

Online Appendix

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A.1 Details about EITC Programs

In Table A.1, we look at the correlates of county-level EITC take-up rates using data from 2004 to 2016. Looking within states, counties with higher take-up rates are less affluent (as measured by logged per capita personal income), have higher unemployment rates, are less populous, and have a greater African American share of the population. We also find that counties with high EITC take-up also tend to have many returns filed by Volunteer Income Tax Assistance services.

Table A.1 – Correlates of EITC Exposure Variable, County Level

| | Pct. of Tax Returns Claiming EITC Benefits | | | | |
|--------------------------------|--|-------------------|-------------------|------------------|------------------|
| | (1) | (2) | (3) | (4) | (5) |
| Log Per Capita Personal Income | -0.154 (0.005) | | | | |
| Unemployment Rate | | 0.015 (0.0005) | | | |
| Log Total Population | | | -0.008 (0.001) | | |
| Pct. Black of Population | | | | 0.209 (0.010) | |
| Pct. Returns Filed with VITA | | | | | 0.262 (0.061) |
| N | 36,775 | 36,787 | 36,791 | 36,791 | 9,192 |
| State FEs | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | ✓ | ✓ | ✓ | ✓ |
| Years Covered | 2004 to 2016 | 2004 to 2016 | 2004 to 2016 | 2004 to 2016 | 2014 to 2016 |

Robust standard errors clustered by county in parentheses.

A.2 Effect of State EITC Expansion on EITC Uptake

Table A.2 shows the effect of state EITC programs on the number of tax filers who claim the EITC (column 1) and the proportion of tax filers who claim the EITC (column 2). Implementing a state EITC program does not seem to lead to an increase in either of these outcome variables measuring uptake.

Table A.2 – Effect of State EITC Expansion on EITC Uptake, 2004–2016.

| | Num EITC Claims (1) | Pct EITC Claims (2) |
|----------------------|------------------------|------------------------|
| State EITC Expansion | -23.48 (325.88) | -0.002 (0.291) |
| N | 37,015 | 37,015 |
| # States | 51 | 51 |
| Outcome Mean | 10,872 | 20.47 |
| County FEs | Y | Y |
| Year FEs | Y | Y |

Robust standard errors clustered by state in parentheses. The outcome in column 1 is the number of EITC claims in a county, and the outcome in column 2 is the proportion of tax filers in a given county that claim the EITC, which is coded from 0 to 100.

A.3 Dynamic Effect of EITC Expansion on State Budget Items

To assure there are no systematic differences between treatment and control states ahead of the implementation of state-level EITC_{ss}, we look at the dynamic effect of the EITC on state budgetary outcomes, the unemployment rate, and wages. To do so, we take a similar approach as Kogan (2021), generating lags and leads of the EITC’s introduction to model the effect flexibly over time. Specifically, we estimate the following equation:

$$Y_{st} = \sum_{\tau=0}^m \beta_{-t} EITC_{t-\tau} + \sum_{\tau=1}^q \beta_{+t} EITC_{t+\tau} + \gamma_s + \delta_t + \varepsilon_{st} \quad (5)$$

where Y_{st} is one of our outcomes of interest, $EITC$ is the treatment indicator, and the sums on the right-hand side allow for m lags and q leads, or anticipatory effects. On the right-hand side, $\gamma_s + \delta_t$ stand in for state and year fixed effects, respectively. If future EITC status was associated with a swell in state budgets or changes in economic indicators, then it would be difficult to differentiate our results from the well-established finding that strong economic performance is associated with an electoral boost to the incumbent.

Figure A.1 shows the effect of state EITC programs on state surpluses, own-source revenues, and tax revenues in logged dollars. These results show no significant differences in budget trends between states in the years before EITC implementation, providing some suggestive evidence in favor of the parallel trends assumption. As one might expect, our analysis suggests that state tax revenues tend to decline in the years after EITC implementation. A portion of these declines can be linked to the EITC reducing the tax burden of its beneficiaries.

Figure A.2 shows the effect of state EITC programs on economic indicators. The results show no clear differences in economic trends between states in the years before EITC implementation, which casts doubt on claims that our EITC treatment is picking up other secular trends in the economy rather than the program itself.

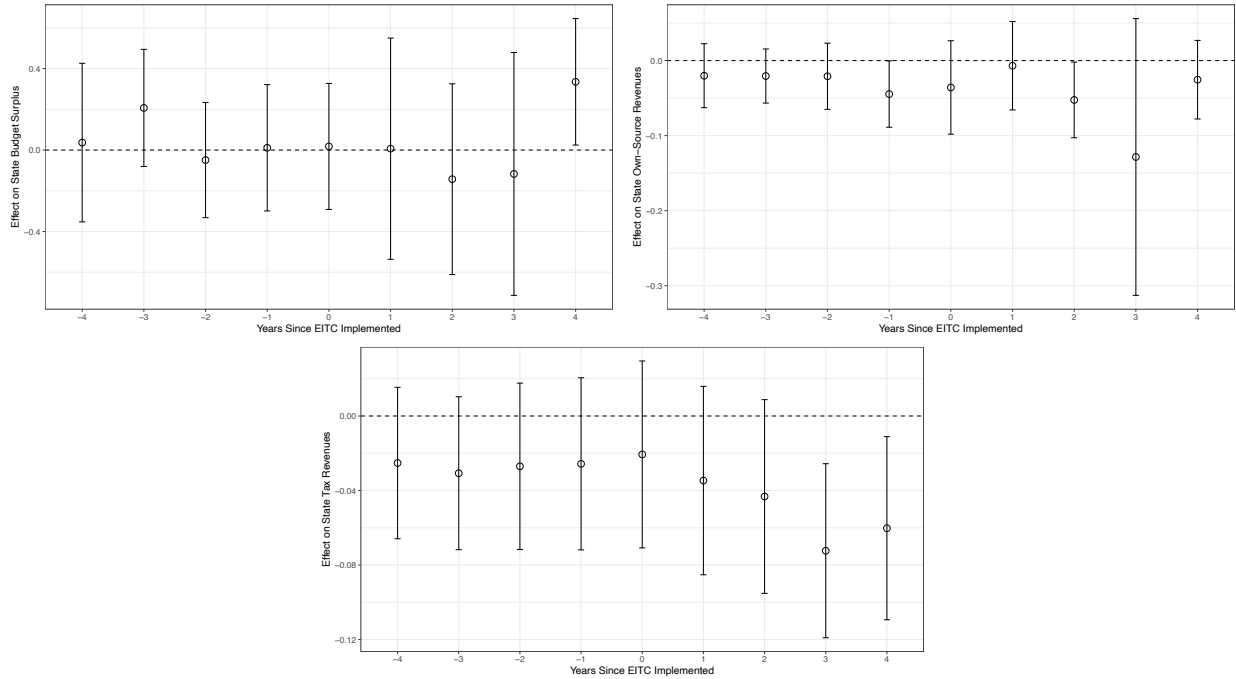


Figure A.1 – Dynamic Effect of EITC on State Budgets The figure shows the dynamic effect of EITC introduction on on state budget items with years since the introduction of the credit on the horizontal axis and log dollars on the vertical axis. Year = 0 is the year the state adopted the EITC program. The regression state and year fixed effects. Vertical lines include 95% confidence intervals using robust standard errors clustered by state. Full regression coefficients shown in Table A.3.

