

CHILDREN LOSING OUT:

The Geographic Distribution of the Federal Child Tax Credit

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The Child Tax Credit is one of the nation's largest federal expenditures on children, but roughly a third of children do not reap the full benefit of this credit. The children excluded from receiving the full Child Tax Credit are those in families whose earnings are not high enough to qualify—leaving them with a partial credit or no credit at all. In two-adult, two-child families, parents need to earn \$36,000 per year to qualify for the full credit, and a single parent of two needs to earn \$30,000 to fully qualify.

While this design makes the full credit inaccessible to many children in the United States, a recent report from the National Academy of Sciences¹ suggests that a universal child allowance—the generic form of a universal Child Tax Credit—is an effective and efficient way to reduce the national child poverty rate. Expanding eligibility for the Child Tax Credit to those children currently left behind is also a key component of the American Family Act, introduced by Senators Michael Bennet and Sherrod Brown and Representatives Rosa DeLauro and Suzan DelBene, as well as the Economic Mobility Act, introduced by Representative Richard Neal; simulations of these proposals suggest that they would both significantly reduce child poverty.²

Under the current tax code, however, more than a third of children remain ineligible for the full Child Tax Credit because their families earn too little. Prior research shows that this rate is even higher among some demographic groups—roughly 53 percent of African-American children and 50 percent of Hispanic children are currently ineligible for the Child Tax Credit.³ This brief examines the variation in Child Tax Credit receipt by state and congressional district, further highlighting the inequities produced by the existing structure of the Child Tax Credit.

1 See National Academies of Sciences, Engineering, and Medicine. (2019). *A Roadmap to Reducing Child Poverty*. Washington, DC: The National Academies Press. [Access here.](#)

2 For an analysis of the Economic Mobility Act, see: Wimer, C., Collyer, S., & Harris, S. (2019). *The Economic Mobility Act as Antipoverty Policy*. Columbia University Center on Poverty and Social Policy. [Access here.](#) For an analysis of the American Family Act, see: Collyer, S., Wimer, C., & Harris, D. (2019). *Earnings Requirements, Benefit Values, and Child Poverty under the Child Tax Credit*. Columbia University Center on Poverty and Social Policy. [Access here.](#)

3 See Collyer, S., Harris, D., & Wimer, C. (2019). *Left Behind: The One-Third of Children in Families Who Earn Too Little to Get the Full Child Tax Credit*. Columbia University Center on Poverty and Social Policy. [Access here.](#)

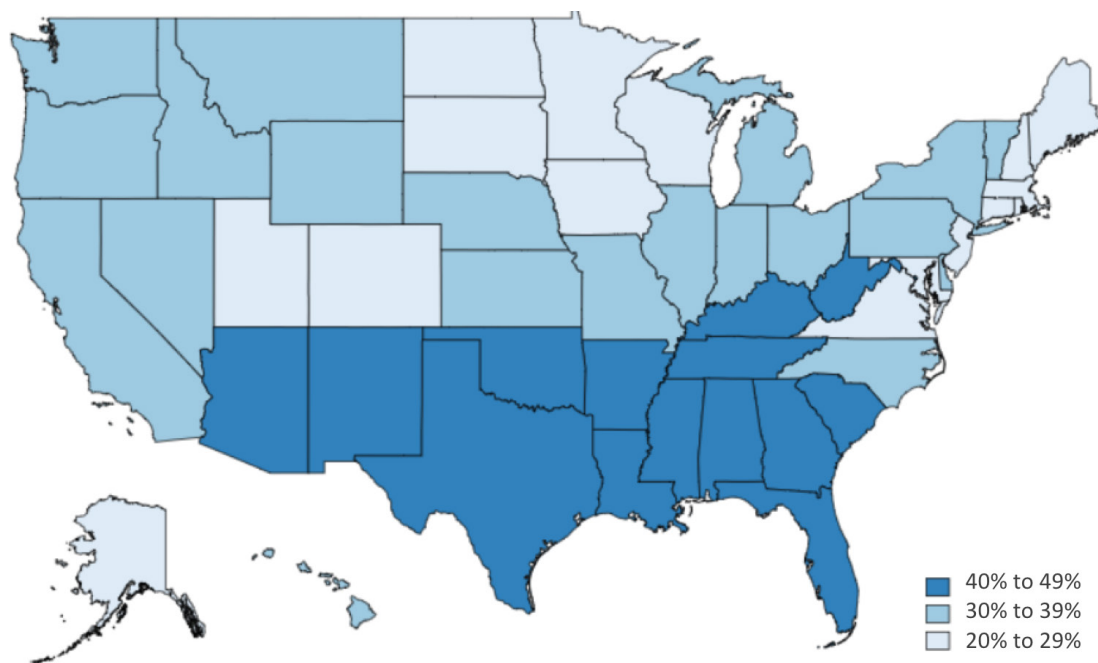


State Level Results

At the national level, approximately 36 percent⁴ of children do not receive the full Child Tax Credit and in some states, an even larger share of children are excluded from the full credit. (See Figure 1 and Appendix A.⁵)

- There are fifteen states where at least 40 percent of children do not receive the full Child Tax Credit. The states with the highest levels of non-receipt include Mississippi (47%), New Mexico (46%), Louisiana (43%), Arkansas (44%) and Alabama (43%). The states with the highest levels of non-receipt also include some of the highest poverty rates as measured by the official poverty measure,⁶ emphasizing how children and families who do not receive the full Child Tax Credit are those who are already facing economic disadvantage.
- In most states, the share of children who do not receive the full Child Tax Credit is close to the national average of 36 percent.
- There are only 16 states where fewer than 30 percent of children and families do not receive the full credit.
- There is no state where the rate of non-receipt falls below 20 percent.

Figure 1. Share of Children Left Out of the Full Child Tax Credit by State



⁴ This estimate is slightly different from the estimate reported in earlier research, 35% (see Collyer, S., Harris, D., & Wimer, C. (2019)) because we use a different data source (the American Community Survey) for the analyses presented in this report.

⁵ The results in Figure 1 are also reported in Table A1 in the Appendix.

⁶ See <https://www2.census.gov/programs-surveys/demo/tables/p60/266/state.xls>.

Congressional District Results

While differences by state in the proportion of children left out of the full Child Tax Credit are informative, policymakers may also be concerned about children in their own communities. Table B1 (see Appendix B) reports the share of children left out of the Child Tax Credit in each congressional district, and these results are summarized below.

- There are 37 congressional districts where at least 50 percent of children do not receive the full Child Tax Credit.
- In New York's 15th congressional district, 68 percent of children do not receive the full Child Tax Credit; note that New York's 15th district is widely cited as one of the poorest congressional districts in the country.⁷
- Other congressional districts with notably high rates of non-receipt include Texas's 34th and 29th districts (61% and 60%), Mississippi's 2nd district (58%), California's 16th district (59%), and Michigan's 13th district (58%).
- Overall, there are 301 congressional districts (out of 435) where at least 30 percent of children do not receive the full credit.
- Of the 435 congressional districts, there are only 30 where fewer than 20 percent of children do not receive the full credit.
- The districts where the rates of non-receipt are the lowest include some of the highest-income congressional districts in the United States, such as New Jersey's 7th and 11th congressional districts (10% and 11%), and California's 18th congressional district (12%).

