

The Thomas A. Roe Institute for Economic Policy Studies

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WASHINGTON SHOULD TURN BIPARTISAN TALK OF FAMILY TAX CUTS INTO ACTION

INTRODUCTION

Overtaxed American families finally have reason to cheer. There is growing bipartisan sentiment in favor of passing tax cuts for families with dependent children as part of next year's budget. Congressional Republicans recently announced their commitment to reintroducing next year the \$500-per-child tax cut they proposed in this year's Republican budget alternative. Also, reports now indicate that there is renewed White House interest¹ in fulfilling Bill Clinton's campaign promise to "grant additional tax relief to families with children."² Though skeptical voters may see such reports as merely election year politics, there seems to be sufficient common ground to give struggling families hope that tax cuts could move to the top of Washington's agenda next year.

There are sound reasons why Washington should quit talking about cutting taxes for families and take the necessary action to make it a reality:

- ✓ **Families with children are overtaxed.** In 1948, the average American family with children paid only 3 percent of its income to Uncle Sam. Today the same family pays 24.5 percent.³

1 "Clinton Still Favors Middle-Class Tax Cut Despite Broken Vow," *The Washington Times*, September 7, 1994. See also David Wessel, "For Clinton, the Politics of a Tax Cut Are Sure to Clash With the Economics," *The Wall Street Journal*, September 6, 1994; Hobart Rowen, "Economic, Political Advisers Collide Over Clinton's Middle-Class Tax Cut," *The Washington Post*, September 11, 1994.

2 Bill Clinton and Al Gore, *Putting People First* (New York: Times Books, 1992), p. 100.

3 This figure includes federal income and Social Security payroll taxes.

- ✓ **Families have been taxed out of house and home.** The average family now loses \$10,060 per year of its income due to the 45-year increase in federal taxes as a share of family income. This tax loss exceeds the annual cost of the average family home.⁴
- ✓ **Millions of families stand to benefit.** The families of 52 million American children, or 35 million families, are eligible for a \$500-per-child tax credit.
- ✓ **Tax cuts are good for low-income families.** A \$500-per-child tax credit would eliminate the entire federal tax burden for 4.7 million working families.
- ✓ **Most families are middle-class.** Nearly 86 percent of all children live in families with incomes below \$75,000 per year—middle-income by any standard—and some 94 percent live in families with incomes below \$100,000.
- ✓ **Cutting taxes for all families — regardless of income — is fair.** A \$500-per-child tax credit would give a family of four earning \$18,000 per year a 33 percent tax cut and a family earning \$40,000 per year a 10 percent tax cut, while giving a family earning \$200,000 per year a cut of only 1.5 percent.
- ✓ **Family tax relief is good politics.** The typical congressional district has some 117,000 children eligible for a \$500 tax credit. This means families in the typical district would receive \$59 million per year in tax relief.

The family is the core of American society. It is the principal mechanism through which values, knowledge, discipline, and motivation are passed from one generation to the next. If the family is weakened, government programs cannot repair the damage. But government policies, especially tax policies, are undermining the American family. The ever-increasing tax burden on families with children must be reversed if American society is to regain its health and vitality.

BIPARTISAN TALK OF TAX CUTS

During the presidential campaign, candidate Clinton promised to reduce the taxes paid by families with children. "Virtually every industrialized nation recognizes the importance of strong families in its tax code; we should too," declared Clinton. "We will lower the tax burden on middle class Americans...."⁵

Until recently, President Clinton has ignored that pledge to relieve Washington's tax burden on working families with children. On the contrary, Clinton last year signed the largest tax increase in American history. As a result, taxpayers this year will send some \$35 billion in extra taxes to Washington.

4 For more information, see Robert Rector, "Reducing the Crushing Tax Burden on America's Families," Heritage Foundation *Backgrounder* No. 981, March 7, 1994.

5 "Putting People First: A National Economic Strategy for America," Clinton campaign document, 1992, p. 9.

Families with children could have been spared this new burden. In March, the Democrat-controlled Congress rejected the \$500-per-child tax credit plan contained in the fiscal 1995 budget alternative proposed by House and Senate Republicans. Had it passed, some 35 million American families could have deducted \$500 per year from their tax bill for each child.

The Republican tax cut plan was financed through cuts in government spending and thus would have had no impact on the federal budget deficit. Over five years, implementing a \$500-per-child tax credit would reduce federal tax revenues by some \$108 billion. This revenue loss, however, would be fully matched by reductions in federal spending. Thus, the deficit would neither increase nor decrease.

House Republicans recently announced that they will reintroduce this plan in next year's budget. Coincidentally, perhaps, the White House reportedly is considering tax cuts for families with children "when the time is right."⁶

The time is right for families who have seen their income tax burden grow by over 300 percent during the past 45 years. Since there is growing bipartisan sentiment for family tax cuts, now would be the time for the White House and Members of Congress to promise American families that they will include, at a minimum, a \$500-per-child tax credit in next year's budget.

HOW WASHINGTON HAS HIKED TAXES ON CHILDREN⁷

Federal taxation of families with children has increased dramatically over the past four decades. In 1948, the typical family of four paid just 3 percent of its income to the federal government in direct taxes. In 1992, the equivalent family paid nearly 24.5 percent of its income to the federal government. As Chart 1 shows, when state and local and indirect federal taxes are included, the tax burden on that family equals 37.6 percent of its income.

Federal income taxes have risen much faster for families with children in the last four decades than for other groups of Americans. The root cause of this growing anti-family bias in the federal income tax code is the eroding value of the personal exemption. The personal exemption for children was intended to offset part of the annual costs of raising a child by allowing families to deduct an amount of money from their taxable income. In 1948, the personal exemption was \$600. This was equal to roughly 17 percent of the median income of a family of four, then \$3,468. This shielded 68 percent of that family's income from federal income tax. Families could protect most of the remaining 32 percent by itemizing deductions or by taking the standard deduction. The result: in the late 1940s and early 1950s, the average family with children paid little or no income tax.

In the past four decades, however, increases in the personal exemption have lagged far behind the rise in incomes and inflation. As the value of the personal exemption has

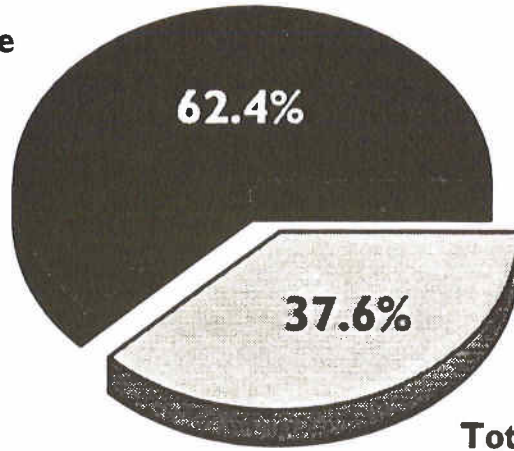
⁶ Steven Pearlstein, "Election Year Has White House Pondering Tax Cut Politics," *The Washington Post*, September 9, 1994.

⁷ This section is derived largely from Robert Rector, "How to Strengthen America's Crumbling Families," Heritage Foundation *Backgrounder* No. 894, April 28, 1992.

Chart 1

Total Federal, State and Local Tax Burden on a Median Income Family of Four in 1992

Post-Tax Income

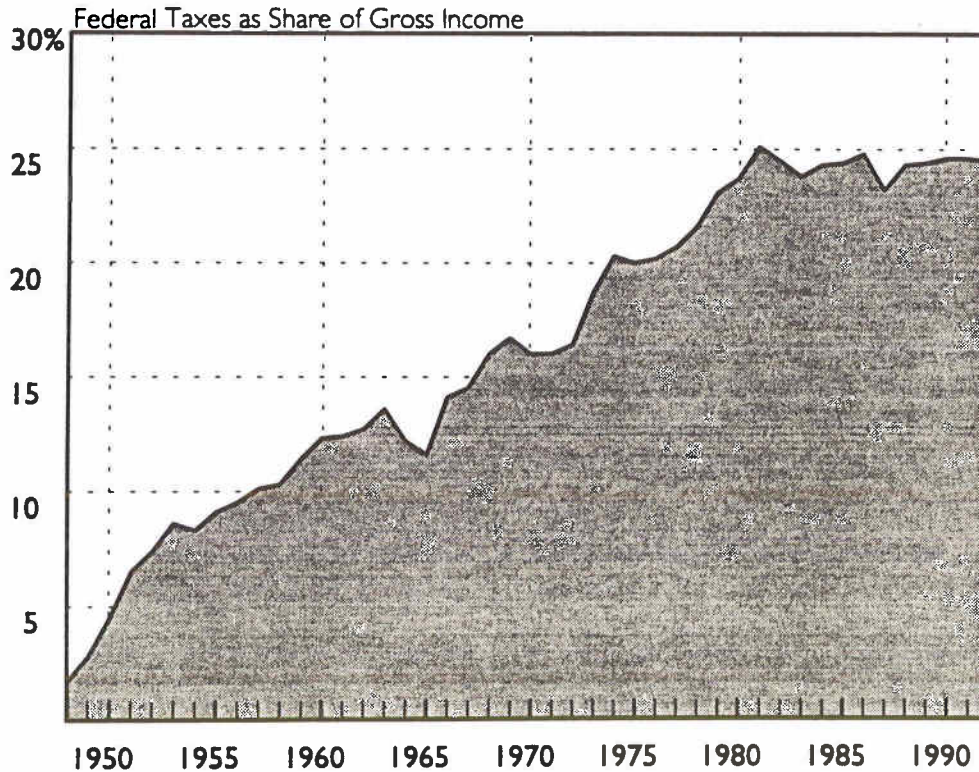


Total Tax Burden

Source: Data provided by the Tax Foundation.

