



MARYLAND
CATHOLIC
CONFERENCE

February 4th 2026

Senate Bill 377

Earned Income Tax Credit - Individuals Without Qualifying Children – Eligibility
Budget and Taxation Committee
Position: Favorable

The Maryland Catholic Conference offers this testimony in support of **Senate Bill 377**. The Maryland Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

Senate Bill 377 expands eligibility for the Maryland Earned Income Tax Credit (EITC) for individuals without qualifying children by adjusting income thresholds and gradually phasing the credit out more fairly. After 2025, the thresholds will be indexed to inflation to ensure the credit remains relevant and effective for working Marylander's year after year.

The EITC has proven to be an effective means of lifting working families out of poverty, providing them with the financial support they need to meet basic needs and fostering economic stability. However, as it currently stands, the credit's impact is limited for individuals without qualifying children due to the low-income thresholds at which the credit begins to phase out. This relief can help residents meet essential needs such as housing, transportation, food, and healthcare. That way Marylanders wouldn't have to choose between rent and food.

Catholic social teaching calls us to prioritize the needs of the poor and vulnerable in our society. Expanding the eligibility of the EITC for childless individuals aligns with this moral imperative, as it recognizes the dignity of every person and acknowledges the challenges faced by those who may not have dependents but still struggle to make ends meet. Supporting workers, especially those with low incomes, acknowledges the God-given dignity of labor and helps ensure all Marylanders can participate fully in society.

The proposed adjustments to the income thresholds would extend the benefits of the EITC to a wider range of individuals, offering much-needed relief to those who often work in low-wage jobs and may be on the margins of poverty. This legislation reflects a compassionate, practical support to those striving to build stable, healthy lives.

For these reasons, the Maryland Catholic Conference urges a favorable report on **Senate Bill 377**.