

# BROWARD-by-the-NUMBERS

## Federal Tax Credits

*In 2003, one in five taxpayers claimed Earned Income Tax Credit, resulting in a direct benefit of \$267.2 million to Broward County's lower income workers.*

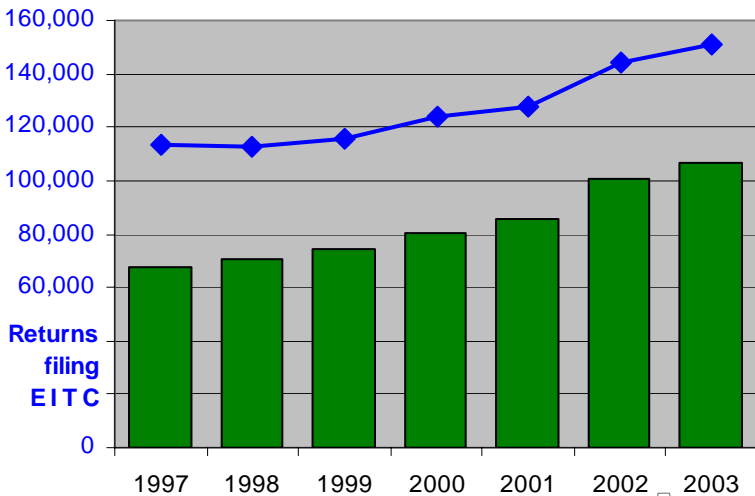
### What is Earned Income Tax Credit (EITC)?

EITC is a refundable tax credit for people who work but earn low wages. It was introduced in 1975 to reduce the regressive effects of rising payroll taxes on lower income workers. EITC is indexed for inflation and adjusted for family size (based on number of children). Nationally, EITC provides a larger tax benefit for families with children than the Child Tax Credit.

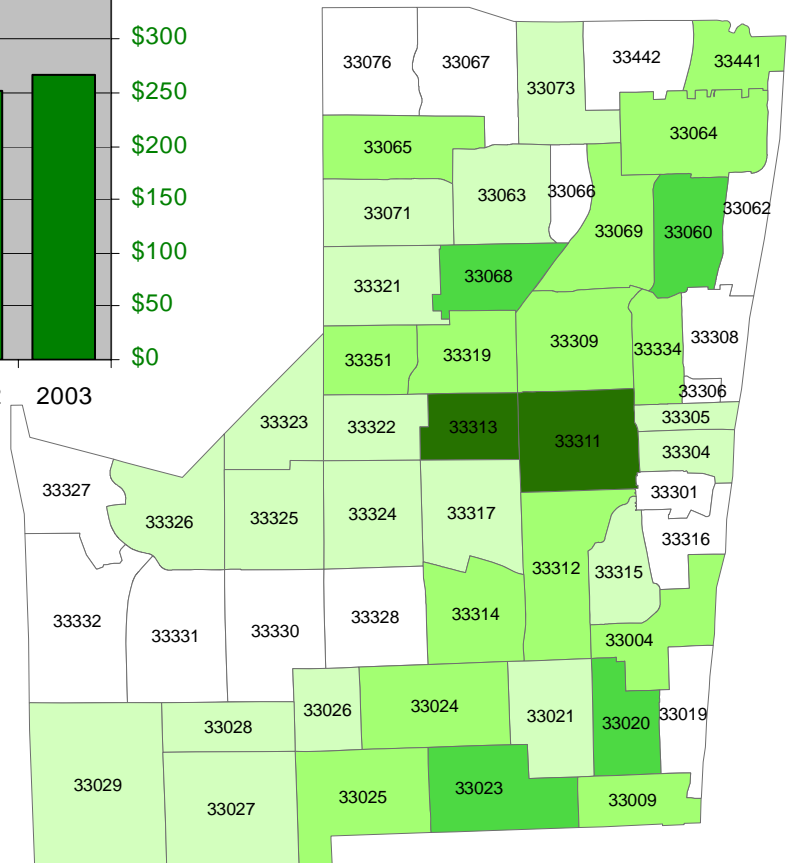
### Distribution of EITC by Zip Code in Broward County

Locally, 20 percent of tax filers (150,914 families and individuals) in Broward County, claimed EITC in 2003. County residents received a total of \$267.2 million from EITC, compared to only \$115.1 million benefit from Child Tax Credits. EITC provides a significant economic stimulus in Broward County, especially in those areas where more than 30 percent of families claim the credits.

**Broward County - Tax Returns Claiming EITC**



**EITC received \$ million**



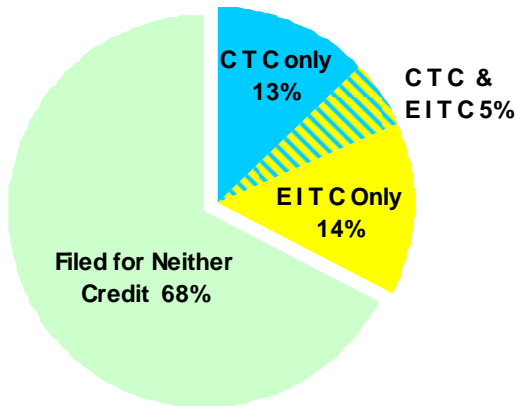
**Distribution of EITC by Income Level**

Although the income ceiling for EITC is \$35,000, not all tax filers with incomes less than \$35,000 are eligible to receive EITC (since not all are working). In Broward County, families with adjusted gross incomes between \$5,000 and \$10,000 filed the most claims. Research by the Brookings Institute has also shown that not all eligible workers claim the tax credit.

