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Undocumented Immigrants' State and Local Tax Contributions

The potential fiscal costs of legalizing undocumented immigrants have been central to the immigration reform debate. This report contributes the most reliable figures available about the potential benefits to state governments, showing that the 11.2 million undocumented immigrants living in the United States are already paying a significant share of their income in state and local taxes, and that figure would rise under immigration reform.¹

A report from the non-partisan Congressional Budget Office (CBO) estimated the impact the immigration bill passed in the Senate would have at the federal level and found that it would decrease the deficit and generate more than \$450 billion in additional federal revenue over the next decade.²

This report provides state-by-state estimates of the state and local tax contributions of the 11.2 million undocumented immigrants living in the United States.

The key findings are:

- Undocumented immigrants currently contribute significantly to state and local taxes, collectively paying an estimated **\$10.6 billion** in 2010 with contributions ranging from less than \$2 million in Montana to more than \$2.2 billion in California. This means these families are likely paying about **6.4 percent** on average of their income in state and local taxes.
- Allowing undocumented immigrants to work in the United States legally would increase their state and local tax contributions by an estimated **\$2 billion** a year. Their effective state and local tax rate would also increase to **7 percent** on average, which would put their tax contributions more in line with documented taxpayers with similar incomes.

Undocumented immigrants pay state and local taxes

Like other people living and working in the United States, undocumented immigrants currently contribute a significant share of their income to state and local taxes. In addition to paying sales and excise taxes when they purchase goods and services like utilities, clothing and gasoline, undocumented immigrants also pay property taxes directly on their homes or indirectly as renters, and at least half are paying income taxes despite lacking legal status.³

Collectively, undocumented immigrants paid an estimated total of \$10.6 billion in state and local taxes in 2010 (see Table 1 on page 2 for state-by-state estimates of aggregate taxes paid). This includes \$1.2 billion in personal income taxes and \$1.2 billion in property taxes. Sales and excise taxes account for 77 percent of their state and local tax contributions, amounting to more than \$8 billion.

Another way to measure the state and local taxes undocumented immigrants pay is through their effective tax rate, which is the share of a taxpayer's income that goes to paying taxes. The effective tax rate is a useful measure to more accurately compare taxes between states because it accounts for differences between states' tax structures and population size. Undocumented immigrants' overall effective tax rate in 2010 was 6.4 percent.

Undocumented immigrants make up 5 percent of the labor force and are a small share of most states' populations.⁴ So, while the aggregate state and local taxes paid by undocumented immigrants in each state may seem modest compared to overall tax collections, their effective rate is close to taxpayers in similar income situations and, in many states, can be higher than the effective tax rates paid by upper income taxpayers.

Allowing undocumented immigrants to legally work in the United States would boost their state and local tax contributions

Allowing the 11.2 million undocumented immigrants living in the United States to work here legally would boost their state and local tax contribution, bringing it more in line with residents with similar incomes. This analysis assumes that legalization would increase immigrant wages both because of their increased bargaining power with employers and because of their increased investment in their own language and skill development, thus increasing the taxes paid by those same immigrants.⁵ But, the most significant revenue gain comes from simply having these immigrants fully participate in the federal, state and local tax system, requiring them to pay state personal income taxes. In states with Earned Income Tax Credits, the income tax gains would be offset in part by immigrants being newly eligible to claim the federal credit and thus the state versions.⁶

If the 11.2 million undocumented immigrants in the United States were to gain legal status, their state and local tax contributions would increase by more than \$2 billion over their current tax contributions (See Table 1 to the right). Personal income taxes account for 74 percent of the revenue gain, increasing collections by almost \$1.6 billion. Sales and excise taxes would increase by \$420 million, and property taxes would grow by \$76 million. The overall state and local effective tax rate paid by this immigrant population would increase from 6.4 to 7.0 percent, on average.

See **Appendix 1** for state-by-state estimates of the current and post-reform effective tax rates and totals for sales, property and income paid by undocumented immigrants.