Chart 2

Federal Taxes as a Share of Median Family Income: 1948-1992



Note: Figures are for a median income family of four.
Source: Heritage Tax Model, income data from U.S. Bureau of the Census.

declined, the income tax paid by families with children has increased. For the personal exemption today to have the same value relative to family income that it had in 1948, it would have to had been \$7,000 in 1992 and would have to rise to \$8,000 in 1996.

The second tax blow to family finances has been the increase in Social Security taxes, technically known as "payroll taxes." In 1948, workers paid a two percent Social Security tax on annual wages of up to \$3,000; one percent was paid directly by the employee and one percent indirectly by the employer through the so-called employer share.⁸

By 1992, combined Social Security taxes had risen to 15 percent of wages on incomes up to \$55,500. While all workers have suffered from skyrocketing payroll taxes, the burden has been most severe for working families with children. The reason for this is that Social Security taxes, unlike regular income taxes, are not adjusted for the number of dependents in the family. So a working parent trying to support a family of four feels the sting of this tax far more sharply than a single person at the same wage level. The effect of Social Security taxation is particularly severe on lower-income parents; a family with an income of \$25,000 per year, for instance, pays \$3,750 in payroll taxes.

The Government Assault on Family Income. Chart 2 shows the growth in direct federal taxes as a share of median family income. In 1948, effective tax rates equaled 3 percent of income for the average family of four. By 1970, they had risen to 16 percent; by 1992, to 24.5 percent.

The income loss due to increased taxation has seriously strained American family finances and profoundly affected American family life. Chart 3 shows the effects of increases in federal income and Social Security taxes since 1948 on the finances of the average family. Total pre-tax income for the median family of four in 1992 was \$47,787.⁹ After taxes, this family's income fell to \$36,915. If federal taxes as a percentage of family income were restored to 1948 levels, the family's post-tax income would have been \$10,060 higher, or \$46,975. In other words, the loss of income in 1992 because of the increase in federal taxes as a share of family income, due to the falling value of the personal exemption and the rise in Social Security taxes since the late 1940s, was \$10,060.

This income loss severely affects the ability of families to support themselves. The median price of a single-family home purchased in 1992, for instance, was \$103,700. The average annual mortgage payment on such a home (including principal and interest) was \$7,380. Thus, the annual family income loss due to increased federal tax rates for the average family in the last four decades actually exceeds the annual cost of an average home mortgage by 36 percent.

8 Liberal and conservative economists agree that both shares of the Social Security tax are in fact taxes on workers' wages. See Joseph A. Pechman and Benjamin A. Okner, *Who Bears the Tax Burden?* (Washington, D.C.: The Brookings Institution, 1974), pp. 25-43.

9 Data from the U.S. Bureau of the Census. Total pre-tax income includes the employer share of Social Security tax deduction from the worker's wages.

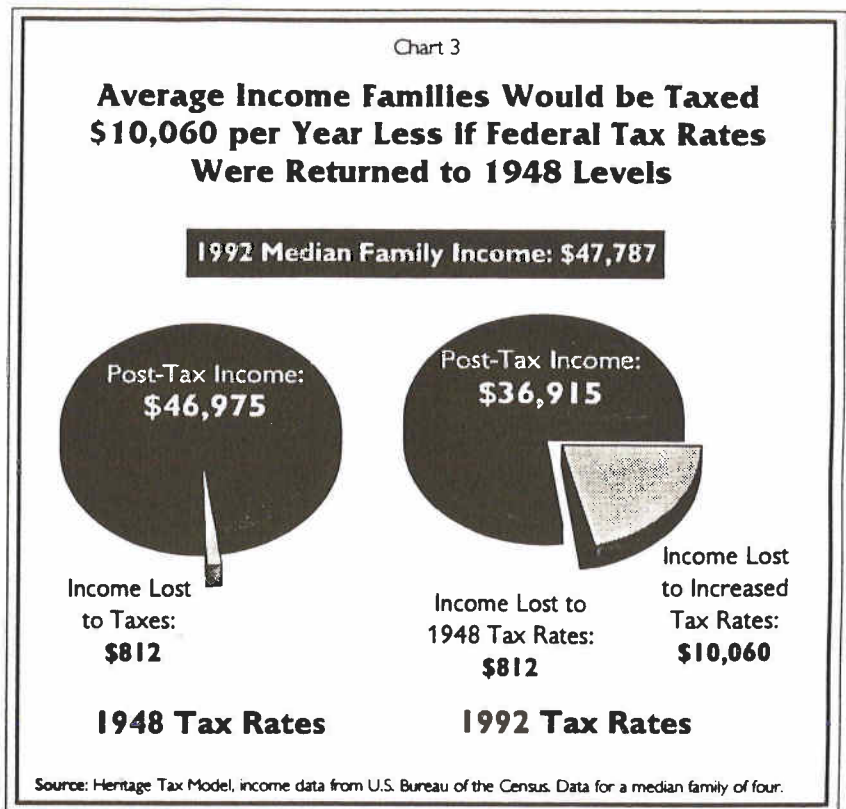
THE SOLUTION: TAX CREDITS FOR CHILDREN

There are two practical ways to reduce the tax burden on families with children: first, by increasing the value of the personal exemption and, second, through the use of tax credits. Although many positive arguments can be made for increasing the personal exemption, the tax credit is better policy in the long run because it is less complex and because it can be used more effectively to reduce the tax burden on lower-income working families.

With an income tax exemption, income equal to the amount of the exemption is excluded from tax. Thus, for a family in the 15 percent income tax bracket, a \$500 increase in the personal exemption decreases income taxes owed by \$75. A \$1,000 increase in the exemption, as some have proposed, decreases a family's tax burden by \$150.

By contrast, under a tax credit, the amount of the credit is deducted from taxes paid, directly reducing tax liability. Thus, for the same family in the 15 percent income tax bracket, a \$500 credit decreases net taxes by \$500. Another important difference between the credit and the increased exemption is that a tax credit can be applied to both income and Social Security taxes (both the employer's and employee's share). Because the current personal exemption, now set at \$2,350, is already sufficient to eliminate most or all of the income tax liability for many low-income families, increasing its value will protect no more of their income from the IRS. A credit, though, could relieve this family's income tax liability and offset a portion of its Social Security taxes.

Example: A family of four with a gross earned income of \$20,000 has a total federal tax liability of \$3,615: \$555 in income taxes and \$3,060 in payroll taxes (both shares). A \$1,000 increase in the personal exemption for children would reduce this family's tax burden by only \$300 (\$150 for each child), a tax cut of less than 10 percent. However, a \$500-per-child tax credit would reduce the family's total tax bill by \$1,000, enough to eliminate their income tax burden and reduce their Social Security taxes by an additional \$445. Overall, they would see their total federal tax burden reduced by over 27 percent.



The \$500-per-child Tax Credit is Not Refundable

When Republicans proposed the \$500-per-child tax credit during this spring's budget debate, the White House and congressional Democrats argued that such a credit was not needed because they had expanded the Earned Income Tax Credit (EITC) in the 1993 tax bill. This expanded EITC, they said, delivered tax cuts to millions of working families with children. Such a claim is misleading and ignores the difference between a wage subsidy and a tax cut.

The EITC is a wage supplement for working families with children with incomes up to \$26,000 per year. It is intended to offset the Social Security tax burden on these families and increase their wages through a cash subsidy. As shown in Chart 4, the amount of cash returned to some families through the EITC can exceed their entire tax burden. Technically, this means the EITC is "refundable."

