

**Table 1**  
***Trends in Food Stamp Participation by Marital Status of Head of Household with Children and Employment Status: 1996-1999***

|                         | Participation in Month As % of Eligibility <sup>1</sup> in Month |                       |                   | Months of Participation Divided by Months of Eligibility |
|-------------------------|--|-----------------------|-------------------|--|
|                         | All  | Not Employed in Month | Employed in Month | All  |
| <b>Unmarried Parent</b> |  |                       |                   |  |
| 1996                    | 56.6   | 73.3                  | 38.3              | 78.1   |
| 1997                    | 51.0   | 68.5                  | 34.2              | 48.1   |
| 1998                    | 48.5   | 64.4                  | 34.5              | 46.0   |
| 1999                    | 47.2   | 62.2                  | 34.1              | 45.5   |
| <b>Married Parent</b>   |  |                       |                   |  |
| 1996                    | 19.4   | 32.6                  | 11.1              | 24.6   |
| 1997                    | 15.7   | 27.8                  | 9.1               | 15.9   |
| 1998                    | 14.0   | 22.2                  | 9.7               | 14.1   |
| 1999                    | 12.2   | 20.5                  | 7.9               | 10.5   |

Note: The household sample for this table includes only those with children sometime in the relevant year who had incomes at or below 130 percent of the poverty line sometime during the 1996-1999 period. Food stamp eligibility is approximated as households with incomes at or below 130 percent of the poverty line in any month.

Source: Authors' tabulations of the 1996 Survey of Income and Program Participation panel data.

**Table 2**  
***Overlap Between Food Stamp Participation, Food Stamp Eligibility, and  
 Reported EITC Claims: 1997-1999***

|                             | <b>Households Not<br/>Eligible and Not<br/>Receiving Food<br/>Stamps in Year</b> | <b>Households<br/>Eligible But Not<br/>Receiving Food<br/>Stamps in Year</b> | <b>Households<br/>Receiving Food<br/>Stamps in Year</b> |
|-----------------------------|--|--|---|
| <b>1997</b>                 |  |  |   |
| Refused                     | 1.3 %  | 1.0 %  | 0.1 %   |
| Don't Know                  | 4.6  | 6.5  | 4.2   |
| No Answer                   | 60.3   | 57.9   | 65.5  |
| Yes                         | 9.2  | 14.2   | 21.3  |
| No                          | 24.7   | 20.4   | 8.9   |
| Total                       | 100.0  | 100.0  | 100.0   |
| EITC Participants           |  |  |   |
| As % of Those<br>Responding | 27.1   | 41.1   | 70.6  |
| <b>1998</b>                 |  |  |   |
| Refused                     | 1.0 %  | 1.3 %  | 0.2 %   |
| Don't Know                  | 5.0  | 6.6  | 4.0   |
| No Answer                   | 48.6   | 50.6   | 56.6  |
| Yes                         | 13.5   | 18.3   | 30.5  |
| No                          | 31.9   | 23.2   | 8.6   |
| Total                       | 100.0  | 100.0  | 100.0   |
| EITC Participants           |  |  |   |
| As % of Those<br>Responding | 29.6   | 44.1   | 78.0  |
| <b>1999</b>                 |  |  |   |
| Refused                     | 1.3 %  | 1.0 %  | 0.4 %   |
| Don't Know                  | 5.1  | 6.5  | 3.4   |
| No Answer                   | 52.2   | 52.3   | 59.0  |
| Yes                         | 14.0   | 16.5   | 28.8  |
| No                          | 27.4   | 23.7   | 8.3   |
| Total                       | 100.0  | 100.0  | 100.0   |
| EITC Participants           |  |  |   |
| As % of Those<br>Responding | 33.9   | 41.0   | 77.6  |

Note: The household sample for this table includes only those with children sometime in the relevant year who had incomes at or below 130 percent of the poverty line sometime during the 1996-1999 period. Column 2 includes households eligible for food stamps in any month in the relevant year. Column 3 consists of households receiving food stamps in any month in the relevant year. Food stamp eligibility is approximated as households with incomes at or below 130 percent of the poverty line in any month.

