

North Dakota Tax Filers Receiving the Earned Income Tax Credit (EITC): 2000 to 2008

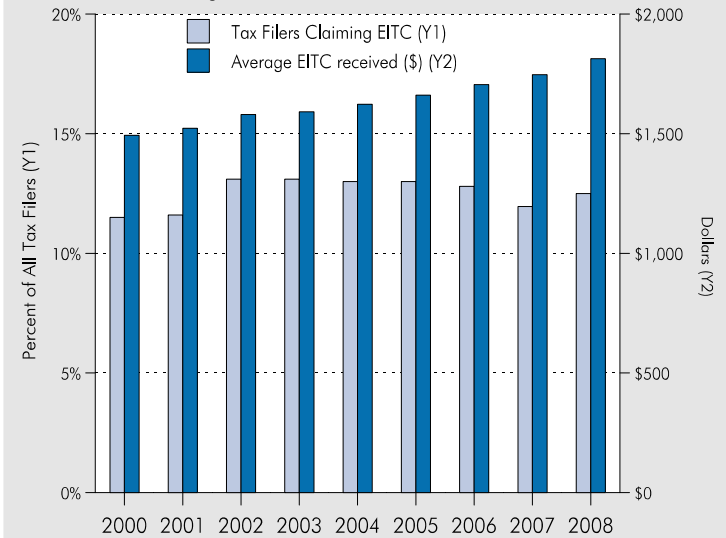
The federal Earned Income Tax Credit (EITC) is an anti-poverty program for working individuals and families. The EITC reduces the amount of taxes owed and may also provide a refund. In 2008, 12.5 percent of all North Dakota tax filers claimed the EITC, compared to 12.0 percent in 2007 (Figure 1).

Nationwide, 17.3 percent of tax filers claimed the EITC in 2008, which is up from 15.9 percent in 2007 (Table 1).

Depending on income and family structure, tax filers may claim an EITC, the value of which could range from \$1 to \$5,751. In 2008, the average EITC credit that North Dakota EITC filers received was \$1,814 (Figure 2), which is up 3.8 percent from \$1,747 in 2007. Nationally, the average credit that EITC filers received in 2008 was \$2,047, which is up 3.4 percent from \$1,979 in 2007.

For most taxpayers who claim the EITC and receive a tax refund, EITC dollars comprise the largest portion of those refunds. In 2008, 55.2 percent of refunds received by North Dakota taxpayers claiming the EITC were composed of EITC dollars. This proportion is down from 72.8 percent in 2000.

Figure 1. Average Earned Income Tax Credit (EITC) and the Percent of Tax Filers Claiming the EITC in North Dakota: 2000 to 2008



Source: The Brookings Institution, Metropolitan Policy Program, Earned Income Tax Credit Series, <http://www.brookings.edu/metro/EITC/EITC-Homepage.aspx>

Of North Dakota tax filers claiming the EITC in 2008, 28.0 percent also claimed the Child Tax Credit. Those North Dakota families receiving the Child Tax Credit received, on average, a child tax credit of \$646 in 2008.

Figure 2. Average Earned Income Tax Credit (EITC) Received by North Dakota Tax Filers by County: 2008

Source: The Brookings Institution, Metropolitan Policy Program, Earned Income Tax Credit Series, <http://www.brookings.edu/metro/EITC/EITC-Homepage.aspx>

