

NM's Working Families Tax Credit

Improving the Credit's Benefits to the State, Its Businesses, and Its People

APPENDIX

By Amber Wallin, MPA
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APPENDIX A

Half of all states have an EITC-based credit, but New Mexico's is lower than average

State-based EITCs and their value as a percentage of the federal EITC (as of 2017)

| State | Percentage of Federal EITC |
|----------------------|--|
| California | 85 percent (up to half of the federal phase-in range) |
| Colorado | 10 percent |
| Connecticut | 27.5 percent |
| Delaware | 20 percent |
| District of Columbia | 40 percent |
| Illinois | 10 percent |
| Indiana | 9 percent |
| Iowa | 15 percent |
| Kansas | 17 percent |
| Louisiana | 3.5 percent |
| Maine | 5 percent |
| Maryland | 27 percent in 2017; 28 percent thereafter |
| Massachusetts | 23 percent |
| Michigan | 6 percent |
| Minnesota | Ranges from 25 to 45 percent (calculated as a percentage of income) |
| Nebraska | 10 percent |
| New Jersey | 30 percent |
| New Mexico | 10 percent |
| New York | 30 percent |
| Ohio | 10 percent (limited to 50 percent of liability for Ohio Taxable Income above \$20,000) |
| Oklahoma | 5 percent |
| Oregon | 8 percent |
| Rhode Island | 15 percent |
| Vermont | 32 percent |
| Virginia | 20 percent |
| Washington | 10 percent or \$50 (whichever is greater) |
| Wisconsin | 4 percent (one child) |

Source: Tax Credits for Working Families, "States with EITCs" chart, updated August 2016
NEW MEXICO VOICES FOR CHILDREN

APPENDIX B

The credits benefit families in every county

Percentage of tax returns claiming the EITC and WFTC, and the amounts returned at current levels and at increased levels by county (2013)

| Location | Percent of tax returns with EITC & WFTC | Amount returned to NM families from the EITC | Amount returned to NM families from the WFTC at 10% of EITC | Total value of EITC & WFTC to NM families | Additional benefit if WFTC increased to 15% of EITC | Additional benefit if WFTC increased to 20% of EITC |
|------------------------------|---|--|---|---|---|---|
| New Mexico | 26% | \$513,128,425 | \$51,312,843 | \$564,441,268 | \$25,656,421 | \$51,312,843 |
| Bernalillo County | 22% | \$139,884,674 | \$13,988,467 | \$153,873,141 | \$6,994,234 | \$13,988,467 |
| Catron County | 20% | \$466,560 | \$46,656 | \$513,216 | \$23,328 | \$46,656 |
| Chaves County | 31% | \$18,537,496 | \$1,853,750 | \$20,391,246 | \$926,875 | \$1,853,750 |
| Cibola County | 34% | \$6,639,773 | \$663,977 | \$7,303,750 | \$331,989 | \$663,977 |
| Colfax County | 25% | \$2,860,491 | \$286,049 | \$3,146,540 | \$143,025 | \$286,049 |
