

Using the ACS to Estimate the Characteristics of EITC- Eligible Tax Filers in Different Geographies

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Overview

- Use 2018 ACS adapted for the Urban Institute Analysis of Transfers, Taxes and Income Security (ATTIS) model
 - ATTIS models the major tax and transfer programs in the United States, with large enough sample size to look at sub-national geographies
- Select tax units that are eligible for the Earned Income Tax Credit (and Additional Child Tax Credit)
 - EITC is a refundable tax credit for low-income workers that has a large anti-poverty effect, and is of interest to advocates and policymakers

Overview

- Goal is to get a picture of what the EITC-eligible population looks like
 - Include characteristics such as race/ethnicity, marital status, education level, language spoken, occupation, and industry
- Present data by state, metropolitan area, non-metropolitan areas, and counties
 - Use PUMAs to match to metropolitan areas, non-metro areas, and counties
- The ACS is the best data source for this information
 - IRS data does not include demographic information, and CPS has too small of a sample size

State	State Name	Estimated tax units	EITC-eligible units	Total population in EITC-eligible units	Total qualifying children in EITC-eligible units	Married filing jointly (%)	Head of household (%)	Single (%)	Same sex married filing jointly (%)	White (%)	Black (%)	Asian + Native Hawaiian, other Pacific Islander (%)	Hispanic (%)	Other (%)
01	Alabama	1,989,945	369,055	912,856	449,941	29.8%	30.1%	40.1%	0.3%	51.7%	40.1%	0.9%	4.2%	3.0%
02	Alaska	339,506	48,468	115,516	51,985	35.7%	20.0%	44.3%	0.4%	44.8%	1.9%	12.3%	5.9%	35.1%
04	Arizona	3,146,891	486,159	1,290,728	654,726	35.7%	27.1%	37.2%	0.4%	41.0%	6.2%	2.5%	41.4%	9.0%
05	Arkansas	1,206,817	241,751	620,384	308,043	32.7%	34.3%	33.0%	0.2%	66.0%	22.6%	1.2%	7.8%	2.4%
06	California	17,910,000	2,572,996	6,573,496	3,208,133	36.7%	21.4%	41.9%	0.3%	25.2%	6.8%	11.9%	52.8%	3.3%
08	Colorado	2,754,485	308,763	741,873	351,739	32.6%	25.7%	41.7%	0.0%	58.1%	7.1%	2.8%	27.7%	4.4%
09	Connecticut	1,674,900	183,200	437,529	214,542	26.2%	32.9%	40.8%	0.2%	46.9%	19.4%	3.3%	27.4%	3.0%
10	Delaware	451,248	65,235	153,809	75,852	25.1%	33.8%	41.1%	0.5%	50.5%	33.3%	1.9%	9.6%	4.8%
11	District of Columbia	378,237	32,804	72,669	36,778	15.2%	29.8%	55.1%	0.3%	15.7%	68.4%	2.9%	11.7%	1.3%
12	Florida	9,566,300	1,519,130	3,651,814	1,740,940	31.7%	24.6%	43.7%	0.1%	41.3%	23.1%	2.2%	31.2%	2.2%
13	Georgia	4,605,878	772,554	1,959,317	994,184	29.7%	30.7%	39.5%	0.2%	40.6%	45.9%	3.2%	7.9%	2.5%
15	Hawaii	653,873	77,571	188,385	88,535	35.4%	17.4%	47.2%	0.3%	19.9%	0.9%	41.2%	13.6%	24.3%
16	Idaho	758,706	129,853	350,103	171,452	43.9%	24.3%	31.7%	0.3%	80.1%	1.2%	1.7%	13.2%	3.8%
17	Illinois	5,808,726	776,315	1,896,208	928,831	29.0%	31.1%	39.9%	0.2%	47.8%	24.7%	4.3%	21.0%	2.1%
18	Indiana	2,930,244	448,537	1,157,938	584,836	30.8%	34.0%	35.3%	0.3%	72.5%	15.4%	1.7%	7.5%	2.9%
19	Iowa	1,422,121	184,981	473,287	242,761	27.3%	38.2%	34.5%	0.1%	78.0%	8.2%	3.3%	7.6%	2.8%
20	Kansas	1,278,951	182,151	461,159	226,427	33.6%	31.8%	34.6%	0.2%	69.0%	9.5%	2.2%	15.1%	4.2%

