverty Rate by County - U.S. Census Bureau, Poverty and Health Statistics Branch  
 EITC - Earned Income Tax Credit  
 Urban Counties includes Black Hawk, Dubuque, Johnson, Linn, Polk, Pottawattamie, Scott, Story and Woodbury. Rural Counties includes all other counties.

**Table 9: Family Investment Program, Food Assistance and Poverty Statistics by County for 2003**

	# of Households in County	# of Households Receiving FIP	% of Households Receiving FIP	# of Households Receiving FA	% of Households Receiving FA	Poverty Rate by County	Total % Claiming Any EITC	Diff. In Rate of Poverty and % of Households Receiving FA	Diff. In % Claiming Any EITC and % of Households Receiving FA
Adair County	3,774	28	0.7%	156	4.1%	8.5%	11.9%	4.4%	7.7%
Adams County	2,112	15	0.7%	88	4.2%	9.8%	14.5%	5.6%	10.3%
Allamore County	7,333	56	0.8%	186	2.5%	9.2%	11.8%	6.7%	9.3%
Appanoose County	6,728	186	2.8%	672	10.0%	13.6%	15.2%	3.6%	5.3%
Audubon County	3,020	21	0.7%	87	2.9%	8.5%	12.7%	5.6%	9.8%
Benton County	10,705	132	1.2%	404	3.8%	6.5%	10.4%	2.7%	6.7%
Black Hawk County	52,931	1430	2.7%	4,504	8.5%	11.5%	13.8%	3.0%	5.3%
Boone County	11,268	130	1.2%	517	4.6%	7.6%	10.6%	3.0%	6.0%
Bremer County	9,633	72	0.7%	303	3.1%	6.3%	8.6%	3.2%	5.5%
Buchanan County	8,899	109	1.2%	319	3.6%	8.8%	11.5%	5.2%	7.9%
Buena Vista County	8,140	94	1.2%	311	3.8%	9.5%	15.9%	5.1%	12.1%
Butler County	6,625	63	0.9%	212	3.2%	7.9%	11.6%	4.7%	8.4%
Cathlamet County	5,210	47	0.9%	210	4.0%	9.9%	10.5%	5.9%	6.5%
Carroll County	9,128	119	1.3%	422	4.6%	7.6%	12.1%	3.0%	7.5%
Cass County	6,599	97	1.5%	327	5.0%	10.4%	13.4%	5.4%	8.4%
Cedar County	7,743	63	0.8%	213	2.8%	5.8%	10.0%	3.0%	7.2%
Cerro Gordo County	21,601	242	1.1%	1,128	5.2%	9.0%	12.0%	3.8%	6.8%
Cherokee County	5,873	68	1.1%	211	3.6%	8.1%	11.1%	4.5%	7.5%
Chickasaw County	5,660	50	0.9%	174	3.1%	7.8%	12.4%	4.7%	9.4%
Clarke County	4,028	69	1.7%	261	6.5%	9.5%	16.3%	3.0%	9.8%
Clay County	7,961	100	1.3%	381	4.8%	8.4%	12.7%	3.6%	7.9%
Clayton County	8,927	51	0.6%	217	2.4%	8.7%	12.2%	6.3%	9.8%
Clinton County	21,863	455	2.1%	1,737	7.9%	10.4%	13.7%	2.5%	5.8%
Crawford County	7,015	132	1.9%	356	5.1%	9.9%	14.6%	4.8%	9.5%
Dallas County	18,453	135	0.7%	485	2.6%	5.2%	9.6%	2.6%	7.0%
Davis County	3,609	37	1.0%	140	3.9%	11.3%	13.5%	7.4%	9.7%
Decatur County	3,873	83	2.1%	372	9.6%	14.4%	14.9%	4.8%	5.3%
Delaware County	7,812	90	1.2%	290	3.7%	8.2%	13.0%	4.5%	9.3%
Des Moines County	18,768	514	2.7%	1,700	9.1%	11.4%	15.2%	2.3%	6.1%
Dickinson County	11,878	58	0.5%	218	1.8%	6.5%	6.8%	4.7%	4.9%
Dubuque County	36,893	547	1.5%	1,680	4.6%	8.4%	12.5%	3.8%	7.9%
Emmet County	4,930	56	1.1%	189	3.8%	8.7%	12.7%	4.9%	8.8%
Fayette County	9,622	188	2.0%	651	6.8%	10.8%	13.6%	4.0%	6.9%
Floyd County	7,327	120	1.6%	452	6.2%	9.5%	13.6%	3.3%	7.5%
Franklin County	4,749	38	0.8%	151	3.2%	8.1%	12.4%	4.9%	9.2%
Fremont County	3,547	62	1.7%	198	5.6%	9.3%	10.9%	3.7%	5.3%
Greene County	4,635	67	1.5%	210	4.5%	9.2%	13.4%	4.1%	8.9%
Grundy County	5,483	28	0.5%	114	2.1%	5.2%	3.1%	3.1%	6.1%
Guthrie County	5,617	41	0.7%	176	3.1%	8.3%	10.8%	5.2%	7.7%
Hamilton County	7,188	88	1.2%	319	4.4%	7.2%	11.3%	2.8%	6.9%
Hancock County	5,241	39	0.7%	132	2.5%	6.8%	11.8%	4.3%	9.3%
Hardin County	8,373	117	1.4%	385	4.6%	8.7%	12.3%	4.1%	7.7%
Harrison County	6,807	96	1.4%	387	5.7%	8.6%	11.1%	2.9%	5.4%
Henry County	8,346	107	1.3%	418	5.0%	9.1%	13.6%	4.1%	8.6%
Howard County	4,393	38	0.9%	139	3.2%	9.3%	13.2%	6.1%	10.1%
Humboldt County	4,754	45	0.9%	165	3.5%	8.3%	11.8%	4.8%	8.3%
Ida County	3,514	28	0.8%	101	2.9%	8.7%	12.2%	5.8%	9.3%
Iowa County	6,701	47	0.7%	177	2.6%	6.1%	10.1%	3.5%	7.5%
Jackson County	9,164	124	1.4%	456	5.0%	9.9%	13.3%	4.9%	8.3%
Jasper County	15,919	193	1.2%	642	4.0%	7.4%	10.3%	3.4%	6.3%
Jefferson County	7,430	143	1.9%	507	6.8%	11.2%	13.4%	4.4%	6.6%
Johnson County	49,776	474	1.0%	1,928	3.9%	10.7%	12.7%	6.8%	4.5%
Jones County	8,229	69	0.8%	324	3.9%	8.8%	12.7%	4.9%	8.7%
Keokuk County	5,025	76	1.5%	294	5.8%	10.0%	12.7%	4.2%	6.9%
Kossuth County	7,624	59	0.8%	251	3.3%	9.1%	10.9%	5.8%	7.6%
Lee County	16,752	427	2.6%	1,365	8.1%	11.2%	14.4%	3.1%	6.3%