| Curry County | 27% | \$13,752,438 | \$1,375,244 | \$15,127,682 | \$687,622 | \$1,375,244 |
| De Baca County | 26% | \$529,019 | \$52,902 | \$581,921 | \$26,451 | \$52,902 |
| Dofia Ana County | 33% | \$72,478,787 | \$7,247,879 | \$79,726,666 | \$3,623,939 | \$7,247,879 |
| Eddy County | 21% | \$11,191,976 | \$1,119,198 | \$12,311,174 | \$559,599 | \$1,119,198 |
| Grant County | 24% | \$6,132,668 | \$613,267 | \$6,745,935 | \$306,633 | \$613,267 |
| Guadalupe County | 34% | \$1,350,421 | \$135,042 | \$1,485,463 | \$67,521 | \$135,042 |
| Harding County | 15% | \$78,345 | \$7,835 | \$86,180 | \$3,917 | \$7,835 |
| Hidalgo County | 30% | \$1,264,513 | \$126,451 | \$1,390,964 | \$63,226 | \$126,451 |
| Lea County | 23% | \$14,798,295 | \$1,479,830 | \$16,278,125 | \$739,915 | \$1,479,830 |
| Lincoln County | 26% | \$4,589,637 | \$458,964 | \$5,048,601 | \$229,482 | \$458,964 |
| Los Alamos County | 6% | \$775,573 | \$77,557 | \$853,130 | \$38,779 | \$77,557 |
| Luna County | 40% | \$10,400,982 | \$1,040,098 | \$11,441,080 | \$520,049 | \$1,040,098 |
| McKinley County | 48% | \$39,338,471 | \$3,933,847 | \$43,272,318 | \$1,966,924 | \$3,933,847 |
| Mora County | 32% | \$1,289,887 | \$128,989 | \$1,418,876 | \$64,494 | \$128,989 |
| Otero County | 29% | \$17,292,864 | \$1,729,286 | \$19,022,150 | \$864,643 | \$1,729,286 |
| Quay County | 31% | \$2,360,984 | \$236,098 | \$2,597,082 | \$118,049 | \$236,098 |
| Rio Arriba County | 27% | \$8,783,345 | \$878,335 | \$9,661,680 | \$439,167 | \$878,335 |
| Roosevelt County | 30% | \$5,253,602 | \$525,360 | \$5,778,962 | \$262,680 | \$525,360 |
| Sandoval County | 21% | \$26,634,316 | \$2,663,432 | \$29,297,748 | \$1,331,716 | \$2,663,432 |
| San Juan County | 29% | \$33,908,823 | \$3,390,882 | \$37,299,705 | \$1,695,441 | \$3,390,882 |
| San Miguel County | 32% | \$7,944,590 | \$794,459 | \$8,739,049 | \$397,230 | \$794,459 |
| Santa Fe County | 19% | \$25,580,676 | \$2,558,068 | \$28,138,744 | \$1,279,034 | \$2,558,068 |
| Sierra County | 27% | \$2,743,088 | \$274,309 | \$3,017,397 | \$137,154 | \$274,309 |
| Socorro County | 32% | \$5,485,763 | \$548,576 | \$6,034,339 | \$274,288 | \$548,576 |
| Taos County | 29% | \$7,986,690 | \$798,669 | \$8,785,359 | \$399,335 | \$798,669 |
| Torrance County | 27% | \$3,651,001 | \$365,100 | \$4,016,101 | \$182,550 | \$365,100 |
| Union County | 22% | \$717,501 | \$71,750 | \$789,251 | \$35,875 | \$71,750 |
| Valencia County | 28% | \$18,425,176 | \$1,842,518 | \$20,267,694 | \$921,259 | \$1,842,518 |
| Average amount per county | | \$15,549,346 | \$1,554,935 | \$17,104,281 | \$777,467 | \$1,554,935 |
| Average amount per recipient | | \$2,411 | \$241 | \$2,652 | \$121 | \$241 |