STATE	CURRENT	POST- REFORM	TAX CHANGE
Alabama	118,100,000	148,884,000	+30,784,000
Alaska	2,127,000	2,252,000	+125,000
Arizona	374,452,000	430,223,000	+55,771,000
Arkansas	72,433,000	88,874,000	+16,441,000
California	2,237,951,000	2,565,069,000	+327,118,000
Colorado	152,243,000	195,221,000	+42,978,000
Connecticut	118,707,000	146,564,000	+27,857,000
Delaware	12,084,000	17,430,000	+5,346,000
Dist. of Col.	25,568,000	32,640,000	+7,072,000
Florida	706,281,000	747,439,000	+41,158,000
Georgia	359,828,000	456,561,000	+96,733,000
Hawaii	60,266,000	79,582,000	+19,316,000
Idaho	26,734,000	32,208,000	+5,474,000
Illinois	562,093,000	711,658,000	+149,565,000
Indiana	108,920,000	141,715,000	+32,795,000
Iowa	64,058,000	82,147,000	+18,089,000
Kansas	58,911,000	69,220,000	+10,309,000
Kentucky	58,807,000	81,990,000	+23,183,000
Louisiana	85,908,000	102,985,000	+17,077,000
Maine	3,652,000	4,484,000	+832,000
Maryland	344,584,000	507,617,000	+163,033,000
Massachusetts	150,091,000	208,065,000	+57,974,000
Michigan	125,882,000	161,155,000	+35,273,000
Minnesota	68,584,000	81,662,000	+13,078,000
Mississippi	48,048,000	60,758,000	+12,710,000
Missouri	44,030,000	57,192,000	+13,162,000
Montana	1,797,000	2,729,000	+932,000
Nebraska	42,341,000	52,589,000	+10,248,000
Nevada	123,827,000	130,017,000	+6,190,000
New Hampshire	5,544,000	5,848,000	+304,000
New Jersey	476,352,000	557,592,000	+81,240,000
New Mexico	86,702,000	93,180,000	+6,478,000
New York	744,276,000	968,402,000	+224,126,000
North Carolina	253,127,000	336,607,000	+83,480,000
North Dakota	4,830,000	5,609,000	+779,000
Ohio	72,809,000	95,000,000	+22,191,000
Oklahoma	70,742,000	84,496,000	+13,754,000
Oregon	93,863,000	154,902,000	+61,039,000
Pennsylvania	149,035,000	212,947,000	+63,912,000
Rhode Island	30,403,000	38,388,000	+7,985,000
South Carolina	33,445,000	40,717,000	+7,272,000
South Dakota	4,908,000	5,169,000	+261,000
Tennessee	133,043,000	141,273,000	+8,230,000
Texas	1,608,534,000	1,700,319,000	+91,785,000
Utah	102,004,000	132,551,000	+30,547,000
Vermont	2,784,000	2,812,000	+28,000
Virginia	182,984,000	259,605,000	+76,621,000
Washington	292,067,000	312,290,000	+20,223,000
West Virginia	3,838,000	5,043,000	+1,205,000
Wisconsin	98,667,000	131,297,000	+32,630,000
Wyoming	4,038,000	4,295,000	+257,000
All States	\$10,612,300,000	\$12,687,276,000	+\$2,074,976,000

Methodology used to calculate state and local tax contributions of undocumented immigrants

While the spending and income behavior of undocumented immigrant families is not as well documented as is the case for other U.S. residents, the estimates in this report represent a best approximation of the taxes undocumented immigrant families likely pay.

The ITEP methodology used to calculate the current and potential tax contribution of undocumented immigrants uses four main data points:

- 1) Estimated undocumented immigrant population in each state.
- 2) Average number of people living in undocumented families (in which at least one adult is undocumented).
- 3) Average annual family income of undocumented immigrants in each state.
- 4) Estimated effective tax rates (taxes as share of income) for income, sales and property taxes paid by low- and moderate-income families in each state.

Additional assumptions were made (and described below) about the change in tax contributions from allowing the current 11.2 million undocumented immigrants to work in the United States legally.

See **Appendix 2** for state-by-state details on the data used to assist in calculating the state and local tax contributions.