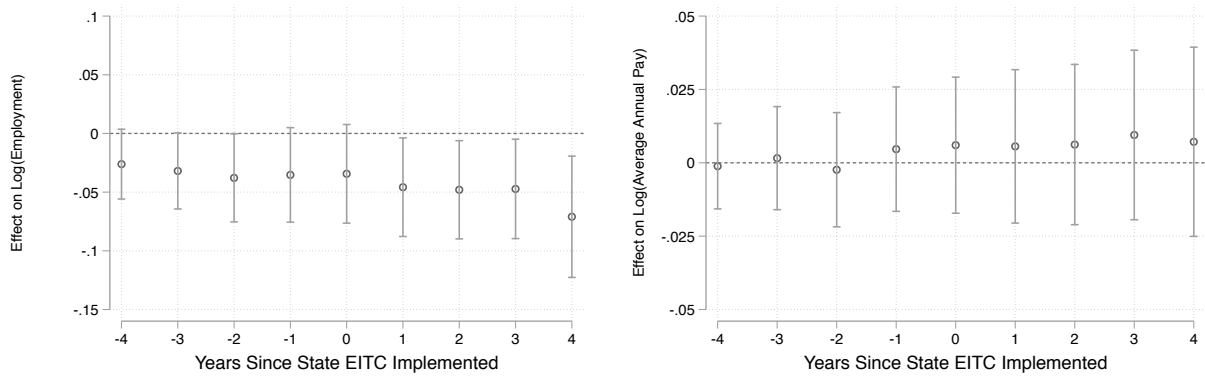


Figure A.2 – Dynamic Effect of EITC on Economic Indicators The figure shows the dynamic effect of EITC introduction on economic indicators, with years since the introduction of the credit on the horizontal axis. The vertical axis represents logged total employment (left panel) and logged average annual pay (right panel). Year = 0 is the year the state adopted the EITC program. The regression state and year fixed effects. Vertical lines include 95% confidence intervals using robust standard errors clustered by state. Full regression coefficients shown in Tables A.4 and A.5.

Table A.3 – Coefficients for Dynamic Analysis, 1977 – 2017

| | State Budget Surplus | Own Source Rev. | State Tax Rev. |
|--------------|----------------------|-------------------|-------------------|
| | (1) | (2) | (3) |
| $t = -4$ | 0.039 (0.193) | -0.018 (0.021) | -0.023 (0.020) |
| $t = -3$ | 0.204 (0.142) | -0.018 (0.018) | -0.029 (0.020) |
| $t = -2$ | -0.052 (0.139) | -0.019 (0.022) | -0.025 (0.022) |
| $t = -1$ | 0.009 (0.154) | -0.042 (0.022) | -0.024 (0.023) |
| $t = 0$ | 0.012 (0.152) | -0.033 (0.031) | -0.019 (0.025) |
| $t = 1$ | 0.004 (0.270) | -0.004 (0.029) | -0.033 (0.025) |
| $t = 2$ | -0.142 (0.233) | -0.050 (0.025) | -0.041 (0.026) |
| $t = 3$ | -0.122 (0.292) | -0.126 (0.092) | -0.070 (0.023) |
| $t = 4$ | 0.331 (0.152) | -0.023 (0.026) | -0.058 (0.024) |
| State FEs | ✓ | ✓ | ✓ |
| Year FEs | ✓ | ✓ | ✓ |
| Observations | 1,649 | 2,090 | 2,091 |

All values in logged dollars. Robust standard errors clustered by state in parentheses.

Table A.4 – Dynamic Effects of State EITC Expansion on Log(Employment).

| | (1) |
|-----------|-----------------|
| $t = 4$ | -0.07 (0.03) |
| $t = 3$ | -0.05 (0.02) |
| $t = 2$ | -0.05 (0.02) |
| $t = 1$ | -0.05 (0.02) |
| $t = 0$ | -0.03 (0.02) |
| $t = -1$ | -0.04 (0.02) |
| $t = -2$ | -0.04 (0.02) |
| $t = -3$ | -0.03 (0.02) |
| $t = -4$ | -0.03 (0.02) |
| N | 1,326 |
| State FEs | ✓ |
| Year FEs | ✓ |

Robust standard errors clustered by state in parentheses.

Table A.5 – Dynamic Effects of State EITC Expansion on Log(Average Annual Pay).

| | (1) |
|-----------|-----------------|
| $t = 4$ | 0.01 (0.02) |
| $t = 3$ | 0.01 (0.01) |
| $t = 2$ | 0.01 (0.01) |
| $t = 1$ | 0.01 (0.01) |
| $t = 0$ | 0.01 (0.01) |
| $t = -1$ | 0.00 (0.01) |
| $t = -2$ | -0.00 (0.01) |
| $t = -3$ | 0.00 (0.01) |
| $t = -4$ | -0.00 (0.01) |
| N | 1,326 |
| State FEs | ✓ |
| Year FEs | ✓ |

Robust standard errors clustered by state in parentheses.

A.4 Additional County-Level Results

In this section, we provide information to supplement our county-level results.

A.4.1 Assessing the Comparability of Counties

Here, we evaluate the comparability of county-years that are and are not treated with EITC programs. We use county characteristics from American Community Survey estimates and show that balance on observable characteristics improves considerably after matching on border counties.

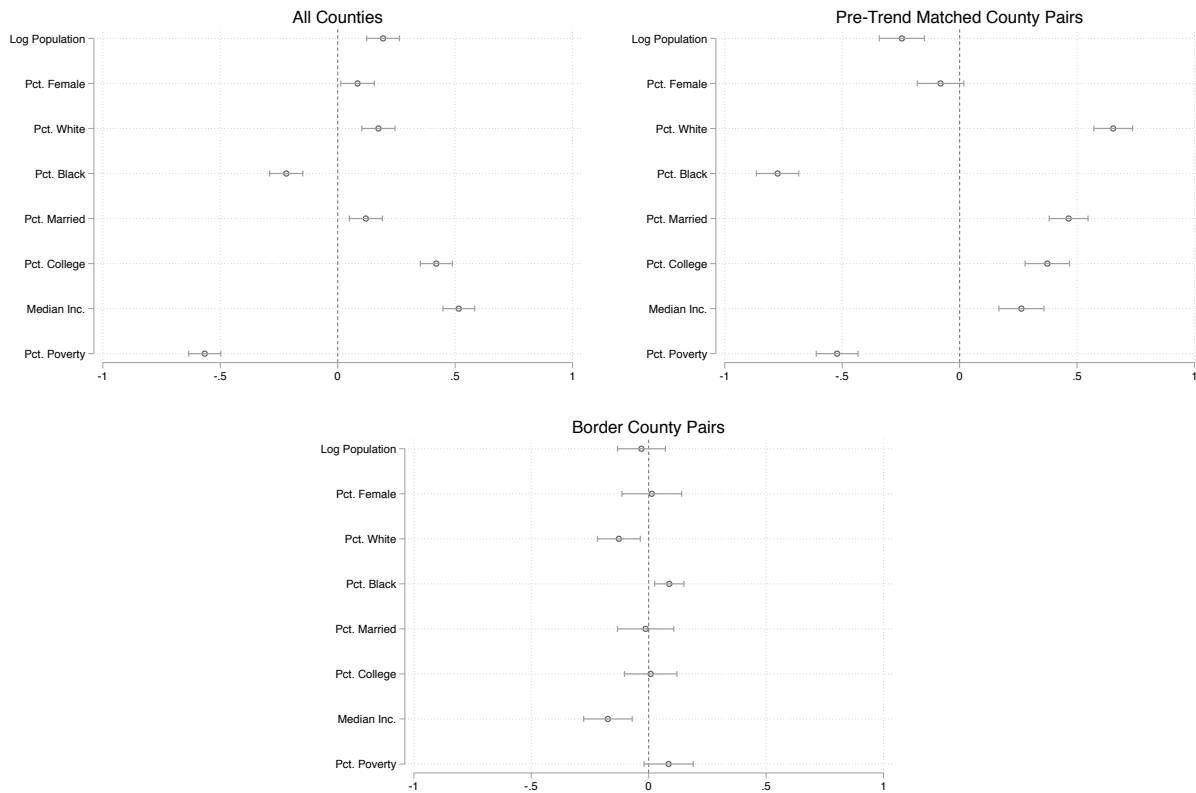


Figure A.3 – Balance Tests for County Matching Strategies

A.4.2 Subsetting to 2008 and Later

In this section we present our main county-level results subsetting to 2008 and later in order to align with the same time period of our individual-level results. In Table A.6 we forego the interaction term from Table 3 because there are no Republican states that offer variation in EITC programs during this period. While noisier, the estimates show muted overall effects of EITC programs on gubernatorial elections.

