

**POLICY BRIEF**

# Universal or Targeted?

## Is Massachusetts an Outlier in How It Delivers Tax Relief to Lower- and Middle-Income Households?

By Jim Stergios & Aidan Enright

### Introduction

Policymakers frequently compare states based on tax rates. Far less attention is paid to a different question: how much income states shield from taxation before tax liability begins and how they distribute that relief among taxpayers.

On this measure, Massachusetts offers substantially less universal income shielding than most other states with an income tax.

Unlike several of its regional peers and economic competitors, Massachusetts does not provide broad-based tax relief through a standard deduction. Instead, the Commonwealth relies on a relatively small personal exemption supplemented by a wide range of targeted credits and deductions.<sup>1</sup> And while other states have expanded their standard deductions or indexed them to inflation, the Commonwealth's personal exemption has remained the same since 2008—its real value declining by over 50 percent due to inflation.<sup>2</sup>

The result is a system in which tax relief is distributed less uniformly and depends more heavily on household characteristics and eligibility criteria than in many competing states.

This distinction is particularly important for lower- and middle-income households. A larger universal deduction automatically reduces taxable income for most filers. By contrast, many Massachusetts tax benefits depend on factors such as family structure, housing status, age, student-loan obligations, commuting patterns, or eligibility for specific credits. The onus to claim these credits and deductions also often falls on individual tax filers—likely leading to less than universal uptake for those who qualify.

The full extent to which Massachusetts ultimately provides less total income shielding and tax relief than other states remains an open empirical question that requires further research. What is clear, however, is that the Commonwealth relies on a more complicated and targeted conditional tax relief system than many other states and that these differences could have implications for competitiveness, fairness, transparency, and migration.

## Why This Matters: Competitiveness, Fairness, and Transparency

The structure of a state's tax code influences more than tax liability. It affects perceptions of fairness, the transparency of government policy, the ease to which taxpayers can understand what benefits they are eligible for, and the incentives individuals face when deciding where to live, work, invest, or retire.

Massachusetts currently faces significant competitive pressures from states such as North Carolina, Florida, and New Hampshire. These states have attracted residents, businesses, and investment through a combination of lower tax burdens, faster economic growth, and more favorable regulatory environments.<sup>3</sup>

Most discussions of tax competitiveness focus on tax rates. Yet the amount of income exempted from taxation before tax liability begins may be equally important, particularly for lower- and middle-income households.

A taxpayer earning \$75,000 annually experiences tax relief very differently when it arrives through a broad standard deduction available to nearly all filers than when it arrives through a collection of credits and deductions available only to taxpayers meeting specific eligibility requirements.

This distinction raises a broader policy question: should Massachusetts continue relying primarily on targeted tax relief, or should it provide more universal income shielding for lower- and middle-income taxpayers?

The question is particularly relevant given Massachusetts' competitiveness challenges. Since 2020, the Commonwealth has experienced substantial domestic outmigration, lost nearly \$15 billion in adjusted gross income to other states, and ranked near the bottom nationally in business formation growth.<sup>4</sup> During the same period, North Carolina added hundreds of thousands of private sector jobs while attracting new residents, businesses, and investment.<sup>5</sup> While many factors contribute to these outcomes, policymakers should consider whether Massachusetts' reliance on targeted tax relief places the Commonwealth at a competitive disadvantage relative to states that provide broader and more universal tax relief.

## How Massachusetts Differs Structurally

A standard deduction often functions as a near universal exclusion from taxable income. Before calculating tax liability, the government allows taxpayers to subtract a fixed amount from income based primarily on filing status. The deduction is available regardless of whether the taxpayer owns a home, has children, is retired and collects Social Security, pays student-loan interest, contributes to charity, rents, commutes, or qualifies for specialized tax provisions.

Massachusetts is one of about ten states that offer personal exemptions for tax filings rather than a more universal deduction or a combination of a standard deduction and exemptions. This can matter depending on a state's rules regarding eligibility for exemptions or whether filers receive additional benefits for each dependent they have. For example, Vermont has both a standard deduction and a personal exemption, which provides both universal coverage and allows families with dependents to easily shield their incomes from tax liability to an even greater extent. Filers receive an additional \$5,100 exemption for every dependent. Similarly, Massachusetts offers a smaller \$1,000 for each additional dependent through its personal exemption.