Example: A family of four earning \$14,000 (slightly below the official poverty level) will pay no income taxes but will bear a Social Security tax burden of roughly \$2,140. This family is eligible to receive, however, some \$2,400 from the EITC, nearly \$260 more than their entire tax burden. For some working families, the cash value of the EITC can exceed their entire federal tax liability by as much as 60 percent.

By contrast, the \$500-per-child tax credit is not refundable. This means that the value of a family's tax relief may not exceed their tax burden. However, as Chart 4 shows, low- and modest-income families still would have a large share of their total tax burden eased by such a credit.

Example: A family of four earning \$17,000 per year may still have a total tax burden of roughly \$840 after deductions and after receiving the EITC wage subsidy. Though a \$500-per-child tax credit might otherwise give them \$1,000 in total tax relief because of their two children, the fact that this credit is not refundable allows them to deduct only what they owe—\$840—from their tax bill.

Millions of Families Shielded from the IRS

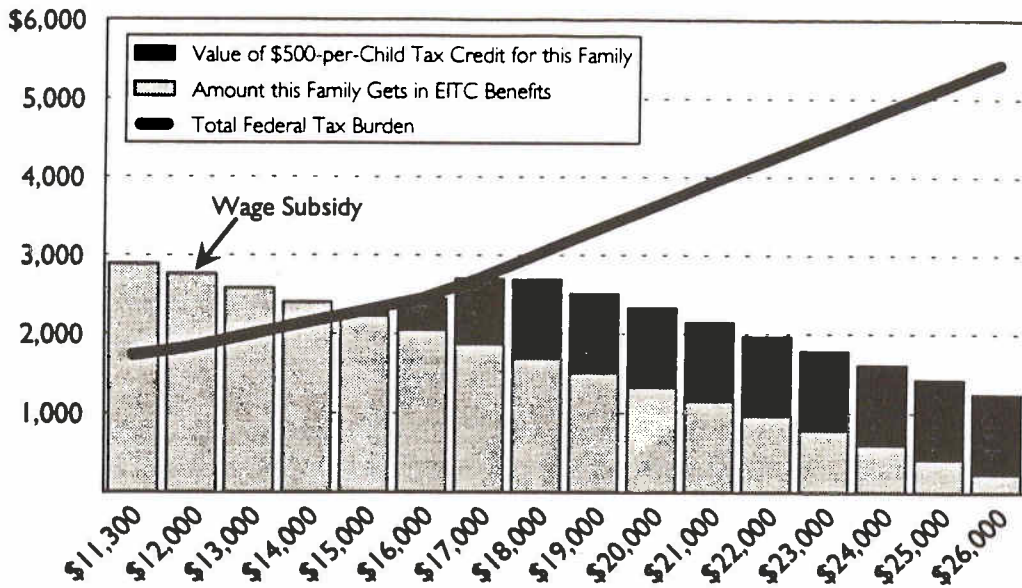
Some Democrats argued during last spring's budget debate that the \$500-per-child tax credit was not "fair" because families earning below \$16,000 per year would not get a tax cut. This argument is ridiculous, as the preceding examples demonstrate. It is clearly impossible to give a tax cut to families who not only do not pay in federal taxes, but also stand to receive a substantial cash wage subsidy from the federal government.

But for many low-income working families who do pay taxes, a \$500 per-child tax credit would bring badly needed relief. Indeed, according to The Heritage Foundation's tax simulation model, based upon the U.S. Bureau of the Census 1992 Current Population Survey, some 4.7 million working families would have their entire federal tax liability eliminated if Congress enacted a \$500-per-child tax credit.

Millions of other low- or modest-income families might not have their entire tax burden eliminated by such a credit, but they certainly would see a dramatic decline in their tax bill, and thus a dramatic increase in their take-home pay.

Chart 4

Tax Burden Relieved by the Earned Income Tax Credit and the \$500-per-Child Credit



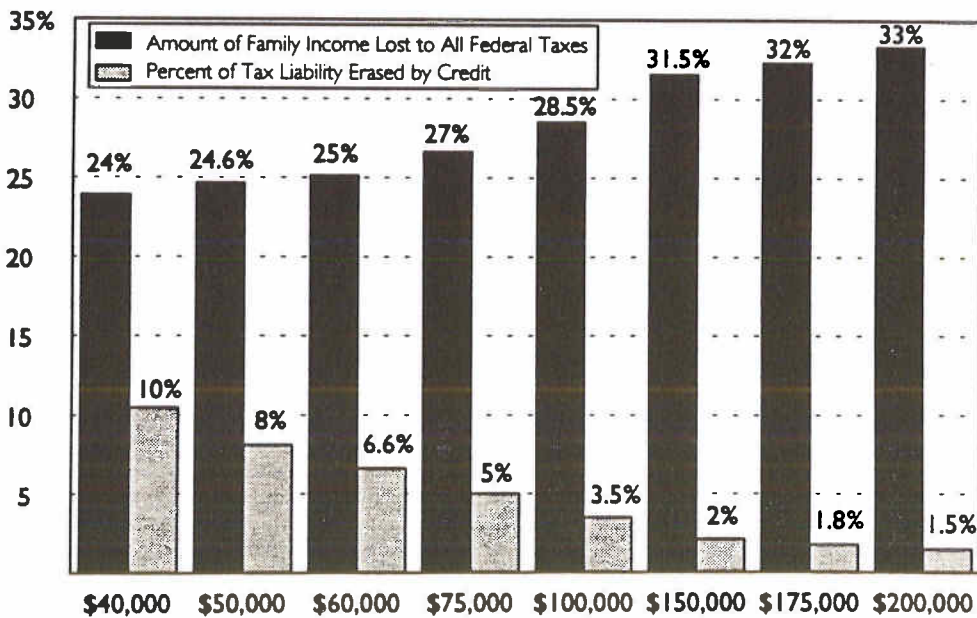
Earned Income for Married Couple with Two Children

Note: Total tax burden includes federal income tax and both the employer and employee share of Social Security tax.

Source: Heritage Tax Model, based on U.S. government data.

Chart 5

\$500-per-Child Tax Credit Helps Middle-Class Families Most



Earned Income for Married Couple with Two Children

Note: Total tax burden includes federal income tax and both the employer and employee's share of Social Security tax.

Source: Heritage Tax Model, based on U.S. government data.

Example: A family earning \$28,000 per year—and not eligible for the EITC—would have 57 percent of their income tax bill and 17 percent of their total federal tax bill (income and payroll taxes totaling over \$6,000) erased by a \$500-per-child tax credit.

Tax Cuts for 35 Million Families

Nationwide, the families of some 52 million American children, some 35 million families in all, would be eligible for such a \$500-per-child tax credit. Most of the families affected by such a tax cut fall within what can be considered the middle class. Indeed, nearly 86 percent of all children in America live in families with gross annual incomes below \$75,000 per year—middle-class by any standard. In fact, some 94 percent of all children live in families with gross annual incomes below \$100,000.

Tax cuts would bring badly needed stability to many families' finances. As Chart 5 shows, for the typical family of four earning \$40,000 per year, a \$500-per-child tax cut would cut their \$9,500 total tax bill by some 10.4 percent, enough to pay one month's mortgage on the average home.

Upper-middle-class families will receive more modest relief. A family earning \$75,000 per year loses nearly \$20,000 (approximately 27 percent of their income) to the IRS each year. A \$500 tax credit for each child would mean only a 5 percent tax cut for this family.

Family Tax Relief Should Not Be Means-Tested

Every working family raising the next generation of Americans is overtaxed. Thus, every working family, regardless of income, should be eligible for the \$500-per-child tax credit. Many Democrat Members of Congress have argued that giving the same amount of tax relief to middle-income families as upper-income families is not "fair." They argue that such a credit should be "means-tested," meaning that eligibility for the credit should be limited to families within specified income levels, such as families earning below \$75,000 per year.

Means-testing the family tax credit would be a serious mistake. The tax code should not penalize children simply because of the income of their parents.¹⁰ Because of the nature of most working careers, very few children live in upper-income families. In fact, fewer than 83,000 live in families with annual incomes above \$200,000 per year, just 0.17 percent of all American families.¹¹ Most upper-income parents hit their full earning potential well after their children become adults themselves.

Because of this country's progressive tax system, in which wealthier taxpayers face higher income tax rates and stingier deductions, the IRS punishes upper-income families far more severely than middle-income families. Chart 5 shows, for example, that a family of four earning \$200,000 per year loses 33 percent of its income to Uncle Sam, almost 10 percent more than is paid by the typical American family.

¹⁰ The Dependent Care Tax Credit (DCTC) is not means-tested. The credit is used by working families—many of whom are dual-income and prosperous—who place their children in day care.