**Table 9: Family Investment Program, Food Assistance and Poverty Statistics by County for 2003**

	# of Households in County	# of Households Receiving FIP	% of Households Receiving FIP	# of Households Receiving FA	% of Households Receiving FA	Poverty Rate by County	Total % Claiming Any EITC	Diff. In Rate of Poverty and % of Households Receiving FA	Diff. In % Claiming Any EITC and % of Households Receiving FA
Linn County	85,462	1,438	1.7%	4,706	5.5%	7.8%	10.5%	2.3%	4.9%
Louisa County	5,192	101	1.9%	262	5.0%	8.9%	15.2%	3.9%	10.1%
Lucas County	4,271	89	2.1%	293	6.9%	11.6%	13.3%	4.7%	6.5%
Lyon County	4,858	35	0.7%	114	2.3%	7.3%	10.6%	5.0%	8.3%
Madison County	5,947	47	0.8%	200	3.4%	6.8%	10.4%	3.4%	7.0%
Mathaska County	9,667	181	1.9%	686	7.1%	10.5%	12.3%	3.4%	5.2%
Marion County	13,404	158	1.2%	554	4.1%	7.8%	10.0%	3.7%	5.9%
Marshall County	16,599	323	1.9%	1,220	7.3%	10.6%	15.7%	3.3%	8.4%
Mills County	5,806	110	1.9%	272	4.7%	8.3%	10.5%	3.6%	5.8%
Mitchell County	4,648	27	0.6%	117	2.5%	8.7%	10.6%	6.2%	8.1%
Monona County	4,727	52	1.1%	235	5.0%	10.4%	13.8%	6.2%	8.1%
Monroe County	3,591	56	1.5%	243	6.8%	10.1%	13.1%	3.3%	8.9%
Montgomery County	5,396	84	1.5%	369	6.8%	10.1%	13.0%	3.3%	6.3%
Muscataine County	17,180	459	2.7%	1,273	7.4%	9.5%	14.8%	2.1%	7.4%
O'Brien County	6,593	70	1.1%	215	3.3%	7.8%	11.1%	4.5%	7.8%
Oscola County	3,007	20	0.7%	59	1.9%	6.8%	11.3%	4.9%	9.4%
Page County	7,314	158	2.2%	467	6.4%	11.4%	12.4%	5.0%	6.1%
Palo Alto County	4,706	32	0.7%	163	3.5%	9.0%	11.5%	5.5%	8.1%
Plymouth County	10,169	83	0.8%	256	2.5%	6.4%	10.0%	3.9%	7.5%
Pocahontas County	3,948	40	1.0%	206	5.2%	9.6%	11.2%	4.4%	6.0%
Polk County	165,883	2,804	1.7%	9,088	5.5%	8.6%	11.6%	3.1%	6.1%
Pottawattamie County	37,285	977	2.6%	2,716	7.3%	10.2%	13.3%	2.9%	6.0%
Poweshiek County	8,737	104	1.2%	315	3.6%	9.0%	10.5%	5.4%	6.9%
Ringold County	2,832	28	1.0%	137	4.8%	12.4%	12.6%	7.6%	7.8%
Sac County	5,543	33	0.6%	164	3.0%	9.0%	11.1%	6.0%	8.2%
Scott County	67,815	1675	2.5%	5,434	8.0%	10.3%	13.6%	2.3%	5.6%
Shelby County	5,444	48	0.9%	220	4.0%	7.8%	13.0%	3.8%	8.9%
Sioux County	11,554	69	0.6%	201	1.7%	6.5%	10.1%	4.8%	8.4%
Story County	32,130	313	1.0%	1,046	3.3%	9.8%	12.4%	6.5%	3.9%
Tama County	7,669	90	1.2%	306	4.0%	8.9%	12.4%	4.9%	8.4%
Taylor County	3,242	24	0.7%	137	4.2%	10.7%	14.0%	6.5%	9.7%
Union County	5,771	92	1.6%	402	7.0%	11.1%	15.1%	4.1%	8.2%
Van Buren County	3,634	48	1.3%	193	5.3%	11.2%	13.0%	5.9%	7.7%
Wapello County	15,955	485	3.0%	1,787	11.2%	12.2%	16.5%	1.0%	5.3%
Warren County	16,098	154	1.0%	438	2.7%	6.0%	10.2%	3.3%	7.4%
Washington County	8,750	102	1.2%	342	3.9%	7.7%	12.2%	3.8%	8.3%
Wayne County	3,399	55	1.6%	209	6.2%	12.9%	12.3%	6.3%	6.1%
Webster County	17,175	407	2.4%	1,302	7.6%	10.8%	12.8%	3.2%	5.2%
Winnebago County	5,140	69	1.3%	217	4.2%	8.3%	12.8%	4.1%	8.6%
Winneshielk County	8,390	76	0.9%	216	2.6%	7.8%	11.4%	5.2%	8.9%
Woodbury County	41,690	915	2.2%	2,726	6.5%	11.2%	17.0%	4.7%	10.5%
Worth County	3,541	21	0.6%	102	2.9%	7.2%	11.2%	4.3%	8.3%
Wright County	6,562	83	1.3%	251	3.8%	8.3%	12.5%	4.5%	8.7%
State Total	1,271,932	20,293	1.6%	68,266	5.4%	9.1%	12.9%	3.7%	7.5%
Urban Counties	569,865	10,574	1.9%	33,828	5.9%	9.8%	11.9%	3.9%	6.0%
Rural Counties	702,067	9,720	1.4%	34,438	4.9%	9.0%	13.7%	4.1%	8.8%