The tax shielding floor for married and single filers without children, however, is generally the same for both standard deductions and personal exemptions—before

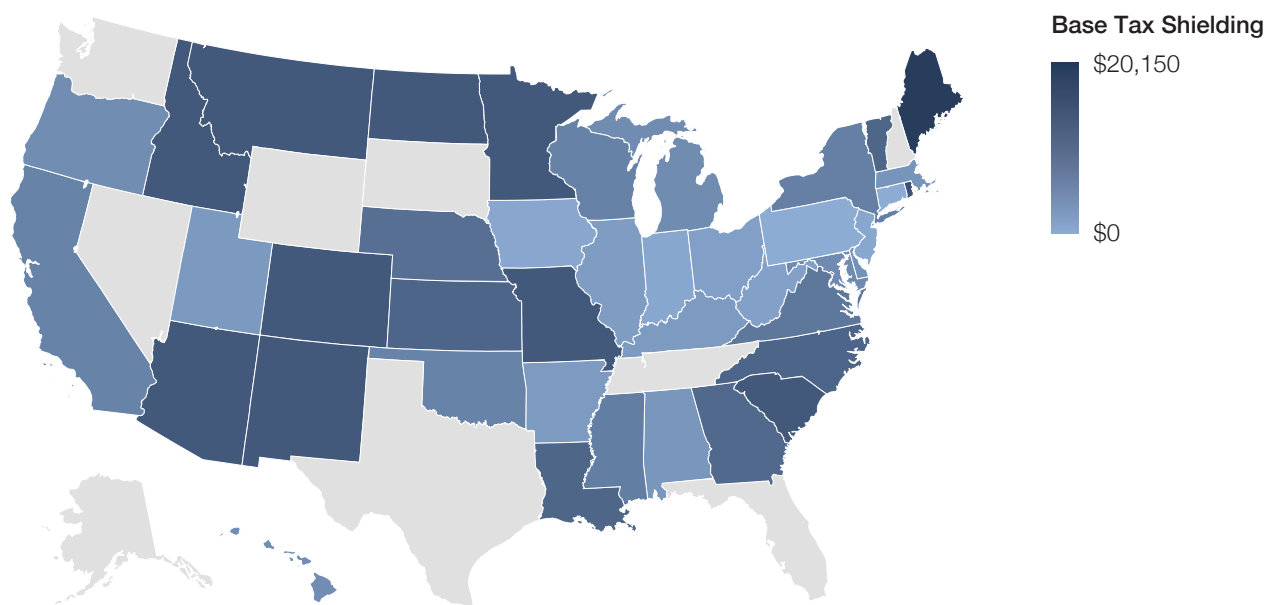
**Most discussions of tax competitiveness focus on tax rates. Yet the amount of income exempted from taxation before tax liability begins may be equally important, particularly for lower- and middle-income households.**

calculating additional credits and deductions. The Commonwealth deviates most from the average income tax state in the relative generosity of its base exemption, before additional credits are stacked. For single filers with \$75,000 in income, for example, Massachusetts personal exemption is about half of what the average state offers (\$4,400 vs. \$8,662). It deviates to an even greater extent for married couples filing jointly with two dependents and \$100,000 in income (\$10,800 vs. \$21,722). Although, some states begin to phase out their standard deduction or personal exemption at higher income levels while Massachusetts does not.

These rates have not changed since 2008. If the Bay State had indexed the exemptions to inflation, they would be \$6,820 for single filers, \$13,640 for married couples filing jointly, and \$1,550 for each dependent.<sup>6</sup> In other words, single filers pay an additional \$121 in taxes than they would have if rates had been indexed to inflation, and married couples filing jointly pay an additional \$242.

**For single filers, for example, Massachusetts personal exemption is about half of what the average state offers (\$4,400 vs. \$8,900).**

**Figure 1: Combined Tax Shielding of Base Standard Deductions and Personal Exemptions for Single Filers without Dependents and \$75,000 of income, 2025**



Source: Powered by Bing. © GeoNames, Microsoft, TomTom

Note: This data is based on the Tax Foundation's [State Individual Income Tax Rates and Brackets, 2025](#). States that are left blank have no income tax. Washington has a standard deduction of \$270,000 but was excluded as an outlier. Some states offer personal exemptions through tax credits, for this graph they were converted to an equivalent dollar amount of exempted income for the purpose of a like comparison. Calculations of rates by author.

This base level of tax shielding also deviates significantly from other regional and national competitors as well as federal rates. In North Carolina, for example, married couples filing jointly would have \$25,500 of their income shielded from their tax liability through the state's standard deduction compared to just \$8,800 in Massachusetts.

In practice a married couple making \$100,000 in North Carolina would be liable to pay taxes on \$74,500 of their income (74.5 percent) using just the base standard deduction/personal exemption. In Massachusetts they would be liable for \$91,200 (91.2 percent). If each state had the same tax rate of 5 percent, the couple in North Carolina would pay roughly \$3,725 in taxes versus \$4,560 in the Bay State—an \$835 difference.