Table A.6 – Effects of State EITC Expansion on Gubernatorial Elections, County Level, 2008–2018.

| | Dem Gov Vote Pct (0-1) | | | | |
|-------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|
| | (1) | (2) | (3) | (4) | (5) |
| State EITC | -0.00 (0.02) | -0.02 (0.02) | -0.02 (0.04) | -0.01 (0.02) | -0.04 (0.03) |
| N | 8,679 | 8,677 | 8,679 | 8,590 | 5,064 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | | |
| Pop Decile-Year FEs | | ✓ | | | |
| Census Division-Year FEs | | | ✓ | | |
| EITC Exposure Decile-Year FEs | | | | ✓ | |
| Border County Pair-Year FEs | | | | | ✓ |

Robust standard errors clustered by state in parentheses in columns 1-4.
Robust standard errors clustered two-way by border pair and by year in column 5. All regressions apply county population weights.

A.4.3 Effect of State EITC Expansion on Turnout

In this section, we estimate the effect of state EITC expansion on the county’s turnout. In columns 1 through 3 we present three different specifications, similar to the first three columns of Table 3 in the main text, and we find do not find evidence that the programs affected turnout. In columns 4 through 6, we interact the state EITC treatment with our measure of a county’s exposure to the program, as we detail in section . “High exposure” is time-invariant and is thus absorbed by our fixed effect specifications. Again, we do not find evidence that state EITC programs affected turnout for either low or high exposure counties.

Table A.7 – Effects of State EITC Expansion on Turnout in Gubernatorial Elections, County Level, 2002–2018.

| | Log(Total Votes) | | | | | |
|----------------------------|------------------|--------|--------|--------|--------|--------|
| | (1) | (2) | (3) | (5) | (5) | (6) |
| State EITC | -0.11 | -0.11 | 0.01 | -0.12 | -0.13 | 0.02 |
| | (0.05) | (0.05) | (0.04) | (0.05) | (0.05) | (0.04) |
| State EITC × High Exposure | | | | 0.04 | 0.04 | -0.05 |
| | | | | (0.05) | (0.05) | (0.04) |
| N | 23,533 | 23,302 | 23,533 | 23,048 | 23,048 | 23,048 |
| County FEs | Y | Y | Y | Y | Y | Y |
| Year FEs | Y | N | N | Y | N | N |
| Pop Decile-Year FEs | N | Y | N | N | Y | N |
| Census Division-Year FEs | N | N | Y | N | N | Y |

Robust standard errors clustered by state in parentheses.

A.4.4 Dynamic Effect of State EITC Expansion on Gubernatorial Elections

In this section, we estimate the dynamic effect of state EITC expansion on Democratic, depicted in the main text in Figure 1. “Dem. Gov. Implemented” is time-invariant and is thus absorbed by our fixed effect specifications.

Table A.8 – Dynamic Effects of State EITC Expansion on Implementing Governor Performance, County Level, 1990–2018.

| | (1) |
|---|-----------------|
| $t = 4$ | 0.00 (0.03) |
| $t = 4 \times \text{Dem Gov. Implemented}$ | 0.02 (0.02) |
| $t = 3$ | -0.04 (0.05) |
| $t = 3 \times \text{Dem Gov. Implemented}$ | 0.01 (0.04) |
| $t = 2$ | -0.09 (0.03) |
| $t = 2 \times \text{Dem Gov. Implemented}$ | 0.04 (0.03) |
| $t = 1$ | -0.01 (0.03) |
| $t = 1 \times \text{Dem Gov. Implemented}$ | 0.10 (0.03) |
| $t = 0$ | -0.10 (0.04) |
| $t = 0 \times \text{Dem Gov. Implemented}$ | 0.05 (0.04) |
| $t = -1$ | 0.03 (0.04) |
| $t = -1 \times \text{Dem Gov. Implemented}$ | 0.02 (0.04) |
| $t = -2$ | -0.00 (0.02) |
| $t = -2 \times \text{Dem Gov. Implemented}$ | 0.06 (0.02) |
| $t = -3$ | -0.03 (0.05) |
| $t = -3 \times \text{Dem Gov. Implemented}$ | 0.09 (0.05) |
| N | 24,142 |
| County FEs | ✓ |
| Year FEs | ✓ |

Robust standard errors clustered by state in parentheses.

A.4.5 Effect of State EITC Expansion on Elections, by Implementing Party and Exposure

In Table A.9 we show the full results of the effects of state EITC expansion on county-level election results for the implementing Governor. The columns mirror the specifications in Table 3, which we justify in the main text in section . We use the coefficients and standard errors from column 1 to generate the bottom four rows of the coefficient plot in Figure 2. “Implementing Incumbent Dem. Gov.” is 1 if the Governor implementing an EITC credit is in office and a Democrat, -1 if a Republican, and 0 otherwise.

Table A.9 – Effects of State EITC Expansion on Implementing Governor Performance, County Level, 1990–2018.

| | Dem Gov Vote Pct (0-1) (1) |
|---|-------------------------------|
| State EITC | -0.01 (0.02) |
| Implementing Incumbent Dem. Gov. | 0.03 (0.00) |
| State EITC \times High Exp. | -0.01 (0.02) |
| Implementing Inc. Dem. Gov. \times High Exp. | -0.00 (0.01) |
| State EITC \times Implementing Inc. Dem Gov. | 0.04 (0.03) |
| State EITC \times High Exp. \times Implementing Inc. Dem. Gov. | 0.04 (0.02) |
| N | 19,895 |
| County FEs | ✓ |
| Year FEs | ✓ |

Robust standard errors clustered by state in parentheses. Regression applies county population weights.

In Table A.10 we show the pooled results for the effect of state EITC expansion on county-level election results for the implementing Governor. We use the coefficients and standard errors from column 1 to generate the top two rows of the coefficient plot in Figure 2.

Table A.10 – Effects of State EITC Expansion on Implementing Governor Performance, County Level, 1990–2018.

| | Dem Gov Vote Pct (0-1) (1) |
|-------------------------------------|-------------------------------|
| State EITC | -0.02 (0.02) |
| Implementing Incumbent Dem. Gov. | 0.03 (0.00) |
| State EITC × Implementing Dem. Gov. | 0.04 (0.03) |
| N | 19,881 |
| County FEs | ✓ |
| Year FEs | ✓ |

Robust standard errors clustered by state in parentheses. Regression applies county population weights.

A.4.6 Using State Fixed Effects

In Table A.11 we show the results from Table 3, but we use state fixed effects to control for time-invariant factors that affect elections at the state, rather than county, level. The results are substantively similar. “Dem Gov. Implemented” is time-invariant and is thus absorbed by our fixed effect specifications.

Table A.11 – Effects of State EITC Expansion on Implementing Governor Performance, County Level, 1990–2018.

| | Dem Gov Vote Pct (0-1) | | | | | |
|-----------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| State EITC | -0.00 (0.02) | -0.01 (0.02) | -0.01 (0.02) | -0.01 (0.02) | -0.02 (0.02) | -0.00 (0.02) |
| State EITC × Dem Gov. Implemented | -0.01 (0.02) | -0.02 (0.01) | 0.00 (0.01) | -0.01 (0.02) | 0.02 (0.02) | 0.02 (0.01) |
| N | 23,875 | 23,875 | 23,875 | 23,606 | 13,100 | 13,504 |
| State FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | | | |
| Pop Decile-Year FEs | | ✓ | | | | |
| Census Division-Year FEs | | | ✓ | | | |
| EITC Exposure Decile-Year FEs | | | | ✓ | | |
| Pre-Trend Match-Year FEs | | | | | ✓ | |
| Border Pair-Year FEs | | | | | | ✓ |

Robust standard errors clustered by state in parentheses in columns 1-5. Robust standard errors clustered two-way by state and border-pair in column 6. Dem Party Inc is 1 for Dem, - 1 for Rep. Implementing Dem Gov is 1 for Dem, -1 for Rep. All regressions apply county population weights.

A.4.7 Effects by State EITC Notification Laws

Finally, we show effects of state EITC programs on governors' Democratic vote share separately for places with and without notification EITC notification laws. Because the estimates in Table A.12 are relatively noisy, we prefer to test the visibility component of our resource effect mechanism at the individual, rather than county, level.