Conclusion

Nationally, more than a third of children are left out of the full Child Tax Credit because their families earn too little to qualify; while the national rate of non-receipt seems strikingly high, this geographic analysis shows that there are areas of the country where an even larger share of children are left out of the Child Tax Credit. Due to the structure of the credit, the areas where children are left behind are those where incomes are, on average, lower and poverty rates are higher. Families who are losing out are those who stand to benefit the most from the Child Tax Credit, and proposals that extend the credit to these families—by way of federal, state, or local tax policy⁸—could have a substantial impact on the child poverty rate in the United States.

Acknowledgements

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⁷ For poverty rates by congressional district, see: FRAC analysis of 2017 American Community Survey (ACS) data. [Access here.](#)

⁸ For an analysis for the impacts of a fully refundable state-level Child Tax Credit, see: Collyer, S., Davis, A., Harris, D., Wiehe, M., Wimer, C. (2019) *The Case for Extending State-Level Child Tax Credits to Those Left Out: A 50-State Analysis*. Columbia University Center on Poverty and Social Policy and the Institute on Taxation and Economic Policy. [Access here.](#)

Appendix A

Table A1. Share of Children Left Out of the Full Child Tax Credit by State
See Table A2 for these results organized by rate of non-receipt.

State	Share of Children Left Out of Full CTC	State	Share of Children Left Out of Full CTC
Alabama	43%	Montana	34%
Alaska	29%	Nebraska	30%
Arizona	41%	Nevada	39%
Arkansas	44%	New Hampshire	22%
California	37%	New Jersey	27%
Colorado	27%	New Mexico	46%
Connecticut	26%	New York	36%
Delaware	36%	North Carolina	39%
DC	42%	North Dakota	21%
Florida	40%	Ohio	36%
Georgia	40%	Oklahoma	42%
Hawaii	30%	Oregon	32%
Idaho	35%	Pennsylvania	32%
Illinois	33%	Rhode Island	28%
Indiana	36%	South Carolina	43%
Iowa	26%	South Dakota	29%
Kansas	32%	Tennessee	40%
Kentucky	41%	Texas	40%
Louisiana	46%	Utah	29%
Maine	29%	Vermont	33%
Maryland	27%	Virginia	28%
Massachusetts	25%	Washington	30%
Michigan	36%	West Virginia	42%
Minnesota	24%	Wisconsin	29%
Mississippi	47%	Wyoming	31%
Missouri	36%		

Table A2. Share of Children Left Out of the Full Child Tax Credit by State
(by rate of non-receipt)

State	Share of Children Left Out of Full CTC	State	Share of Children Left Out of Full CTC
Mississippi	47%	Illinois	33%
New Mexico	46%	Vermont	33%
Louisiana	46%	Pennsylvania	32%
Arkansas	44%	Kansas	32%
Alabama	43%	Oregon	32%
South Carolina	43%	Wyoming	31%
West Virginia	42%	Hawaii	30%
DC	42%	Washington	30%
Oklahoma	42%	Nebraska	30%
Kentucky	41%	Utah	29%
Arizona	41%	South Dakota	29%
Tennessee	40%	Wisconsin	29%
Georgia	40%	Alaska	29%
Florida	40%	Maine	29%
Texas	40%	Rhode Island	28%
North Carolina	39%	Virginia	28%
Nevada	39%	Maryland	27%
California	37%	New Jersey	27%
Missouri	36%	Colorado	27%
Michigan	36%	Iowa	26%
New York	36%	Connecticut	26%
Indiana	36%	Massachusetts	25%
Ohio	36%	Minnesota	24%
Delaware	36%	New Hampshire	22%
Idaho	35%	North Dakota	21%
Montana	34%		

Appendix B

Table B1. Share of Children Left Out of the Full Child Tax Credit by Congressional District (See Table B2 for these results organized by rate of non-receipt.)

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
AK	at large	R	Don Young	28%
AL	1	R	Bradley Byrne	44%
AL	2	R	Martha Roby	49%
AL	3	R	Mike Rogers	46%
AL	4	R	Robert Aderholt	44%
AL	5	R	Mo Brooks	38%
AL	6	R	Gary Palmer	32%
AL	7	D	Terri Sewell	52%
AR	1	R	Eric Crawford	48%
AR	2	R	J. Hill	40%
AR	3	R	Steve Womack	40%
AR	4	R	Bruce Westerman	49%
AZ	1	D	Tom O'Halleran	49%
AZ	2	D	Ann Kirkpatrick	39%
AZ	3	D	Raúl Grijalva	48%
AZ	4	R	Paul Gosar	46%
AZ	5	R	Andy Biggs	24%
AZ	6	R	David Schweikert	26%
AZ	7	D	Ruben Gallego	58%
AZ	8	R	Debbie Lesko	31%
AZ	9	D	Greg Stanton	41%
CA	1	R	Doug LaMalfa	40%
CA	2	D	Jared Huffman	28%
CA	3	D	John Garamendi	33%
CA	4	R	Tom McClintock	25%
CA	5	D	Mike Thompson	28%
CA	6	D	Doris Matsui	43%
CA	7	D	Ami Bera	28%
CA	8	R	Paul Cook	47%
CA	9	D	Jerry McNerney	45%
CA	10	D	Josh Harder	38%
CA	11	D	Mark DeSaulnier	22%
CA	12	D	Nancy Pelosi	24%
CA	13	D	Barbara Lee	31%
CA	14	D	Jackie Speier	17%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
CA	15	D	Eric Swalwell	15%
CA	16	D	Jim Costa	59%
CA	17	D	Ro Khanna	15%
CA	18	D	Anna Eshoo	14%
CA	19	D	Zoe Lofgren	25%
CA	20	D	Jimmy Panetta	36%
CA	21	D	TJ Cox	56%
CA	22	R	Devin Nunes	45%
CA	23	R	Kevin McCarthy	49%
CA	24	D	Salud Carbajal	33%
CA	25	D	Katie Hill*	35%
CA	26	D	Julia Brownley	33%
CA	27	D	Judy Chu	27%
CA	28	D	Adam Schiff	33%
CA	29	D	Tony Cárdenas	49%
CA	30	D	Brad Sherman	28%
CA	31	D	Pete Aguilar	44%
CA	32	D	Grace Napolitano	41%
CA	33	D	Ted Lieu	16%
CA	34	D	Jimmy Gomez	53%
CA	35	D	Norma Torres	43%
CA	36	D	Raul Ruiz	43%
CA	37	D	Karen Bass	41%
CA	38	D	Linda Sánchez	30%
CA	39	D	Gilbert Cisneros Jr.	29%
CA	40	D	Lucille Roybal-Allard	57%
CA	41	D	Mark Takano	41%
CA	42	R	Ken Calvert	32%
CA	43	D	Maxine Waters	44%
CA	44	D	Nanette Barragán	54%
CA	45	D	Katie Porter	24%
CA	46	D	J. Correa	52%
CA	47	D	Alan Lowenthal	37%
CA	48	D	Harley Rouda	29%
CA	49	D	Mike Levin	22%
CA	50	R	Duncan Hunter	32%
CA	51	D	Juan Vargas	47%
CA	52	D	Scott Peters	18%
CA	53	D	Susan Davis	39%
CO	1	D	Diana DeGette	30%