Adjusted Gross Income in 2003	Total Tax Returns	Tax Returns with EITC	
<\$5,000	74,995	18,228	24.3%
\$5,000 - 9,999	78,016	35,783	45.9%
\$10,000 - 14,999	79,535	30,688	38.6%
\$15,000 -19,999	70,712	22,993	32.5%
\$20,000 - 24,999	62,961	21,223	33.7%
\$25,000 - 29,999	54,025	16,287	30.1%
\$30,000 - 34,999	45,395	5,234	11.5%
\$35,000 - 39,999	39,160	0	0.0%
\$40,000 - 49,999	59,059	0	0.0%
\$50,000 - 59,999	43,271	0	0.0%
\$60,000 - 74,999	47,079	0	0.0%
\$75,999 - 99,999	48,501	0	0.0%
\$100,000+	66,140	0	0.0%
All Incomes*	769,075	150,914*	19.6%

\* Columns may not sum due to rounding

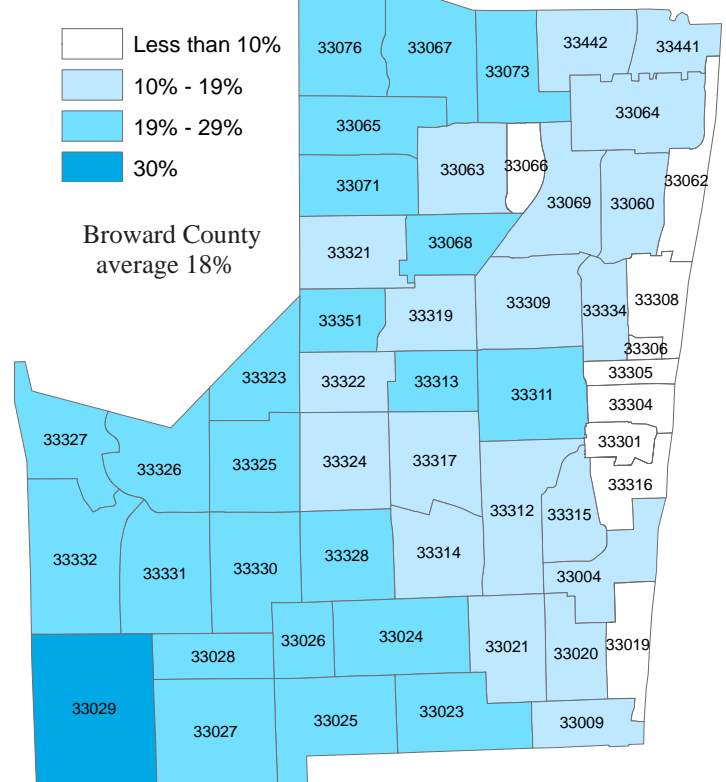
Five percent of tax filers (41,675) claimed both CTC and EITC, in 2003.



**Child Tax Credit**

In general terms, CTC is available to most families with minor children, except those with adjusted gross incomes above \$75,000. Throughout Broward County, 140,539 families (18 percent) claimed Child Tax Credit (CTC) in 2003. The distribution of CTC claims by zip code approximates to the distribution of families with children.

**Percent of Tax Returns Claiming CTC by Zip Code, 2003**



**Source:**  
Data were derived from the **Internal Revenue Service Stakeholder Partnerships, Education, and Communication (IRS-SPEC) Return Information Databases**, compiled by the IRS Wage and Investment Research Unit, and obtained through the Brookings Institute Metropolitan Program at : <http://www.brookings.edu/es/urban/eitc.htm>.

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## TECHNICAL APPENDIX

**TABLE 1 – Returns receiving the Earned Income Tax Credit (EITC) and dollar amount received**

Year	Total Returns	Returns receiving EITC	Sum of EITC received	Percent Returns receiving EITC
1997	689,464	113,606	\$169,060,002	16.5%
1998	707,490	112,718	\$176,235,001	15.9%
1999	728,006	115,412	\$186,172,436	15.9%
2000	753,704	123,982	\$201,739,598	16.4%
2001	761,668	127,736	\$213,433,693	16.8%
2002	765,769	144,005	\$251,864,036	18.8%
2003	769,075	150,914	\$267,179,696	19.6%

**Source:** Data were derived from the **Internal Revenue Service** Stakeholder Partnerships, Education, and Communication (IRS-SPEC) Return Information Databases, compiled by the IRS Wage and Investment Research Unit, and obtained through the Brookings Institute Metropolitan Program at <http://www.brookings.edu/es/urban/eitc.htm>.