Focus on non-metro areas

- We map PUMAs to metro and non-metro areas using the Missouri Census Data Center's mapping tool
- There is no exact definition of non-metropolitan areas because many PUMAs include both metro and non-metro areas
 - Approximately 12% of all PUMAs contain both metro and non-metro areas
 - Over 60% of PUMAs that contain any non-metro areas also include metro areas

Focus on non-metro areas

- We provide three different definitions of non-metro:
 - “Exclusively non-metro” which contain PUMAs are only have non-metro areas
 - “Mostly non-metro” which contain PUMAs where over half the population is in non-metro areas
 - “Any non-metro” which contain PUMAs where any of the population is in a non-metro area
- We adjust the weights for estimates in non-metro areas by multiplying everyone's weight by the percentage of people in their PUMA who live in non-metro areas
- We provide a list of which PUMAs fall under the different definitions

State	Nonmetropolitan Area Definition	Unweighted EITC units, unscaled	Estimated tax units	EITC-eligible units	Share of EITC units in exclusively nonmetro PUMAs	Total population in EITC-eligible units	Total qualifying children in EITC-eligible units	Married filing jointly (%)	Head of household (%)	Single (%)
AL	Exclusively nonmetro PUMAs of AL	514	235,442	55,287	100.0%	139,694	67,661	38.1%	25.5%	36.5%
AL	Mostly nonmetro PUMAs of AL	919	370,144	85,749	64.5%	219,220	109,134	34.6%	28.1%	37.3%
AL	Any nonmetro PUMAs of AL	1,438	424,163	95,414	57.9%	243,829	121,037	34.6%	27.8%	37.6%
AK	Exclusively nonmetro PUMAs of AK	254	47,090	9,836	100.0%	26,196	13,484	30.6%	24.5%	44.9%
AK	Mostly nonmetro PUMAs of AK	254	47,090	9,836	100.0%	26,196	13,484	30.6%	24.5%	44.9%
AK	Any nonmetro PUMAs of AK	404	106,747	17,897	55.0%	45,460	22,312	33.9%	22.1%	44.0%
AZ	Exclusively nonmetro PUMAs of AZ	262	55,596	16,702	100.0%	47,188	25,897	33.8%	24.5%	41.7%
AZ	Mostly nonmetro PUMAs of AZ	351	91,374	22,978	72.7%	65,600	35,620	36.9%	25.0%	38.1%
AZ	Any nonmetro PUMAs of AZ	616	116,478	28,695	58.2%	80,684	43,144	37.4%	27.1%	35.5%
AR	Exclusively nonmetro PUMAs of AR	407	157,949	36,417	100.0%	96,002	45,731	42.1%	25.9%	32.0%
AR	Mostly nonmetro PUMAs of AR	1,054	357,097	85,256	42.7%	216,410	102,550	37.1%	28.7%	34.2%
AR	Any nonmetro PUMAs of AR	1,453	421,679	100,791	36.1%	258,757	125,130	36.0%	30.0%	34.0%
CA	Exclusively nonmetro PUMAs of CA	610	358,236	61,690	100.0%	148,910	69,131	34.2%	23.2%	42.6%
CA	Mostly nonmetro PUMAs of CA	610	358,236	61,690	100.0%	148,910	69,131	34.2%	23.2%	42.6%
CA	Any nonmetro PUMAs of CA	610	358,236	61,690	100.0%	148,910	69,131	34.2%	23.2%	42.6%

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