Number of undocumented immigrants living in each state

Estimates of each state's undocumented immigrant population are from the Pew Hispanic Center, which produces the most widely used estimates of the undocumented population.⁷ According to Pew, there were an estimated 11.2 million undocumented immigrants in the U.S. as of 2010. Pew also estimates a range of the undocumented population for most states and provides a mid-point estimate which ITEP used in its calculations.

Average size of undocumented immigrant families

The Pew Hispanic Center also calculates a nationwide estimate of the number of people per undocumented immigrant family. The most recent estimate, 2.29, is used to find an estimated number of undocumented families, or taxpaying units, by state.⁸ This includes one-person families. ITEP divided the mid-point population estimate for each state by the average family size to find an estimated number of undocumented families living in each state.

Average annual undocumented immigrant family income

The undocumented U.S. immigrant average family incomes for each state were estimated using the 2009-2011 American Community Survey (ACS). The residual method was used to identify likely undocumented immigrants by identifying non-citizens and subtracting out persons based on ACS reporting of year of immigration, ancestry, education, occupation, and high earners. To account for a small sample size in 10 states, the 2009-2011 ACS was used to find the state-by-state average incomes for all families with 12 years of school or less with the assumption that most undocumented immigrants have similar educational attainment levels. A ratio of state to national average for the all family low educational attainment records was applied to the national average income for undocumented families to approximate an average annual income in those states.

Estimated effective tax rates (taxes as share of income) for income, sales and property taxes paid by low- and moderate-income families in each state.

ITEP's microsimulation computer model is a sophisticated program that applies the state and local tax laws in each state—including income, sales, excise and property tax laws—to a statistically valid database of tax returns to generate estimates of the effective tax rates paid by taxpayers at various income levels under current law. In January of 2013, ITEP released a report, "Who Pays," which estimates the impact of the permanent state and local tax laws in effect as of January 2013 on taxpayers at 2010 income levels.⁹ This report applies the effective tax rates calculated in our most recent "Who Pays" report to the undocumented population.

The following assumptions were made to calculate the sales, property and income taxes of the undocumented immigration population:

- **Sales tax:** Sales taxes are collected by retailers every time a purchase is made on a taxable good or service. It is reasonable to assume that undocumented immigrants pay sales tax at similar rates to U.S. citizens and legal immigrants with similar incomes. This analysis adjusts the state estimated annual incomes downward by 10 percent for purposes of calculating the sales tax paid to account for remittances. Research shows that undocumented immigrants send an estimated 10 percent of their income to families in their countries of origin, which means that this portion of undocumented taxpayers' income will not be used for taxable consumption.¹⁰
- **Property tax:** The first step in calculating property taxes was to identify the share of undocumented immigrant families who are homeowners or renters in each state. This analysis assumed a very conservative national estimated homeownership rate for undocumented immigrants of 20 percent based on research provided by the Pew Hispanic Center. Using data from the Census Bureau's Current Population Survey, this analysis adjusted the homeownership rate in each state to better reflect overall shares of homeowners compared to renters in each state.

The model assumes that for renters, half of the cost of the property tax paid initially by owners of rental properties is passed through to renters.

- **Income tax:** Various studies have estimated between 50 and 75 percent of undocumented immigrants currently pay personal income taxes either using false social security (SSN) or individual tax identification (ITIN) numbers.¹¹ This analysis assumes a 50 percent compliance rate for current taxes and 100 percent post-reform.

The model assumes that currently, undocumented taxpayers are unable to claim state Earned Income Tax Credits in the states where they are available to documented taxpayers. This has the effect of increasing the effective income tax rates paid by these undocumented taxpayers now.

Additional indicators used to make calculations for anticipated state and local tax changes from allowing undocumented immigrants to work legally

- **Wage boost:** Researchers at the Fiscal Policy Institute examined a number of studies on immigrant wages including some on the experience of legalization post-1986 immigration reform on wages as well as more recent studies. The consistent finding was that legal immigrants had higher wages than undocumented immigrants and that gaining legal status could boost wages anywhere between 6 and 15 percent after a period of a few years.¹² A Congressional Budget Office report on the economic impact of immigration reform estimated the eventual wage boost to be 12 percent.¹³

This analysis assumes a conservative estimate of a 10 percent wage hike post-legalization. An increase in income contributes to a slight increase in the sales, property and income tax payments of the currently undocumented immigrant population.