# of Households in County - U.S. Census Bureau, Population Division, Released August 21, 2001  
 Poverty Rate by County - U.S. Census Bureau, Poverty and Health Statistics Branch  
 FIP - Family Investment Program  
 FA - Food Assistance  
 Urban Counties includes Black Hawk, Dubuque, Johnson, Linn, Polk, Pottawattamie, Scott, Story and Woodbury. Rural Counties includes all other counties.

Table 10: Earned Income Tax Credit and Poverty Statistics by County for 2004

	# of Households			Only Federal EITC Claimed			Both Federal and State EITC Claimed			Total % Claiming		Poverty Rate by County	Diff. In Rate of Poverty and % of Any EITC Claims
	In County	# of Claims	% of Households	Avg. Federal Claim	# of Claims	% of Households	Avg. Federal Claim	Avg. State Claim	Avg. EITC	Poverty Rate			
Adair County	3,787	238	6.3%	\$1,641	246	6.5%	\$1,546	\$93	12.8%	9.7%	-3.1%		
Adams County	2,115	137	6.5%	\$1,707	180	8.5%	\$1,689	\$97	15.0%	10.6%	-4.4%		
Allamakee County	7,453	390	5.2%	\$1,633	456	6.1%	\$1,792	\$98	11.4%	10.8%	-0.6%		
Appanoose County	6,746	431	6.4%	\$1,819	546	8.1%	\$1,648	\$95	14.5%	14.9%	0.4%		
Audubon County	3,010	187	6.2%	\$1,699	194	6.4%	\$1,699	\$101	12.7%	9.2%	-3.5%		
Benton County	10,835	468	4.3%	\$1,720	712	6.6%	\$1,538	\$91	10.9%	7.6%	-3.3%		
Black Hawk County	53,567	3,541	6.6%	\$1,802	3,937	7.3%	\$1,696	\$97	14.0%	13.7%	-0.3%		
Boone County	11,389	506	4.4%	\$1,729	635	5.6%	\$1,703	\$98	10.0%	8.8%	-1.2%		
Bremer County	9,818	363	3.7%	\$1,611	488	5.0%	\$1,515	\$90	8.7%	7.0%	-1.7%		
Buchanan County	9,096	417	4.6%	\$1,676	625	6.9%	\$1,565	\$93	11.5%	9.9%	-1.6%		
Buena Vista County	8,174	480	5.9%	\$1,779	885	10.8%	\$1,680	\$101	16.7%	10.7%	-6.0%		
Butler County	6,619	313	4.7%	\$1,585	409	6.2%	\$1,681	\$100	10.9%	8.9%	-2.0%		
Cathoun County	5,204	257	4.9%	\$1,432	327	6.3%	\$1,659	\$95	11.2%	10.5%	-0.7%		
Carroll County	9,219	480	5.2%	\$1,461	603	6.5%	\$1,686	\$98	11.7%	8.5%	-3.2%		
Cass County	6,715	409	6.1%	\$1,648	508	7.6%	\$1,661	\$95	13.7%	11.6%	-2.1%		
Cedar County	7,906	315	4.0%	\$1,635	436	5.5%	\$1,538	\$89	9.5%	6.8%	-2.7%		
Cerro Gordo County	21,681	1,214	5.6%	\$1,547	1,358	6.3%	\$1,643	\$97	11.9%	10.4%	-1.5%		
Cherokee County	5,901	258	4.4%	\$1,655	367	6.0%	\$1,595	\$88	10.4%	8.9%	-1.5%		
Chickasaw County	5,709	299	5.2%	\$1,415	396	6.9%	\$1,515	\$92	12.2%	8.5%	-3.7%		
Clarke County	4,094	253	6.2%	\$1,852	400	9.8%	\$1,640	\$94	16.0%	10.7%	-5.3%		
Clay County	8,007	470	5.9%	\$1,628	551	6.9%	\$1,591	\$92	12.8%	9.4%	-3.4%		
Clayton County	9,095	502	5.5%	\$1,580	588	6.5%	\$1,679	\$97	12.0%	9.7%	-2.3%		
Crawford County	22,014	1,476	6.7%	\$1,781	1,540	7.0%	\$1,727	\$99	13.7%	12.1%	-1.6%		