Source: Authors' tabulations of the 1996 Survey of Income and Program Participation panel data.

**Table 3**

*The Relationship between Actual Federal EITC Claimed and  
Food Stamp Program Participation at Time t*

| <u>Explanatory Variables</u>   | <u>Reduced Form</u>   |                 |       | <u>Full Form</u>      |                 |       |
|--|-----------------------|-----------------|-------|-----------------------|-----------------|-------|
|  | <u>Coefficient/SE</u> | <u>% Change</u> |       | <u>Coefficient/SE</u> | <u>% Change</u> |       |
| <b>Federal EITC Variables</b> (Omitted: No EITC claimed)             |                       |                 |       |                       |                 |       |
| Actual EITC claimed \$1-\$999  | 0.824 ***             | (0.152)         | 3.9%  | 0.582 ***             | (0.160)         | 2.4%  |
| Actual EITC claimed \$1,000-\$1,999                                  | 0.946 ***             | (0.145)         | 4.7%  | 0.896 ***             | (0.152)         | 4.2%  |
| Actual EITC claimed \$2,000+   | 1.098 ***             | (0.131)         | 5.6%  | 1.120 ***             | (0.143)         | 5.5%  |
| <b>State EIC Variables</b>   |                       |                 |       |                       |                 |       |
| Refundable State EIC   | -0.439 **             | (0.197)         | -1.3% | -0.540 **             | (0.241)         | -1.5% |
| <b>Income and Asset Variables</b>                                    |                       |                 |       |                       |                 |       |
| Total household income (in thousands)                                | -1.323 ***            | (0.137)         | -4.6% | -1.146 ***            | (0.152)         | -3.8% |
| Total household income x Total household income (in thousands)       | 0.022 ***             | (0.001)         | 0.0%  | 0.020 ***             | (0.001)         | 0.0%  |
| Total household income x household size (in thousands)               | 0.040                 | (0.025)         | 0.0%  | 0.025                 | (0.030)         | 0.0%  |
| Total household assets (in thousands)                                | -0.978 ***            | (0.189)         | -3.4% | -0.893 ***            | (0.197)         | -2.9% |
| <b>Food Stamp Program Variables</b>                                  |                       |                 |       |                       |                 |       |
| Electronic Benefit Transfer (EBT)                                    | -0.073                | (0.109)         | -0.3% | -0.017                | (0.115)         | -0.1% |
| <b>Welfare Program Variables</b>                                     |                       |                 |       |                       |                 |       |
| Participation in TANF program  |                       |                 |       | 2.854 ***             | (0.353)         | 32.0% |
| Amount of TANF benefits received (in hundreds)                       |                       |                 |       | 0.159                 | (0.102)         | 0.5%  |
| Presence of a state waiver program                                   | -0.219                | (0.291)         | -0.7% | -0.376                | (0.334)         | -1.1% |
| TANF implemented   | -0.305                | (0.248)         | -1.0% | -0.361                | (0.299)         | -1.2% |
| <b>Macroeconomy</b>  |                       |                 |       |                       |                 |       |
| Monthly state unemployment rate                                      | 0.046                 | (0.077)         | 0.2%  | 0.058                 | (0.083)         | 0.2%  |
| Annual state employment growth rate                                  | -0.015                | (0.034)         | -0.1% | -0.075 **             | (0.036)         | -0.2% |
| <b>Employment Status Variables</b> (Omitted: Out of the labor force) |                       |                 |       |                       |                 |       |
| Employed   |                       |                 |       | -0.316 **             | (0.143)         | -1.1% |
| In the labor force, unemployed                                       |                       |                 |       | -0.169                | (0.175)         | -0.5% |
| Spousal employment   |                       |                 |       | -0.667 ***            | (0.203)         | -1.9% |
| Spouse in the labor force, unemployed                                |                       |                 |       | 0.468                 | (0.296)         | 1.9%  |