- **Personal income tax compliance:** As explained above, current estimates of undocumented immigrants' income tax compliance rates ranges from 50 to 75 percent. To calculate the anticipated income tax gain from allowing undocumented immigrants to work in the U.S. legally, this analysis assumes full compliance with state personal income tax laws post-reform.
- **Earned Income Tax Credit eligibility:** Undocumented immigrants are currently ineligible to receive the federal Earned Income Tax Credit (EITC). The federal EITC was introduced in 1975 to provide targeted tax reductions to low-income workers. The credit varies with income levels and is based on earned income such as salaries and wages as well as family size.

This analysis assumes that these immigrants would become eligible for the credit if legalized thus making them eligible for the state versions of the credit. The states with permanent EITCs included in this report are: Connecticut, District of Columbia, Delaware, Iowa, Illinois, Indiana, Kansas, Louisiana, Massachusetts, Maryland, Maine, Michigan, Minnesota, Nebraska, New Jersey, New Mexico, New York, Oklahoma, Oregon, Rhode Island, Virginia, Vermont, and Wisconsin. North Carolina is excluded because the state's EITC expires in 2013. Colorado and Washington are excluded because their EITCs are currently unfunded. 📌

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¹ Jeffrey S. Passel and D'Vera Cohn, Unauthorized Immigrant Population, National and State Trends, 2010, Pew Hispanic Center, Feb. 1, 2011) <http://pewhispanic.org/files/reports/133.pdf>

² Cost Estimate for S. 744 (Border Security, Economic Opportunity, and Immigration Modernization Act), Congressional Budget Office, June 2013. <http://cbo.gov/sites/default/files/cbofiles/attachments/s744.pdf>

³ See this report's methodology section for more information about tax compliance.

⁴ Passel and Cohn, Unauthorized Immigrant Population, National and State Trends, 2010, Pew Hispanic Center, Feb. 1, 2011.

⁵ See this report's methodology section for more information on the wage effects of legalization on the undocumented population.

⁶ Currently, undocumented immigrants are not eligible for the Earned Income Tax Credit. This analysis assumes that newly legalized immigrants will be eligible for the credit if their incomes qualify them for it.

⁷ Passel and Cohn, Unauthorized Immigrant Population, National and State Trends, 2010, Pew Hispanic Center, Feb. 1, 2011.

⁸ Passel and Cohn, Unauthorized Immigrant Population, National and State Trends, 2010, Pew Hispanic Center, Feb. 1, 2011.

⁹ Who Pays? A Distributional Analysis of the Tax Systems in All 50 States, Institute on Taxation and Economic Policy, January 2013. <http://whopays.org>

¹⁰ See, for example, Manuel Orozco, Remittances to Latin America and the Caribbean: Issues and Perspectives on Development, Report Commissioned by the Organization of American States, September 2004.

¹¹ See among others: Feinleib, Joel and David Warner, The Impact of Immigration on Social Security and the National Economy, Social Security Advisory Board, Issue Brief No. 1, December 2005 (available at www.ssab.gov/brief-1-immigration.pdf); Singer, Paula and Linda Dodd-Major, Identification Numbers and U.S. Government Compliance Initiatives, Tax Analysts Special Report, 2004; and Cornelius, Wayne and Jessica Lewis, Impacts of Border Enforcement on Mexican Migration: The View from Sending Communities, La Jolla, Calif.: University of California at San Diego, Center for Comparative Immigration Studies, 2007.