Source: NM Voices analysis of 2013 Internal Revenue Service income tax data provided by the Brookings Institute
NEW MEXICO VOICES FOR CHILDREN

APPENDIX C

The credits benefit families in every House district

Percentage of tax returns claiming the EITC and WFTC, and the amounts returned at current levels and at increased levels by House district (2013)

| NM House District | NM State Representative | Percent of tax returns with EITC & WFTC | Amount returned to NM families from the EITC | Amount returned to NM families from the WFTC at 10% of EITC | Total value of EITC & WFTC to NM families | Additional benefit if WFTC increased to 15% of EITC | Additional benefit if WFTC increased to 20% of EITC |
|-------------------|---------------------------|---|--|---|---|---|---|
| 1 | Rodney Montoya | 19% | \$4,474,386 | \$447,439 | \$4,921,825 | \$223,719 | \$447,439 |
| 2 | James Strickler | 41% | \$19,303,659 | \$1,930,366 | \$21,234,025 | \$965,183 | \$1,930,366 |
| 3 | Paul Bandy | 20% | \$3,896,638 | \$389,664 | \$4,286,302 | \$194,832 | \$389,664 |
| 4 | Sharon Clahchischilliage | 25% | \$4,254,563 | \$425,456 | \$4,680,019 | \$212,728 | \$425,456 |
| 5 | Doreen Johnson | 36% | \$6,050,331 | \$605,033 | \$6,655,364 | \$302,517 | \$605,033 |
| 6 | Eliseo Lee Alcon | 40% | \$7,683,843 | \$768,384 | \$8,452,227 | \$384,192 | \$768,384 |
| 7 | Kelly Fajardo | 27% | \$7,029,568 | \$702,957 | \$7,732,525 | \$351,478 | \$702,957 |
| 8 | Alonzo Baldonado | 27% | \$6,816,580 | \$681,658 | \$7,498,238 | \$340,829 | \$681,658 |
| 9 | Patricia Lundstrom | 52% | \$27,859,882 | \$2,785,988 | \$30,645,870 | \$1,392,994 | \$2,785,988 |
| 10 | Andres Romero | 31% | \$7,733,693 | \$773,369 | \$8,507,062 | \$386,685 | \$773,369 |
| 11 | Javier Martinez | 25% | \$7,588,777 | \$758,878 | \$8,347,655 | \$379,439 | \$758,878 |
| 12 | Patricio Ruiloba | 36% | \$9,853,739 | \$985,374 | \$10,839,113 | \$492,687 | \$985,374 |
| 13 | Patricia Roybal Caballero | 38% | \$10,776,519 | \$1,077,652 | \$11,854,171 | \$538,826 | \$1,077,652 |
| 14 | Miguel P. Garcia | 35% | \$10,511,761 | \$1,051,176 | \$11,562,937 | \$525,588 | \$1,051,176 |
| 15 | Sarah Maestas Barnes | 18% | \$5,050,272 | \$505,027 | \$5,555,299 | \$252,514 | \$505,027 |
| 16 | Antonio "Moe" Maestas | 22% | \$6,636,925 | \$663,693 | \$7,300,618 | \$331,846 | \$663,693 |
| 17 | Deborah Armstrong | 21% | \$5,663,502 | \$566,350 | \$6,229,852 | \$283,175 | \$566,350 |
| 18 | Gail Chasey | 22% | \$5,199,143 | \$519,914 | \$5,719,057 | \$259,957 | \$519,914 |
| 19 | Sheryl Williams Stapleton | 29% | \$7,995,958 | \$799,596 | \$8,795,554 | \$399,798 | \$799,596 |
| 20 | James Mitchell Dines | 23% | \$7,029,719 | \$702,972 | \$7,732,691 | \$351,486 | \$702,972 |
| 21 | Debra Sariñana | 26% | \$6,667,914 | \$666,791 | \$7,334,705 | \$333,396 | \$666,791 |
| 22 | James Smith | 15% | \$4,059,919 | \$405,992 | \$4,465,911 | \$202,996 | \$405,992 |
| 23 | Daymon Ely | 16% | \$4,757,909 | \$475,791 | \$5,233,700 | \$237,895 | \$475,791 |
| 24 | Elizabeth "Liz" Thomson | 17% | \$5,064,671 | \$506,467 | \$5,571,138 | \$253,234 | \$506,467 |
| 25 | Christine Trujillo | 18% | \$4,862,607 | \$486,261 | \$5,348,868 | \$243,130 | \$486,261 |
| 26 | Georgene Louis | 30% | \$8,201,406 | \$820,141 | \$9,021,547 | \$410,070 | \$820,141 |
| 27 | Larry Larrañaga | 15% | \$4,323,738 | \$432,374 | \$4,756,112 | \$216,187 | \$432,374 |
| 28 | Jimmie Hall | 17% | \$4,484,492 | \$448,449 | \$4,932,941 | \$224,225 | \$448,449 |
| 29 | David Adkins | 17% | \$4,247,889 | \$424,789 | \$4,672,678 | \$212,394 | \$424,789 |
| 30 | Nate Gentry | 16% | \$4,296,431 | \$429,643 | \$4,726,074 | \$214,822 | \$429,643 |
| 31 | Bill Rehm | 8% | \$1,747,133 | \$174,713 | \$1,921,846 | \$87,357 | \$174,713 |
| 32 | Candie Sweetser | 38% | \$11,581,385 | \$1,158,139 | \$12,739,524 | \$579,069 | \$1,158,139 |
| 33 | Bill McCamley | 31% | \$9,175,205 | \$917,521 | \$10,092,726 | \$458,760 | \$917,521 |
| 34 | Bealquin Gomez | 44% | \$16,348,816 | \$1,634,882 | \$17,983,698 | \$817,441 | \$1,634,882 |
| 35 | Angelica Rubio | 31% | \$9,437,503 | \$943,750 | \$10,381,253 | \$471,875 | \$943,750 |
| 36 | Nathan Small | 31% | \$8,174,895 | \$817,490 | \$8,992,385 | \$408,745 | \$817,490 |