**As of publication date, seat is vacant.*

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
CO	2	D	Joe Neguse	18%
CO	3	R	Scott Tipton	36%
CO	4	R	Ken Buck	23%
CO	5	R	Doug Lamborn	30%
CO	6	D	Jason Crow	24%
CO	7	D	Ed Perlmutter	28%
CT	1	D	John Larson	26%
CT	2	D	Joe Courtney	22%
CT	3	D	Rosa DeLauro	28%
CT	4	D	James Himes	26%
CT	5	D	Jahana Hayes	25%
DE	at large	D	Lisa Blunt Rochester	36%
FL	1	R	Matt Gaetz	41%
FL	2	R	Neal Dunn	46%
FL	3	R	Ted Yoho	41%
FL	4	R	John Rutherford	28%
FL	5	D	Al Lawson Jr.	45%
FL	6	R	Michael Waltz	46%
FL	7	D	Stephanie Murphy	36%
FL	8	R	Bill Posey	31%
FL	9	D	Darren Soto	44%
FL	10	D	Val Demings	40%
FL	11	R	Daniel Webster	47%
FL	12	R	Gus Bilirakis	33%
FL	13	D	Charlie Crist	39%
FL	14	D	Kathy Castor	39%
FL	15	R	Ross Spano	48%
FL	16	R	Vern Buchanan	33%
FL	17	R	W. Steube	44%
FL	18	R	Brian Mast	36%
FL	19	R	Francis Rooney	39%
FL	20	D	Alcee Hastings	43%
FL	21	D	Lois Frankel	35%
FL	22	D	Theodore Deutch	37%
FL	23	D	Debbie Wasserman Schultz	29%
FL	24	D	Frederica Wilson	52%
FL	25	R	Mario Diaz-Balart	43%
FL	26	D	Debbie Mucarsel-Powell	35%
FL	27	D	Donna Shalala	34%
GA	1	R	Earl Carter	46%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
GA	2	D	Sanford Bishop Jr.	55%
GA	3	R	A. Ferguson IV	42%
GA	4	D	Henry Johnson Jr.	41%
GA	5	D	John Lewis	49%
GA	6	D	Lucy McBath	20%
GA	7	R	Rob Woodall	32%
GA	8	R	Austin Scott	48%
GA	9	R	Doug Collins	39%
GA	10	R	Jody Hice	41%
GA	11	R	Barry Loudermilk	28%
GA	12	R	Rick Allen	47%
GA	13	D	David Scott	36%
GA	14	R	Tom Graves	41%
HI	1	D	Ed Case	24%
HI	2	D	Tulsi Gabbard	33%
IA	1	D	Abby Finkenauer	29%
IA	2	D	David Loebsack	26%
IA	3	D	Cynthia Axne	25%
IA	4	R	Steve King	27%
ID	1	R	Russ Fulcher	35%
ID	2	R	Michael Simpson	35%
IL	1	D	Bobby Rush	46%
IL	2	D	Robin Kelly	48%
IL	3	D	Daniel Lipinski	33%
IL	4	D	Jesús García	43%
IL	5	D	Mike Quigley	27%
IL	6	D	Sean Casten	18%
IL	7	D	Danny Davis	44%
IL	8	D	Raja Krishnamoorthi	23%
IL	9	D	Janice Schakowsky	28%
IL	10	D	Bradley Schneider	25%
IL	11	D	Bill Foster	28%
IL	12	R	Mike Bost	39%
IL	13	R	Rodney Davis	31%
IL	14	D	Lauren Underwood	18%
IL	15	R	John Shimkus	39%
IL	16	R	Adam Kinzinger	35%
IL	17	D	Cheri Bustos	36%
IL	18	R	Darin LaHood	34%
IN	1	D	Peter Visclosky	42%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
IN	2	R	Jackie Walorski	37%
IN	3	R	Jim Banks	38%
IN	4	R	James Baird	32%
IN	5	R	Susan Brooks	29%
IN	6	R	Greg Pence	36%
IN	7	D	André Carson	48%
IN	8	R	Larry Bucshon	36%
IN	9	R	Trey Hollingsworth	33%
KS	1	R	Roger Marshall	33%
KS	2	R	Steven Watkins Jr.	34%
KS	3	D	Sharice Davids	25%
KS	4	R	Ron Estes	38%
KY	1	R	James Comer	44%
KY	2	R	Brett Guthrie	39%
KY	3	D	John Yarmuth	39%
KY	4	R	Thomas Massie	33%
KY	5	R	Harold Rogers	53%
KY	6	R	Andy Barr	38%
LA	1	R	Steve Scalise	36%
LA	2	D	Cedric Richmond	48%
LA	3	R	Clay Higgins	44%
LA	4	R	Mike Johnson	56%
LA	5	R	Ralph Abraham	54%
LA	6	R	Garret Graves	37%
MA	1	D	Richard Neal	34%
MA	2	D	James McGovern	25%
MA	3	D	Lori Trahan	27%
MA	4	D	Joseph Kennedy III	21%
MA	5	D	Katherine Clark	19%
MA	6	D	Seth Moulton	18%
MA	7	D	Ayanna Pressley	38%
MA	8	D	Stephen Lynch	24%
MA	9	D	William Keating	27%
MD	1	R	Andy Harris	26%
MD	2	D	C. Ruppertsberger	28%
MD	3	D	John Sarbanes	29%
MD	4	D	Anthony Brown	32%
MD	5	D	Steny Hoyer	26%
MD	6	D	David Trone	29%
MD	7	D	Elijah Cummings*	36%

*As of publication date, seat is vacant.