¹² David Dyssegaard Kallick, Three Ways Immigration Reform Would Make the Economy More Productive, Fiscal Policy Institute, June 4 2013. See Appendix A: A Review of the Literature on Legalization and Earnings. <http://fiscalpolicy.org/wp-content/uploads/2013/06/3-ways-reform-would-improve-productivity.pdf>

¹³ The Economic Impact of S. 744, the Border Security, Economic Opportunity, and Immigration Modernization Act, Congressional Budget Office, June 2013. <http://www.cbo.gov/sites/default/files/cbofiles/attachments/44346-Immigration.pdf>

Appendix 1: Detailed State and Local Tax Contributions, Current and Post-Reform

STATE		Sales and Excise Total	Property Total	Income Total	Total State and Local \$	Effective Tax Rate	Components of Income Tax Change		
							Projected Wage Increase	Full Compliance	State EITC
Alabama	Current	90,950,000	7,597,000	19,553,000	118,100,000	7.3%			
	Post-Reform	96,047,000	8,123,000	44,714,000	148,884,000	8.4%	2,804,000	22,357,000	No EITC
Alaska	Current	1,742,000	385,000	No Income Tax	2,127,000	2.2%	No Income Tax		
	Post-Reform	1,783,000	470,000		2,252,000	2.1%			
Arizona	Current	305,892,000	39,384,000	29,176,000	374,452,000	7.3%			
	Post-Reform	320,926,000	41,932,000	67,365,000	430,223,000	7.6%	4,507,000	33,683,000	No EITC
Arkansas	Current	58,540,000	4,494,000	9,399,000	72,433,000	8.8%			
	Post-Reform	61,724,000	4,898,000	22,252,000	88,874,000	9.8%	1,727,000	11,126,000	No EITC
California	Current	1,783,048,000	302,803,000	152,100,000	2,237,951,000	5.9%			
	Post-Reform	1,860,700,000	320,094,000	384,275,000	2,565,069,000	6.1%	40,038,000	192,138,000	No EITC
Colorado	Current	108,075,000	17,095,000	27,074,000	152,243,000	5.9%			
	Post-Reform	114,709,000	18,445,000	62,068,000	195,221,000	6.9%	3,960,000	31,034,000	No EITC
Connecticut	Current	82,439,000	15,726,000	20,542,000	118,707,000	5.6%			
	Post-Reform	87,160,000	16,102,000	43,302,000	146,564,000	6.3%	4,950,000	25,492,000	-7,683,000
Delaware	Current	6,271,000	1,309,000	4,505,000	12,084,000	3.2%			
	Post-Reform	6,389,000	1,393,000	9,648,000	17,430,000	4.1%	721,000	5,226,000	-803,000
Dist. of Col.	Current	16,825,000	3,275,000	5,468,000	25,568,000	7.3%			
	Post-Reform	18,099,000	3,556,000	10,984,000	32,640,000	8.5%	893,000	6,361,000	-1,737,000
Florida	Current	633,657,000	72,624,000	No Income Tax	706,281,000	6.7%	No Income Tax		
	Post-Reform	668,295,000	79,144,000		747,439,000	6.5%			
Georgia	Current	265,523,000	34,042,000	60,263,000	359,828,000	6.8%			
	Post-Reform	280,511,000	37,447,000	138,603,000	456,561,000	7.8%	9,039,000	69,302,000	No EITC
Hawaii	Current	41,145,000	6,216,000	12,904,000	60,266,000	8.4%			
	Post-Reform	41,643,000	7,508,000	30,431,000	79,582,000	10.0%	2,312,000	15,216,000	No EITC
Idaho	Current	21,723,000	2,364,000	2,646,000	26,734,000	5.5%			
	Post-Reform	23,093,000	2,358,000	6,758,000	32,208,000	6.0%	733,000	3,379,000	No EITC
Illinois	Current	392,102,000	57,195,000	112,797,000	562,093,000	6.7%			
	Post-Reform	412,566,000	60,829,000	238,264,000	711,658,000	7.7%	13,378,000	126,175,000	-14,086,000
Indiana	Current	74,445,000	9,044,000	25,431,000	108,920,000	7.7%			
	Post-Reform	78,842,000	9,586,000	53,288,000	141,715,000	9.1%	3,108,000	28,539,000	-3,791,000
Iowa	Current	47,730,000	4,289,000	12,039,000	64,058,000	6.5%			
	Post-Reform	50,930,000	4,593,000	26,625,000	82,147,000	7.6%	1,917,000	13,956,000	-1,288,000
Kansas	Current	46,617,000	4,355,000	7,939,000	58,911,000	6.1%			
	Post-Reform	49,320,000	4,811,000	15,089,000	69,220,000	6.5%	1,408,000	9,347,000	-3,605,000
Kentucky	Current	38,755,000	4,801,000	15,251,000	58,807,000	7.1%			
	Post-Reform	41,412,000	5,278,000	35,301,000	81,990,000	9.0%	2,399,000	17,650,000	No EITC