When considering North Carolina's lower income tax rate in FY 2025 (4.25 percent) the difference is even more significant. The same married couple making \$100,000 would end up paying just \$3,166, or nearly \$1,400 (31 percent) less a year in taxes.

**Figure 2: Comparison of Combined Base Standard Deductions and Personal Exemptions for Select States, 2025**

State	Single, \$75k	Couple Filing Jointly, 2 Kids, \$100k
Maine	\$20,150	\$49,189
Rhode Island	\$16,000	\$42,200
Federal	\$15,750	\$31,500
North Carolina	\$12,750	\$25,500
New York	\$8,000	\$18,050
California	\$7,403	\$31,413
Massachusetts	\$4,400	\$10,800
Illinois	\$2,850	\$11,400
Connecticut	\$0	\$1,778

*Source: Tax Foundation's State Individual Income Tax Rates and Brackets, 2025. Some states offer personal exemptions through tax credits—for this graph credits were converted to an equivalent dollar amount of exempted income for comparison purposes. Calculations of rates by author.*

Put differently, Massachusetts shields approximately 35 percent as much income as North Carolina and approximately 28 percent as much income as the federal government through its universal exemption structure.

Income shielding is an important measure of tax policy because it reflects the breadth and simplicity of a state's tax relief. Future research should compare actual tax bills in Massachusetts and North Carolina to determine the extent to which targeted credits and deductions offset these differences.<sup>7</sup>

## Targeted Deductions and Credits Fail to Provide Consistent Tax Relief

It is important to note that while Massachusetts shields less income through its personal exemption, it provides additional relief through a series of deductions and credits with differing eligibility requirements. They include, but are not limited to:

- Child and Family Tax Credit
- Earned Income Tax Credit
- Rental deduction
- Senior Circuit Breaker Credit
- Student loan interest deduction
- Education-related deductions
- Commuter deduction
- And various dependent- and disability-related provisions.<sup>8</sup>

For those who qualify these can meaningfully reduce tax exposure, in addition to the personal exemption every tax filer is eligible for. For certain tax filers they may reduce some or all of the difference between Massachusetts and a state like North Carolina,

**Massachusetts shields approximately 35 percent as much income as North Carolina and approximately 28 percent as much income as the federal government through its universal exemption structure.**

which relies more heavily on a large standard deduction but less on targeted credits and deductions. The distinction is not whether tax relief exists, but how it is delivered. North Carolina provides relief broadly through a standard deduction available to virtually all filers, while many Massachusetts tax benefits are available only to taxpayers meeting specific eligibility requirements.<sup>9</sup>

For example, consider a married couple with two children under age 13 earning \$100,000 annually. Under Massachusetts law, the household receives a \$10,800 personal exemption (\$8,800 for the couple and \$1,000 for each dependent) and may also qualify for a Child and Family Tax Credit of \$440 per eligible child, or \$880 in total.<sup>10</sup> The couple's total tax bill would be \$3,580.<sup>11</sup> In North Carolina the couple would receive an additional \$1,500 in deductions for each child, bringing their total deduction up to \$28,500. Using Massachusetts tax rate of 5 percent, the North Carolina couple would pay \$3,575—or just \$5 less overall.

Using North Carolina's actual tax rate of 4.25 percent in FY 2025, the couple would have paid \$3,038—or over \$500 less overall.

However, that outcome described above depends on having qualifying children. Households without qualifying children do not receive the same offset and would likely pay several hundred dollars more in taxes each year.<sup>12</sup> As in the example from the previous section, the same couple without children would owe roughly \$835 more.

This illustrates the central distinction in the paper. Massachusetts can provide substantial relief through targeted credits and deductions, but it does so selectively. North Carolina provides relief more broadly through a large standard deduction available to virtually all filers.

The advantage of North Carolina's approach is that it is simple, automatic, and broadly available. Massachusetts may provide comparable relief to some taxpayers, but it often depends on eligibility for a series of targeted provisions.

## Who Benefits and Who Does Not?

The available evidence suggests that Massachusetts provides substantial relief to many lower- and middle-income households.<sup>13</sup> The Child and Family Tax Credit and Earned Income Tax Credit (EITC) alone reach hundreds of thousands of taxpayers each year. Yet the households who qualify may only account for 10 to 20 percent of total tax filers in the state and while many other deductions and credits are offered, the system still has significant gaps and could provide broader tax relief for low- and middle-income tax filers.<sup>14</sup>

Examples of gaps in the current patchwork system include:

- A household without children receives no Child and Family Tax Credit.
- A household above EITC eligibility thresholds receives no EITC.
- A homeowner receives no rental deduction.
- A taxpayer without student loans receives no student-loan interest deduction.
- A taxpayer who does not meet commuter deduction requirements receives no commuter benefit.