¹¹ U. S. Bureau of the Census 1992 Current Population Survey.

Even within this country's progressive tax structure, these families should still be allowed to take a \$500-per-child tax credit. The reason: the credit is a progressive tax cut by definition. The value of a \$500 credit is greater for low-income families than for upper-income families. As Chart 5 shows, such a credit for the typical family of four amounts to a 10.4 percent cut in taxes. But the same credit for a family earning \$200,000 per year amounts to a cut of only 1.5 percent. Members of Congress who believe in a progressive tax system, should agree that this is "fair."

Use Spending Cuts to Finance Tax Cuts

Washington's budget rules require that revenues lost to the Treasury from tax cuts must be matched or offset by some combination of reductions in spending or by increases in other tax revenues. Recent reports indicate that if the White House does introduce a family tax cut plan, those cuts would be financed primarily through higher taxes on other taxpayers. Such a strategy would be wrong.

There are two important reasons why tax cuts should be financed by cuts in spending. First, federal spending has grown massively over the past 45 years, resulting in a greater share of family income lost to federal taxes. The federal government now spends about \$1.5 trillion per year, six times as much as it did in 1948, after adjusting for inflation. Indeed, in 1993, Washington consumed 22.4 percent of the gross domestic product (GDP) compared to just 12.1 percent in 1948, an 85 percent increase. Over the next five years, this trend will continue.

According to the Congressional Budget Office, federal spending will grow by nearly \$400 billion by fiscal 1999, far outpacing the projected \$367 billion growth in tax revenues.¹² This means that the federal deficit, after dipping slightly next year to \$162 billion, will again begin to climb. By fiscal 1999, projects CBO, the deficit will hit \$231 billion and reach nearly \$400 billion by fiscal 2004. If last year's deficit reduction plan—which contained the largest tax increase in history—worked as its supporters have claimed, this should not be happening. This upward trend certainly makes it likely that politicians once again will have to ask taxpayers to bear higher taxes in order to meet Washington's insatiable appetite for spending.

The persistent growth of government should be reversed by using the savings achieved by substantial cuts in government spending to finance tax cuts for families with children. Such a strategy would shift resources away from government and back to taxpayers, not from one group of taxpayers to another.

Second, linking cuts in spending directly to cuts in family taxes gives taxpayers a financial stake in the budget process and, thus, an incentive to counter the advocates of government programs. Such a strategy can sugar-coat the political "pain" of spending cuts, lessening the opposition of special interests who benefit from federal largess. Absent the reward of a \$500-per-child tax cut, few taxpayers would bother to lobby for spending cuts because, under normal circumstances, few perceive any tangible benefit from cuts in federal spending. However, the advocates of, say, a \$1 billion federal program do have a serious financial interest in maintaining that spending and are willing to

12 Congressional Budget Office, *An Economic and Budget Outlook*, August 1994, p. 31.

invest considerable resources in lobbying to convince Members of Congress not to cut the program.

But these political dynamics change when spending cuts are linked to tax cuts. Politicians who are accustomed to viewing spending cuts only in terms of the pain they inflict on certain interest groups can now see them in terms of the large number of families helped by those cuts. For example, the savings achieved by eliminating a \$1 billion federal program are sufficient to finance a \$500-per-child tax cut for 2 million American families. Thus, the constituency that stands to benefit from elimination of the program is far larger than the number of those who stand to lose. If Members of Congress enacted a \$500-per-child tax cut for every working family in America, they would empower 35 million advocates of spending cuts to stand up to Washington's special interests.

All Tax Cuts Are Local

Even the most pro-family Member of Congress may be reluctant to cut spending in order to finance tax cuts. This is because Members like to take political credit for "bringing home the bacon," demonstrating to voters back home how effective they are in looking out for the interests of their congressional districts. With every federal road project, research grant, and construction contract, Members issue press releases announcing how many jobs will be created or how many constituents will benefit from this infusion of federal funds. For many Members of Congress, cutting taxes for families may not appear to lend itself to such credit-taking.

This impression is mistaken. Based on Census Bureau data, Heritage Foundation analysts have calculated the total dollar value of a \$500-per-child tax credit for every state and congressional district. These figures are contained in the Appendix to this paper (county data are available upon request). While the number in each congressional district varies greatly, the average district has 117,000 children. At \$500 per child, this means the average district will receive nearly \$59 million in family tax relief each year.

It is difficult to imagine that any single federal spending project of similar magnitude could benefit as many constituents at the same time. Thus, the political advantages of family tax relief would more than seem to outweigh the political disadvantages of cutting federal spending.

CONCLUSION

The good news for millions of hard-working American families is that there is growing bipartisan talk of cutting taxes for families with dependent children. The bad news for the same families is that this talk may not turn into action. Congress and the White House should commit themselves now to enacting a \$500-per-child tax credit in next year's budget.

Such a measure would bring financial stability to the parents of 52 million American children, eliminating the entire federal tax burden for 4.7 million working families. Nearly 86 percent of the children eligible for this credit live in families with gross annual incomes below \$75,000, middle-class by any standard. For the typical family of four, a \$500-per-child tax credit would mean a 10 percent cut in the overall federal tax burden. Finally, family tax relief is good politics. Families in the typical congressional

district would receive roughly \$59 million per year in tax relief, effectively creating a powerful constituency for cutting wasteful government spending.

Embattled American families do not need "investment" spending or new social programs to improve their well-being. Such government assistance has done little or nothing to help families, and paying for more government programs only increases their tax burden. The best way for the federal government to strengthen families and assist parents in their vital role of raising the next generation of Americans is to reduce their tax burden.

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APPENDIX

Based on Census Bureau data, Heritage Foundation scholars have calculated the total value of a \$500-per-child tax credit for each state and congressional district.

Nationally, there are nearly 51 million children eligible for such a credit. Thus, in the first year of the plan, nearly \$25.5 billion would be returned to American families. These results are summarized in the first table in this appendix.

While the number of children in each congressional district varies greatly, the average district has 117,000 children. At \$500 per child, this means the average district will receive some \$58.7 million in family tax relief each year. The second table lists the congressional districts by state. Included in the table are: the number of eligible children in the district, the total amount of money the district will receive in family tax relief, and the name of the member representing the district.

Heritage analysts also have calculated the value of the \$500-per-child tax credit for every county in the U.S. These data are available on request.

**DOLLARS RETURNED TO EACH STATE
BY A \$500 PER-CHILD TAX CREDIT**

State	Number of Families with Children in Each State	Number of Children Eligible for a \$500 Tax Credit	Amount Each State Could Receive Annually from \$500 Per Child Tax Credit
Alabama	607,775	836,486	\$418,243,000
Alaska	83,770	134,962	\$67,481,000
Arizona	472,805	744,524	\$372,262,000
Arkansas	366,520	524,241	\$262,120,500
California	4,444,459	6,625,012	\$3,312,506,000
Colorado	493,148	737,544	\$368,772,000
Connecticut	466,951	723,674	\$361,837,000
Delaware	105,034	172,017	\$86,008,500
District of Columbia	63,940	81,195	\$40,597,500
Florida	1,698,710	2,233,271	\$1,116,635,500
Georgia	909,966	1,226,073	\$613,036,500
Hawaii	167,417	295,346	\$147,673,000
Idaho	151,431	263,945	\$131,972,500
Illinois	1,622,908	2,501,462	\$1,250,731,000
Indiana	851,840	1,110,887	\$555,443,500
Iowa	383,031	641,094	\$320,547,000
Kansas	393,479	651,174	\$325,587,000
Kentucky	536,468	648,121	\$324,060,500
Louisiana	646,684	868,702	\$434,351,000
Maine	156,799	223,255	\$111,627,500
Maryland	675,067	1,038,365	\$519,182,500
Massachusetts	750,685	1,110,453	\$555,226,500
Michigan	1,273,610	1,866,891	\$933,445,500
Minnesota	570,424	946,639	\$473,319,500
Mississippi	425,312	540,359	\$270,179,500
Missouri	697,847	981,008	\$490,504,000
Montana	124,551	197,938	\$98,969,000
Nebraska	237,460	427,724	\$213,862,000
Nevada	168,220	247,958	\$123,979,000
New Hampshire	158,319	246,361	\$123,180,500
New Jersey	1,006,496	1,522,756	\$761,378,000
New Mexico	239,867	321,854	\$160,927,000
New York	2,494,133	3,575,251	\$1,787,625,500
North Carolina	940,231	1,359,138	\$679,569,000
North Dakota	87,390	146,786	\$73,393,000
Ohio	1,577,405	2,392,172	\$1,196,086,000
Oklahoma	456,751	644,733	\$322,366,500
Oregon	422,519	607,615	\$303,807,500
Pennsylvania	1,568,632	2,507,260	\$1,253,630,000
Rhode Island	111,470	159,461	\$79,730,500
South Carolina	569,749	777,909	\$388,954,500
South Dakota	96,221	158,309	\$79,154,500
Tennessee	637,780	829,778	\$414,889,000
Texas	2,582,258	3,628,180	\$1,814,090,000
Utah	249,945	473,448	\$236,724,000
Vermont	81,163	116,058	\$58,029,000
Virginia	859,620	1,286,275	\$643,137,500
Washington	737,136	1,141,341	\$570,670,500
West Virginia	266,844	346,642	\$173,321,000
Wisconsin	722,639	1,175,695	\$587,847,500
Wyoming	69,514	122,668	\$61,334,000