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
MD	8	D	Jamie Raskin	19%
ME	1	D	Chellie Pingree	23%
ME	2	D	Jared Golden	36%
MI	1	R	Jack Bergman	42%
MI	2	R	Bill Huizenga	33%
MI	3	I	Justin Amash	37%
MI	4	R	John Moolenaar	40%
MI	5	D	Daniel Kildee	44%
MI	6	R	Fred Upton	34%
MI	7	R	Tim Walberg	35%
MI	8	D	Elissa Slotkin	21%
MI	9	D	Andy Levin	32%
MI	10	R	Paul Mitchell	29%
MI	11	D	Haley Stevens	22%
MI	12	D	Debbie Dingell	33%
MI	13	D	Rashida Tlaib	61%
MI	14	D	Brenda Lawrence	46%
MN	1	R	Jim Hagedorn	26%
MN	2	D	Angie Craig	17%
MN	3	D	Dean Phillips	16%
MN	4	D	Betty McCollum	29%
MN	5	D	Ilhan Omar	31%
MN	6	R	Tom Emmer	17%
MN	7	D	Collin Peterson	26%
MN	8	R	Pete Stauber	29%
MO	1	D	Wm. Clay	48%
MO	2	R	Ann Wagner	12%
MO	3	R	Blaine Luetkemeyer	31%
MO	4	R	Vicky Hartzler	38%
MO	5	D	Emanuel Cleaver	39%
MO	6	R	Sam Graves	33%
MO	7	R	Billy Long	43%
MO	8	R	Jason Smith	51%
MS	1	R	Trent Kelly	40%
MS	2	D	Bennie Thompson	58%
MS	3	R	Michael Guest	46%
MS	4	R	Steven Palazzo	45%
MT	at large	R	Greg Gianforte	34%
NC	1	D	G. Butterfield	51%
NC	2	R	George Holding	33%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
NC	3	R	Gregory Murphy	46%
NC	4	D	David Price	31%
NC	5	R	Virginia Foxx	44%
NC	6	R	Mark Walker	41%
NC	7	R	David Rouzer	46%
NC	8	R	Richard Hudson	38%
NC	9	R	Dan Bishop	38%
NC	10	R	Patrick McHenry	41%
NC	11	R	Mark Meadows	39%
NC	12	D	Alma Adams	35%
NC	13	R	Ted Budd	39%
ND	at large	R	Kelly Armstrong	22%
NE	1	R	Jeff Fortenberry	28%
NE	2	R	Don Bacon	32%
NE	3	R	Adrian Smith	32%
NH	1	D	Chris Pappas	25%
NH	2	D	Ann Kuster	18%
NJ	1	D	Donald Norcross	27%
NJ	2	D	Jefferson Van Drew	40%
NJ	3	D	Andy Kim	22%
NJ	4	R	Christopher Smith	24%
NJ	5	D	Josh Gottheimer	14%
NJ	6	D	Frank Pallone Jr.	24%
NJ	7	D	Tom Malinowski	14%
NJ	8	D	Albio Sires	41%
NJ	9	D	Bill Pascrell Jr.	35%
NJ	10	D	Donald Payne Jr.	39%
NJ	11	D	Mikie Sherrill	13%
NJ	12	D	Bonnie Watson Coleman	24%
NM	1	D	Debra Haaland	37%
NM	2	D	Xochitl Torres Small	51%
NM	3	D	Ben Luján	49%
NV	1	D	Dina Titus	51%
NV	2	R	Mark Amodei	36%
NV	3	D	Susie Lee	27%
NV	4	D	Steven Horsford	40%
NY	1	R	Lee Zeldin	21%
NY	2	R	Peter King	19%
NY	3	D	Thomas Suozzi	16%
NY	4	D	Kathleen Rice	18%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
NY	5	D	Gregory Meeks	35%
NY	6	D	Grace Meng	30%
NY	7	D	Nydia Velázquez	47%
NY	8	D	Hakeem Jeffries	46%
NY	9	D	Yvette Clarke	45%
NY	10	D	Jerrold Nadler	32%
NY	11	D	Max Rose	34%
NY	12	D	Carolyn Maloney	29%
NY	13	D	Adriano Espaillat	58%
NY	14	D	Alexandria Ocasio-Cortez	41%
NY	15	D	José Serrano	68%
NY	16	D	Eliot Engel	36%
NY	17	D	Nita Lowey	27%
NY	18	D	Sean Maloney	27%
NY	19	D	Antonio Delgado	34%
NY	20	D	Paul Tonko	27%
NY	21	R	Elise Stefanik	35%
NY	22	D	Anthony Brindisi	39%
NY	23	R	Tom Reed	36%
NY	24	R	John Katko	36%
NY	25	D	Joseph Morelle	36%
NY	26	D	Brian Higgins	40%
NY	27	R	Chris Collins*	24%
OH	1	R	Steve Chabot	36%
OH	2	R	Brad Wenstrup	36%
OH	3	D	Joyce Beatty	47%
OH	4	R	Jim Jordan	36%
OH	5	R	Robert Latta	30%
OH	6	R	Bill Johnson	41%
OH	7	R	Bob Gibbs	37%
OH	8	R	Warren Davidson	29%
OH	9	D	Marcy Kaptur	49%
OH	10	R	Michael Turner	39%
OH	11	D	Marcia Fudge	51%
OH	12	R	Troy Balderson	23%
OH	13	D	Tim Ryan	44%
OH	14	R	David Joyce	27%
OH	15	R	Steve Stivers	30%
OH	16	R	Anthony Gonzalez	25%
OK	1	R	Kevin Hern	40%

*As of publication date, seat is vacant.

