

# 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  
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## 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



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**A Working Poor Families Project report**