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STATE		Sales and Excise Total	Property Total	Income Total	Total State and Local \$	Effective Tax Rate	Components of Income Tax Change		
							Projected Wage Increase	Full Compliance	State EITC
Louisiana	Current	68,280,000	8,302,000	9,326,000	85,908,000	8.5%			
	Post-Reform	72,329,000	9,001,000	21,655,000	102,985,000	9.2%	1,699,000	11,025,000	-393,000
Maine	Current	2,756,000	432,000	464,000	3,652,000	5.8%			
	Post-Reform	2,903,000	451,000	1,129,000	4,484,000	6.5%	111,000	575,000	-22,000
Maryland	Current	193,393,000	31,449,000	119,742,000	344,584,000	6.1%			
	Post-Reform	199,656,000	34,231,000	273,730,000	507,617,000	8.1%	18,816,000	138,558,000	-3,386,000
Massachusetts	Current	85,598,000	19,443,000	45,049,000	150,091,000	5.5%			
	Post-Reform	89,701,000	19,848,000	98,516,000	208,065,000	6.9%	6,422,000	51,471,000	-4,427,000
Michigan	Current	85,117,000	14,525,000	26,240,000	125,882,000	6.5%			
	Post-Reform	89,710,000	15,230,000	56,216,000	161,155,000	7.6%	3,447,000	29,687,000	-3,158,000
Minnesota	Current	47,968,000	8,134,000	12,482,000	68,584,000	6.6%			
	Post-Reform	51,337,000	8,610,000	21,715,000	81,662,000	7.1%	1,779,000	14,261,000	-6,807,000
Mississippi	Current	38,129,000	2,603,000	7,316,000	48,048,000	7.1%			
	Post-Reform	39,712,000	2,858,000	18,187,000	60,758,000	8.1%	1,778,000	9,094,000	No EITC
Missouri	Current	31,658,000	4,070,000	8,302,000	44,030,000	5.9%			
	Post-Reform	33,495,000	4,258,000	19,439,000	57,192,000	7.0%	1,417,000	9,719,000	No EITC
Montana	Current	973,000	219,000	605,000	1,797,000	2.6%			
	Post-Reform	982,000	250,000	1,497,000	2,729,000	3.6%	144,000	749,000	No EITC
Nebraska	Current	32,618,000	3,374,000	6,349,000	42,341,000	6.2%			
	Post-Reform	34,781,000	3,668,000	14,140,000	52,589,000	7.0%	1,320,000	7,669,000	-1,199,000
Nevada	Current	107,951,000	15,876,000	No Income Tax	123,827,000	4.3%	No Income Tax		
	Post-Reform	113,517,000	16,500,000	No Income Tax	130,017,000	4.1%	No Income Tax		
New Hampshire	Current	4,095,000	1,449,000	No Income Tax on Wages	5,544,000	2.0%	No Income Tax on Wages		
	Post-Reform	4,323,000	1,380,000	No Income Tax on Wages	5,848,000	1.9%	No Income Tax on Wages		
New Jersey	Current	323,220,000	95,086,000	58,046,000	476,352,000	5.1%			
	Post-Reform	341,099,000	99,834,000	116,659,000	557,592,000	5.4%	10,934,000	68,980,000	-21,299,000
New Mexico	Current	75,258,000	8,073,000	3,371,000	86,702,000	8.5%			
	Post-Reform	79,171,000	8,587,000	5,422,000	93,180,000	8.3%	1,580,000	4,951,000	-4,480,000
New York	Current	493,550,000	101,994,000	148,732,000	744,276,000	7.1%			
	Post-Reform	516,592,000	103,262,000	348,548,000	968,402,000	8.4%	40,384,000	189,116,000	-29,685,000
North Carolina	Current	173,145,000	26,137,000	53,845,000	253,127,000	6.5%			
	Post-Reform	183,371,000	28,141,000	125,095,000	336,607,000	7.9%	8,702,000	62,547,000	0
North Dakota	Current	4,206,000	298,000	326,000	4,830,000	5.7%			
	Post-Reform	4,543,000	313,000	753,000	5,609,000	6.0%	51,000	377,000	0
Ohio	Current	52,591,000	6,295,000	13,923,000	72,809,000	6.9%			
	Post-Reform	56,338,000	6,710,000	31,952,000	95,000,000	8.1%	2,053,000	15,976,000	0