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
OK	2	R	Markwayne Mullin	50%
OK	3	R	Frank Lucas	41%
OK	4	R	Tom Cole	38%
OK	5	D	Kendra Horn	42%
OR	1	D	Suzanne Bonamici	23%
OR	2	R	Greg Walden	35%
OR	3	D	Earl Blumenauer	31%
OR	4	D	Peter DeFazio	39%
OR	5	D	Kurt Schrader	31%
PA	1	R	Brian Fitzpatrick	15%
PA	2	D	Brendan Boyle	55%
PA	3	D	Dwight Evans	52%
PA	4	D	Madeleine Dean	13%
PA	5	D	Mary Scanlon	26%
PA	6	D	Chrissy Houlahan	25%
PA	7	D	Susan Wild	31%
PA	8	D	Matt Cartwright	37%
PA	9	R	Daniel Meuser	29%
PA	10	R	Scott Perry	30%
PA	11	R	Lloyd Smucker	32%
PA	12	R	Fred Keller	32%
PA	13	R	John Joyce	32%
PA	14	R	Guy Reschenthaler	33%
PA	15	R	Glenn Thompson	39%
PA	16	R	Mike Kelly	34%
PA	17	D	Conor Lamb	20%
PA	18	D	Michael Doyle	40%
RI	1	D	David Cicilline	29%
RI	2	D	James Langevin	24%
SC	1	D	Joe Cunningham	35%
SC	2	R	Joe Wilson	43%
SC	3	R	Jeff Duncan	42%
SC	4	R	William Timmons IV	40%
SC	5	R	Ralph Norman	41%
SC	6	D	James Clyburn	48%
SC	7	R	Tom Rice	56%
SD	at large	R	Dusty Johnson	28%
TN	1	R	David Roe	47%
TN	2	R	Tim Burchett	38%
TN	3	R	Charles Fleischmann	40%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
TN	4	R	Scott DesJarlais	34%
TN	5	D	Jim Cooper	40%
TN	6	R	John Rose	38%
TN	7	R	Mark Green	32%
TN	8	R	David Kustoff	38%
TN	9	D	Steve Cohen	56%
TX	1	R	Louie Gohmert	45%
TX	2	R	Dan Crenshaw	32%
TX	3	R	Van Taylor	20%
TX	4	R	John Ratcliffe	36%
TX	5	R	Lance Gooden	43%
TX	6	R	Ron Wright	34%
TX	7	D	Lizzie Fletcher	35%
TX	8	R	Kevin Brady	33%
TX	9	D	Al Green	47%
TX	10	R	Michael McCaul	25%
TX	11	R	K. Conaway	32%
TX	12	R	Kay Granger	35%
TX	13	R	Mac Thornberry	38%
TX	14	R	Randy Weber Sr.	38%
TX	15	D	Vicente Gonzalez	54%
TX	16	D	Veronica Escobar	50%
TX	17	R	Bill Flores	44%
TX	18	D	Sheila Jackson Lee	52%
TX	19	R	Jodey Arrington	44%
TX	20	D	Joaquin Castro	46%
TX	21	R	Chip Roy	28%
TX	22	R	Pete Olson	24%
TX	23	R	Will Hurd	46%
TX	24	R	Kenny Marchant	30%
TX	25	R	Roger Williams	32%
TX	26	R	Michael Burgess	18%
TX	27	R	Michael Cloud	42%
TX	28	D	Henry Cuellar	57%
TX	29	D	Sylvia Garcia	60%
TX	30	D	Eddie Johnson	53%
TX	31	R	John Carter	27%
TX	32	D	Colin Allred	37%
TX	33	D	Marc Veasey	52%
TX	34	D	Filemon Vela	61%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
TX	35	D	Lloyd Doggett	46%
TX	36	R	Brian Babin	39%
UT	1	R	Rob Bishop	30%
UT	2	R	Chris Stewart	34%
UT	3	R	John Curtis	30%
UT	4	D	Ben McAdams	29%
VA	1	R	Robert Wittman	22%
VA	2	D	Elaine Luria	28%
VA	3	D	Robert Scott	43%
VA	4	D	A. McEachin	38%
VA	5	R	Denver Riggleman	35%
VA	6	R	Ben Cline	34%
VA	7	D	Abigail Spanberger	24%
VA	8	D	Donald Beyer Jr.	24%
VA	9	R	H. Griffith	38%
VA	10	D	Jennifer Wexton	15%
VA	11	D	Gerald Connolly	17%
VT	at large	D	Peter Welch	33%
WA	1	D	Suzan DelBene	19%
WA	2	D	Rick Larsen	29%
WA	3	R	Jaime Herrera Beutler	31%
WA	4	R	Dan Newhouse	45%
WA	5	R	Cathy Rodgers	37%
WA	6	D	Derek Kilmer	32%
WA	7	D	Pramila Jayapal	21%
WA	8	D	Kim Schrier	26%
WA	9	D	Adam Smith	29%
WA	10	D	Denny Heck	26%
WI	1	R	Bryan Steil	30%
WI	2	D	Mark Pocan	23%
WI	3	D	Ron Kind	26%
WI	4	D	Gwen Moore	54%
WI	5	R	F. Sensenbrenner Jr.	14%
WI	6	R	Glenn Grothman	24%
WI	7	R	Sean Duffy*	31%
WI	8	R	Mike Gallagher	25%
WV	1	R	David McKinley	38%
WV	2	R	Alexander Mooney	39%
WV	3	R	Carol Miller	52%
WY	at large	R	Liz Cheney	30%

*As of publication date, seat is vacant.

Table B2. Share of Children Left Out of the Full Child Tax Credit by Congressional District *(by rate of non-receipt)*

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
NY	15	D	José Serrano	68%
MI	13	D	Rashida Tlaib	61%
TX	34	D	Filemon Vela	61%
TX	29	D	Sylvia Garcia	60%
CA	16	D	Jim Costa	59%
NY	13	D	Adriano Espaillat	58%
MS	2	D	Bennie Thompson	58%
AZ	7	D	Ruben Gallego	58%
TX	28	D	Henry Cuellar	57%
CA	40	D	Lucille Roybal-Allard	57%
LA	4	R	Mike Johnson	56%
TN	9	D	Steve Cohen	56%
CA	21	D	TJ Cox	56%
SC	7	R	Tom Rice	56%
PA	2	D	Brendan Boyle	55%
GA	2	D	Sanford Bishop Jr.	55%
LA	5	R	Ralph Abraham	54%
TX	15	D	Vicente Gonzalez	54%
CA	44	D	Nanette Barragán	54%
WI	4	D	Gwen Moore	54%
KY	5	R	Harold Rogers	53%
TX	30	D	Eddie Johnson	53%
CA	34	D	Jimmy Gomez	53%
PA	3	D	Dwight Evans	52%
TX	33	D	Marc Veasey	52%
FL	24	D	Frederica Wilson	52%
TX	18	D	Sheila Jackson Lee	52%
AL	7	D	Terri Sewell	52%
WV	3	R	Carol Miller	52%
CA	46	D	J. Correa	52%
NV	1	D	Dina Titus	51%
NC	1	D	G. Butterfield	51%
MO	8	R	Jason Smith	51%
OH	11	D	Marcia Fudge	51%
NM	2	D	Xochitl Torres Small	51%
TX	16	D	Veronica Escobar	50%
OK	2	R	Markwayne Mullin	50%

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
GA	5	D	John Lewis	49%
AR	4	R	Bruce Westerman	49%
NM	3	D	Ben Luján	49%
OH	9	D	Marcy Kaptur	49%
CA	29	D	Tony Cárdenas	49%
AL	2	R	Martha Roby	49%
AZ	1	D	Tom O'Halleran	49%
CA	23	R	Kevin McCarthy	49%
SC	6	D	James Clyburn	48%
AZ	3	D	Raúl Grijalva	48%
MO	1	D	Wm. Clay	48%
IL	2	D	Robin Kelly	48%
AR	1	R	Eric Crawford	48%
IN	7	D	André Carson	48%
FL	15	R	Ross Spano	48%
LA	2	D	Cedric Richmond	48%
GA	8	R	Austin Scott	48%
TN	1	R	David Roe	47%
OH	3	D	Joyce Beatty	47%
TX	9	D	Al Green	47%
FL	11	R	Daniel Webster	47%
NY	7	D	Nydia Velázquez	47%
CA	51	D	Juan Vargas	47%
CA	8	R	Paul Cook	47%
GA	12	R	Rick Allen	47%
TX	23	R	Will Hurd	46%
NC	3	R	Gregory Murphy	46%
GA	1	R	Earl Carter	46%
AZ	4	R	Paul Gosar	46%
AL	3	R	Mike Rogers	46%
MI	14	D	Brenda Lawrence	46%
NY	8	D	Hakeem Jeffries	46%
FL	2	R	Neal Dunn	46%
FL	6	R	Michael Waltz	46%
TX	35	D	Lloyd Doggett	46%
MS	3	R	Michael Guest	46%
NC	7	R	David Rouzer	46%
IL	1	D	Bobby Rush	46%
TX	20	D	Joaquin Castro	46%
FL	5	D	Al Lawson Jr.	45%