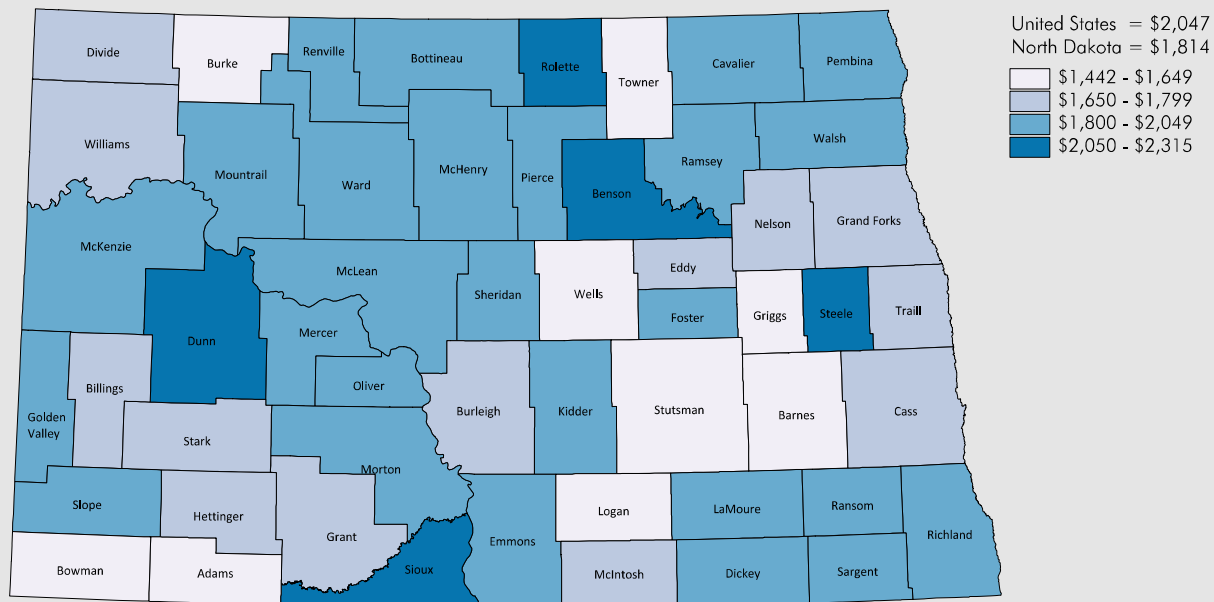


Table 1. North Dakota Tax Filers Receiving the Earned Income Tax Credit (EITC) as a Percent of All Tax Filers: 2000 to 2008

Source: The Brookings Institution, Metropolitan Policy Program, Earned Income Tax Credit Series, <http://www.brookings.edu/metro/EITC/EITC-Homepage.aspx>

United States and North Dakota Counties	Tax Filers Receiving the EITC as Percent of All Tax Filers									2008 Tax Filers Receiving the EITC
	2000	2001	2002	2003	2004	2005	2006	2007	2008	
United States	14.7%	15.0%	16.5%	16.8%	16.8%	16.8%	16.6%	15.9%	17.3%	24,780,454
North Dakota	11.5%	11.6%	13.1%	13.1%	13.0%	13.0%	12.8%	12.0%	12.5%	40,043
Adams	13.5%	12.2%	15.0%	14.8%	16.4%	14.2%	11.7%	10.9%	12.0%	137
Barnes	11.4%	11.7%	13.1%	12.6%	12.7%	12.9%	12.7%	10.8%	11.7%	620
Benson	32.9%	34.0%	36.0%	36.7%	36.9%	37.9%	36.7%	33.2%	35.9%	931
Billings	8.8%	6.3%	9.9%	11.4%	10.6%	10.8%	10.6%	9.5%	9.0%	33
Bottineau	11.5%	11.0%	13.3%	12.9%	12.9%	12.1%	12.0%	10.4%	10.8%	351
Bowman	10.3%	9.3%	12.5%	11.6%	10.1%	9.7%	9.4%	8.8%	7.6%	130
Burke	10.8%	10.0%	11.5%	12.7%	10.7%	8.7%	9.4%	8.4%	7.0%	75
Burleigh	9.4%	9.4%	10.1%	10.4%	10.4%	10.6%	10.4%	10.2%	10.7%	4,270
Cass	8.8%	9.2%	10.1%	10.2%	10.2%	10.5%	10.7%	10.5%	11.1%	7,924
Cavalier	7.8%	8.5%	10.1%	9.3%	9.9%	11.1%	9.7%	7.9%	8.9%	184
Dickey	10.3%	11.4%	13.0%	12.7%	12.4%	11.9%	12.4%	9.6%	9.3%	233
Divide	12.7%	12.9%	14.2%	14.9%	11.6%	12.6%	11.1%	9.7%	9.2%	92
Dunn	13.8%	15.2%	18.3%	17.0%	16.4%	15.6%	13.2%	12.2%	10.7%	162
Eddy	12.6%	14.2%	16.4%	15.6%	15.9%	16.5%	16.0%	13.2%	13.6%	158
Emmons	14.8%	14.3%	18.0%	17.3%	17.8%	16.2%	15.6%	13.2%	14.4%	230
Foster	10.6%	10.7%	10.9%	10.1%	10.6%	11.7%	11.3%	9.5%	10.6%	179
Golden Valley	12.8%	11.9%	12.7%	14.0%	13.9%	14.4%	14.3%	11.8%	11.6%	101
Grand Forks	10.2%	10.0%	12.4%	12.2%	11.9%	12.2%	12.4%	12.4%	12.6%	3,836
Grant	15.2%	14.6%	18.2%	17.1%	16.8%	15.9%	15.5%	13.5%	14.8%	168
Griggs	9.5%	8.0%	10.4%	9.4%	10.4%	10.2%	11.2%	9.6%	10.9%	135
Hettinger	11.1%	10.4%	13.6%	12.7%	12.5%	12.9%	13.6%	10.4%	11.0%	138
Kidder	15.6%	14.9%	16.8%	15.8%	16.9%	15.9%	15.5%	15.0%	16.7%	179
LaMoure	9.4%	10.3%	13.1%	11.4%	10.8%	10.1%	9.8%	8.5%	9.2%	185
Logan	15.8%	14.2%	18.2%	17.7%	18.0%	16.1%	14.9%	14.0%	14.6%	132
McHenry	14.1%	13.9%	16.2%	15.6%	15.7%	15.7%	14.8%	13.6%	13.7%	364
McIntosh	12.3%	11.5%	15.1%	13.5%	13.8%	13.8%	13.5%	11.9%	11.3%	157
McKenzie	14.7%	14.9%	17.2%	17.7%	16.3%	16.5%	15.4%	13.3%	12.9%	286
McLean	12.3%	12.1%	13.7%	13.8%	14.3%	13.6%	12.6%	11.0%	11.0%	479
Mercer	7.8%	7.6%	8.8%	9.0%	8.2%	7.9%	7.8%	8.0%	8.6%	356
Morton	12.2%	12.0%	13.7%	13.8%	13.3%	13.0%	12.7%	12.1%	13.1%	1,752
Mountrail	22.6%	21.3%	23.0%	23.0%	24.3%	22.8%	23.1%	19.6%	19.6%	701
Nelson	10.9%	11.5%	13.1%	11.9%	12.8%	12.4%	11.8%	9.1%	10.7%	186
Oliver	8.0%	7.0%	9.8%	9.6%	8.8%	8.6%	8.1%	8.0%	10.2%	87
Pembina	8.6%	8.1%	10.6%	9.9%	10.2%	10.7%	9.7%	8.3%	9.5%	375
Pierce	13.4%	14.1%	14.1%	13.6%	15.0%	15.7%	15.3%	12.4%	13.8%	277
Ramsey	13.5%	13.8%	14.7%	14.3%	14.8%	15.0%	14.8%	13.3%	15.3%	856
Ransom	8.5%	8.2%	9.6%	9.1%	9.6%	10.2%	9.8%	9.3%	9.9%	261
Renville	10.5%	9.5%	13.2%	12.7%	12.1%	11.7%	11.4%	9.4%	9.4%	99
Richland	9.6%	9.9%	11.3%	11.2%	11.3%	11.5%	10.9%	10.6%	10.8%	826
Rolette	37.8%	38.3%	39.8%	40.0%	40.9%	40.5%	40.6%	35.9%	40.0%	2,112
Sargent	7.1%	7.8%	8.8%	9.1%	8.7%	8.3%	8.6%	7.9%	8.9%	167
Sheridan	15.2%	15.1%	17.4%	16.5%	14.9%	14.1%	13.7%	12.9%	12.4%	86
Sioux	46.3%	44.6%	47.0%	47.2%	47.8%	49.4%	48.8%	44.5%	48.5%	660
Slope	15.5%	14.3%	19.4%	15.3%	12.5%	15.1%	15.9%	12.6%	11.3%	15
Stark	12.7%	12.3%	14.1%	14.4%	13.9%	13.1%	12.0%	11.0%	10.7%	1,278
Steele	9.8%	9.5%	10.2%	9.6%	10.2%	10.6%	10.4%	7.9%	7.6%	59
Stutsman	12.3%	12.7%	13.7%	13.8%	14.2%	14.0%	13.6%	12.4%	14.1%	1,408
Towner	10.9%	11.4%	12.7%	13.3%	13.3%	12.7%	13.4%	11.4%	13.8%	164
Traill	8.2%	8.1%	9.8%	9.7%	9.4%	8.4%	9.0%	8.2%	9.5%	374
Walsh	11.3%	11.4%	13.3%	13.4%	13.4%	13.9%	13.6%	11.7%	13.6%	749
Ward	11.5%	11.7%	13.9%	13.8%	13.7%	13.8%	13.6%	13.0%	13.3%	3,916
Wells	10.7%	11.4%	14.1%	13.1%	13.1%	13.0%	13.3%	11.1%	11.5%	250
Williams	14.1%	13.5%	15.4%	15.6%	14.7%	13.6%	12.6%	11.1%	10.7%	1,160