| NM House District | NM State Representative | Percent of tax returns with EITC & WFTC | Amount returned to NM families from the EITC | Amount returned to NM families from the WFTC at 10% of EITC | Total value of EITC & WFTC to NM families | Additional benefit if WFTC increased to 15% of EITC | Additional benefit if WFTC increased to 20% of EITC |
|-----------------------------------|--------------------------|---|--|---|---|---|---|
| 37 | Joanne Ferrary | 21% | \$6,458,432 | \$645,843 | \$7,104,275 | \$322,922 | \$645,843 |
| 38 | Rebecca Dow | 24% | \$5,419,436 | \$541,944 | \$5,961,380 | \$270,972 | \$541,944 |
| 39 | Rodolpho "Rudy" Martinez | 28% | \$8,133,231 | \$813,323 | \$8,946,554 | \$406,662 | \$813,323 |
| 40 | Nick Salazar | 27% | \$6,280,264 | \$628,026 | \$6,908,290 | \$314,013 | \$628,026 |
| 41 | Debbie Rodella | 27% | \$6,633,833 | \$663,383 | \$7,297,216 | \$331,692 | \$663,383 |
| 42 | Roberto Gonzales | 29% | \$7,245,608 | \$724,561 | \$7,970,169 | \$362,280 | \$724,561 |
| 43 | Stephanie Garcia Richard | 13% | \$3,275,559 | \$327,556 | \$3,603,115 | \$163,778 | \$327,556 |
| 44 | Jane Powdrell-Culbert | 18% | \$5,366,513 | \$536,651 | \$5,903,164 | \$268,326 | \$536,651 |
| 45 | Jim Trujillo | 22% | \$6,359,296 | \$635,930 | \$6,995,226 | \$317,965 | \$635,930 |
| 46 | Carl Trujillo | 20% | \$5,954,060 | \$595,406 | \$6,549,466 | \$297,703 | \$595,406 |
| 47 | Brian F. Egolf Jr. | 15% | \$3,736,022 | \$373,602 | \$4,109,624 | \$186,801 | \$373,602 |
| 48 | Linda Trujillo | 20% | \$5,523,634 | \$552,363 | \$6,075,997 | \$276,182 | \$552,363 |
| 49 | Gail Armstrong | 30% | \$8,093,421 | \$809,342 | \$8,902,763 | \$404,671 | \$809,342 |
| 50 | Matthew McQueen | 22% | \$5,778,803 | \$577,880 | \$6,356,683 | \$288,940 | \$577,880 |
| 51 | Yvette Herrell | 25% | \$6,746,422 | \$674,642 | \$7,421,064 | \$337,321 | \$674,642 |
| 52 | Doreen Gallegos | 38% | \$10,757,969 | \$1,075,797 | \$11,833,766 | \$537,898 | \$1,075,797 |
| 53 | Rick Little | 40% | \$13,060,041 | \$1,306,004 | \$14,366,045 | \$653,002 | \$1,306,004 |
| 54 | James Townsend | 20% | \$5,536,877 | \$553,688 | \$6,090,565 | \$276,844 | \$553,688 |
| 55 | Cathrynn Brown | 21% | \$6,295,506 | \$629,551 | \$6,925,057 | \$314,775 | \$629,551 |
| 56 | Zachary Cook | 30% | \$7,859,458 | \$785,946 | \$8,645,404 | \$392,973 | \$785,946 |
| 57 | Jason Harper | 18% | \$4,768,757 | \$476,876 | \$5,245,633 | \$238,438 | \$476,876 |
| 58 | Candy Spence Ezzell | 35% | \$8,698,518 | \$869,852 | \$9,568,370 | \$434,926 | \$869,852 |
| 59 | Greg Nibert | 29% | \$7,696,879 | \$769,688 | \$8,466,567 | \$384,844 | \$769,688 |
| 60 | Tim Lewis | 19% | \$5,080,982 | \$508,098 | \$5,589,080 | \$254,049 | \$508,098 |
| 61 | David Gallegos | 22% | \$6,950,984 | \$695,098 | \$7,646,082 | \$347,549 | \$695,098 |
| 62 | Larry Scott | 23% | \$6,571,615 | \$657,162 | \$7,228,777 | \$328,581 | \$657,162 |
| 63 | George Dodge Jr. | 28% | \$7,971,726 | \$797,173 | \$8,768,899 | \$398,586 | \$797,173 |
| 64 | Randal Crowder | 27% | \$8,626,517 | \$862,652 | \$9,489,169 | \$431,326 | \$862,652 |
| 65 | Derrick Lente | 35% | \$8,195,530 | \$819,553 | \$9,015,083 | \$409,777 | \$819,553 |
| 66 | Bob Wooley | 24% | \$7,130,952 | \$713,095 | \$7,844,047 | \$356,548 | \$713,095 |
| 67 | Dennis Roch | 28% | \$6,802,118 | \$680,212 | \$7,482,330 | \$340,106 | \$680,212 |
| 68 | Monica Youngblood | 17% | \$4,799,314 | \$479,931 | \$5,279,245 | \$239,966 | \$479,931 |
| 69 | Harry Garcia | 36% | \$8,688,281 | \$868,828 | \$9,557,109 | \$434,414 | \$868,828 |
| 70 | Tomás Salazar | 32% | \$7,790,497 | \$779,050 | \$8,569,547 | \$389,525 | \$779,050 |
| Average amount per House district | | 26% | \$7,330,406 | \$733,041 | \$8,063,447 | \$366,520 | \$733,041 |
| Average amount per recipient | | | \$2,411 | \$241 | \$2,652 | \$121 | \$241 |