Source: US Census,
1992 Current Population Survey

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
ALABAMA					
AL	District 1	S. Callahan	R	113,674	\$56,837,000.0
AL	District 2	T. Everett	R	119,103	\$59,551,500.0
AL	District 3	G. Browder	D	112,090	\$56,045,000.0
AL	District 4	T. Beville	D	113,252	\$56,626,000.0
AL	District 5	R. Cramer	D	119,396	\$59,698,000.0
AL	District 6	S. Bachus	R	120,050	\$60,025,000.0
AL	District 7	E. Hilliard	D	97,409	\$48,704,500.0
ALASKA					
AK	Single District	D. Young	R	149,189	\$74,594,500.0
ARKANSAS					
AR	District 1	B. Lambert	D	108,922	\$54,461,000.0
AR	District 2	R. Thornton	D	122,203	\$61,101,500.0
AR	District 3	T. Hutchinson	R	119,447	\$59,723,500.0
AR	District 4	J. Dickey	R	107,975	\$53,987,500.0
ARIZONA					
AZ	District 1	S. Coppersmith	D	128,800	\$64,400,000.0
AZ	District 2	E. Pastor	D	121,408	\$60,704,000.0
AZ	District 3	B. Stump	R	124,693	\$62,346,500.0
AZ	District 4	J. Kyl	R	127,070	\$63,535,000.0
AZ	District 5	J. Kolbe	R	116,957	\$58,478,500.0
AZ	District 6	K. English	D	131,217	\$65,608,500.0
CALIFORNIA					
CA	District 1	D. Hamburg	D	122,746	\$61,373,000.0
CA	District 2	W. Herger	R	113,046	\$56,523,000.0
CA	District 3	V. Fazio	D	123,031	\$61,515,500.0
CA	District 4	J. Doolittle	R	126,640	\$63,320,000.0
CA	District 5	R. Matsui	D	110,893	\$55,446,500.0
CA	District 6	L. Woolsey	D	113,638	\$56,819,000.0
CA	District 7	G. Miller	D	126,473	\$63,236,500.0
CA	District 8	N. Pelosi	D	70,109	\$35,054,500.0
CA	District 9	R. Dellums	D	93,284	\$46,642,000.0
CA	District 10	W. Baker	R	129,594	\$64,797,000.0
CA	District 11	R. Pombo	R	125,812	\$62,906,000.0
CA	District 12	T. Lantos	D	105,678	\$52,839,000.0
CA	District 13	P. Stark	D	130,767	\$65,383,500.0
CA	District 14	A. Eshoo	D	103,289	\$51,644,500.0
CA	District 15	N. Mineta	D	116,862	\$58,431,000.0
CA	District 16	D. Edwards	D	132,585	\$66,292,500.0
CA	District 17	S. Farr	D	123,475	\$61,737,500.0
CA	District 18	G. Condit	D	133,536	\$66,768,000.0
CA	District 19	R. Lehman	D	123,650	\$61,825,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
CA	District 20	C. Dooley	D	119,888	\$59,944,000.0
CA	District 21	W. Thomas	R	130,982	\$65,491,000.0
CA	District 22	M. Huffington	R	107,792	\$53,896,000.0
CA	District 23	E. Gallegly	R	137,226	\$68,613,000.0
CA	District 24	A. Beilenson	D	110,108	\$55,054,000.0
CA	District 25	B. McKeon	R	139,018	\$69,509,000.0
CA	District 26	H. Berman	D	120,955	\$60,477,500.0
CA	District 27	C. Moorhead	R	102,936	\$51,468,000.0
CA	District 28	D. Dreier	R	132,227	\$66,113,500.0
CA	District 29	H. Waxman	D	62,282	\$31,141,000.0
CA	District 30	X. Becerra	D	103,014	\$51,507,000.0
CA	District 31	M. Martinez	D	123,865	\$61,932,500.0
CA	District 32	J. Dixon	D	95,176	\$47,588,000.0
CA	District 33	L. Roybal-Allard	D	119,873	\$59,936,500.0
CA	District 34	E. Torres	D	140,397	\$70,198,500.0
CA	District 35	M. Waters	D	115,862	\$57,931,000.0
CA	District 36	J. Harman	D	98,532	\$49,266,000.0
CA	District 37	W. Tucker	D	130,704	\$65,352,000.0
CA	District 38	S. Horn	R	107,150	\$53,575,000.0
CA	District 39	E. Royce	R	127,239	\$63,619,500.0
CA	District 40	J. Lewis	R	133,231	\$66,615,500.0
CA	District 41	J. Kim	R	146,259	\$73,129,500.0
CA	District 42	G. Brown	D	149,579	\$74,789,500.0
CA	District 43	K. Calvert	R	145,308	\$72,654,000.0
CA	District 44	A. McCandless	R	121,488	\$60,744,000.0
CA	District 45	D. Rohrabacher	R	104,976	\$52,488,000.0
CA	District 46	R. Dornan	R	126,718	\$63,359,000.0
CA	District 47	C. Cox	R	118,986	\$59,493,000.0
CA	District 48	R. Packard	R	128,593	\$64,296,500.0
CA	District 49	L. Schenk	D	77,629	\$38,814,500.0
CA	District 50	B. Filner	D	124,918	\$62,459,000.0
CA	District 51	R. Cunningham	R	125,803	\$62,901,500.0
CA	District 52	D. Hunter	R	129,232	\$64,616,000.0
COLORADO					
CO	District 1	P. Schroeder	D	88,797	\$44,398,500.0
CO	District 2	D. Skaggs	D	125,591	\$62,795,500.0
CO	District 3	S. McClinnis	R	112,773	\$56,386,500.0
CO	District 4	W. Allard	R	125,982	\$62,991,000.0
CO	District 5	J. Hefley	R	134,533	\$67,266,500.0
CO	District 6	D. Schaefer	R	130,057	\$65,028,500.0
CONNECTICUT					
CT	District 1	B. Kennelly	D	102,938	\$51,469,000.0
CT	District 2	S. Gejdenson	D	113,513	\$56,756,500.0
CT	District 3	R. DeLauro	D	105,205	\$52,602,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
CT	District 4	C. Shays	R	105,084	\$52,542,000.0
CT	District 5	G. Franks	R	118,891	\$59,445,500.0
CT	District 6	N. Johnson	R	114,695	\$57,347,500.0
DELAWARE					
DE	Single District	M. Castle	R	141,345	\$70,672,500.0
DISTRICT OF COLUMBIA					
DC	Delegate	E. Holmes-Norton	D	83,637	\$41,818,500.0
FLORIDA					
FL	District 1	E. Hutto	D	109,548	\$54,774,000.0
FL	District 2	P. Peterson	D	107,020	\$53,510,000.0
FL	District 3	C. Brown	D	101,452	\$50,726,000.0
FL	District 4	T. Fowler	R	111,760	\$55,880,000.0
FL	District 5	K. Thurman	D	80,865	\$40,432,500.0
FL	District 6	C. Stearns	R	112,575	\$56,287,500.0
FL	District 7	J. Mica	R	112,760	\$56,380,000.0
FL	District 8	B. McCollum	R	109,316	\$54,658,000.0
FL	District 9	M. Bilirakis	R	100,739	\$50,369,500.0
FL	District 10	B. Young	R	81,114	\$40,557,000.0
FL	District 11	S. Gibbons	D	99,247	\$49,623,500.0
FL	District 12	C. Canady	R	111,093	\$55,546,500.0
FL	District 13	D. Miller	R	81,249	\$40,624,500.0
FL	District 14	P. Goss	R	87,548	\$43,774,000.0
FL	District 15	J. Bacchus	D	103,841	\$51,920,500.0
FL	District 16	T. Lewis	R	98,647	\$49,323,500.0
FL	District 17	C. Meek	D	106,864	\$53,432,000.0
FL	District 18	I. Ros-Lehtinen	R	86,211	\$43,105,500.0
FL	District 19	H. Johnston	D	92,597	\$46,298,500.0
FL	District 20	P. Deutsch	D	110,086	\$55,043,000.0
FL	District 21	L. Diaz-Balart	R	116,117	\$58,058,500.0
FL	District 22	C. Shaw	R	60,815	\$30,407,500.0
FL	District 23	A. Hastings	D	104,049	\$52,024,500.0
GEORGIA					
GA	District 1	J. Kingston	R	122,283	\$61,141,500.0