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
TX	1	R	Louie Gohmert	45%
CA	9	D	Jerry McNerney	45%
CA	22	R	Devin Nunes	45%
MS	4	R	Steven Palazzo	45%
NY	9	D	Yvette Clarke	45%
WA	4	R	Dan Newhouse	45%
NC	5	R	Virginia Foxx	44%
AL	1	R	Bradley Byrne	44%
FL	17	R	W. Steube	44%
MI	5	D	Daniel Kildee	44%
IL	7	D	Danny Davis	44%
CA	43	D	Maxine Waters	44%
KY	1	R	James Comer	44%
FL	9	D	Darren Soto	44%
LA	3	R	Clay Higgins	44%
OH	13	D	Tim Ryan	44%
AL	4	R	Robert Aderholt	44%
CA	31	D	Pete Aguilar	44%
TX	19	R	Jodey Arrington	44%
TX	17	R	Bill Flores	44%
CA	35	D	Norma Torres	43%
IL	4	D	Jesús García	43%
FL	25	R	Mario Diaz-Balart	43%
MO	7	R	Billy Long	43%
SC	2	R	Joe Wilson	43%
TX	5	R	Lance Gooden	43%
VA	3	D	Robert Scott	43%
CA	36	D	Raul Ruiz	43%
CA	6	D	Doris Matsui	43%
FL	20	D	Alcee Hastings	43%
IN	1	D	Peter Visclosky	42%
SC	3	R	Jeff Duncan	42%
GA	3	R	A. Ferguson IV	42%
MI	1	R	Jack Bergman	42%
OK	5	D	Kendra Horn	42%
TX	27	R	Michael Cloud	42%
AZ	9	D	Greg Stanton	41%
FL	1	R	Matt Gaetz	41%
GA	4	D	Henry Johnson Jr.	41%
NY	14	D	Alexandria Ocasio-Cortez	41%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
SC	5	R	Ralph Norman	41%
NC	6	R	Mark Walker	41%
OK	3	R	Frank Lucas	41%
CA	37	D	Karen Bass	41%
GA	14	R	Tom Graves	41%
GA	10	R	Jody Hice	41%
NC	10	R	Patrick McHenry	41%
FL	3	R	Ted Yoho	41%
CA	41	D	Mark Takano	41%
NJ	8	D	Albio Sires	41%
CA	32	D	Grace Napolitano	41%
OH	6	R	Bill Johnson	41%
AR	2	R	J. Hill	40%
OK	1	R	Kevin Hern	40%
TN	5	D	Jim Cooper	40%
PA	18	D	Michael Doyle	40%
NJ	2	D	Jefferson Van Drew	40%
NY	26	D	Brian Higgins	40%
SC	4	R	William Timmons IV	40%
MS	1	R	Trent Kelly	40%
TN	3	R	Charles Fleischmann	40%
NV	4	D	Steven Horsford	40%
AR	3	R	Steve Womack	40%
FL	10	D	Val Demings	40%
MI	4	R	John Moolenaar	40%
CA	1	R	Doug LaMalfa	40%
OH	10	R	Michael Turner	39%
KY	2	R	Brett Guthrie	39%
FL	14	D	Kathy Castor	39%
OR	4	D	Peter DeFazio	39%
AZ	2	D	Ann Kirkpatrick	39%
FL	13	D	Charlie Crist	39%
IL	15	R	John Shimkus	39%
TX	36	R	Brian Babin	39%
NY	22	D	Anthony Brindisi	39%
GA	9	R	Doug Collins	39%
MO	5	D	Emanuel Cleaver	39%
FL	19	R	Francis Rooney	39%
KY	3	D	John Yarmuth	39%
CA	53	D	Susan Davis	39%

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
NC	11	R	Mark Meadows	39%
NC	13	R	Ted Budd	39%
WV	2	R	Alexander Mooney	39%
PA	15	R	Glenn Thompson	39%
IL	12	R	Mike Bost	39%
NJ	10	D	Donald Payne Jr.	39%
TN	2	R	Tim Burchett	38%
OK	4	R	Tom Cole	38%
TN	8	R	David Kustoff	38%
TN	6	R	John Rose	38%
VA	9	R	H. Griffith	38%
MO	4	R	Vicky Hartzler	38%
MA	7	D	Ayanna Pressley	38%
AL	5	R	Mo Brooks	38%
TX	13	R	Mac Thornberry	38%
KS	4	R	Ron Estes	38%
IN	3	R	Jim Banks	38%
WV	1	R	David McKinley	38%
KY	6	R	Andy Barr	38%
NC	8	R	Richard Hudson	38%
TX	14	R	Randy Weber Sr.	38%
CA	10	D	Josh Harder	38%
NC	9	R	Dan Bishop	38%
VA	4	D	A. McEachin	38%
CA	47	D	Alan Lowenthal	37%
WA	5	R	Cathy Rodgers	37%
LA	6	R	Garret Graves	37%
TX	32	D	Colin Allred	37%
PA	8	D	Matt Cartwright	37%
FL	22	D	Theodore Deutch	37%
IN	2	R	Jackie Walorski	37%
NM	1	D	Debra Haaland	37%
MI	3	I	Justin Amash	37%
OH	7	R	Bob Gibbs	37%
OH	4	R	Jim Jordan	36%
NY	25	D	Joseph Morelle	36%
GA	13	D	David Scott	36%
NY	24	R	John Katko	36%
TX	4	R	John Ratcliffe	36%
OH	1	R	Steve Chabot	36%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
CA	20	D	Jimmy Panetta	36%
NV	2	R	Mark Amodei	36%
FL	18	R	Brian Mast	36%
IN	8	R	Larry Bucshon	36%
NY	16	D	Eliot Engel	36%
CO	3	R	Scott Tipton	36%
LA	1	R	Steve Scalise	36%
FL	7	D	Stephanie Murphy	36%
IL	17	D	Cheri Bustos	36%
NY	23	R	Tom Reed	36%
MD	7	D	Elijah Cummings*	36%
OH	2	R	Brad Wenstrup	36%
ME	2	D	Jared Golden	36%
IN	6	R	Greg Pence	36%
DE	0	D	Lisa Blunt Rochester	36%
OR	2	R	Greg Walden	35%
CA	25	D	Katie Hill*	35%
ID	1	R	Russ Fulcher	35%
MI	7	R	Tim Walberg	35%
VA	5	R	Denver Riggleman	35%
NY	21	R	Elise Stefanik	35%
FL	21	D	Lois Frankel	35%
SC	1	D	Joe Cunningham	35%
TX	7	D	Lizzie Fletcher	35%
NJ	9	D	Bill Pascrell Jr.	35%
TX	12	R	Kay Granger	35%
IL	16	R	Adam Kinzinger	35%
NY	5	D	Gregory Meeks	35%
FL	26	D	Debbie Mucarsel-Powell	35%
NC	12	D	Alma Adams	35%
ID	2	R	Michael Simpson	35%
TN	4	R	Scott DesJarlais	34%
VA	6	R	Ben Cline	34%
TX	6	R	Ron Wright	34%
NY	11	D	Max Rose	34%
PA	16	R	Mike Kelly	34%
KS	2	R	Steven Watkins Jr.	34%
UT	2	R	Chris Stewart	34%
MI	6	R	Fred Upton	34%

*As of publication date, seat is vacant.