Table A.12 – Effects of State EITC Expansion on Implementing Governor Performance, County Level, 1990–2018.

| | Dem Gov Vote Pct (0-1) (1) |
|--|-------------------------------|
| State EITC | -0.01 (0.03) |
| Notification Law | 0.02 (0.02) |
| State EITC × Notification | 0.02 (0.04) |
| Dem. Gov. Implemented × Notification | 0.06 (0.03) |
| State EITC × Dem. Gov. Implemented | -0.02 (0.02) |
| State EITC × Notification × Dem. Gov. Implemented | -0.02 (0.03) |
| N | 23,692 |
| County FEs | ✓ |
| Year FEs | ✓ |

Robust standard errors clustered by state in parentheses. Regression applies county population weights.

A.5 Additional Individual-level Results

In this section, we provide information to supplement our individual-level results.

A.5.1 Effect of State EITC Expansion on Gubernatorial Approval Levels with Alternative Fixed Effect Specifications

To In Table A.13 we show the results of the effect of state EITC expansion on individual-level approval for governor with alternative fixed effects specifications from those shown in Table 5 .

Table A.13 – Effects of State EITC Expansion on Gubernatorial Approval Levels, 2008-2018

| | Approval of Governor (0-1) | | |
|-----------------------|----------------------------|-----------------|-----------------|
| | (1) | (2) | (3) |
| State EITC | 0.06 (0.03) | 0.05 (0.02) | 0.06 (0.03) |
| Is Female | 0.00 (0.01) | 0.00 (0.00) | 0.00 (0.01) |
| Age | 0.00 (0.00) | -0.00 (0.00) | 0.00 (0.00) |
| HS Grad | 0.00 (0.00) | -0.00 (0.01) | 0.01 (0.01) |
| Some college | 0.00 (0.01) | -0.01 (0.01) | 0.00 (0.01) |
| 2-year college degree | -0.00 (0.00) | -0.01 (0.01) | -0.00 (0.01) |
| 4-year college degree | 0.01 (0.01) | -0.00 (0.01) | 0.01 (0.01) |
| Post-graduate degree | 0.01 (0.02) | -0.02 (0.02) | 0.01 (0.02) |
| Is Black | -0.06 (0.02) | -0.09 (0.02) | -0.06 (0.02) |
| Is Latino | -0.04 (0.01) | -0.05 (0.02) | -0.04 (0.01) |
| Is MENA | -0.06 (0.02) | -0.12 (0.05) | -0.05 (0.02) |
| Is Mixed | -0.07 (0.01) | -0.09 (0.02) | -0.07 (0.01) |
| Is Nat. Am. | -0.08 (0.01) | -0.10 (0.02) | -0.07 (0.01) |
| Is Other | -0.09 (0.02) | -0.14 (0.03) | -0.08 (0.02) |
| Is White | -0.05 (0.01) | -0.09 (0.02) | -0.05 (0.01) |
| N | 420,046 | 36,721 | 383,325 |
| State FEs | ✓ | ✓ | ✓ |
| Year FEs | ✓ | ✓ | ✓ |

Robust standard errors clustered by state in parentheses. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.5.2 Effect of State EITC Expansion on Gubernatorial Approval Levels with Additional Controls

In Table A.14 we show the results of the effects of state EITC expansion on individual-level approval for Governor with individual-level controls. The columns mirror the specifications in Table 5.

Table A.14 – Effects of State EITC Expansion on Gubernatorial Approval Levels, 2008-2018

| | Approval of Governor (0-1) | | | | | | | | |
|--------------------------|----------------------------|-----------------|-----------------|-----------------------------|-----------------|-----------------|-------------------------------|-----------------|-----------------|
| | <i>Full Sample</i> | | | <i>Eligible Individuals</i> | | | <i>Ineligible Individuals</i> | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| State EITC | 0.06 (0.03) | 0.05 (0.03) | 0.03 (0.04) | 0.05 (0.02) | 0.05 (0.02) | 0.04 (0.02) | 0.06 (0.04) | 0.05 (0.03) | 0.03 (0.04) |
| Is Female | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Age | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) |
| HS Grad | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | -0.01 (0.01) | -0.00 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Some college | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.02 (0.01) | -0.01 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 2-year college degree | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 4-year college degree | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Post-graduate degree | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.03 (0.02) | -0.03 (0.02) | -0.03 (0.02) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Is Black | -0.06 (0.02) | -0.06 (0.02) | -0.05 (0.02) | -0.09 (0.02) | -0.09 (0.02) | -0.09 (0.02) | -0.06 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Latino | -0.03 (0.01) | -0.03 (0.01) | -0.02 (0.01) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) | -0.03 (0.01) | -0.03 (0.01) | -0.02 (0.01) |
| Is MENA | -0.06 (0.02) | -0.06 (0.02) | -0.06 (0.02) | -0.12 (0.05) | -0.12 (0.05) | -0.12 (0.05) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Mixed | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) | -0.09 (0.02) | -0.10 (0.02) | -0.09 (0.02) | -0.06 (0.01) | -0.06 (0.01) | -0.05 (0.01) |
| Is Nat. Am. | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) | -0.10 (0.03) | -0.10 (0.03) | -0.10 (0.03) | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) |
| Is Other | -0.08 (0.02) | -0.08 (0.02) | -0.08 (0.02) | -0.15 (0.03) | -0.15 (0.03) | -0.14 (0.03) | -0.08 (0.02) | -0.08 (0.02) | -0.07 (0.02) |
| Is White | -0.04 (0.01) | -0.04 (0.01) | -0.04 (0.01) | -0.09 (0.02) | -0.09 (0.02) | -0.08 (0.02) | -0.04 (0.01) | -0.03 (0.01) | -0.03 (0.01) |
| N | 420,046 | 420,046 | 420,046 | 36,721 | 36,721 | 36,721 | 383,325 | 383,325 | 383,325 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ | | | ✓ |

Robust standard errors clustered by state in parentheses. Reference category for education is “No high school degree. Reference category for respondent race is “Asian.”

A.5.3 Effect of State EITC Expansion on Gubernatorial Approval Levels by Exposure to EITC

In Table A.15 we show the full results of state EITC expansion on gubernatorial approval levels. We use the coefficients and standard errors from columns 1 and 4 to generate the coefficient plot in the first panel of Figure 4.

Table A.15 – Heterogenous Effects of State EITC Expansion on Gubernatorial Approval Levels, Individual Level, 2008-2018

| | Approval of Governor (0-1) | | | | | |
|----------------------------|-----------------------------|-----------------|-----------------|-------------------------------|-----------------|-----------------|
| | <i>Eligible Individuals</i> | | | <i>Ineligible Individuals</i> | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| State EITC | 0.01 (0.02) | 0.01 (0.02) | -0.00 (0.02) | 0.06 (0.04) | 0.06 (0.03) | 0.03 (0.04) |
| State EITC × High Exposure | 0.06 (0.01) | 0.06 (0.01) | 0.06 (0.01) | -0.01 (0.00) | -0.01 (0.00) | -0.00 (0.01) |
| Is Female | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Age | -0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) |
| HS Grad | -0.01 (0.01) | -0.00 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Some college | -0.02 (0.01) | -0.01 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 2-year college degree | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 4-year college degree | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Post-graduate degree | -0.03 (0.02) | -0.03 (0.02) | -0.03 (0.02) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Is Black | -0.09 (0.02) | -0.09 (0.02) | -0.09 (0.02) | -0.06 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Latino | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) | -0.03 (0.01) | -0.03 (0.01) | -0.02 (0.01) |
| Is MENA | -0.12 (0.05) | -0.13 (0.05) | -0.12 (0.05) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Mixed | -0.10 (0.02) | -0.10 (0.02) | -0.10 (0.02) | -0.06 (0.01) | -0.06 (0.01) | -0.05 (0.01) |
| Is Nat. Am. | -0.10 (0.03) | -0.10 (0.03) | -0.10 (0.03) | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) |
| Is Other | -0.15 (0.03) | -0.15 (0.03) | -0.14 (0.03) | -0.08 (0.02) | -0.08 (0.02) | -0.07 (0.02) |
| Is White | -0.09 (0.02) | -0.09 (0.02) | -0.08 (0.02) | -0.04 (0.01) | -0.03 (0.01) | -0.03 (0.01) |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ |
| Observations | 36,721 | 36,721 | 36,721 | 383,325 | 383,325 | 383,325 |

Robust standard errors clustered by state in parentheses. “High Exposure” is time-invariant, and is hence absorbed by county fixed effects. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.5.4 Effect of State EITC Expansion on Attitudes Towards the Economy, Credit-Ineligible Individuals

In Table A.16 we present the results shown in the second panel of Figure 4 in the main text. Specifically, the main text figure uses columns 1 and 4.