**TABLE 2 – Value of Earned Income Tax Credits (EITC) and Child Tax Credits (CTC) Received by Zip Code in Broward County, 2003**

Zip Code	Total Returns	Returns receiving EITC	Sum of EITC received	Returns receiving CTC	Sum of CTC received
33004	7,169	1,749	\$3,278,906	939	\$670,384
33009	15,952	3,563	\$6,089,706	1,574	\$1,056,868
33019	7,333	538	\$577,703	508	\$453,281
33020	17,545	5,217	\$9,142,956	2,611	\$1,867,002
33021	20,933	3,209	\$5,108,836	3,048	\$2,553,608
33023	26,847	9,443	\$18,446,658	6,542	\$4,843,227
33024	28,586	6,265	\$11,190,792	6,233	\$5,184,214
33025	22,678	5,626	\$10,235,034	5,495	\$4,367,545
33026	13,840	1,499	\$2,415,048	2,812	\$2,437,726
33027	19,575	2,143	\$3,572,559	4,331	\$4,050,780
33028	10,378	1,300	\$2,214,608	3,016	\$2,800,193
33029	16,800	1,827	\$3,228,953	5,107	\$4,883,342
33060	14,062	4,313	\$8,333,832	2,557	\$1,788,184
33062	12,290	863	\$915,026	604	\$531,768
33063	22,955	3,545	\$5,497,645	3,945	\$3,327,171
33064	22,861	5,739	\$10,232,917	3,690	\$2,734,834
33065	21,702	4,941	\$9,278,558	4,871	\$4,048,713
33066	8,698	670	\$980,647	818	\$701,174
33067	11,165	932	\$1,497,166	2,442	\$2,341,847
33068	20,696	6,790	\$12,578,650	4,844	\$3,602,705
33069	10,488	2,103	\$3,922,043	1,194	\$817,290
33071	17,176	2,040	\$3,379,876	3,931	\$3,584,061
33073	11,066	1,532	\$2,594,994	2,608	\$2,350,312

Zip Code	Total Returns	Returns receiving EITC	Sum of EITC received	Returns receiving CTC	Sum of CTC received
33076	10,601	673	\$1,137,249	2,502	\$2,398,400
33301	5,520	356	\$336,139	234	\$184,037
33304	8,955	1,706	\$2,675,710	687	\$436,205
33305	6,016	597	\$704,201	398	\$311,035
33306	1,999	184	\$182,934	142	\$125,135
33308	15,318	910	\$821,818	787	\$684,631
33309	16,370	4,039	\$7,119,856	2,896	\$2,133,629
33311	26,425	12,408	\$25,775,705	5,937	\$3,794,216
33312	21,093	5,714	\$10,460,518	3,714	\$2,780,108
33313	24,098	9,948	\$19,898,619	5,406	\$3,542,873
33314	10,055	2,579	\$4,628,975	1,796	\$1,390,912
33315	5,724	851	\$1,216,882	632	\$497,057
33316	5,778	482	\$540,008	286	\$237,037
33317	15,964	2,829	\$5,035,543	3,024	\$2,558,352
33319	20,947	5,043	\$8,968,976	3,295	\$2,371,928
33321	21,322	2,863	\$4,506,170	2,846	\$2,270,881
33322	18,553	2,201	\$3,220,612	2,696	\$2,379,005
33323	8,004	892	\$1,452,685	1,923	\$1,763,732
33324	19,932	2,229	\$3,241,142	2,906	\$2,458,314
33325	11,790	1,733	\$2,967,061	2,694	\$2,438,943
33326	13,184	1,512	\$2,491,582	2,975	\$2,750,012
33327	7,156	574	\$981,008	2,014	\$2,066,050
33328	10,928	983	\$1,496,807	2,417	\$2,275,677
33330	5,574	374	\$585,826	1,212	\$1,154,118
33331	8,561	606	\$1,016,997	2,138	\$2,084,288
33332	3,323	241	\$422,861	731	\$726,438
33334	13,455	2,800	\$4,525,767	1,978	\$1,513,226
33351	15,098	3,198	\$5,415,519	3,761	\$3,052,689
33441	11,794	2,742	\$4,812,285	1,770	\$1,302,995
33442	13,886	1,305	\$1,753,031	1,469	\$1,226,357
PO Box*	10,857	2,495	\$4,074,097	1,553	\$1,203,672
<b>Total</b>	<b>769,075</b>	<b>150,914</b>	<b>\$267,179,696</b>	<b>140,539</b>	<b>\$115,108,181</b>

\* Taxes filed using a PO Box address; there are 35 zip codes in Broward County dedicated for PO Box addresses only.

**Source:** Data were derived from the **Internal Revenue Service** Stakeholder Partnerships, Education, and Communication (IRS-SPEC) Return Information Databases, compiled by the IRS Wage and Investment Research Unit, and obtained through the Brookings Institute Metropolitan Program at <http://www.brookings.edu/es/urban/eitc.htm>.