Source: NM Voices analysis of 2013 Internal Revenue Service income tax data provided by the Brookings Institute
NEW MEXICO VOICES FOR CHILDREN

APPENDIX D

The credits benefit families in every Senate district

Percentage of tax returns claiming the EITC and WFTC, and the amounts returned at current levels and at increased levels by Senate district (2013)

| NM Senate District | NM State Senator | Percent of tax returns with EITC & WFTC | Amount returned to NM families from the EITC | Amount returned to NM families from the WFTC at 10% of EITC | Total value of EITC & WFTC to NM families | Additional benefit if WFTC increased to 15% of EITC | Additional benefit if WFTC increased to 20% of EITC |
|--------------------|---------------------|---|--|---|---|---|---|
| 1 | Bill Sharer | 36% | \$22,399,439 | \$2,239,944 | \$24,639,383 | \$1,119,972 | \$2,239,944 |
| 2 | Steven Neville | 19% | \$7,042,679 | \$704,268 | \$7,746,947 | \$352,134 | \$704,268 |
| 3 | John Pinto | 31% | \$7,523,799 | \$752,380 | \$8,276,179 | \$376,190 | \$752,380 |
| 4 | George Munoz | 49% | \$34,627,322 | \$3,462,732 | \$38,090,054 | \$1,731,366 | \$3,462,732 |
| 5 | Richard Martinez | 21% | \$8,896,937 | \$889,694 | \$9,786,631 | \$444,847 | \$889,694 |
| 6 | Carlos Cisneros | 25% | \$11,102,672 | \$1,110,267 | \$12,212,939 | \$555,134 | \$1,110,267 |
| 7 | Pat Woods | 27% | \$13,554,277 | \$1,355,428 | \$14,909,705 | \$677,714 | \$1,355,428 |
| 8 | Pete Campos | 30% | \$12,337,979 | \$1,233,798 | \$13,571,777 | \$616,899 | \$1,233,798 |
| 9 | John M. Sapien | 18% | \$9,334,478 | \$933,448 | \$10,267,926 | \$466,724 | \$933,448 |
| 10 | Candace Gould | 18% | \$8,507,096 | \$850,710 | \$9,357,806 | \$425,355 | \$850,710 |
| 11 | Linda M. Lopez | 37% | \$17,546,378 | \$1,754,638 | \$19,301,016 | \$877,319 | \$1,754,638 |
| 12 | Gerald Ortiz y Pino | 28% | \$12,728,954 | \$1,272,895 | \$14,001,849 | \$636,448 | \$1,272,895 |
| 13 | Bill B. O'Neill | 21% | \$9,440,696 | \$944,070 | \$10,384,766 | \$472,035 | \$944,070 |
| 14 | Michael Padilla | 36% | \$15,600,369 | \$1,560,037 | \$17,160,406 | \$780,018 | \$1,560,037 |
| 15 | Daniel A. Ivey-Soto | 19% | \$8,261,501 | \$826,150 | \$9,087,651 | \$413,075 | \$826,150 |
| 16 | Cisco McSorley | 23% | \$10,373,783 | \$1,037,378 | \$11,411,161 | \$518,689 | \$1,037,378 |
| 17 | Mimi Stewart | 27% | \$11,257,670 | \$1,125,767 | \$12,383,437 | \$562,884 | \$1,125,767 |
| 18 | Bill Tallman | 14% | \$6,259,264 | \$625,926 | \$6,885,190 | \$312,963 | \$625,926 |
| 19 | James P. White | 19% | \$8,243,228 | \$824,323 | \$9,067,551 | \$412,161 | \$824,323 |
| 20 | William H. Payne | 18% | \$8,396,270 | \$839,627 | \$9,235,897 | \$419,814 | \$839,627 |
| 21 | Mark Moores | 13% | \$5,589,714 | \$558,971 | \$6,148,685 | \$279,486 | \$558,971 |
| 22 | Benny Shendo | 33% | \$11,853,734 | \$1,185,373 | \$13,039,107 | \$592,687 | \$1,185,373 |
| 23 | Sander Rue | 17% | \$7,304,984 | \$730,498 | \$8,035,482 | \$365,249 | \$730,498 |
| 24 | Nancy Rodriguez | 22% | \$10,377,138 | \$1,037,714 | \$11,414,852 | \$518,857 | \$1,037,714 |
| 25 | Peter Wirth | 16% | \$7,275,549 | \$727,555 | \$8,003,104 | \$363,777 | \$727,555 |
| 26 | Jacob R. Candelaria | 26% | \$12,752,284 | \$1,275,228 | \$14,027,512 | \$637,614 | \$1,275,228 |
| 27 | Stuart Ingle | 27% | \$11,978,322 | \$1,197,832 | \$13,176,154 | \$598,916 | \$1,197,832 |
| 28 | Howie C. Morales | 26% | \$11,368,023 | \$1,136,802 | \$12,504,825 | \$568,401 | \$1,136,802 |
| 29 | Gregory Baca | 28% | \$12,547,582 | \$1,254,758 | \$13,802,340 | \$627,379 | \$1,254,758 |
| 30 | Clemente Sanchez | 32% | \$12,621,449 | \$1,262,145 | \$13,883,594 | \$631,072 | \$1,262,145 |
| 31 | Joseph Cervantes | 44% | \$23,993,096 | \$2,399,310 | \$26,392,406 | \$1,199,655 | \$2,399,310 |
| 32 | Cliff R. Pirtle | 33% | \$15,334,397 | \$1,533,440 | \$16,867,837 | \$766,720 | \$1,533,440 |
| 33 | William F. Burt | 27% | \$12,563,976 | \$1,256,398 | \$13,820,374 | \$628,199 | \$1,256,398 |
| 34 | Ron Griggs | 29% | \$14,475,136 | \$1,447,514 | \$15,922,650 | \$723,757 | \$1,447,514 |
| 35 | John Arthur Smith | 34% | \$17,002,243 | \$1,700,224 | \$18,702,467 | \$850,112 | \$1,700,224 |
| 36 | Jeff Steinborn | 32% | \$15,903,057 | \$1,590,306 | \$17,493,363 | \$795,153 | \$1,590,306 |