Table A.16 – Heterogenous Effects of State EITC Expansion on Evaluations of the Economy, 2008-2018

| | Evaluation of the Economy (0-1) | | | | | |
|----------------------------|---------------------------------|-----------------|-----------------|-------------------------------|-----------------|-----------------|
| | <i>Eligible Individuals</i> | | | <i>Ineligible Individuals</i> | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| State EITC | -0.04 (0.01) | -0.02 (0.02) | -0.04 (0.01) | -0.05 (0.01) | -0.03 (0.01) | -0.04 (0.01) |
| State EITC × High Exposure | 0.02 (0.00) | 0.02 (0.01) | 0.02 (0.00) | 0.03 (0.00) | 0.03 (0.00) | 0.04 (0.00) |
| Is Female | -0.07 (0.01) | -0.07 (0.01) | -0.07 (0.01) | -0.05 (0.00) | -0.05 (0.00) | -0.05 (0.00) |
| Age | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) |
| HS Grad | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| Some college | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) |
| 2-year college degree | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) | 0.03 (0.01) |
| 4-year college degree | 0.04 (0.01) | 0.04 (0.01) | 0.04 (0.01) | 0.07 (0.01) | 0.07 (0.01) | 0.07 (0.01) |
| Post-graduate degree | 0.05 (0.02) | 0.05 (0.02) | 0.05 (0.01) | 0.11 (0.01) | 0.11 (0.01) | 0.11 (0.01) |
| Is Black | 0.02 (0.04) | 0.02 (0.04) | 0.02 (0.04) | 0.13 (0.01) | 0.13 (0.01) | 0.14 (0.01) |
| Is Latino | -0.06 (0.04) | -0.06 (0.04) | -0.06 (0.04) | 0.02 (0.01) | 0.02 (0.01) | 0.02 (0.01) |
| Is MENA | 0.08 (0.08) | 0.09 (0.08) | 0.09 (0.08) | 0.00 (0.04) | 0.00 (0.04) | 0.00 (0.04) |
| Is Mixed | -0.09 (0.03) | -0.09 (0.03) | -0.09 (0.03) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Is Nat. Am. | -0.11 (0.04) | -0.11 (0.04) | -0.11 (0.04) | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) |
| Is Other | -0.09 (0.05) | -0.09 (0.05) | -0.09 (0.05) | -0.05 (0.01) | -0.05 (0.01) | -0.05 (0.01) |
| Is White | -0.08 (0.04) | -0.08 (0.04) | -0.08 (0.04) | 0.01 (0.01) | 0.01 (0.01) | 0.02 (0.01) |
| N | 37,944 | 37,944 | 37,944 | 391,425 | 391,425 | 391,425 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ |

Robust standard errors clustered by state in parentheses. “High Exposure” is time-invariant, and is hence absorbed by county fixed effects. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.5.5 Heterogeneous Effect of EITC Generosity

In Table A.17, we present the regression coefficients associated with Figure 3 in the main text.

Table A.17 – Heterogeneous Effects of State EITC Expansion on Gubernatorial Approval Levels, 2008-2018

| | Approval of Governor (0-1) | |
|---|----------------------------|-----------------|
| | (Eligible) | (Ineligible) |
| State EITC | -0.02 (0.04) | -0.02 (0.08) |
| State EITC × Initial Pct. of Fed. Refund | 0.11 (0.04) | 0.12 (0.09) |
| Is Female | 0.00 (0.01) | 0.01 (0.01) |
| Age | -0.00 (0.00) | 0.00 (0.00) |
| HS Grad | -0.01 (0.01) | 0.01 (0.01) |
| Some college | -0.02 (0.01) | -0.00 (0.01) |
| 2-year college degree | -0.02 (0.01) | -0.00 (0.01) |
| 4-year college degree | -0.01 (0.01) | 0.01 (0.01) |
| Post-graduate degree | -0.03 (0.02) | 0.01 (0.01) |
| Is Black | -0.09 (0.02) | -0.05 (0.02) |
| Is Latino | -0.05 (0.02) | -0.03 (0.01) |
| Is MENA | -0.12 (0.05) | -0.05 (0.02) |
| Is Mixed | -0.09 (0.02) | -0.06 (0.01) |
| Is Nat. Am. | -0.10 (0.03) | -0.06 (0.01) |
| Is Other | -0.15 (0.03) | -0.08 (0.02) |
| Is White | -0.08 (0.02) | -0.04 (0.01) |
| County FEs | ✓ | ✓ |
| Year FEs | ✓ | ✓ |
| N | 36,721 | 383,325 |

Robust standard errors clustered by state in parentheses. “Initial Pct. of Fed. Refund” is time-invariant, and is hence absorbed by county fixed effects. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.5.6 Heterogeneous Effect of Children

Since the federal EITC program provides more money to eligible taxpayers with children, we also investigate whether state-level EITCs are associated with higher gubernatorial approval levels among individuals with children than those without children. These results are presented in Table A.18, with the first three columns presenting our results on our credit-eligible sample and the final three columns presenting results for our credit-ineligible sample. The point estimate on the interaction term is small and not significant at conventional levels. We therefore cannot conclude that beneficiaries with children have different attitudes than those without.

Table A.18 – Heterogeneous Effects of State EITC Expansion on Gubernatorial Approval Levels, 2008-2018

| | Approval of Governor (0-1) | | | | | |
|---------------------------|-----------------------------|-----------------|-----------------|-------------------------------|-----------------|-----------------|
| | <i>Eligible Individuals</i> | | | <i>Ineligible Individuals</i> | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| State EITC | 0.06 (0.02) | 0.06 (0.02) | 0.05 (0.02) | 0.06 (0.04) | 0.05 (0.03) | 0.03 (0.04) |
| Has Children | 0.02 (0.01) | 0.02 (0.01) | 0.02 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| State EITC × Has Children | -0.02 (0.01) | -0.02 (0.01) | -0.01 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| Is Female | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Age | -0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) |
| HS Grad | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.00 (0.01) |
| Some college | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 2-year college degree | -0.03 (0.01) | -0.03 (0.01) | -0.03 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 4-year college degree | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Post-graduate degree | -0.03 (0.02) | -0.03 (0.02) | -0.03 (0.02) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Is Black -0.09 | -0.09 (0.02) | -0.09 (0.02) | -0.06 (0.02) | -0.06 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Latino | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) | -0.03 (0.01) | -0.03 (0.01) | -0.03 (0.01) |
| Is MENA | -0.12 (0.05) | -0.12 (0.05) | -0.12 (0.05) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Mixed | -0.09 (0.02) | -0.10 (0.02) | -0.09 (0.02) | -0.06 (0.01) | -0.06 (0.01) | -0.05 (0.01) |
| Is Nat. Am. | -0.10 (0.03) | -0.10 (0.03) | -0.10 (0.03) | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) |
| Is Other | -0.15 (0.03) | -0.15 (0.03) | -0.14 (0.03) | -0.08 (0.02) | -0.08 (0.02) | -0.07 (0.02) |
| Is White | -0.09 (0.02) | -0.09 (0.02) | -0.08 (0.02) | -0.04 (0.01) | -0.04 (0.01) | -0.03 (0.01) |
| N | 36,721 | 36,721 | 36,721 | 383,325 | 383,325 | 383,325 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ |

Robust standard errors clustered by state in parentheses. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.5.7 Heterogeneous Effect of State Notification Laws, Alternative Specifications

In Table A.19 we present alternative specification for the analysis presented in Table 6 in the main text.