**Table 3 (continued)**  
***The Relationship between Actual Federal EITC Claimed and  
Food Stamp Program Participation at Time t***

| <u>Explanatory Variables</u>   | <u>Reduced Form</u>   |                 |       | <u>Full Form</u>      |                 |       |
|--|-----------------------|-----------------|-------|-----------------------|-----------------|-------|
|  | <u>Coefficient/SE</u> | <u>% Change</u> |       | <u>Coefficient/SE</u> | <u>% Change</u> |       |
| <b>Demographic Variables</b>   |                       |                 |       |                       |                 |       |
| Household size   | 0.339 ***             | (0.062)         | 1.2%  | 0.364 ***             | (0.067)         | 1.2%  |
| Female household head  | 1.145 ***             | (0.160)         | 3.5%  | 0.978 ***             | (0.156)         | 2.9%  |
| Two adult household  | -0.887 ***            | (0.142)         | -3.1% | -0.645 ***            | (0.165)         | -2.1% |
| Age  | -0.014 **             | (0.007)         | 0.0%  | -0.018 **             | (0.007)         | -0.1% |
| <i>Education</i> (Omitted: Less than high school education)              |                       |                 |       |                       |                 |       |
| High school graduate   | -0.315 **             | (0.150)         | -1.1% | -0.176                | (0.156)         | -0.6% |
| Greater than high school education                                       | -0.438 ***            | (0.156)         | -1.5% | -0.254                | (0.163)         | -0.8% |
| <i>Age of Children</i> (Omitted: Children ages 6-17)                     |                       |                 |       |                       |                 |       |
| Children ages 0-2  | 0.106                 | (0.099)         | 0.4%  | -0.042                | (0.106)         | -0.1% |
| Children ages 3-5  | 0.219 **              | (0.089)         | 0.8%  | 0.211 **              | (0.095)         | 0.7%  |
| <i>Race/Ethnicity</i> (Omitted: Non-Hispanic white)                      |                       |                 |       |                       |                 |       |
| Non-Hispanic African American  | 0.249 *               | (0.134)         | 0.9%  | 0.252 *               | (0.143)         | 0.9%  |
| Hispanic   | -0.062                | (0.178)         | -0.2% | -0.161                | (0.197)         | -0.5% |
| Non-Hispanic other race  | 0.237                 | (0.313)         | 0.9%  | 0.093                 | (0.310)         | 0.3%  |
| <i>Region</i> (Omitted: South)   |                       |                 |       |                       |                 |       |
| East   | 0.360 *               | (0.186)         | 1.4%  | 0.152                 | (0.200)         | 0.5%  |
| Midwest  | 0.292 *               | (0.154)         | 1.1%  | 0.135                 | (0.163)         | 0.5%  |
| West   | 0.041                 | (0.176)         | 0.1%  | -0.276                | (0.202)         | -0.8% |
| <b>Other Variables</b>   |                       |                 |       |                       |                 |       |
| <i>Political Affiliation of Governors</i> (Omitted: Republican governor) |                       |                 |       |                       |                 |       |
| Democrat governor  | -0.302 **             | (0.131)         | -0.1% | -0.333 **             | (0.139)         | -1.1% |
| Independent governor   | 0.895 *               | (0.458)         | 0.8%  | -0.152                | (0.715)         | -0.5% |
| Reference month 1  | -0.049 ***            | (0.016)         | 0.0%  | -0.051 ***            | (0.019)         | -0.2% |
| Weighted Observations (person-months)                                    | 47,988                |                 |       | 47,988                |                 |       |

Notes: (1) \*p < .10. \*\*p < .05. \*\*\*p < .01.

(2) The population is low-income households heads age 18-60 with children present in the household. Low income is defined as below 130 percent of the poverty line and assets less than or equal to \$2,000 (or \$3,000 if at least one household member is age 60 or older). The population is further restricted to those respondents who said they did not receive EITC or those who said they did receive EITC and gave an amount.

Source: Weighted regressions of the 1996 Survey of Income and Program Participation panel data.