GA	District 2	S. Bishop	D	104,426	\$52,213,000.0
GA	District 3	M. Collins	R	139,487	\$69,743,500.0
GA	District 4	J. Linder	R	129,266	\$64,633,000.0
GA	District 5	J. Lewis	D	94,211	\$47,105,500.0
GA	District 6	N. Gingrich	R	140,581	\$70,290,500.0
GA	District 7	B. Darden	D	130,921	\$65,460,500.0
GA	District 8	R. Rowland	D	125,801	\$62,900,500.0
GA	District 9	N. Deal	D	126,747	\$63,373,500.0
GA	District 10	D. Johnson	D	125,151	\$62,575,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
GA	District 11	C. McKinney	D	123,866	\$61,933,000.0
HAWAII					
HI	District 1	N. Abercrombie	D	109,422	\$54,711,000.0
HI	District 2	P. Mink	D	134,152	\$67,076,000.0
IDAHO					
ID	District 1	L. LaRocco	D	118,777	\$59,388,500.0
ID	District 2	M. Crapo	R	136,033	\$68,016,500.0
ILLINOIS					
IL	District 1	B. Rush	D	95,356	\$47,678,000.0
IL	District 2	M. Reynolds	D	121,042	\$60,521,000.0
IL	District 3	W. Lipinski	D	118,598	\$59,299,000.0
IL	District 4	L. Gutierrez	D	126,128	\$63,064,000.0
IL	District 5	D. Rostenkowski	D	91,122	\$45,561,000.0
IL	District 6	H. Hyde	R	128,942	\$64,471,000.0
IL	District 7	C. Collins	D	89,497	\$44,748,500.0
IL	District 8	P. Crane	R	143,836	\$71,918,000.0
IL	District 9	S. Yates	D	85,522	\$42,761,000.0
IL	District 10	J. Porter	R	136,265	\$68,132,500.0
IL	District 11	G. Sangmeister	D	134,625	\$67,312,500.0
IL	District 12	J. Costello	D	111,498	\$55,749,000.0
IL	District 13	H. Fawell	R	153,095	\$76,547,500.0
IL	District 14	D. Hastert	R	148,156	\$74,078,000.0
IL	District 15	T. Ewing	R	114,626	\$57,313,000.0
IL	District 16	D. Manzullo	R	138,310	\$69,155,000.0
IL	District 17	L. Evans	D	116,759	\$58,379,500.0
IL	District 18	R. Michel	R	125,803	\$62,901,500.0
IL	District 19	G. Poshard	D	111,607	\$55,803,500.0
IL	District 20	R. Durbin	D	121,469	\$60,734,500.0
INDIANA					
IN	District 1	P. Visclosky	D	122,042	\$61,021,000.0
IN	District 2	P. Sharp	D	113,343	\$56,671,500.0
IN	District 3	T. Roemer	D	126,646	\$63,323,000.0
IN	District 4	J. Long	D	139,472	\$69,736,000.0
IN	District 5	S. Buyer	R	129,730	\$64,865,000.0
IN	District 6	D. Burton	R	136,850	\$68,425,000.0
IN	District 7	J. Myers	R	118,142	\$59,071,000.0
IN	District 8	F. McCloskey	D	110,531	\$55,265,500.0
IN	District 9	L. Hamilton	D	127,494	\$63,747,000.0
IN	District 10	A. Jacobs	D	107,244	\$53,622,000.0
IOWA					
IA	District 1	J. Leach	R	120,912	\$60,456,000.0
IA	District 2	J. Nussle	R	123,116	\$61,558,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
IA	District 3	J. Lightfoot	R	114,686	\$57,343,000.0
IA	District 4	N. Smith	D	122,366	\$61,183,000.0
IA	District 5	F. Grandy	R	126,276	\$63,138,000.0
KANSAS					
KS	District 1	P. Roberts	R	139,906	\$69,953,000.0
KS	District 2	J. Slattery	D	133,063	\$66,531,500.0
KS	District 3	J. Meyers	R	143,155	\$71,577,500.0
KS	District 4	D. Glickman	D	143,446	\$71,723,000.0
KENTUCKY					
KY	District 1	T. Barlow	D	115,600	\$57,800,000.0
KY	District 2	R. Lewis	R	130,520	\$65,260,000.0
KY	District 3	R. Mazzoli	D	114,065	\$57,032,500.0
KY	District 4	J. Bunning	R	130,811	\$65,405,500.0
KY	District 5	H. Rogers	R	102,384	\$51,192,000.0
KY	District 6	S. Baesler	D	116,466	\$58,233,000.0
LOUISIANA					
LA	District 1	B. Livingston	R	126,576	\$63,288,000.0
LA	District 2	W. Jefferson	D	97,472	\$48,736,000.0
LA	District 3	B. Tauzin	D	133,014	\$66,507,000.0
LA	District 4	C. Fields	D	94,613	\$47,306,500.0
LA	District 5	J. McCrery	R	120,161	\$60,080,500.0
LA	District 6	R. Baker	R	130,151	\$65,075,500.0
LA	District 7	J. Hayes	D	129,975	\$64,987,500.0
MAINE					
ME	District 1	T. Andrews	D	138,694	\$69,347,000.0
ME	District 2	O. Snowe	R	123,267	\$61,633,500.0
MARYLAND					
MD	District 1	W. Gilchrest	R	124,596	\$62,298,000.0
MD	District 2	H. Bentley	R	128,629	\$64,314,500.0
MD	District 3	B. Cardin	D	118,927	\$59,463,500.0
MD	District 4	A. Wynn	D	135,163	\$67,581,500.0
MD	District 5	S. Hoyer	D	137,313	\$68,656,500.0
MD	District 6	R. Bartlett	R	134,421	\$67,210,500.0
MD	District 7	K. Mfume	D	100,258	\$50,129,000.0
MD	District 8	C. Morella	R	134,272	\$67,136,000.0
MASSACHUSETTS					
MA	District 1	J. Olver	D	120,493	\$60,246,500.0
MA	District 2	R. Neal	D	122,431	\$61,215,500.0
MA	District 3	P. Blute	R	124,635	\$62,317,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
MA	District 4	B. Frank	D	124,181	\$62,090,500.0
MA	District 5	M. Meehan	D	131,771	\$65,885,500.0
MA	District 6	P. Torkildsen	R	120,030	\$60,015,000.0
MA	District 7	E. Markey	D	104,850	\$52,425,000.0
MA	District 8	J. Kennedy	D	76,909	\$38,454,500.0
MA	District 9	J. Moakley	D	110,202	\$55,101,000.0
MA	District 10	G. Studds	D	121,673	\$60,836,500.0
MICHIGAN					
MI	District 1	B. Stupak	D	123,674	\$61,837,000.0
MI	District 2	P. Hoekstra	R	139,178	\$69,589,000.0
MI	District 3	V. Ehlers	R	141,691	\$70,845,500.0
MI	District 4	D. Camp	R	123,960	\$61,980,000.0
MI	District 5	J. Barcia	D	125,287	\$62,643,500.0
MI	District 6	F. Upton	R	122,483	\$61,241,500.0
MI	District 7	N. Smith	R	129,213	\$64,606,500.0
MI	District 8	B. Carr	D	128,640	\$64,320,000.0
MI	District 9	D. Kildee	D	123,633	\$61,816,500.0
MI	District 10	D. Bonior	D	132,291	\$66,145,500.0
MI	District 11	J. Knollenberg	R	129,916	\$64,958,000.0
MI	District 12	S. Levin	D	125,130	\$62,565,000.0
MI	District 13	W. Ford	D	120,923	\$60,461,500.0
MI	District 14	J. Conyers	D	105,042	\$52,521,000.0
MI	District 15	B. Collins	D	76,987	\$38,493,500.0
MI	District 16	J. Dingell	D	126,467	\$63,233,500.0
MINNESOTA					
MN	District 1	T. Penny	D	131,140	\$65,570,000.0
MN	District 2	D. Minge	D	137,413	\$68,706,500.0
MN	District 3	J. Ramstad	R	139,540	\$69,770,000.0
MN	District 4	B. Vento	D	112,704	\$56,352,000.0
MN	District 5	M. Sabo	D	84,516	\$42,258,000.0
MN	District 6	R. Grams	R	152,285	\$76,142,500.0
MN	District 7	C. Peterson	D	125,776	\$62,888,000.0
MN	District 8	J. Oberstar	D	122,815	\$61,407,500.0