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STATE		Sales and Excise Total	Property Total	Income Total	Total State and Local \$	Effective Tax Rate	Components of Income Tax Change		
							Projected Wage Increase	Full Compliance	State EITC
Oklahoma	Current	56,002,000	7,084,000	7,656,000	70,742,000	7.2%			
	Post-Reform	59,684,000	7,563,000	17,249,000	84,496,000	7.8%	1,786,000	9,442,000	-1,635,000
Oregon	Current	24,062,000	23,237,000	46,564,000	93,863,000	4.1%			
	Post-Reform	24,546,000	24,292,000	106,065,000	154,902,000	6.1%	7,824,000	54,388,000	-2,709,000
Pennsylvania	Current	95,343,000	8,208,000	45,485,000	149,035,000	5.9%			
	Post-Reform	101,007,000	8,968,000	102,972,000	212,947,000	7.7%	6,001,000	51,486,000	0
Rhode Island	Current	22,529,000	2,917,000	4,957,000	30,403,000	5.7%			
	Post-Reform	23,960,000	3,034,000	11,393,000	38,388,000	6.6%	937,000	5,894,000	-394,000
South Carolina	Current	25,405,000	4,254,000	3,786,000	33,445,000	5.2%			
	Post-Reform	26,897,000	4,291,000	9,528,000	40,717,000	5.8%	978,000	4,764,000	0
South Dakota	Current	4,682,000	227,000	No Income Tax	4,908,000	7.0%	No Income Tax		
	Post-Reform	4,933,000	236,000		5,169,000	6.7%	No Income Tax		
Tennessee	Current	123,171,000	9,872,000	No Income Tax on Wages	133,043,000	7.6%	No Income Tax on Wages		
	Post-Reform	130,751,000	10,477,000		141,273,000	7.4%	No Income Tax on Wages		
Texas	Current	1,404,120,000	204,414,000	No Income Tax	1,608,534,000	7.3%	No Income Tax		
	Post-Reform	1,480,679,000	219,640,000		1,700,319,000	7.1%	No Income Tax		
Utah	Current	76,381,000	5,738,000	19,884,000	102,004,000	6.0%			
	Post-Reform	79,876,000	5,687,000	46,988,000	132,551,000	7.1%	3,610,000	23,494,000	0
Vermont	Current	2,059,000	458,000	268,000	2,784,000	5.2%			
	Post-Reform	2,235,000	469,000	107,000	2,812,000	4.8%	57,000	325,000	-543,000
Virginia	Current	109,569,000	15,450,000	57,966,000	182,984,000	4.9%			
	Post-Reform	115,099,000	16,796,000	127,710,000	259,605,000	6.4%	7,820,000	65,786,000	-3,861,000
Washington	Current	270,764,000	21,303,000	No Income Tax	292,067,000	9.2%	No Income Tax		
	Post-Reform	289,621,000	22,669,000		312,290,000	8.9%	No Income Tax		
West Virginia	Current	2,972,000	151,000	715,000	3,838,000	6.1%			
	Post-Reform	3,177,000	150,000	1,716,000	5,043,000	7.3%	143,000	858,000	0
Wisconsin	Current	66,860,000	8,886,000	22,921,000	98,667,000	6.1%			
	Post-Reform	69,949,000	9,104,000	52,244,000	131,297,000	7.4%	4,338,000	27,259,000	-2,273,000
Wyoming	Current	3,797,000	242,000	No Income Tax	4,038,000	4.4%	No Income Tax		
	Post-Reform	4,040,000	256,000		4,295,000	4.2%	No Income Tax		
All States	Current	8,123,699,000	1,247,196,000	1,241,405,000	10,612,300,000	6.4%			
	Post-Reform	8,544,162,000	1,323,328,000	2,819,786,000	12,687,276,000	7.0%			
	Change	+420,463,000	+\$76,132,000	+\$1,578,381,000	+\$2,074,976,000	0.6%	+228,121,000	+1,469,526,000	-119,264,000
	% Total Change	20%	4%	76%					