**Table 4*****The Relationship between the Seasonality of Actual Federal EITC Claimed and Food Stamp Program Program Participation at Time t***

| <b><u>Explanatory Variables</u></b>               | <b><u>Coefficient/SE</u></b> | <b><u>% Change</u></b> |
|---|------------------------------|------------------------|
| <b>Federal EITC Variables</b>                     |                              |                        |
| Trimester 1 x Actual EITC claimed \$1-\$999       | 0.623 *** (0.174)            | 2.7%                   |
| Trimester 2 x Actual EITC claimed \$1-\$999       | 0.631 *** (0.181)            | 2.8%                   |
| Trimester 3 x Actual EITC claimed \$1-\$999       | 0.484 ** (0.196)             | 2.0%                   |
| Trimester 1 x Actual EITC claimed \$1,000-\$1,999 | 0.915 *** (0.171)            | 4.6%                   |
| Trimester 2 x Actual EITC claimed \$1,000-\$1,999 | 0.902 *** (0.172)            | 4.5%                   |
| Trimester 3 x Actual EITC claimed \$1,000-\$1,999 | 0.869 *** (0.170)            | 4.2%                   |
| Trimester 1 x Actual EITC claimed \$2,000+        | 1.149 *** (0.151)            | 6.3%                   |
| Trimester 2 x Actual EITC claimed \$2,000+        | 1.103 *** (0.159)            | 5.9%                   |
| Trimester 3 x Actual EITC claimed \$2,000+        | 1.104 *** (0.167)            | 5.9%                   |
| <b>Other Variables</b>                            |                              |                        |
| Trimester 1                                       | -0.038 (0.087)               | -0.1%                  |
| Trimester 2                                       | -0.059 (0.067)               | -0.2%                  |
| Weighted Observations (person-months)             | 47,988                       |                        |

Notes: (1) \*p < .10. \*\*p < .05. \*\*\*p < .01.

(2) The population is low-income households heads age 18-60 with children present in the household. Low income is defined as below 130 percent of the poverty line and assets less than or equal to \$2,000 (or \$3,000 if at least one household member is age 60 or older). The population is further restricted to those respondents who said they did not receive EITC or those who said they did receive EITC and gave an amount.

(3) The results for the explanatory variables other than actual EITC claimed interacted with the trimester indicator variables are very similar to results reported in Table 3 and, therefore, are not repeated in Table 4.

Source: Weighted regressions of the 1996 Survey of Income and Program Participation panel data.

**Table 5**  
*The Relationship between Computed EITC Benefits a Household is Eligible for and  
Food Stamp Program Participation at Time t*