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One in Eight North Dakota Tax Filers Received the Federal Earned Income Tax Credit in 2008

The federal Earned Income Tax Credit (EITC) is an anti-poverty program for working individuals and families. The EITC reduces the amount of taxes owed and also may provide a refund.

This month's "Population Bulletin," a monthly publication from the North Dakota State Data Center at North Dakota State University, focuses on the EITC data released from The Brookings Institution's Metropolitan Policy Program.

In 2008, 12.5 percent of all North Dakota tax filers claimed the EITC, a proportion which is relatively unchanged from 12.0 percent in 2007.

"The relatively unchanged proportion of North Dakotans claiming EITC reflects a relatively stable distribution of low-income wage earning families in the state. In comparison to the U.S., which is recovering from a deep recession, this is good news for North Dakota," said Richard Rathge, director of the State Data Center.

Nationwide, 17.3 percent of tax filers claimed the EITC in 2008, which is up from 15.9 percent in 2007.

Depending on income and family structure, tax filers may claim an EITC, the value of which could range from \$1 to \$5,751. In 2008, the average EITC credit that North Dakota EITC filers received was \$1,814, which is up 3.8 percent from \$1,747 in 2007. Nationwide, the average credit that EITC filers received in 2008 was \$2,047, which is up 3.4 percent from \$1,979 in 2007.

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