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
MA	1	D	Richard Neal	34%
IL	18	R	Darin LaHood	34%
MT	at large	R	Greg Gianforte	34%
FL	27	D	Donna Shalala	34%
NY	19	D	Antonio Delgado	34%
NC	2	R	George Holding	33%
CA	28	D	Adam Schiff	33%
MI	12	D	Debbie Dingell	33%
CA	24	D	Salud Carbajal	33%
KY	4	R	Thomas Massie	33%
FL	12	R	Gus Bilirakis	33%
HI	2	D	Tulsi Gabbard	33%
PA	14	R	Guy Reschenthaler	33%
VT	at large	D	Peter Welch	33%
TX	8	R	Kevin Brady	33%
CA	3	D	John Garamendi	33%
IN	9	R	Trey Hollingsworth	33%
MI	2	R	Bill Huizenga	33%
IL	3	D	Daniel Lipinski	33%
CA	26	D	Julia Brownley	33%
KS	1	R	Roger Marshall	33%
MO	6	R	Sam Graves	33%
FL	16	R	Vern Buchanan	33%
GA	7	R	Rob Woodall	32%
NY	10	D	Jerrold Nadler	32%
PA	13	R	John Joyce	32%
WA	6	D	Derek Kilmer	32%
CA	50	R	Duncan Hunter	32%
TX	25	R	Roger Williams	32%
TX	11	R	K. Conaway	32%
AL	6	R	Gary Palmer	32%
PA	11	R	Lloyd Smucker	32%
MI	9	D	Andy Levin	32%
PA	12	R	Fred Keller	32%
MD	4	D	Anthony Brown	32%
IN	4	R	James Baird	32%
TX	2	R	Dan Crenshaw	32%
TN	7	R	Mark Green	32%
NE	3	R	Adrian Smith	32%
CA	42	R	Ken Calvert	32%

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
NE	2	R	Don Bacon	32%
IL	13	R	Rodney Davis	31%
MO	3	R	Blaine Luetkemeyer	31%
PA	7	D	Susan Wild	31%
WA	3	R	Jaime Herrera Beutler	31%
MN	5	D	Ilhan Omar	31%
OR	3	D	Earl Blumenauer	31%
WI	7	R	Sean Duffy*	31%
CA	13	D	Barbara Lee	31%
FL	8	R	Bill Posey	31%
NC	4	D	David Price	31%
AZ	8	R	Debbie Lesko	31%
OR	5	D	Kurt Schrader	31%
WY	at large	R	Liz Cheney	30%
CO	5	R	Doug Lamborn	30%
NY	6	D	Grace Meng	30%
UT	3	R	John Curtis	30%
CA	38	D	Linda Sánchez	30%
CO	1	D	Diana DeGette	30%
OH	5	R	Robert Latta	30%
WI	1	R	Bryan Steil	30%
PA	10	R	Scott Perry	30%
OH	15	R	Steve Stivers	30%
UT	1	R	Rob Bishop	30%
TX	24	R	Kenny Marchant	30%
RI	1	D	David Cicilline	29%
MD	6	D	David Trone	29%
NY	12	D	Carolyn Maloney	29%
WA	2	D	Rick Larsen	29%
PA	9	R	Daniel Meuser	29%
MN	4	D	Betty McCollum	29%
MN	8	R	Pete Stauber	29%
IA	1	D	Abby Finkenauer	29%
WA	9	D	Adam Smith	29%
UT	4	D	Ben McAdams	29%
CA	39	D	Gilbert Cisneros Jr.	29%
FL	23	D	Debbie Wasserman Schultz	29%
OH	8	R	Warren Davidson	29%
IN	5	R	Susan Brooks	29%

*As of publication date, seat is vacant.

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
MD	3	D	John Sarbanes	29%
MI	10	R	Paul Mitchell	29%
CA	48	D	Harley Rouda	29%
SD	at large	R	Dusty Johnson	28%
TX	21	R	Chip Roy	28%
IL	9	D	Janice Schakowsky	28%
CA	2	D	Jared Huffman	28%
AK	at large	R	Don Young	28%
VA	2	D	Elaine Luria	28%
CA	30	D	Brad Sherman	28%
CT	3	D	Rosa DeLauro	28%
NE	1	R	Jeff Fortenberry	28%
IL	11	D	Bill Foster	28%
FL	4	R	John Rutherford	28%
GA	11	R	Barry Loudermilk	28%
MD	2	D	C. Ruppertsberger	28%
CO	7	D	Ed Perlmutter	28%
CA	7	D	Ami Bera	28%
CA	5	D	Mike Thompson	28%
NY	18	D	Sean Maloney	27%
NJ	1	D	Donald Norcross	27%
IL	5	D	Mike Quigley	27%
NV	3	D	Susie Lee	27%
TX	31	R	John Carter	27%
CA	27	D	Judy Chu	27%
NY	20	D	Paul Tonko	27%
MA	3	D	Lori Trahan	27%
MA	9	D	William Keating	27%
IA	4	R	Steve King	27%
NY	17	D	Nita Lowey	27%
OH	14	R	David Joyce	27%
WA	8	D	Kim Schrier	26%
MD	1	R	Andy Harris	26%
WA	10	D	Denny Heck	26%
IA	2	D	David Loebsack	26%
WI	3	D	Ron Kind	26%
MN	7	D	Collin Peterson	26%
MN	1	R	Jim Hagedorn	26%
CT	1	D	John Larson	26%
PA	5	D	Mary Scanlon	26%

Children Losing Out on the Federal Child Tax Credit by Geography

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
AZ	6	R	David Schweikert	26%
CT	4	D	James Himes	26%
MD	5	D	Steny Hoyer	26%
IA	3	D	Cynthia Axne	25%
IL	10	D	Bradley Schneider	25%
WI	8	R	Mike Gallagher	25%
TX	10	R	Michael McCaul	25%
NH	1	D	Chris Pappas	25%
CT	5	D	Jahana Hayes	25%
OH	16	R	Anthony Gonzalez	25%
MA	2	D	James McGovern	25%
KS	3	D	Sharice Davids	25%
CA	4	R	Tom McClintock	25%
PA	6	D	Chrissy Houlahan	25%
CA	19	D	Zoe Lofgren	25%
VA	8	D	Donald Beyer Jr.	24%
NJ	6	D	Frank Pallone Jr.	24%
NY	27	R	Chris Collins*	24%
TX	22	R	Pete Olson	24%
HI	1	D	Ed Case	24%
CA	12	D	Nancy Pelosi	24%
NJ	4	R	Christopher Smith	24%
AZ	5	R	Andy Biggs	24%
MA	8	D	Stephen Lynch	24%
VA	7	D	Abigail Spanberger	24%
NJ	12	D	Bonnie Watson Coleman	24%
RI	2	D	James Langevin	24%
CO	6	D	Jason Crow	24%
CA	45	D	Katie Porter	24%
WI	6	R	Glenn Grothman	24%
CO	4	R	Ken Buck	23%
OH	12	R	Troy Balderson	23%
WI	2	D	Mark Pocan	23%
ME	1	D	Chellie Pingree	23%
IL	8	D	Raja Krishnamoorthi	23%
OR	1	D	Suzanne Bonamici	23%
NJ	3	D	Andy Kim	22%
CA	11	D	Mark DeSaulnier	22%
CA	49	D	Mike Levin	22%
MI	11	D	Haley Stevens	22%

*As of publication date, seat is vacant.