Crawford County	7,043	428	6.1%	\$1,722	582	8.3%	\$1,685	\$100	14.3%	11.2%	-3.1%		
Dallas County	18,809	685	3.6%	\$1,714	1,191	6.3%	\$1,531	\$90	10.0%	6.3%	-3.7%		
Davis County	3,640	217	6.0%	\$1,614	280	7.7%	\$1,681	\$97	13.7%	11.9%	-1.8%		
Decatur County	3,878	288	7.4%	\$1,799	300	7.7%	\$1,737	\$97	15.2%	16.8%	1.6%		
Delaware County	7,873	453	5.8%	\$1,601	532	6.8%	\$1,634	\$93	12.5%	9.1%	-3.4%		
Des Moines County	18,819	1,528	8.1%	\$1,803	1,481	7.9%	\$1,733	\$98	16.0%	13.1%	-2.9%		
Dickinson County	12,134	366	3.0%	\$1,468	447	3.7%	\$1,585	\$94	6.7%	7.5%	0.8%		
Dubuque County	37,327	2,218	5.9%	\$1,612	2,505	6.7%	\$1,626	\$95	12.7%	9.7%	-3.0%		
Emmet County	4,940	265	5.4%	\$1,854	370	7.5%	\$1,673	\$98	12.9%	9.8%	-3.1%		
Fayette County	9,677	564	5.8%	\$1,626	747	7.7%	\$1,729	\$99	13.5%	12.3%	-1.2%		
Floyd County	7,406	439	5.9%	\$1,718	554	7.5%	\$1,671	\$97	13.4%	10.5%	-2.9%		
Franklin County	4,777	256	5.4%	\$1,754	320	6.7%	\$1,724	\$100	12.1%	9.1%	-3.0%		
Fremont County	3,545	196	5.5%	\$1,492	214	6.0%	\$1,668	\$96	11.6%	10.8%	-0.8%		
Greene County	4,664	274	5.9%	\$1,724	312	6.7%	\$1,671	\$97	12.6%	10.1%	-2.5%		
Grundy County	5,550	166	3.0%	\$1,742	271	4.9%	\$1,733	\$99	7.9%	6.1%	-1.8%		
Guthrie County	5,655	253	4.5%	\$1,878	315	5.6%	\$1,622	\$94	10.0%	9.2%	-0.8%		
Hamilton County	7,272	339	4.7%	\$1,586	500	6.9%	\$1,527	\$89	11.5%	8.2%	-3.3%		
Hancock County	5,234	231	4.4%	\$1,727	368	7.0%	\$1,702	\$94	11.4%	7.4%	-4.0%		
Hardin County	8,386	416	5.0%	\$1,656	587	7.0%	\$1,643	\$96	12.0%	10.0%	-2.0%		
Harrison County	6,858	360	5.2%	\$1,641	434	6.3%	\$1,763	\$97	11.6%	9.9%	-1.7%		
Henry County	8,446	475	5.6%	\$1,684	664	7.9%	\$1,577	\$90	13.5%	10.5%	-3.0%		
Howard County	4,409	251	5.7%	\$1,521	336	7.6%	\$1,570	\$92	13.3%	10.3%	-3.0%		
Humboldt County	4,768	234	4.9%	\$1,776	330	6.9%	\$1,515	\$90	11.8%	9.2%	-2.6%		
Iowa County	3,528	156	4.4%	\$1,904	242	6.9%	\$1,591	\$95	11.3%	9.4%	-1.9%		
Jackson County	6,771	255	3.8%	\$1,671	409	6.0%	\$1,573	\$91	9.8%	6.8%	-3.0%		
Jackson County	9,224	599	6.5%	\$1,594	627	6.8%	\$1,675	\$99	13.3%	11.1%	-2.2%		
Jasper County	16,030	749	4.7%	\$1,649	914	5.7%	\$1,581	\$91	10.4%	8.4%	-2.0%		
Jefferson County	7,454	473	6.3%	\$1,525	532	7.1%	\$1,686	\$94	13.5%	13.1%	-0.4%		
Johnson County	51,200	2,152	4.2%	\$1,395	2,138	4.2%	\$1,502	\$87	8.4%	12.3%	3.9%		
Jones County	8,314	469	5.6%	\$1,530	553	6.7%	\$1,605	\$91	12.3%	9.7%	-2.6%		
Keokuk County	5,065	281	5.5%	\$1,559	333	6.6%	\$1,727	\$96	12.1%	11.5%	-0.6%		
Kossuth County	7,642	379	5.0%	\$1,761	493	6.5%	\$1,664	\$98	11.4%	10.0%	-1.4%		
Lee County	16,777	1,171	7.0%	\$1,757	1,257	7.5%	\$1,693	\$95	14.5%	12.8%	-1.7%		