Appendix 2: Data Used to Estimate State and Local Tax Contributions of Undocumented Immigrants

STATE	Estimated Undocumented Immigrant Population ¹	Estimated Undocumented Families ²	Estimated Undocumented Annual Income ³	STATE	Estimated Undocumented Immigrant Population ¹	Estimated Undocumented Families ²	Estimated Undocumented Annual Income ³
Alabama	120,000	52,400	\$30,900	Montana*	5,000	2,180	\$31,500
Alaska*	5,000	2,180	\$44,600	Nebraska	45,000	19,650	\$35,000
Arizona	400,000	174,670	\$29,400	Nevada	190,000	82,970	\$35,100
Arkansas	55,000	24,020	\$34,300	New Hampshire	15,000	6,550	\$42,400
California	2,550,000	1,113,540	\$34,300	New Jersey	550,000	240,170	\$39,100
Colorado	180,000	78,600	\$32,700	New Mexico	85,000	37,120	\$27,500
Connecticut	120,000	52,400	\$40,300	New York	625,000	272,930	\$38,400
Delaware	25,000	10,920	\$35,000	North Carolina	325,000	141,920	\$27,400
Dist. of Col.	25,000	10,920	\$32,100	North Dakota*	5,000	2,180	\$39,000
Florida	825,000	360,260	\$29,100	Ohio	100,000	43,670	\$24,300
Georgia	425,000	185,590	\$28,700	Oklahoma	75,000	32,750	\$29,900
Hawaii	40,000	17,470	\$41,300	Oregon	160,000	69,870	\$32,800
Idaho	35,000	15,280	\$31,700	Pennsylvania	160,000	69,870	\$36,200
Illinois	525,000	229,260	\$36,700	Rhode Island	30,000	13,100	\$40,400
Indiana	110,000	48,030	\$29,600	South Carolina	55,000	24,020	\$26,700
Iowa	75,000	32,750	\$30,100	South Dakota*	5,000	2,180	\$32,200
Kansas	65,000	28,380	\$34,000	Tennessee	140,000	61,140	\$28,500
Kentucky	80,000	34,930	\$23,700	Texas	1,650,000	720,520	\$30,400
Louisiana	65,000	28,380	\$35,700	Utah	110,000	48,030	\$35,400
Maine*	5,000	2,180	\$28,700	Vermont*	5,000	2,180	\$24,300
Maryland	275,000	120,090	\$47,300	Virginia	210,000	91,700	\$40,400
Massachusetts	160,000	69,870	\$39,000	Washington	230,000	100,440	\$31,600
Michigan	150,000	65,500	\$29,600	West Virginia*	5,000	2,180	\$28,800
Minnesota	85,000	37,120	\$28,200	Wisconsin	100,000	43,670	\$36,900
Mississippi	45,000	19,650	\$34,600	Wyoming*	5,000	2,180	\$42,300
Missouri	55,000	24,020	\$31,100	All States	11,200,000	2,838,410	+\$33,100

¹ Jeffrey S. Passel and D'Vera Cohn, "Unauthorized Immigrant Population, National and State Trends, 2010," (Washington, D.C.: Pew Hispanic Center, Feb. 1, 2011). See this report's methodology section on page X for more information.

² Estimated undocumented family size by state was calculated by dividing the estimated state undocumented population by the national average undocumented family size of 2.29 provided by the Pew Hispanic Center.

³ 2009-2011 American Community Survey