| <u>Explanatory Variables</u>   | <u>Reduced Form</u>   |                 |       | <u>Full Form</u>      |                 |       |
|--|-----------------------|-----------------|-------|-----------------------|-----------------|-------|
|  | <u>Coefficient/SE</u> | <u>% Change</u> |       | <u>Coefficient/SE</u> | <u>% Change</u> |       |
| <b>Federal EITC Variables</b> (Omitted: Not EITC eligible)           |                       |                 |       |                       |                 |       |
| Computed EITC Eligibility \$1-\$999                                  | -0.809 ***            | (0.170)         | -3.2% | -0.482 ***            | (0.179)         | -2.2% |
| Computed EITC Eligibility \$1000-\$1999                              | -0.922 ***            | (0.147)         | -3.5% | -0.522 ***            | (0.147)         | -2.4% |
| Computed EITC Eligibility \$2000+                                    | -0.613 ***            | (0.094)         | -2.7% | -0.130                | (0.096)         | -0.7% |
| <b>State EIC Variables</b>   |                       |                 |       |                       |                 |       |
| Refundable State EIC   | -0.034                | (0.122)         | -0.2% | -0.206                | (0.147)         | -1.1% |
| <b>Income and Asset Variables</b>                                    |                       |                 |       |                       |                 |       |
| Total household income (in thousands)                                | -1.297 ***            | (0.080)         | -6.8% | -0.951 ***            | (0.092)         | -5.2% |
| Total household income x Total household income (in thousand:        | 0.018 ***             | (0.001)         | 0.0%  | 0.015 ***             | (0.001)         | 0.0%  |
| Total household income x household size (in thousands)               | 0.077 ***             | (0.014)         | 0.0%  | 0.048 ***             | (0.016)         | 0.3%  |
| Total household assets (in thousands)                                | 1.000 ***             | (0.141)         | -5.3% | -0.862 ***            | (0.144)         | -4.7% |
| <b>Food Stamp Program Variables</b>                                  |                       |                 |       |                       |                 |       |
| Electronic Benefit Transfer (EBT)                                    | -0.089                | (0.072)         | -0.5% | 0.045                 | (0.080)         | 0.2%  |
| <b>Welfare Program Variables</b>                                     |                       |                 |       |                       |                 |       |
| Participation in TANF program  |                       |                 |       | 2.993 ***             | (0.199)         | 44.5% |
| Amount of TANF benefits received (in hundreds)                       |                       |                 |       | 0.138 ***             | (0.043)         | 0.8%  |
| Presence of a state waiver program                                   | -0.154 **             | (0.197)         | -0.8% | -0.460 *              | (0.241)         | -2.1% |
| TANF implemented   | -0.086                | (0.165)         | -0.5% | -0.304                | (0.194)         | -1.7% |
| <b>Macroeconomy</b>  |                       |                 |       |                       |                 |       |
| Monthly state unemployment rate                                      | 0.131 ***             | (0.050)         | 0.7%  | 0.075                 | (0.057)         | 0.4%  |
| Annual state employment growth rate                                  | -0.008                | (0.023)         | 0.0%  | -0.054                | (0.026)         | -0.3% |
| <b>Employment Status Variables</b> (Omitted: Out of the labor force) |                       |                 |       |                       |                 |       |
| Employed   |                       |                 |       | -0.570 ***            | (0.094)         | -3.6% |
| In the labor force, unemployed                                       |                       |                 |       | -0.279 **             | (0.118)         | -1.4% |
| Spousal employment   |                       |                 |       | -0.777 ***            | (0.154)         | -3.6% |
| Spouse in the labor force, unemployed                                |                       |                 |       | 0.046                 | (0.227)         | 0.3%  |

**Table 5 (continued)**  
***The Relationship between Computed EITC Benefits a Household is Eligible for and  
Food Stamp Program Participation at Time t***

| <b><u>Explanatory Variables</u></b>                                     | <b>Reduced Form</b>          |                        |       | <b>Full Form</b>             |                        |       |
|---|------------------------------|------------------------|-------|------------------------------|------------------------|-------|
|   | <b><u>Coefficient/SE</u></b> | <b><u>% Change</u></b> |       | <b><u>Coefficient/SE</u></b> | <b><u>% Change</u></b> |       |
| <b>Demographic Variables</b>  |                              |                        |       |                              |                        |       |
| Household size  | 0.175 ***                    | (0.037)                | 0.9%  | 0.156 ***                    | (0.042)                | 0.9%  |
| Female household head   | 1.099 ***                    | (0.111)                | 5.7%  | 0.851 ***                    | (0.114)                | 4.6%  |
| Two adult household   | -1.319 ***                   | (0.098)                | -8.0% | -0.823 ***                   | (0.121)                | -4.9% |
| Age   | -0.015 ***                   | (0.005)                | -0.1% | -0.020 ***                   | (0.005)                | -0.1% |
| <i>Education</i> (Omitted: Less than high school education)             |                              |                        |       |                              |                        |       |
| High school graduate  | -0.386 ***                   | (0.097)                | -2.0% | -0.166                       | (0.104)                | -0.9% |
| Greater than high school education                                      | -0.621 ***                   | (0.106)                | -3.1% | -0.374 ***                   | (0.114)                | -2.0% |
| <i>Age of Children</i> (Omitted: Children ages 6-17)                    |                              |                        |       |                              |                        |       |
| Children ages 0-2   | 0.081                        | (0.067)                | 0.4%  | 0.036                        | (0.073)                | 0.2%  |
| Children ages 3-5   | 0.184 **                     | (0.061)                | 1.0%  | 0.183 ***                    | (0.069)                | 1.0%  |
| <i>Race/Ethnicity</i> (Omitted: Non-Hispanic white)                     |                              |                        |       |                              |                        |       |
| Non-Hispanic African American   | 0.391 ***                    | (0.098)                | 2.3%  | 0.248 **                     | (0.106)                | 1.5%  |
| Hispanic  | -0.013                       | (0.116)                | -0.1% | -0.077                       | (0.128)                | -0.4% |
| Non-Hispanic other race   | 0.714 ***                    | (0.221)                | 5.1%  | 0.467 **                     | (0.224)                | 3.1%  |
| <i>Region</i> (Omitted: South)  |                              |                        |       |                              |                        |       |
| East  | 0.028 **                     | (0.127)                | 1.6%  | 0.007                        | (0.143)                | 0.0%  |
| Midwest   | 0.298 ***                    | (0.114)                | 1.7%  | 0.084                        | (0.124)                | 0.5%  |
| West  | 0.018                        | (0.124)                | 0.1%  | -0.508 ***                   | (0.144)                | -2.5% |
| <b>Other Variables</b>  |                              |                        |       |                              |                        |       |
| <i>Political Affiliation of Governor</i> (Omitted: Republican governor) |                              |                        |       |                              |                        |       |
| Democrat governor   | 0.026                        | (0.083)                | 0.1%  | -0.016                       | (0.096)                | -0.1% |
| Independent governor  | 0.587 *                      | (0.324)                | 3.1%  | 0.299                        | (0.442)                | 1.6%  |
| Reference month 1   | -0.049 ***                   | (0.009)                | -0.3% | -0.051 ***                   | (0.010)                | -0.3% |
| Weighted Observations (person-months)                                   | 115,335                      |                        |       | 115,335                      |                        |       |