**Table 10: Earned Income Tax Credit and Poverty Statistics by County for 2004**

	# of Households			Only Federal EITC Claimed			Both Federal and State EITC Claimed			Total % Claiming		Poverty Rate by County	Diff. in Rate of Poverty and % of Rate of EITC Claims
	In County	# of Claims	% of Households	Avg. Federal Claim	# of Claims	% of Households	Avg. Federal Claim	Avg. State Claim	Any EITC	Poverty Rate			
Linn County	87,890	4,337	4.9%	\$1,637	5,062	5.8%	\$1,596	\$92	10.7%	9.2%	-1.5%		
Louisiana County	5,178	281	5.4%	\$1,827	447	8.6%	\$1,699	\$100	14.1%	10.5%	-3.6%		
Lucas County	4,283	253	5.9%	\$1,693	292	6.8%	\$1,729	\$102	12.7%	13.5%	0.8%		
Lyon County	4,871	184	3.8%	\$1,604	294	6.0%	\$1,611	\$98	9.8%	8.1%	-1.7%		
Madison County	6,101	255	4.2%	\$1,581	357	5.9%	\$1,649	\$95	10.0%	7.8%	-2.2%		
Mathaska County	9,769	545	5.6%	\$1,819	597	6.1%	\$1,617	\$94	11.7%	12.0%	0.3%		
Marion County	13,507	600	4.4%	\$1,683	741	5.5%	\$1,550	\$97	9.9%	8.8%	-1.1%		
Marshall County	16,796	1,048	6.2%	\$1,789	1,598	9.5%	\$1,658	\$99	15.8%	12.0%	-3.8%		
Mills County	5,900	253	4.3%	\$1,732	341	5.8%	\$1,696	\$101	10.1%	9.4%	-0.7%		
Mitchell County	4,639	167	3.6%	\$1,541	295	6.4%	\$1,624	\$92	10.0%	9.0%	-1.0%		
Monona County	4,738	291	6.1%	\$1,678	352	7.4%	\$1,737	\$100	13.6%	11.7%	-1.9%		
Monroe County	3,598	235	6.5%	\$1,729	254	7.1%	\$1,654	\$92	13.6%	11.8%	-1.8%		
Montgomery County	5,393	309	5.7%	\$1,765	410	7.6%	\$1,784	\$107	13.3%	11.6%	-1.7%		
Muscatele County	17,422	1,148	6.6%	\$1,761	1,479	8.5%	\$1,673	\$97	15.1%	11.2%	-3.9%		
O'Brien County	6,619	330	5.0%	\$1,595	385	5.8%	\$1,554	\$90	10.8%	8.7%	-2.1%		
Osceola County	3,015	116	3.8%	\$1,490	210	7.0%	\$1,653	\$90	10.8%	7.4%	-3.4%		
Page County	7,307	403	5.5%	\$1,708	470	6.4%	\$1,644	\$95	11.9%	12.8%	0.9%		
Palo Alto County	4,723	230	4.9%	\$1,684	300	6.4%	\$1,632	\$96	11.2%	9.8%	-1.4%		
Plymouth County	10,284	480	4.7%	\$1,726	636	6.2%	\$1,572	\$92	10.9%	7.1%	-3.8%		
Pocahontas County	4,020	168	4.2%	\$1,518	266	6.6%	\$1,700	\$98	10.8%	10.5%	-0.3%		
Polk County	172,894	8,600	5.0%	\$1,721	10,925	6.3%	\$1,653	\$96	11.3%	9.8%	-1.5%		
Pottawattamie County	37,913	2,249	5.9%	\$1,796	2,937	7.7%	\$1,725	\$99	13.7%	11.4%	-2.3%		
Poweshiek County	8,915	413	4.6%	\$1,835	501	5.6%	\$1,566	\$91	10.3%	10.5%	0.2%		
Ringold County	2,875	163	5.7%	\$1,923	182	6.3%	\$1,758	\$96	12.0%	13.7%	1.7%		
Sac County	5,543	246	4.4%	\$1,671	341	6.2%	\$1,664	\$100	10.6%	10.0%	-0.6%		
Scott County	68,567	4,666	6.8%	\$1,859	4,903	7.2%	\$1,741	\$99	14.0%	12.3%	-1.7%		
Shelby County	5,464	308	5.6%	\$1,605	360	6.6%	\$1,714	\$92	12.2%	8.8%	-3.4%		
Stout County	11,697	461	3.9%	\$1,705	698	6.0%	\$1,461	\$87	9.9%	7.1%	-2.8%		
Story County	33,630	1,202	3.6%	\$1,343	1,206	3.6%	\$1,638	\$87	7.2%	11.7%	4.5%		
Tama County	7,686	409	5.3%	\$1,722	517	6.7%	\$1,638	\$97	12.0%	9.7%	-2.3%		
Taylor County	3,253	169	5.2%	\$1,754	218	6.7%	\$1,688	\$102	11.9%	11.6%	-0.3%		
Union County	5,783	390	6.7%	\$1,610	481	8.3%	\$1,749	\$100	15.1%	12.3%	-2.8%		
Van Buren County	3,660	234	6.4%	\$1,534	252	6.9%	\$1,646	\$95	13.3%	12.6%	-0.7%		
Wapello County	16,137	1,239	7.7%	\$1,645	1,450	9.0%	\$1,628	\$95	16.7%	14.3%	-2.4%		
Warren County	16,396	677	4.1%	\$1,642	929	5.7%	\$1,578	\$94	9.8%	6.8%	-3.0%		
Washington County	8,813	446	5.1%	\$1,578	596	6.8%	\$1,638	\$93	11.8%	8.5%	-3.3%		
Wayne County	3,400	199	5.9%	\$1,689	217	6.4%	\$1,685	\$97	12.2%	13.6%	1.4%		
Webster County	17,263	1,034	6.0%	\$1,764	1,173	6.8%	\$1,682	\$96	12.8%	12.4%	-0.4%		
Winnebago County	5,174	239	4.6%	\$1,709	397	7.7%	\$1,591	\$98	12.3%	9.2%	-3.1%		
Winneshek County	8,483	422	5.0%	\$1,419	521	6.1%	\$1,498	\$86	11.1%	8.7%	-2.4%		
Woodbury County	41,727	3,261	7.8%	\$1,878	4,086	9.8%	\$1,752	\$101	17.6%	13.4%	-4.2%		
Worth County	3,554	145	4.1%	\$1,713	243	6.8%	\$1,676	\$101	10.9%	8.0%	-2.9%		
Wright County	6,582	333	5.1%	\$1,907	467	7.1%	\$1,620	\$94	12.2%	9.5%	-2.7%		
State Total	1,292,731	74,073	5.7%	\$1,701	91,673	7.1%	\$1,653	\$96	12.8%	10.5%	-2.3%		
Urban Counties	584,715	32,226	5.5%	\$1,701	37,699	6.4%	\$1,620	\$94	12.0%	11.5%	-0.5%		
Rural Counties	708,016	41,847	5.9%	\$1,744	53,974	7.6%	\$1,667	\$100	13.5%	10.1%	-3.4%		
Nonresident		3,945		\$1,744	5,772		\$1,667	\$100					