Table A.19 – Heterogeneous Effects of State EITC Expansion on Gubernatorial Approval Levels, 2008-2018

| | <i>Full Sample</i> | | | Approval of Governor (0-1) <i>Eligible Individuals</i> | | | <i>Ineligible Individuals</i> | | |
|-------------------------------------|--------------------|-----------------|-----------------|---|-----------------|-----------------|-------------------------------|-----------------|-----------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| State EITC | 0.00 (0.05) | -0.00 (0.05) | 0.01 (0.06) | 0.01 (0.03) | 0.01 (0.03) | 0.03 (0.03) | 0.00 (0.06) | -0.00 (0.06) | 0.00 (0.06) |
| State Notification Law | 0.02 (0.02) | 0.01 (0.02) | 0.07 (0.04) | 0.03 (0.02) | 0.03 (0.02) | 0.09 (0.04) | 0.01 (0.02) | 0.01 (0.02) | 0.07 (0.04) |
| State EITC × State Notification Law | 0.09 (0.05) | 0.08 (0.05) | 0.05 (0.04) | 0.07 (0.03) | 0.07 (0.03) | 0.01 (0.03) | 0.09 (0.05) | 0.08 (0.05) | 0.06 (0.05) |
| Is Female | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Age | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) |
| HS Grad | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | -0.01 (0.01) | -0.00 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Some College | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.02 (0.01) | -0.01 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 2-year college degree | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) |
| 4-year college degree | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Post-graduate degree | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.03 (0.02) | -0.03 (0.02) | -0.03 (0.02) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Is Black | -0.06 (0.02) | -0.06 (0.02) | -0.05 (0.02) | -0.09 (0.02) | -0.09 (0.02) | -0.09 (0.02) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Latino | -0.03 (0.01) | -0.03 (0.01) | -0.02 (0.01) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) | -0.03 (0.01) | -0.03 (0.01) | -0.02 (0.01) |
| Is MENA | -0.06 (0.02) | -0.06 (0.02) | -0.05 (0.02) | -0.12 (0.05) | -0.13 (0.05) | -0.12 (0.05) | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) |
| Is Mixed | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) | -0.10 (0.02) | -0.10 (0.02) | -0.09 (0.02) | -0.06 (0.01) | -0.06 (0.01) | -0.05 (0.01) |
| Is Nat. Am. | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) | -0.10 (0.03) | -0.10 (0.03) | -0.10 (0.03) | -0.06 (0.01) | -0.06 (0.01) | -0.06 (0.01) |
| Is Other | -0.08 (0.02) | -0.08 (0.02) | -0.08 (0.02) | -0.15 (0.03) | -0.15 (0.03) | -0.14 (0.03) | -0.08 (0.02) | -0.08 (0.02) | -0.07 (0.02) |
| Is White | -0.04 (0.01) | -0.04 (0.01) | -0.03 (0.01) | -0.08 (0.02) | -0.09 (0.02) | -0.08 (0.02) | -0.04 (0.01) | -0.03 (0.01) | -0.03 (0.01) |
| N | 420,046 | 420,046 | 420,046 | 36,721 | 36,721 | 36,721 | 383,325 | 383,325 | 383,325 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ | | | ✓ |

Robust standard errors clustered by state in parentheses. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.5.8 Differential Effects of EITC Implementation by Partisan Identification

In Table A.20 we present the specification for the analysis presented in main text Figure 5.

Table A.20 – Heterogeneous Effects of State EITC Expansion on Gubernatorial Approval Levels, 2008-2018

| | Approval of Governor (0-1) | | | | | |
|----------------------------|----------------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| | <i>Republicans</i> | | | <i>Democrats</i> | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| State EITC | -0.14 (0.06) | -0.15 (0.06) | -0.10 (0.07) | 0.19 (0.05) | 0.18 (0.04) | 0.14 (0.03) |
| EITC Eligible | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) | 0.02 (0.01) | 0.02 (0.01) | 0.02 (0.01) |
| State EITC × EITC Eligible | 0.04 (0.02) | 0.04 (0.02) | 0.03 (0.02) | -0.03 (0.02) | -0.03 (0.02) | -0.03 (0.02) |
| Is Female | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) |
| Age | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) |
| HS Grad | -0.00 (0.01) | -0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Some college | -0.00 (0.01) | -0.00 (0.01) | 0.00 (0.01) | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) |
| 2-year college degree | -0.01 (0.01) | -0.01 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.00 (0.01) | -0.01 (0.01) |
| 4-year college degree | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.00 (0.02) | -0.00 (0.02) | -0.01 (0.02) |
| Post-graduate degree | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | -0.00 (0.02) | -0.00 (0.02) | -0.00 (0.02) |
| Is Black | -0.02 (0.02) | -0.01 (0.02) | -0.02 (0.02) | -0.03 (0.01) | -0.02 (0.01) | -0.02 (0.02) |
| Is Latino | -0.04 (0.01) | -0.04 (0.01) | -0.04 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) |
| Is MENA | -0.09 (0.05) | -0.09 (0.05) | -0.08 (0.05) | -0.05 (0.03) | -0.05 (0.03) | -0.04 (0.04) |
| Is Mixed | -0.06 (0.02) | -0.06 (0.02) | -0.06 (0.02) | -0.04 (0.02) | -0.04 (0.02) | -0.04 (0.02) |
| Is Nat. Am. | -0.05 (0.02) | -0.05 (0.02) | -0.05 (0.02) | -0.04 (0.02) | -0.04 (0.02) | -0.03 (0.03) |
| Is Other | -0.08 (0.03) | -0.08 (0.03) | -0.09 (0.02) | -0.07 (0.02) | -0.06 (0.02) | -0.06 (0.02) |
| Is White | -0.05 (0.02) | -0.05 (0.02) | -0.06 (0.02) | -0.04 (0.02) | -0.04 (0.02) | -0.04 (0.02) |
| N | 120,977 | 120,977 | 120,977 | 156,655 | 156,655 | 156,655 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ |

Robust standard errors clustered by state in parentheses. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.6 Effects of EITC Programs on Other Officeholders

We assess the extent to which state-level EITCs affect individual approval for officeholders other than the governor. We look at credit-eligible individuals' approval of the president, the House member from their congressional district, and their Senators. The effect that we would expect is not obvious *ex ante*. On the one hand, if voters are accurately mapping the source of their tax refund to state-level politics, we would expect that individuals would not increase their support for the President or Congressional representatives. On the other hand, if voters update their beliefs about the government's efficacy more broadly, we would expect to see individuals reward other officeholders in the same way they reward their governors.

Table A.21 – Effects of State EITC Expansion on Approval Levels of Federal Officeholders, 2008-2018