Notes: (1) \*p < .10. \*\*p < .05. \*\*\*p < .01.

(2) The population is low-income households heads age 18-60 with children present in the household. Low income is defined as below 130 percent of the poverty line and assets less than or equal to \$2,000 (or \$3,000 if at least one household member is age 60 or older).

Source: Weighted regressions of the 1996 Survey of Income and Program Participation panel data.

**Table 6*****The Relationship between the Seasonality of EITC Benefits a Household is Eligible for and Food Stamp Program Participation at Time t***

| <b><u>Explanatory Variables</u></b>                       | <b><u>Coefficient/SE</u></b> | <b><u>% Change</u></b> |
|---|------------------------------|------------------------|
| <b>Federal EITC Variables</b>                             |                              |                        |
| Trimester 1 x Amount of EITC Eligible For \$1-\$999       | -0.564 *** (0.186)           | -2.5%                  |
| Trimester 2 x Amount of EITC Eligible For \$1-\$999       | -0.386 * (0.203)             | -1.8%                  |
| Trimester 3 x Amount of EITC Eligible For \$1-\$999       | -0.493 ** (0.201)            | -2.2%                  |
| Trimester 1 x Amount of EITC Eligible For \$1,000-\$1,999 | -0.567 *** (0.158)           | -2.5%                  |
| Trimester 2 x Amount of EITC Eligible For \$1,000-\$1,999 | -0.492 *** (0.166)           | -2.2%                  |
| Trimester 3 x Amount of EITC Eligible For \$1,000-\$1,999 | -0.501 *** (0.168)           | -2.2%                  |
| Trimester 1 x Amount of EITC Eligible For \$2,000+        | -0.099 (0.099)               | -0.5%                  |
| Trimester 2 x Amount of EITC Eligible For \$2,000+        | -0.132 (0.107)               | -0.7%                  |
| Trimester 3 x Amount of EITC Eligible For \$2,000+        | -0.168 (0.111)               | -0.9%                  |
| <b>Other Variables</b>                                    |                              |                        |
| Trimester 1   | -0.001 (0.041)               | -0.1%                  |
| Trimester 2   | -0.031 (0.036)               | -0.1%                  |
| Weighted Observations (person-months)                     | 115,335                      |                        |

Notes: (1) \*p < .10. \*\*p < .05. \*\*\*p < .01.