# of Households in County - U.S. Census Bureau, Population Division, Released August 21, 2006  
 Poverty Rate by County - U.S. Census Bureau, Poverty and Health Statistics Branch  
 EITC - Earned Income Tax Credit  
 Urban Counties includes Black Hawk, Dubuque, Johnson, Linn, Polk, Pottawattamie, Scott, Story and Woodbury. Rural Counties includes all other counties.

**Table 11: Family Investment Program, Food Assistance and Poverty Statistics by County for 2004**

	# of Households in County	# of Households Receiving FIP	% of Households Receiving FIP	# of Households Receiving FA	% of Households Receiving FA	Poverty Rate by County	Total % Claiming Any EITC	Diff. In Rate of Poverty and % of Households Receiving FA	Diff. In % Claiming Any EITC and % of Households Receiving FA
Adair County	3,787	21	0.5%	185	4.9%	9.7%	12.8%	4.8%	7.9%
Adams County	2,115	12	0.6%	94	4.4%	10.6%	15.0%	6.2%	10.5%
Allamakee County	7,453	73	1.0%	299	4.0%	10.8%	11.4%	6.8%	7.3%
Appanoose County	6,746	172	2.5%	767	11.4%	14.9%	14.5%	3.5%	3.1%
Audubon County	3,010	21	0.7%	100	3.3%	9.2%	12.7%	5.9%	9.4%
Benton County	10,835	124	1.1%	485	4.5%	7.6%	10.9%	3.1%	6.4%
Black Hawk County	53,567	1422	2.7%	5,141	9.6%	13.7%	14.0%	4.1%	4.4%
Boone County	11,389	137	1.2%	598	5.3%	8.8%	10.0%	3.5%	4.8%
Bremner County	9,818	70	0.7%	340	3.5%	7.0%	8.7%	3.5%	5.2%
Buchanan County	9,096	107	1.2%	396	4.4%	9.9%	11.5%	5.5%	7.1%
Buena Vista County	8,174	107	1.3%	396	4.8%	8.9%	16.7%	5.9%	11.9%
Butler County	6,619	69	1.0%	278	4.2%	8.9%	10.9%	4.7%	6.7%
Cathlamet County	5,204	41	0.8%	222	4.3%	10.5%	11.2%	6.2%	6.9%
Carroll County	9,219	79	0.9%	424	4.6%	8.5%	11.7%	3.9%	7.1%
Cass County	6,715	96	1.4%	389	5.8%	11.6%	13.7%	5.8%	7.9%
Cedar County	7,906	56	0.7%	246	3.1%	6.8%	9.5%	3.7%	6.4%
Cerro Gordo County	21,681	226	1.0%	1,344	6.2%	10.4%	11.9%	4.2%	5.7%
Cherokee County	5,901	60	1.0%	243	4.1%	8.9%	10.4%	4.8%	6.3%
Chickasaw County	5,709	53	0.9%	197	3.5%	8.5%	12.2%	5.0%	8.7%
Clarke County	4,094	49	1.2%	283	6.9%	10.7%	16.0%	3.8%	9.0%
Clay County	8,007	111	1.4%	426	5.3%	9.4%	12.8%	4.1%	7.4%
Clayton County	9,095	66	0.7%	291	3.2%	9.7%	12.0%	6.5%	8.8%
Clinton County	22,014	468	2.1%	2,064	9.4%	12.1%	13.7%	2.7%	4.3%
Crawford County	7,043	132	1.9%	430	6.1%	11.2%	14.3%	5.1%	8.2%
Dallas County	18,809	154	0.8%	637	3.4%	6.3%	10.0%	2.9%	6.6%
Davis County	3,640	39	1.1%	173	4.8%	11.9%	13.7%	7.1%	8.9%
Decatur County	3,878	56	1.4%	409	10.5%	16.8%	15.2%	6.3%	4.6%
Delaware County	7,873	94	1.2%	355	4.5%	9.1%	12.5%	4.6%	8.0%
Des Moines County	18,819	460	2.4%	1,958	10.4%	13.1%	16.0%	2.7%	5.6%
Dickinson County	12,134	56	0.5%	275	2.3%	7.5%	6.7%	5.2%	4.4%
Dubuque County	37,327	572	1.5%	2,035	5.5%	9.7%	12.7%	4.2%	7.2%
Emmet County	4,940	46	0.9%	206	4.2%	9.8%	12.9%	5.6%	8.7%
Fayette County	9,677	169	1.7%	731	7.5%	12.3%	13.5%	4.8%	6.0%
Floyd County	7,406	108	1.5%	479	6.5%	10.5%	13.4%	4.0%	6.9%
Franklin County	4,777	45	0.9%	185	3.9%	9.1%	12.1%	5.2%	8.2%
Fremont County	3,545	61	1.7%	228	6.4%	10.8%	11.6%	4.4%	5.1%
Greene County	4,664	62	1.3%	226	4.8%	10.1%	12.6%	5.3%	7.7%
Grundy County	5,550	37	0.7%	140	2.5%	6.1%	7.9%	3.6%	5.3%
Guthrie County	5,655	42	0.7%	207	3.7%	9.2%	10.0%	5.5%	6.4%
Hamilton County	7,272	98	1.4%	372	5.1%	8.2%	11.5%	3.1%	6.4%
Hancock County	5,234	32	0.6%	143	2.7%	7.4%	11.4%	4.7%	8.7%
Hardin County	8,386	120	1.4%	460	5.5%	10.0%	12.0%	4.5%	6.5%
Harrison County	6,858	94	1.4%	450	6.6%	9.9%	11.6%	3.3%	5.0%
Henry County	8,446	111	1.3%	497	5.9%	10.5%	13.5%	4.6%	7.6%
Howard County	4,409	37	0.8%	163	3.7%	10.3%	13.3%	6.6%	9.6%
Humboldt County	4,768	43	0.9%	214	4.5%	9.2%	11.8%	4.7%	7.3%
Ida County	3,528	29	0.8%	114	3.2%	9.4%	11.3%	6.2%	8.1%
Iowa County	6,771	48	0.7%	235	3.5%	6.8%	9.8%	3.3%	6.3%
Jackson County	9,224	120	1.3%	532	5.8%	11.1%	13.3%	5.3%	7.5%
Jasper County	16,030	205	1.3%	738	4.6%	8.4%	10.4%	3.8%	5.8%
Jefferson County	7,454	168	2.3%	623	8.4%	13.1%	13.5%	4.7%	5.1%
Johnson County	51,200	457	0.9%	2,340	4.6%	12.3%	8.4%	7.7%	3.8%
Jones County	8,314	63	0.8%	367	4.4%	9.7%	12.3%	5.3%	7.9%
Keokuk County	5,065	78	1.5%	336	6.6%	11.5%	12.1%	4.9%	5.5%
Kossuth County	7,642	68	0.9%	297	3.9%	10.0%	11.4%	6.1%	7.5%
Lee County	16,777	387	2.3%	1,504	9.0%	12.8%	14.5%	3.8%	5.5%