| NM Senate District | NM State Senator | Percent of tax returns with EITC & WFTC | Amount returned to NM families from the EITC | Amount returned to NM families from the WFTC at 10% of EITC | Total value of EITC & WFTC to NM families | Additional benefit if WFTC increased to 15% of EITC | Additional benefit if WFTC increased to 20% of EITC |
|------------------------------|---------------------------|---|--|---|---|---|---|
| 37 | William P. Soules | 24% | \$11,981,706 | \$1,198,171 | \$13,179,877 | \$599,085 | \$1,198,171 |
| 38 | Mary Kay Papen | 33% | \$15,597,108 | \$1,559,711 | \$17,156,819 | \$779,855 | \$1,559,711 |
| 39 | Elizabeth "Liz" Stefanics | 23% | \$8,582,557 | \$858,256 | \$9,440,813 | \$429,128 | \$858,256 |
| 40 | Craig W. Brandt | 19% | \$8,566,688 | \$856,669 | \$9,423,357 | \$428,334 | \$856,669 |
| 41 | Carroll H. Leavell | 22% | \$11,244,346 | \$1,124,435 | \$12,368,781 | \$562,217 | \$1,124,435 |
| 42 | Gay G. Kernan | 22% | \$10,780,545 | \$1,078,055 | \$11,858,600 | \$539,027 | \$1,078,055 |
| Senate District Averages | | 26% | \$12,217,343 | \$1,221,734 | \$13,439,078 | \$610,867 | \$1,221,734 |
| Average Amount Per Recipient | | | \$2,411 | \$241 | \$2,652 | \$121 | \$241 |

Source: NM Voices analysis of 2013 Internal Revenue Service income tax data provided by the Brookings Institute
NEW MEXICO VOICES FOR CHILDREN