(2) The population is low-income households heads age 18-60 with children present in the household. Low income is defined as below 130 percent of the poverty line and assets less than or equal to \$2,000 (or \$3,000 if at least one household member is age 60 or older).

(3) The results for the explanatory variables other than actual EITC claimed interacted with the trimester indicator variables are very similar to results reported in Table 5 and, therefore, are not repeated in Table 6.

Source: Weighted regressions of the 1996 Survey of Income and Program Participation panel data.



**Table 7**  
**Changes in Food Stamp Participation within EITC Earnings Categories for 1 and 2+ Children**

| Change in EITC within Range for 1-2 Children   | Earnings as of 1997                     | Food Stamp Participation |             |         |             |         |             |         |             |
|--|---|--------------------------|-------------|---------|-------------|---------|-------------|---------|-------------|
|  |   | 1996                     |             | 1997    |             | 1998    |             | 1999    |             |
|  |   | 1 Child                  | 2+ Children | 1 Child | 2+ Children | 1 Child | 2+ Children | 1 Child | 2+ Children |
| Zero Earnings  | \$0                                     | 62.6                     | 72.1        | 50.4    | 63.9        | 47.8    | 63.4        | 51.9    | 60.1        |
| EITC Increasing for 1 & 2+ Children  | \$1-\$3500                              | 53.8                     | 61.4        | 54.4    | 59.2        | 45.9    | 58.6        | 40.7    | 47.7        |
| EITC Increasing for 1 & 2+ Children  | \$3501-\$6500                           | 42.5                     | 45.0        | 26.7    | 53.8        | 29.3    | 48.4        | 33.4    | 61.2        |
| EITC Flat for 1 Child, Increasing for 2+ Children  | \$6501-\$9140                           | 38.2                     | 37.6        | 27.9    | 41.4        | 30.3    | 38.7        | 40.1    | 42.9        |
| EITC Flat for 1 & 2+ Children  | \$9141-\$11930                          | 12.9                     | 36.7        | 19.0    | 25.9        | 17.9    | 36.2        | 29.1    | 34.4        |
| EITC Decreasing for 1 & 2+ Children  | \$11931-\$25750                         | 13.4                     | 20.4        | 11.5    | 22.9        | 9.4     | 15.5        | 8.6     | 17.9        |
| EITC Decreasing for 1 & 2+ Children  | \$25751-\$29290                         | 13.2                     | 21.5        | 10.6    | 13.9        | 8.1     | 11.9        | 4.9     | 15.7        |
| <b>Percentage Point Change in Food Stamp Participation As Earnings Increase and EITC Increases, Remains Flat, or Decreases</b> |   |                          |             |         |             |         |             |         |             |
| From Zero to EITC Increasing for 1 & 2+ Children   | From Zero to \$1-\$3500                 | -8.8                     | -10.7       | 4.0     | -4.7        | -2.0    | -4.8        | -11.2   | -12.4       |
| From EITC Increasing for 1 & 2+ Children to EITC Increasing for 1 & 2+ Children  | From \$1-\$3500 to \$3501-\$6500        | -11.3                    | -16.4       | -27.6   | -5.4        | -16.6   | -10.2       | -7.3    | 13.5        |
| From EITC Increasing for 1 & 2+ Children to EITC Flat for 1 Child, Increasing for 2+ Children                                  | From \$3501-\$6500 to \$6501-\$9140     | -4.3                     | -7.4        | 1.2     | -12.4       | 1.1     | -9.7        | 6.7     | -18.3       |
| From EITC Flat for 1 Child, Increasing for 2+ Children to EITC Flat for 1 Child and 2+ Children                                | From \$6501-\$9140 to \$9141-\$11930    | -25.3                    | -0.9        | -8.9    | -15.5       | -12.5   | -2.5        | -11.0   | -8.5        |
| From EITC Flat for 1 Child & 2+ Children to EITC Decreasing for 1 Child & 2+ Children  | From \$9141-\$11930 to \$11931-\$25750  | 0.5                      | -16.3       | -7.4    | -3.0        | -20.9   | -23.2       | -20.5   | -16.5       |
| From EITC Decreasing for 1 & 2+ Children to EITC Zero for 1 Child & EITC Decreasing for 2+ Children                            | From \$11931-\$25750 to \$25751-\$29290 | -0.1                     | 1.1         | -1.0    | -9.0        | -1.3    | -3.6        | -3.7    | -2.2        |
| From EITC Zero for 1 Child & EITC Decreasing for 2+ Children to EITC Zero for 1 & 2+ Children                                  | From \$25721-\$29290 to \$29290+        | -1.8                     | -4.1        | -0.7    | 2.8         | 10.5    | 2.3         | 15.7    | 2.4         |
| From EITC Increasing for 1 & 2+ Children to EITC Flat for 1 Child, Increasing for 2+ Children                                  | From \$3501-\$6500 to \$6501-\$9140     | -4.3                     | -7.4        | 1.2     | -12.4       | 1.1     | -9.7        | 6.7     | -18.3       |
| Difference in change in participation rates for two children and one child case  |   | -3.1                     |             | -13.6   |             | -10.7   |             | -24.9   |             |