Share of Children Left Out Nationally: 36%				
State	District	Party	Representative	Children Left Out
VA	1	R	Robert Wittman	22%
CT	2	D	Joe Courtney	22%
ND	at large	R	Kelly Armstrong	22%
MI	8	D	Elissa Slotkin	21%
WA	7	D	Pramila Jayapal	21%
NY	1	R	Lee Zeldin	21%
MA	4	D	Joseph Kennedy III	21%
GA	6	D	Lucy McBath	20%
TX	3	R	Van Taylor	20%
PA	17	D	Conor Lamb	20%
MD	8	D	Jamie Raskin	19%
MA	5	D	Katherine Clark	19%
NY	2	R	Peter King	19%
WA	1	D	Suzan DelBene	19%
TX	26	R	Michael Burgess	18%
NH	2	D	Ann Kuster	18%
NY	4	D	Kathleen Rice	18%
CO	2	D	Joe Neguse	18%
MA	6	D	Seth Moulton	18%
IL	14	D	Lauren Underwood	18%
IL	6	D	Sean Casten	18%
CA	52	D	Scott Peters	18%
MN	6	R	Tom Emmer	17%
VA	11	D	Gerald Connolly	17%
CA	14	D	Jackie Speier	17%
MN	2	D	Angie Craig	17%
MN	3	D	Dean Phillips	16%
NY	3	D	Thomas Suozzi	16%
CA	33	D	Ted Lieu	16%
PA	1	R	Brian Fitzpatrick	15%
VA	10	D	Jennifer Wexton	15%
CA	17	D	Ro Khanna	15%
CA	15	D	Eric Swalwell	15%
WI	5	R	F. Sensenbrenner Jr.	14%
CA	18	D	Anna Eshoo	14%
NJ	7	D	Tom Malinowski	14%
NJ	5	D	Josh Gottheimer	14%
PA	4	D	Madeleine Dean	13%
NJ	11	D	Mikie Sherrill	13%
MO	2	R	Ann Wagner	12%

Appendix C

Data and Methods

The bulk of the estimates presented in this report were calculated using data from the 2017 American Community Survey (ACS) produced as part of the Integrated Public Use Microdata Series (IPUMS).⁹ The ACS, overseen by the Census Bureau, is the “premier source of detailed population and housing information” in the United States.¹⁰ The ACS sample includes over 3 million individuals, and, important to this analysis, the dataset includes identifiers for small-area geographies. More specifically, you can identify the Public Use Microdata Areas (PUMAs) for each individual in the sample. The PUMAs are geographic areas made up of census tracts and counties that include at least 100,000 residents.¹¹ These geographic identifiers make the ACS a great tool for geographic analysis, such as estimating the share of children left out of the Child Tax Credit by state and congressional district. There are, however, two challenges presented when conducting this analysis in the ACS. First, the ACS does not have the value of the Child Tax Credit received by tax filers in the sample; and second, congressional districts are not identified for individuals in the data. The steps taken to account for these challenges are discussed below.

1. Constructing tax units and estimating Child Tax Credit values in the ACS

The first step in this microsimulation was to identify tax units. The tax units were produced by linking spouses, where applicable, to identify those who would file taxes jointly, and linking children to their parents in order to identify the number of dependents that a tax unit might claim. These linkages were created using the spouse and parent pointer variables that are available in the public-use version of the ACS produced by IPUMS. Once the tax units were created, the total amount of earned income for each tax unit was calculated. Based on that income variable, I calculated the value of the Child Tax Credit that each unit would receive. The maximum value of the credit was also calculated for each tax unit by multiplying the number of eligible dependents in the unit (under 17 years old) by \$2,000. Those children who are considered “left out” from the full credit are those in tax units where the Child Tax Credit value calculated based on the income level of the tax unit fell below the maximum value of the Child Tax Credit calculated for the tax unit (\$2,000 per qualifying child).

2. Constructing estimates at the congressional district level

As mentioned earlier, the only geographic identifier available for all individuals in the ACS is the PUMA. The estimates at the congressional district level presented in this report were calculated by based on the PUMA-level averages calculated in the ACS. Most congressional districts are made up of multiple PUMAs, so to determine the share of children left out of the Child tax Credit by congressional district, I took a weighted average of the share of children left out of each of the PUMAs in that district, and I weighted those PUMA-level averages by the share of the congressional district’s population in the respective PUMAs.

⁹ Steven Ruggles, Sarah Flood, Ronald Goeken, Josiah Grover, Erin Meyer, Jose Pacas and Matthew Sobek. *IPUMS USA: Version 9.0 [dataset]*. Minneapolis, MN: IPUMS, 2018. <https://doi.org/10.18128/D010.V9.0>.

¹⁰ A comprehensive description of the ACS is available at: <https://www.census.gov/programs-surveys/acs>.

¹¹ See the Census Bureau’s description of the PUMAs at: <https://www.census.gov/programs-surveys/geography/guidance/geo-areas/pumas.html>.

For example, Delaware has one congressional district, and that district is made of up of six PUMAs. To determine the share of children left out of the Child Tax Credit in Delaware’s congressional district, I first estimated the share of children left out of the credit for each PUMA in the congressional district (see column 4 of Table C1). Next, I identified the share of the congressional district’s population that resided in each PUMA using data provided by the Geocorr 2014: Geographic Correspondence Engine¹² developed by the Missouri Census Data Center. I used the population size of the PUMA relative to the congressional district—listed in column 5 of Table C1—as my weighting factor. To determine the weighted average at the congressional district level, I multiply the share of children left out of the Child Tax Credit in each PUMA (column 4) by the weighting factor (column 5) and determined the input for the weighted average associated with each PUMA. Finally, I summed these inputs to determine the final weighted average for the congressional district, arriving at a final estimate of 36 percent.

Table C1. Determining the Share of Children Left Out of the Child Tax Credit in Delaware’s Congressional District at Large

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Congressional District	PUMA	PUMA Name	Share of Children Left out of CTC	PUMA Population as a Percentage of Congressional District Population (i.e., the weighting factor)	Input for Weighted Average (Column 4 * Column 5)
Delaware’s CD at Large	101	Wilmington City	51%	12%	6%
	102	Hockessin	12%	16%	2%
	103	Newark City & Brookside	33%	16%	5%
	104	Middletown Town, Bear & Glasgow	25%	16%	4%
	200	Kent County--Dover City	48%	18%	9%
	300	Sussex County	43%	22%	9%
				100%	36%

¹² Access the Geocorr 2014: Geographic Correspondence Engine at: <http://mcdc.missouri.edu/applications/geocorr2014.html>.

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