**Table 11: Family Investment Program, Food Assistance and Poverty Statistics by County for 2004**

	# of Households in County	# of Households Receiving FIP	% of Households Receiving FIP	# of Households Receiving FA	% of Households Receiving FA	Poverty Rate by County	Total Any EITC	Diff. In Rate of Poverty and % of Households Receiving FA	Diff. In % Claiming Any EITC and % of Households Receiving FA
Linn County	87,890	1,524	1.7%	5,942	6.8%	9.2%	10.7%	2.4%	3.9%
Louisa County	5,178	103	2.0%	305	5.9%	10.5%	14.1%	4.6%	8.2%
Lucas County	4,283	93	2.2%	353	8.2%	13.5%	12.7%	5.3%	4.5%
Lyon County	4,871	39	0.8%	155	3.2%	8.1%	9.8%	4.9%	6.6%
Madison County	6,101	48	0.8%	240	3.9%	7.8%	10.0%	3.9%	6.1%
Mathaska County	9,769	191	2.0%	787	8.1%	12.0%	11.7%	3.9%	3.6%
Marion County	13,507	140	1.0%	616	4.6%	8.8%	9.9%	4.2%	5.4%
Marshall County	16,796	356	2.1%	1,520	9.1%	12.0%	15.8%	2.9%	6.7%
Mills County	5,900	97	1.6%	311	5.3%	9.4%	10.1%	4.1%	4.8%
Mitchell County	4,639	28	0.6%	137	2.9%	9.0%	10.0%	6.1%	7.0%
Monroe County	4,738	53	1.1%	266	5.6%	11.7%	13.6%	6.1%	7.9%
Monroe County	3,598	56	1.6%	273	7.6%	11.8%	13.6%	4.2%	6.0%
Montgomery County	5,393	85	1.6%	415	7.7%	11.6%	13.3%	3.9%	5.6%
Muscataine County	17,422	418	2.4%	1,458	8.4%	11.2%	15.1%	2.8%	6.7%
O'Brien County	6,619	64	1.0%	245	3.7%	8.7%	10.8%	5.0%	7.1%
Oscola County	3,015	18	0.6%	72	2.4%	7.4%	10.8%	5.0%	8.4%
Page County	7,307	134	1.8%	499	6.8%	12.8%	11.9%	6.0%	5.1%
Palo Alto County	4,723	28	0.6%	176	3.7%	9.8%	11.2%	6.1%	7.5%
Plymouth County	10,284	80	0.8%	297	2.9%	7.1%	10.9%	4.2%	8.0%
Pocahontas County	4,020	41	1.0%	216	5.4%	10.5%	10.8%	5.1%	5.4%
Polk County	172,894	2,768	1.6%	11,064	6.4%	9.8%	11.3%	3.4%	4.9%
Pottawattamie County	37,913	967	2.5%	3,183	8.4%	11.4%	13.7%	3.0%	5.3%
Poweshiek County	8,915	95	1.1%	373	4.2%	10.5%	10.3%	6.3%	6.1%
Ringold County	2,875	22	0.8%	156	5.4%	13.3%	12.0%	8.3%	6.6%
Sac County	5,543	37	0.7%	184	3.3%	10.0%	10.6%	6.7%	7.3%
Scott County	68,567	1,670	2.4%	6,538	9.5%	12.3%	14.0%	2.8%	4.4%
Shelby County	5,464	44	0.8%	259	4.7%	8.8%	12.2%	4.1%	7.5%
Sioux County	11,697	64	0.5%	243	2.1%	7.1%	9.9%	5.0%	7.8%
Story County	33,630	314	0.9%	1,184	3.5%	11.7%	7.2%	8.2%	3.6%
Tama County	7,686	91	1.2%	313	4.1%	9.7%	12.0%	5.6%	8.0%
Taylor County	3,253	21	0.7%	155	4.7%	11.6%	11.9%	6.9%	7.1%
Union County	5,783	74	1.3%	459	7.9%	12.3%	15.1%	4.4%	7.1%
Van Buren County	3,660	47	1.3%	209	5.7%	12.6%	13.3%	6.9%	7.6%
Wapello County	16,137	487	3.0%	1,965	12.2%	14.3%	16.7%	2.1%	4.5%
Warren County	16,396	177	1.1%	582	3.5%	6.8%	9.8%	3.3%	6.2%
Washington County	8,813	112	1.3%	399	4.5%	8.5%	11.8%	4.0%	7.3%
Wayne County	3,400	48	1.4%	222	6.5%	13.6%	12.2%	7.1%	5.7%
Webster County	17,263	366	2.1%	1,511	8.8%	12.4%	12.8%	3.6%	4.0%
Winnebago County	5,174	50	1.0%	221	4.3%	9.2%	12.3%	4.9%	8.0%
Winneshiak County	8,483	57	0.7%	230	2.7%	8.7%	11.1%	6.0%	8.4%
Woodbury County	41,727	1,016	2.4%	3,551	8.5%	13.4%	17.6%	4.9%	9.1%
Wright County	3,554	17	0.5%	115	3.2%	8.0%	10.9%	4.8%	7.7%
State Total	6,582	96	1.5%	304	4.6%	9.5%	12.2%	4.9%	7.5%
Urban Counties	1,292,731	20,163	1.6%	80,964	6.3%	10.5%	12.8%	4.2%	6.6%
Rural Counties	584,715	10,709	1.8%	40,977	7.0%	11.5%	12.0%	4.5%	5.0%
Rural Counties	708,016	9,454	1.3%	39,986	5.6%	10.1%	13.5%	4.5%	7.9%