Notes: \*p < .10. \*\*p < .05. \*\*\*p < .01.

The household sample for this table includes only those with children sometime in the relevant year who had incomes at or below 130 percent of the poverty line sometime during the 1996-1999 period.

Source: Authors' tabulations of the 1996 Survey of Income and Program Participation panel data.

**Table 8**  
***Impact of Earnings on Months of Food Stamp Participation by EITC Earnings Segment,  
Controlling for Months of Food Stamp Eligibility<sup>1</sup> : 1997-1999***

|   | <u>1 Child</u> | <u>2+ Children</u> |
|---|----------------|--------------------|
| <b>1997</b>   |                |                    |
| EITC Increasing for 1 and 2+ Children                     | -0.311 ***     | -0.386 ***         |
| EITC Flat for 1 Child and Increasing for 2+ Children      | -0.452         | -0.105             |
| EITC Flat For 1 and 2+ Children                           | -0.211         | -0.426             |
| EITC Decreasing for 1 and 2+ Children                     | 0.006          | -0.075             |
| Zero EITC for 1 Child and EITC Decreasing for 2+ Children | -0.006         | 0.023              |
| Zero EITC for 1 and 2+ Children                           | -0.002         | -0.001             |
| <b>1998</b>   |                |                    |
| EITC Increasing for 1 and 2+ Children                     | -0.576 ***     | -0.123             |
| EITC Flat for 1 Child and Increasing for 2+ Children      | 0.151 **       | -0.592 *           |
| EITC Flat For 1 and 2+ Children                           | -0.471 *       | -0.396             |
| EITC Decreasing for 1 and 2+ Children                     | 0.003 **       | -0.035 **          |
| Zero EITC for 1 Child and EITC Decreasing for 2+ Children | -0.140         | -0.089             |
| Zero EITC for 1 and 2+ Children                           | -0.001         | -0.001             |
| <b>1999</b>   |                |                    |
| EITC Increasing for 1 and 2+ Children                     | -0.360 ***     | -0.485 ***         |
| EITC Flat for 1 Child and Increasing for 2+ Children      | 0.249 **       | 0.207 ***          |
| EITC Flat For 1 and 2+ Children                           | -0.513 **      | -0.808 ***         |
| EITC Decreasing for 1 and 2+ Children                     | -0.024 ***     | -0.027 ***         |
| Zero EITC for 1 Child and EITC Decreasing for 2+ Children | -0.029         | -0.042             |
| Zero EITC for 1 and 2+ Children                           | 0.000          | -0.001             |

<sup>1</sup> Food Stamp Program eligibility is approximated as households with incomes below 130 percent of the poverty line.

Notes: (1) \*p < .10. \*\*p < .05. \*\*\*p < .01.

(2) The cells are the sum of the spline coefficients through each segment so that they represent the change in months of food stamp participation for a \$1,000 change in earnings within each segment.

Source: Spline regressions based on the 1996 SIPP panel in which months of food stamp participation are a function of months of food stamp eligibility, prior year earnings within each earnings segment, race or Hispanic origin, and education of the family head.