MISSISSIPPI					
MS	District 1	J. Whitten	D	104,698	\$52,349,000.0
MS	District 2	B. Thompson	D	84,968	\$42,484,000.0
MS	District 3	G.V. Montgomery	D	102,165	\$51,082,500.0
MS	District 4	M. Parker	D	95,119	\$47,559,500.0
MS	District 5	G. Taylor	D	103,613	\$51,806,500.0
MISSOURI					
MO	District 1	B. Clay	D	103,360	\$51,680,000.0
MO	District 2	J. Talent	R	139,320	\$69,660,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
MO	District 3	R. Gephardt	D	122,582	\$61,291,000.0
MO	District 4	I. Skelton	D	121,289	\$60,644,500.0
MO	District 5	A. Wheat	D	109,403	\$54,701,500.0
MO	District 6	P. Danner	D	125,479	\$62,739,500.0
MO	District 7	M. Hancock	R	112,250	\$56,125,000.0
MO	District 8	B. Emerson	R	105,376	\$52,688,000.0
MO	District 9	H. Volkmer	D	127,251	\$63,625,500.0
MONTANA					
MT	Single District	P. Williams	D	173,817	\$86,908,500.0
NEBRASKA					
NE	District 1	D. Bereuter	R	118,784	\$59,392,000.0
NE	District 2	P. Hoagland	D	126,081	\$63,040,500.0
NE	District 3	B. Barrett	R	120,948	\$60,474,000.0
NEVADA					
NV	District 1	J. Bilbray	D	117,892	\$58,946,000.0
NV	District 2	B. Vucanovich	R	131,332	\$65,666,000.0
NEW HAMPSHIRE					
NH	District 1	W. Zeliff	R	126,250	\$63,125,000.0
NH	District 2	D. Swett	D	128,012	\$64,006,000.0
NEW JERSEY					
NJ	District 1	R. Andrews	D	131,473	\$65,736,500.0
NJ	District 2	W. Hughes	D	120,682	\$60,341,000.0
NJ	District 3	J. Saxton	R	132,885	\$66,442,500.0
NJ	District 4	C. Smith	R	126,517	\$63,258,500.0
NJ	District 5	M. Roukema	R	135,438	\$67,719,000.0
NJ	District 6	F. Pallone	D	116,615	\$58,307,500.0
NJ	District 7	B. Franks	R	120,660	\$60,330,000.0
NJ	District 8	H. Klein	D	113,815	\$56,907,500.0
NJ	District 9	R. Torricelli	D	103,197	\$51,598,500.0
NJ	District 10	D. Payne	D	107,949	\$53,974,500.0
NJ	District 11	D. Gallo	R	131,205	\$65,602,500.0
NJ	District 12	R. Zimmer	R	132,994	\$66,497,000.0
NJ	District 13	R. Menendez	D	101,130	\$50,565,000.0
NEW MEXICO					
NM	District 1	S. Schiff	R	105,265	\$52,632,500.0
NM	District 2	J. Skeen	R	104,330	\$52,165,000.0
NM	District 3	B. Richardson	D	108,183	\$54,091,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
NEW YORK					
NY	District 1	G. Hochbrueckner	D	135,183	\$67,591,500.0
NY	District 2	R. Lazio	R	129,745	\$64,872,500.0
NY	District 3	P. King	R	119,573	\$59,786,500.0
NY	District 4	D. Levy	R	120,051	\$60,025,500.0
NY	District 5	G. Ackerman	D	110,619	\$55,309,500.0
NY	District 6	F. Flake	D	121,036	\$60,518,000.0
NY	District 7	T. Manton	D	87,200	\$43,600,000.0
NY	District 8	J. Nadler	D	67,101	\$33,550,500.0
NY	District 9	C. Schumer	D	96,236	\$48,118,000.0
NY	District 10	E. Towns	D	94,448	\$47,224,000.0
NY	District 11	M. Owens	D	114,764	\$57,382,000.0
NY	District 12	N. Velazquez	D	90,416	\$45,208,000.0
NY	District 13	S. Molinari	R	111,675	\$55,837,500.0
NY	District 14	C. Maloney	D	55,139	\$27,569,500.0
NY	District 15	C. Rangel	D	72,898	\$36,449,000.0
NY	District 16	J. Serrano	D	86,064	\$43,032,000.0
NY	District 17	E. Engel	D	98,573	\$49,286,500.0
NY	District 18	N. Lowey	D	102,831	\$51,415,500.0
NY	District 19	H. Fish	R	125,966	\$62,983,000.0
NY	District 20	B. Gilman	R	132,789	\$66,394,500.0
NY	District 21	M. McNulty	D	109,583	\$54,791,500.0
NY	District 22	G. Solomon	R	130,121	\$65,060,500.0
NY	District 23	S. Boehlert	R	118,598	\$59,299,000.0
NY	District 24	J. McHugh	R	125,618	\$62,809,000.0
NY	District 25	J. Walsh	R	122,940	\$61,470,000.0
NY	District 26	M. Hinchey	D	111,672	\$55,836,000.0
NY	District 27	B. Paxon	R	131,959	\$65,979,500.0
NY	District 28	L. Slaughter	D	113,064	\$56,532,000.0
NY	District 29	J. LaFalce	D	114,793	\$57,396,500.0
NY	District 30	J. Quinn	R	109,410	\$54,705,000.0
NY	District 31	A. Houghton	R	121,460	\$60,730,000.0
NORTH CAROLINA					
NC	District 1	E. Clayton	D	96,554	\$48,277,000.0
NC	District 2	T. Valentine	D	109,460	\$54,730,000.0
NC	District 3	M. Lancaster	D	112,308	\$56,154,000.0
NC	District 4	D. Price	D	109,887	\$54,943,500.0
NC	District 5	S. Neal	D	104,722	\$52,361,000.0
NC	District 6	H. Coble	R	112,001	\$56,000,500.0
NC	District 7	C. Rose	D	109,228	\$54,614,000.0
NC	District 8	B. Hefner	D	122,080	\$61,040,000.0
NC	District 9	A. McMillan	R	119,541	\$59,770,500.0
NC	District 10	C. Ballenger	R	116,159	\$58,079,500.0
NC	District 11	C. Taylor	R	98,439	\$49,219,500.0
NC	District 12	M. Watt	D	103,299	\$51,649,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
NORTH DAKOTA					
ND	Single District	E. Pomeroy	D	143,817	\$71,908,500.0
OHIO					
OH	District 1	D. Mann	D	109,905	\$54,952,500.0
OH	District 2	R. Portman	R	135,699	\$67,849,500.0
OH	District 3	T. Hall	D	112,778	\$56,389,000.0
OH	District 4	M. Oxley	R	128,690	\$64,345,000.0
OH	District 5	P. Gillmor	R	140,327	\$70,163,500.0
OH	District 6	T. Strickland	D	108,952	\$54,476,000.0
OH	District 7	D. Hobson	R	125,077	\$62,538,500.0
OH	District 8	J. Boehner	R	134,512	\$67,256,000.0
OH	District 9	M. Kaptur	D	119,605	\$59,802,500.0
OH	District 10	M. Hoke	R	112,416	\$56,208,000.0
OH	District 11	L. Stokes	D	96,039	\$48,019,500.0
OH	District 12	J. Kasich	R	121,438	\$60,719,000.0
OH	District 13	S. Brown	D	136,823	\$68,411,500.0
OH	District 14	T. Sawyer	D	110,941	\$55,470,500.0
OH	District 15	D. Pryce	R	110,933	\$55,466,500.0
OH	District 16	R. Regula	R	122,852	\$61,426,000.0
OH	District 17	J. Traficant	D	110,379	\$55,189,500.0
OH	District 18	D. Applegate	D	115,297	\$57,648,500.0
OH	District 19	E. Fingerhut	D	120,794	\$60,397,000.0
OKLAHOMA					
OK	District 1	J. Inhofe	R	111,381	\$55,690,500.0
OK	District 2	Mike Synar	D	105,530	\$52,765,000.0
OK	District 3	B. Brewster	D	96,490	\$48,245,000.0
OK	District 4	D. McCurdy	D	115,166	\$57,583,000.0
OK	District 5	E. Istook	R	112,486	\$56,243,000.0
OK	District 6	F. Lucas	R	105,560	\$52,780,000.0
OREGON					
OR	District 1	E. Furse	D	127,047	\$63,523,500.0
OR	District 2	B. Smith	R	118,125	\$59,062,500.0
