

NOVEMBER 2022

Enacted State Child Tax Credits

STATE	ELIGIBILITY	CREDIT AMOUNT	WORK/ EARNINGS REQT?	REFUNDABLE?	ITIN INCLUDED	INCOME ELIGIBILITY	YEAR ENACTED	DURATION
California	5 and younger	\$1,000/ household	No	Fully refundable	Yes	Phaseout: \$25K-\$30K	2019	Permanent
Colorado	5 and younger	\$200-\$1,200 per child	Yes	Fully refundable	Yes	Max. income: \$75K/\$85K	2021	Permanent
Connecticut	18 and younger	\$250/child (up to \$750)	No	Fully refundable	Yes	10% phaseout above \$100K/ \$160K/ \$200K	2022	Temporary: 2022 only
Idaho	16 and younger	\$205/child	Yes	Nonrefundable	No	Universal	2018	Temporary through 2025
Maine	16 and younger	\$300/child	Yes	Nonrefundable	No	7.5% phaseout above \$200K/ \$400K	2018	Permanent

STATE	ELIGIBILITY	CREDIT AMOUNT	WORK/ EARNINGS REQT?	REFUNDABLE?	ITIN INCLUDED	INCOME ELIGIBILITY	YEAR ENACTED	DURATION
Maryland	Children 16 and younger with a disability	\$500/child	No	Fully refundable	Yes	Up to \$6K	2021	Temporary through 2022
Massachusetts	Children 11 and younger; adult dependents 65+, disabled dependents	1 dep: \$180 2+ deps: \$360	No	Fully refundable	Yes	Universal	2019	Permanent
New Jersey	5 and younger	\$100-\$500/ child	No	Fully refundable	Yes	Phaseout: \$30K-\$80K	2022	Permanent
New Mexico	16 and younger	\$25-\$175/ child	No	Fully refundable	Yes	Phaseout: \$25K-\$350K	2022	Temporary through 2031
New York	Ages 4 to 16	\$330/ child	Yes	Fully refundable	Yes	Phaseout: \$75K-\$200K (S) \$110K-\$250K (J)	2006	Permanent
Oklahoma	16 and younger	\$100/child	Yes	Nonrefundable	No	Up to \$100K	2007	Permanent
Rhode Island	18 and younger	\$250/child (up to \$750)	No	Fully refundable	Yes	Up to \$100K(S), \$200K (J)	2022	Temporary: 2022 only
Vermont	5 and younger	\$1,000/child	No	Fully refundable	No	20% phaseout above \$125K	2022	Permanent

Additional sources: NCSL, ITEP