# of Households in County - U.S. Census Bureau, Population Division, Released August 21, 2001  
 Poverty Rate by County - U.S. Census Bureau, Poverty and Health Statistics Branch  
 FIP - Family Investment Program  
 FA - Food Assistance  
 Urban Counties includes Black Hawk, Dubuque, Johnson, Linn, Polk, Pottawattamie, Scott, Story and Woodbury. Rural Counties includes all other counties.

**Table 12: Change in Tax Liability by Adjusted Gross Income Brackets for Six Policy Options**

AGI Class	Earned Income Tax Credit		Dependent Credit of \$68	Increase Filing Requirements to \$11,303 / \$18,606	Increase CDC and EDC eligibility brackets	Dependent Deduction of \$464
	29.95% Nonrefundable	10.63% Refundable				
Less than \$0	\$0	-\$264,454	\$0	\$0	\$0	\$0
\$0 to 10,000	-\$129,552	-\$4,847,710	-\$2,518	-\$1,458,645	\$0	-\$1,741
\$10,001 to 20,000	-\$1,747,560	-\$9,877,900	-\$461,950	-\$5,572,177	-\$350,269	-\$188,719
\$20,001 to 30,000	-\$13,967,524	-\$4,139,648	-\$2,184,341	-\$11,421,396	-\$1,043,560	-\$1,758,261
\$30,001 to 40,000	-\$4,156,731	-\$883,813	-\$2,218,779	-\$1,386,101	-\$1,030,395	-\$2,049,013
\$40,001 to 50,000	\$0	\$0	-\$2,213,101	-\$66,509	-\$2,445,667	-\$2,112,800
\$50,001 to 60,000	\$0	\$0	-\$2,230,123	-\$18,300	-\$3,537,776	-\$2,223,841
\$60,001 to 70,000	\$0	\$0	-\$2,065,690	-\$14,890	-\$3,492,736	-\$2,107,420
\$70,001 to 80,000	\$0	\$0	-\$1,824,533	-\$10,417	-\$3,316,821	-\$1,915,483
\$80,001 to 90,000	\$0	\$0	-\$1,518,265	-\$7,770	-\$2,445,169	-\$1,650,090
\$90,001 to 100,000	\$0	\$0	-\$1,176,744	-\$6,371	-\$1,520,949	-\$1,320,475
\$100,001 to 125,000	\$0	\$0	-\$1,722,316	-\$9,553	-\$811,608	-\$2,013,074
\$125,001 to 150,000	\$0	\$0	-\$776,866	-\$5,525	\$0	-\$950,020
\$150,001 to 175,000	\$0	\$0	-\$399,849	-\$7,948	\$0	-\$501,163
\$175,001 to 200,000	\$0	\$0	-\$226,367	-\$2,824	\$0	-\$286,568
\$200,001 to 250,000	\$0	\$0	-\$254,646	-\$4,648	\$0	-\$323,806
\$250,001 or more	\$0	\$0	-\$457,929	-\$13,222	\$0	-\$585,651
<b>Total Impact</b>	<b>-\$20,001,367</b>	<b>-\$20,013,525</b>	<b>-\$19,734,017</b>	<b>-\$20,006,296</b>	<b>-\$19,994,950</b>	<b>-\$19,988,124</b>