OR	District 3	R. Wyden	D	113,746	\$56,873,000.0
OR	District 4	P. DeFazio	D	114,544	\$57,272,000.0
OR	District 5	M. Kopetski	D	123,540	\$61,770,000.0
PENNSYLVANIA					
PA	District 1	T. Foglietta	D	88,848	\$44,424,000.0
PA	District 2	L. Blackwell	D	85,821	\$42,910,500.0
PA	District 3	R. Borski	D	106,807	\$53,403,500.0
PA	District 4	R. Klink	D	111,621	\$55,810,500.0
PA	District 5	W. Clinger	R	108,707	\$54,353,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
PA	District 6	T. Holden	D	112,535	\$56,267,500.0
PA	District 7	C. Weldon	R	115,823	\$57,911,500.0
PA	District 8	J. Greenwood	R	135,796	\$67,898,000.0
PA	District 9	B. Shuster	R	115,463	\$57,731,500.0
PA	District 10	J. McDade	R	114,727	\$57,363,500.0
PA	District 11	P. Kanjorski	D	105,331	\$52,665,500.0
PA	District 12	J. Murtha	D	106,002	\$53,001,000.0
PA	District 13	M. Mezvinsky	D	120,212	\$60,106,000.0
PA	District 14	W. Coyne	D	87,209	\$43,604,500.0
PA	District 15	P. McHale	D	116,209	\$58,104,500.0
PA	District 16	R. Walker	R	131,402	\$65,701,000.0
PA	District 17	G. Gekas	R	121,411	\$60,705,500.0
PA	District 18	R. Santorum	R	100,642	\$50,321,000.0
PA	District 19	W. Goodling	R	120,968	\$60,484,000.0
PA	District 20	A. Murphy	D	104,146	\$52,073,000.0
PA	District 21	T. Ridge	R	113,128	\$56,564,000.0
RHODE ISLAND					
RI	District 1	R. Machtley	R	94,175	\$47,087,500.0
RI	District 2	J. Reed	D	98,348	\$49,174,000.0
SOUTH CAROLINA					
SC	District 1	A. Ravenel	R	125,873	\$62,936,500.0
SC	District 2	F. Spence	R	123,075	\$61,537,500.0
SC	District 3	B. Derrick	D	119,370	\$59,685,000.0
SC	District 4	B. Inglis	R	120,170	\$60,085,000.0
SC	District 5	J. Spratt	D	123,159	\$61,579,500.0
SC	District 6	J. Clyburn	D	107,212	\$53,606,000.0
SOUTH DAKOTA					
SD	Single District	T. Johnson	D	156,070	\$78,035,000.0
TENNESSEE					
TN	District 1	J. Quillen	R	95,264	\$47,632,000.0
TN	District 2	J. Duncan	R	100,301	\$50,150,500.0
TN	District 3	M. Lloyd	D	102,979	\$51,489,500.0
TN	District 4	J. Cooper	D	103,305	\$51,652,500.0
TN	District 5	B. Clement	D	98,887	\$49,443,500.0
TN	District 6	B. Gordon	D	123,572	\$61,786,000.0
TN	District 7	D. Sundquist	R	122,627	\$61,313,500.0
TN	District 8	J. Tanner	D	107,556	\$53,778,000.0
TN	District 9	H. Ford	D	92,859	\$46,429,500.0
TEXAS					
TX	District 1	J. Chapman	D	109,825	\$54,912,500.0
TX	District 2	C. Wilson	D	111,673	\$55,836,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
TX	District 3	S. Johnson	R	137,856	\$68,928,000.0
TX	District 4	R. Hall	D	125,497	\$62,748,500.0
TX	District 5	J. Bryant	D	109,521	\$54,760,500.0
TX	District 6	J. Barton	R	144,181	\$72,090,500.0
TX	District 7	B. Archer	R	141,271	\$70,635,500.0
TX	District 8	J. Fields	R	140,953	\$70,476,500.0
TX	District 9	J. Brooks	D	120,229	\$60,114,500.0
TX	District 10	J.J. Pickle	D	108,022	\$54,011,000.0
TX	District 11	C. Edwards	D	115,215	\$57,607,500.0
TX	District 12	P. Geren	D	121,810	\$60,905,000.0
TX	District 13	B. Sarpalius	D	111,293	\$55,646,500.0
TX	District 14	G. Laughlin	D	118,107	\$59,053,500.0
TX	District 15	E. de la Garza	D	101,446	\$50,723,000.0
TX	District 16	R. Coleman	D	114,942	\$57,471,000.0
TX	District 17	C. Stenholm	D	114,473	\$57,236,500.0
TX	District 18	C. Washington	D	96,391	\$48,195,500.0
TX	District 19	L. Combest	R	130,662	\$65,331,000.0
TX	District 20	H. Gonzalez	D	107,900	\$53,950,000.0
TX	District 21	L. Smith	R	126,067	\$63,033,500.0
TX	District 22	T. DeLay	R	143,153	\$71,576,500.0
TX	District 23	H. Bonilla	R	118,630	\$59,315,000.0
TX	District 24	M. Frost	D	133,340	\$66,670,000.0
TX	District 25	M. Andrews	D	129,278	\$64,639,000.0
TX	District 26	R. Arney	R	132,712	\$66,356,000.0
TX	District 27	S. Ortiz	D	110,352	\$55,176,000.0
TX	District 28	F. Tejeda	D	114,359	\$57,179,500.0
TX	District 29	G. Green	D	118,470	\$59,235,000.0
TX	District 30	E. Johnson	D	106,689	\$53,344,500.0
UTAH					
UT	District 1	J. Hansen	R	188,257	\$94,128,500.0
UT	District 2	K. Shepherd	D	173,704	\$86,852,000.0
UT	District 3	B. Orton	D	182,102	\$91,051,000.0
VERMONT					
VT	Single District	B. Sanders	I	124,330	\$62,165,000.0
VIRGINIA					
VA	District 1	H. Bateman	R	127,062	\$63,531,000.0
VA	District 2	O. Pickett	D	125,300	\$62,650,000.0
VA	District 3	R. Scott	D	96,735	\$48,367,500.0
VA	District 4	N. Sisisky	D	122,407	\$61,203,500.0
VA	District 5	L. Payne	D	105,742	\$52,871,000.0
VA	District 6	B. Goodlatte	R	104,819	\$52,409,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
VA	District 7	T. Bliley	R	127,941	\$63,970,500.0
VA	District 8	J. Moran	D	100,060	\$50,030,000.0
VA	District 9	R. Boucher	D	98,406	\$49,203,000.0
VA	District 10	F. Wolf	R	140,525	\$70,262,500.0
VA	District 11	L. Byrne	D	133,708	\$66,854,000.0
WASHINGTON					
WA	District 1	M. Cantwell	D	128,938	\$64,469,000.0
WA	District 2	A. Swift	D	124,859	\$62,429,500.0
WA	District 3	J. Unsoeld	D	122,258	\$61,129,000.0
WA	District 4	J. Inslee	D	119,034	\$59,517,000.0
WA	District 5	T. Foley	D	112,770	\$56,385,000.0
WA	District 6	N. Dicks	D	110,063	\$55,031,500.0
WA	District 7	J. McDermott	D	75,747	\$37,873,500.0
WA	District 8	J. Dunn	R	138,841	\$69,420,500.0
WA	District 9	M. Kreidler	D	120,777	\$60,388,500.0
WEST VIRGINIA					
WV	District 1	A. Mollohan	D	108,787	\$54,393,500.0
WV	District 2	R. Wise	D	113,085	\$56,542,500.0
WV	District 3	N. Rahall	D	102,162	\$51,081,000.0
WISCONSIN					
WI	District 1	P. Barca	D	122,991	\$61,495,500.0
WI	District 2	S. Klug	R	116,526	\$58,263,000.0
WI	District 3	S. Gunderson	R	121,436	\$60,718,000.0
WI	District 4	G. Kleczka	D	114,365	\$57,182,500.0
WI	District 5	T. Barrett	D	93,267	\$46,633,500.0
WI	District 6	T. Petri	R	125,885	\$62,942,500.0
WI	District 7	D. Obey	D	123,881	\$61,940,500.0
WI	District 8	T. Roth	R	125,731	\$62,865,500.0
WI	District 9	J. Sensenbrenner	R	138,220	\$69,110,000.0
WYOMING					
WY	Single District	C. Thomas	R	114,046	\$57,023,000.0