| | Approval of Other Office Holders (0-1) | | | | | | | | |
|--------------------------|--|-----------------|-----------------|--------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|
| | <i>President Approval</i> | | | <i>HM Approval</i> | | | <i>Senator Approval</i> | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| State EITC | -0.06 (0.02) | -0.03 (0.01) | -0.05 (0.01) | -0.00 (0.02) | -0.00 (0.02) | -0.05 (0.02) | 0.05 (0.01) | 0.05 (0.01) | 0.02 (0.01) |
| Is Female | 0.00 (0.01) | 0.00 (0.00) | 0.00 (0.00) | 0.03 (0.00) | 0.03 (0.00) | 0.03 (0.00) | 0.04 (0.01) | 0.04 (0.01) | 0.04 (0.01) |
| Age | -0.00 (0.00) | -0.00 (0.00) | -0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) | 0.00 (0.00) |
| HS Grad | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| Some college | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) |
| 2-year college degree | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.01) | 0.01 (0.02) | 0.01 (0.02) |
| 4-year college degree | -0.01 (0.01) | -0.01 (0.01) | -0.01 (0.01) | 0.02 (0.01) | 0.02 (0.01) | 0.02 (0.01) | 0.00 (0.01) | 0.00 (0.01) | 0.00 (0.01) |
| Post-graduate degree | -0.02 (0.01) | -0.02 (0.01) | -0.02 (0.01) | -0.03 (0.03) | -0.03 (0.03) | -0.03 (0.02) | -0.01 (0.02) | -0.01 (0.02) | -0.01 (0.02) |
| Is Black | 0.08 (0.02) | 0.07 (0.02) | 0.08 (0.02) | -0.02 (0.03) | -0.02 (0.03) | -0.02 (0.03) | -0.07 (0.04) | -0.07 (0.04) | -0.07 (0.04) |
| Is Latino | -0.06 (0.02) | -0.06 (0.02) | -0.06 (0.02) | -0.03 (0.03) | -0.03 (0.03) | -0.03 (0.03) | -0.06 (0.03) | -0.06 (0.03) | -0.06 (0.03) |
| Is MENA | -0.17 (0.05) | -0.16 (0.05) | -0.16 (0.05) | -0.05 (0.07) | -0.05 (0.07) | -0.06 (0.07) | -0.12 (0.08) | -0.12 (0.08) | -0.14 (0.08) |
| Is Mixed | -0.08 (0.02) | -0.08 (0.02) | -0.08 (0.02) | -0.06 (0.03) | -0.06 (0.03) | -0.06 (0.03) | -0.07 (0.04) | -0.08 (0.04) | -0.08 (0.04) |
| Is Nat. Am. | -0.13 (0.03) | -0.13 (0.03) | -0.13 (0.03) | -0.04 (0.04) | -0.04 (0.04) | -0.04 (0.04) | -0.10 (0.03) | -0.11 (0.03) | -0.10 (0.03) |
| Is Other | -0.14 (0.04) | -0.14 (0.04) | -0.14 (0.04) | -0.09 (0.03) | -0.09 (0.03) | -0.09 (0.03) | -0.13 (0.04) | -0.13 (0.04) | -0.14 (0.04) |
| Is White | -0.14 (0.02) | -0.15 (0.02) | -0.14 (0.02) | -0.05 (0.03) | -0.05 (0.03) | -0.05 (0.03) | -0.07 (0.03) | -0.07 (0.03) | -0.07 (0.03) |
| N | 43,836 | 43,831 | 43,771 | 30,310 | 30,307 | 30,267 | 25,259 | 25,256 | 25,258 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | ✓ | | | ✓ | | |
| Pop Decile-Year FEs | | ✓ | | | ✓ | | | ✓ | |
| Census Division-Year FEs | | | ✓ | | | ✓ | | | ✓ |

Robust standard errors clustered by state in parentheses. All specifications control for individual-level characteristics, including gender, age, race, and level of education. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

We present our results mirroring our specifications in the main text in Table A.21. State-level EITCs seem to be associated with lowered approval for the President and increased

approval for Senators among eligible individuals. We find no effect of state-level EITCs on approval for House Representatives.

We also look at the temporal effects of state EITC-passage on eligible individuals' approval levels for other officeholders. Figure A.4 suggests that the results of the baseline specification are obfuscating the effects of the policy. Presidential approval levels appear to increase the first year after credit is implemented and then decline, which could be attributable to noise. Further, these results suggest we cannot plausibly make the assumption of parallel trends in the case of Presidential, Senatorial, or House Member approval levels. We acknowledge, however, that these results are underpowered given the limited number of states enacting EITC programs in the 2008-2018 period.

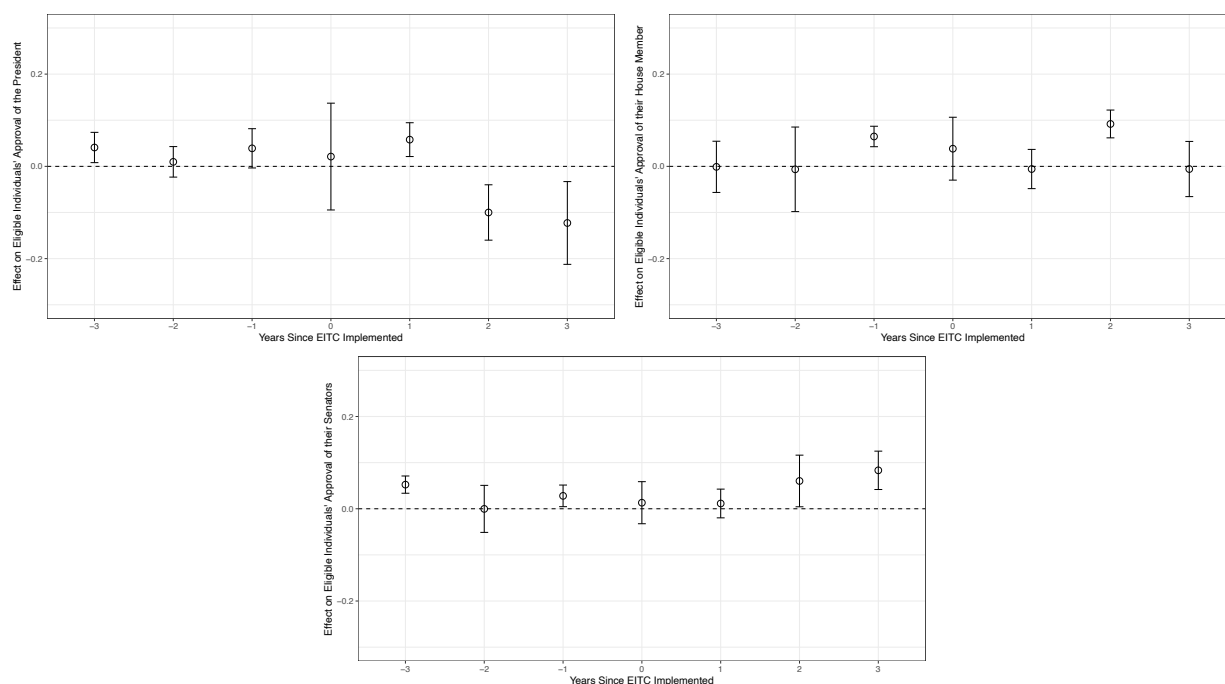


Figure A.4 – Dynamic Effect of EITC on Eligible Individuals' Approval of Their Officeholders The figure shows the dynamic effect of EITC introduction on eligible individuals' approval levels with years since the introduction of the credit on the horizontal axis and survey respondents' opinions on the vertical axis. Year = 0 is the year the state adopted the EITC program. The regression includes county and year fixed effects as well as controls for respondent age, gender, education, and race. Vertical lines include 95% confidence intervals using robust standard errors clustered by state. Estimates depicted in Table A.22.

Table A.22 – Coefficients for Dynamic Analysis on Other Officeholders, 2008–2018

| | (President App.) | (House App.) | (Senate App.) |
|-----------------------|----------------------|--------------------|--------------------|
| t = -3 | 0.032 (0.017) | 0.012 (0.020) | 0.048 (0.011) |
| t = -2 | 0.021 (0.015) | -0.022 (0.048) | 0.029 (0.021) |
| t = -1 | 0.037 (0.021) | 0.066 (0.011) | -0.003 (0.050) |
| t = 0 | 0.015 (0.058) | 0.037 (0.032) | 0.028 (0.016) |
| t = 1 | 0.057 (0.018) | -0.004 (0.020) | 0.005 (0.014) |
| t = 2 | -0.094 (0.028) | 0.093 (0.014) | 0.082 (0.028) |
| t = 3 | -0.123 (0.044) | -0.005 (0.028) | 0.100 (0.019) |
| Age | -0.00000 (0.0002) | 0.0005 (0.0003) | 0.0003 (0.0002) |
| Is Female | 0.006 (0.005) | 0.029 (0.004) | 0.036 (0.007) |
| HS Grad | -0.006 (0.007) | 0.013 (0.012) | 0.013 (0.013) |
| Some college | 0.004 (0.008) | 0.005 (0.013) | 0.004 (0.014) |
| 2-year college degree | 0.004 (0.009) | 0.015 (0.012) | 0.015 (0.015) |
| 4-year college degree | -0.012 (0.008) | 0.023 (0.014) | 0.004 (0.015) |
| Post-graduate degree | -0.022 (0.013) | -0.021 (0.025) | -0.003 (0.022) |
| Is Black | 0.071 (0.022) | -0.019 (0.027) | -0.069 (0.038) |
| Is Latino | -0.067 (0.024) | -0.032 (0.032) | -0.061 (0.032) |
| Is MENA | -0.169 (0.046) | -0.049 (0.065) | -0.136 (0.079) |
| Is Mixed | -0.085 (0.025) | -0.060 (0.031) | -0.087 (0.039) |
| Is Nat. Am. | -0.119 (0.028) | -0.057 (0.037) | -0.103 (0.029) |
| Is Other | -0.133 (0.038) | -0.085 (0.035) | -0.117 (0.040) |
| Is White | -0.148 (0.024) | -0.049 (0.025) | -0.072 (0.027) |
| County FEs | ! | ! | ! |
| Year FEs | ! | ! | ! |
| N | 46,753 | 32,037 | 26,611 |

