Each year, advocates across the country fight hard to protect and advance state-level Earned Income Tax Credits (EITCs). To help share the lessons learned from these campaigns, Tax Credits for Workers and Their Families (TCWF) annually compiles a set of case studies on several noteworthy efforts.

This resource guide highlights the key takeaways from this year’s set of case studies focusing on EITC expansion campaigns in Minnesota, New Mexico, and Oregon, as well lessons from the other 16 campaigns TCWF studied closely over the past decade. These case studies cover a wide range of EITC campaign challenges and strategies. They include efforts to expand EITC eligibility requirements, rapid response battles to increase the EITC’s size during a brief window of opportunity, and long-term campaigns that lay the foundation for an EITC expansion over several years.

Some approaches are common to general advocacy work, while others are more specific to the unique circumstances surrounding the enactment of tax credit legislation. The elements highlighted in this guide are only examples—advocates should read the full case studies to learn the details about how each campaign was implemented.

Elements common to many advocacy campaigns include:

- **A well-thought-out strategy that clearly identifies key advocacy targets.** This should be developed at the beginning of the campaign and aimed squarely at policymakers, community leaders, and other decision-makers who can help push your effort over the finish line.

- **A diverse and thoughtful coalition.** Leverage unique and unlikely partner organizations to reach new audiences. In New Mexico, advocates partnered with health policy organizations around expanding the Working Families Credit to emphasize the connection between tax policy and health outcomes.

- **A clear set of messages used by all coalition partners.** A small group of coalition members should draft clear and compelling talking points to ensure every partner organization is speaking with the same voice. Be sure to monitor messages over the course of the campaign to determine if they’re working or if they need refinement.

- **Effective outreach to community members.** Minnesota Budget Project partnered with a local grassroots organization that connected them with low-income workers who could speak to the EITC’s importance in their lives.

- **Effective timing.** Look for windows of opportunity—such as a favorable legislative turnover or an unexpected revenue surplus—to launch an all-out push for your campaign. In New Mexico, a blue wave in state politics during the 2018 elections opened the door for an expansion opportunity.
Elements unique to EITC campaigns include:

- **Educating policymakers about tax credits.** Working family tax credits are not widely known or understood, even by many lawmakers. Educating them on a regular basis about what the EITC does and why it’s important is a critical component of any advocacy effort. This is particularly important after election years as new potential champions enter the legislature.

- **Drawing on proven messages used in other states.** Every state has unique circumstances that will influence which messages will be most successful. The following messages have proven effective in the states TCWF studied:
  - The credit’s connection to work – you must be working to collect the EITC; research shows the credit encourages work and boosts labor force participation.
  - The EITC’s role in keeping people out of poverty.
  - The EITC’s effectiveness at boosting outcomes in other critical areas, such as health, racial equity, and education.
  - The EITC’s role in maintaining a fair tax system, emphasizing that the credit reduces the tax burden for lower-income workers, and as such, any cut to the EITC would mean a tax increase on this population.
  - The EITC’s effectiveness in boosting state economies.

- **Identifying a clear funding source.** Enacting or enhancing a state-level EITC is rarely successful if lawmakers believe the state “cannot afford it.” Lay out a clear strategy for covering the cost of the credit before beginning your campaign.

- **Using data to quantify how many people will benefit (or be harmed) by a decision affecting the EITC.** Most campaigns use federal IRS and Census data, as well as the Institute for Taxation and Economic Policy (ITEP) analysis, to show legislators how many constituents in their districts would benefit (or be harmed) by their decisions. The Oregon Center for Public Policy developed and shared a one-pager that showed lawmakers—many for the first time—how many people in their congressional district used and relied on the EITC.

- **Pay attention to advocacy campaigns in other states.** Learning from the successes and challenges of new EITC expansion points in other states, such as expanding to ITIN filers and young workers, can help you craft messaging and create a similar campaign in your state.

- **Storytelling.** Sharing the stories of those who claim the EITC helps to humanize the issue and show lawmakers how their decisions impact their constituents. Storytelling can happen through in-person testimony, meetings and legislator visits to VITA sites, or through videos, blogs and other materials.

- **National partners.** Advocates in most states worked closely with national partners including ITEP, the Center on Budget and Policy Priorities, and The Hatcher Group.

These case studies make it clear that coalitions succeed when they employ thoughtful strategies that are carefully implemented. We hope that each story will offer advocates in other states a wealth of guidance as they implement their own EITC campaigns.