Robust standard errors clustered by state in parentheses. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”

A.7 Analysis of Changes to EITC Programs

In this section, we evaluate the effects of changes to EITC programs. In Table A.23, we recode our continuous treatment variable from Table 4 not in levels, but as a basis point change from the previous election period. This estimates the effect not of the generosity of the EITC program, but rather the generosity of the EITC program in reference to the generosity of the program in the last election period. This allows us to better capture the effects of within-state changes in EITC generosity post-implementation, i.e., capture what happens when a state that already has an EITC program boosts its generosity.

The results in Table A.23 show that these changes have generally small, null effects. Interpreting the magnitude of the interaction coefficient in column 1, a one standard deviation increase in our “Change in State EITC % of Federal EITC” variable leads to about a 0.4 percentage point increase in the implementing party’s vote share, though we cannot reject the null hypothesis of no effect.

Table A.23 – Effects of Changes in State EITC Expansion on Gubernatorial Elections, County Level, 1990–2018.

| | Dem Gov Vote Pct (0-1) | | | | |
|--|------------------------|-----------------|-----------------|-----------------|-----------------|
| | (1) | (2) | (3) | (4) | (5) |
| Change in State EITC % of Federal EITC (0-1) | -0.01 (0.03) | -0.03 (0.03) | -0.03 (0.06) | -0.01 (0.02) | -0.09 (0.06) |
| Change in State EITC % of Federal EITC (0-1) × Dem Gov. Implemented | 0.05 (0.03) | 0.03 (0.03) | 0.02 (0.05) | 0.04 (0.03) | 0.07 (0.07) |
| N | 20,732 | 20,729 | 20,732 | 20,509 | 12,624 |
| County FEs | ✓ | ✓ | ✓ | ✓ | ✓ |
| Year FEs | ✓ | | | | |
| Pop Decile-Year FEs | | ✓ | | | |
| Census Division-Year FEs | | | ✓ | | |
| EITC Exposure Decile-Year FEs | | | | ✓ | |
| Border County Pair-Year FEs | | | | | ✓ |

Robust standard errors clustered by state in parentheses in columns 1-4. Robust standard errors clustered two-way by border pair and by year in column 5. “Dem Gov. Implemented” is time-invariant and hence absorbed by county fixed effects. All regressions apply county population weights.

We conduct the same analysis with our individual-level sample and present the results in Table A.24. Interpreting the magnitude of coefficient in column (1), a one standard deviation increase in our “Change” variable leads to about a 0.01 point decrease in eligible individuals’ gubernatorial approval levels—about a 1 percent decrease compared to the sample mean. The first and second columns are significant at the 10 percent level, but the rest of the specifications are indistinguishable from zero at conventional levels.

These results conform to our finding in the main text that the electoral and attitudinal effect of the EITC is temporally limited and to results in the extant literature studying the role of policy change on feedback effects (e.g., Soss and Schram 2007; Morgan and Campbell 2011).

Table A.24 – Effects of Changes in State EITC Expansion on Gubernatorial Elections, Individual Level, 2008-2018

| | Approval of Governor (0-1) | | | | | | | |
|--------------------------|-----------------------------|--------|--------|--------|-------------------------------|---------|---------|---------|
| | <i>Eligible Individuals</i> | | | | <i>Ineligible Individuals</i> | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Change in State EITC | -0.52 | -0.55 | -0.46 | -0.54 | -0.60 | -0.59 | -0.69 | -1.44 |
| | (0.31) | (0.29) | (0.28) | (0.51) | (0.84) | (0.84) | (0.82) | (0.90) |
| Is Female | -0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.02 | 0.02 | 0.02 |
| | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) |
| Age | 0.00 | -0.00 | -0.00 | -0.00 | -0.00 | 0.00 | 0.00 | 0.00 |
| | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| HS Grad | 0.00 | -0.00 | -0.00 | -0.00 | 0.02 | 0.01 | 0.01 | 0.01 |
| | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) |
| Some college | -0.01 | -0.02 | -0.01 | -0.01 | 0.02 | 0.02 | 0.02 | 0.01 |
| | (0.01) | (0.01) | (0.01) | (0.01) | (0.02) | (0.01) | (0.01) | (0.01) |
| 2-year college degree | -0.03 | -0.02 | -0.02 | -0.02 | 0.01 | 0.01 | 0.01 | 0.01 |
| | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) |
| 4-year college degree | 0.01 | 0.01 | 0.01 | 0.01 | 0.04 | 0.03 | 0.03 | 0.03 |
| | (0.02) | (0.02) | (0.02) | (0.02) | (0.02) | (0.01) | (0.01) | (0.01) |
| Post-graduate degree | -0.01 | -0.01 | -0.01 | -0.01 | 0.05 | 0.04 | 0.04 | 0.04 |
| | (0.03) | (0.03) | (0.03) | (0.03) | (0.02) | (0.02) | (0.02) | (0.02) |
| Is Black | -0.07 | -0.05 | -0.05 | -0.06 | 0.00 | 0.01 | 0.01 | 0.01 |
| | (0.03) | (0.03) | (0.03) | (0.03) | (0.03) | (0.03) | (0.03) | (0.03) |
| Is Latino | -0.03 | -0.01 | -0.01 | -0.01 | -0.01 | 0.00 | 0.00 | 0.00 |
| | (0.03) | (0.03) | (0.03) | (0.03) | (0.01) | (0.02) | (0.02) | (0.02) |
| Is MENA | -0.18 | -0.14 | -0.13 | -0.13 | -0.04 | -0.04 | -0.04 | -0.04 |
| | (0.09) | (0.08) | (0.08) | (0.08) | (0.04) | (0.04) | (0.04) | (0.04) |
| Is Mixed | -0.13 | -0.11 | -0.11 | -0.11 | -0.07 | -0.05 | -0.05 | -0.05 |
| | (0.03) | (0.03) | (0.03) | (0.03) | (0.01) | (0.02) | (0.02) | (0.02) |
| Is Nat. Am. | -0.11 | -0.09 | -0.09 | -0.09 | -0.10 | -0.08 | -0.08 | -0.08 |
| | (0.04) | (0.04) | (0.04) | (0.04) | (0.01) | (0.01) | (0.01) | (0.01) |
| Is Other | -0.13 | -0.12 | -0.12 | -0.11 | -0.11 | -0.10 | -0.10 | -0.10 |
| | (0.05) | (0.05) | (0.05) | (0.05) | (0.02) | (0.02) | (0.02) | (0.02) |
| Is White | -0.12 | -0.10 | -0.10 | -0.10 | -0.06 | -0.04 | -0.04 | -0.04 |
| | (0.03) | (0.03) | (0.03) | (0.03) | (0.01) | (0.01) | (0.01) | (0.01) |
| N | 11,956 | 11,956 | 11,956 | 11,956 | 137,890 | 137,890 | 137,890 | 137,890 |
| State FEs | ✓ | | | | ✓ | | | |
| County FEs | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| Year FEs | ✓ | ✓ | | | ✓ | ✓ | | |
| Pop Decile-Year FEs | | | ✓ | | | | ✓ | |
| Census Division-Year FEs | | | | ✓ | | | | ✓ |

Robust standard errors clustered by state in parentheses. All specifications control for individual-level characteristics, including gender, age, race, and level of education. Reference category for education is “No high school degree.” Reference category for respondent race is “Asian.”