Uptake of even the most generous programs like the EITC and Child and Family Tax Credit are not universal, and some estimates have found that only 80 percent of all the tax filers who qualify for the EITC take advantage of it.<sup>15</sup>

By contrast, a standard deduction is generally available to all taxpayers meeting a filing-status requirement and would have near universal coverage.

**The advantage of North Carolina's approach is that it is simple, automatic, and broadly available. Massachusetts may provide comparable relief to some taxpayers, but it often depends on eligibility for a series of targeted provisions.**

This distinction is central to understanding why Massachusetts appears like it may be lagging when compared to other states.

The issue is not simply whether Massachusetts provides tax relief. It clearly does. The issue is whether Massachusetts provides tax relief broadly and uniformly or selectively and conditionally.

## Fairness and Uniformity

The fairness implications of these differing approaches deserve careful consideration.

Advocates of targeted relief argue that tax benefits should be directed toward households facing particular financial burdens, such as child-rearing costs, housing costs, commuting expenses, or student debt.

Advocates of broad-based relief argue that taxpayers with similar incomes should receive similar treatment regardless of personal circumstances.

The Massachusetts approach reflects the former philosophy.

The North Carolina approach reflects the latter.

Neither approach is inherently right or wrong. Each reflects different judgments about the proper role of tax policy.

What is notable, however, is the degree to which Massachusetts relies on targeted relief compared with its principal competitors.

The evidence reviewed here suggests that Massachusetts may only be offering tax relief to low- and middle-income tax filers competitively when they qualify for one or multiple deductions or credits requiring them to meet additional eligibility requirements. This selective tax treatment may be a missed opportunity, as a broader standard deduction or personal exemption could capture a greater number of tax filers and lower burdens for the Massachusetts residents most impacted by cost-of-living pressures.

Unlike the Child and Family Tax Credit, which is available at any income level, a broader base level of tax shielding would be targeted towards lower income residents.

## Recommendations

Massachusetts provides tax relief differently than many of its peer states. Rather than relying on a large standard deduction or other forms of broad-based income shielding, the Commonwealth depends more heavily on a collection of targeted credits and deductions available only to taxpayers meeting specific eligibility requirements. While these programs provide meaningful assistance to many households, they do not offer the same universal protection from taxation as a larger personal exemption or standard deduction.

The evidence presented here suggests that Massachusetts taxes a larger share of household income than many competing states before credits and deductions are applied. As a result, lower- and middle-income taxpayers often receive less universal tax relief than similarly situated households elsewhere.

Policymakers should consider:

**1. Expanding the amount of income shielded from taxation** through a larger personal exemption, a standard deduction, or a hybrid approach that combines broader universal tax relief with targeted credits.

One option would be to phase in a doubling of Massachusetts' personal exemption over four years. Under current law, personal exemptions reduce state revenues

by approximately \$1.2 billion annually according to estimates published by the Massachusetts Department of Revenue.<sup>16</sup> Because the value of an exemption is proportional to its size, doubling the exemption would ultimately provide approximately \$1.2 billion in additional annual tax relief once fully implemented.

Under such an approach, exemption amounts would increase by the following schedule:

Year	Single	Head of Household	Married Joint	Fiscal Impact (in millions)
Current Law	\$4,400	\$6,800	\$8,800	\$0
Year 1	\$5,500	\$8,500	\$11,000	\$303
Year 2	\$6,600	\$10,200	\$13,200	\$607
Year 3	\$7,700	\$11,900	\$15,400	\$910
Year 4	\$8,800	\$13,600	\$17,600	\$1,213

Unlike many targeted tax preferences, increasing the personal exemption would provide broad-based tax relief through a universal mechanism available to nearly all taxpayers while preserving the existing structure of the income tax code.

**2. Indexing the state's personal exemption to inflation**, as several other states do, to maintain consistent relief for tax filers.<sup>17</sup>

While a doubling of the personal exemption would have a relatively significant effect on tax revenues, the degree of change is only marginally greater than where the state would have been had it tied exemption rates to inflation in 2008. If the exemption rates had been regularly updated based on inflation rates, tax revenues would have been \$861 million lower in FY 2025 than they were.<sup>18</sup>

Such reforms would make tax relief more broadly available, simplify the tax code, and reduce reliance on a growing collection of eligibility-based provisions.

The extent to which Massachusetts ultimately provides more or less relief overall remains an open empirical question.

We urge the Massachusetts Department of Revenue to work with Pioneer Institute and outside researchers to conduct a comprehensive evaluation of the Commonwealth's targeted tax-relief system. That analysis should:

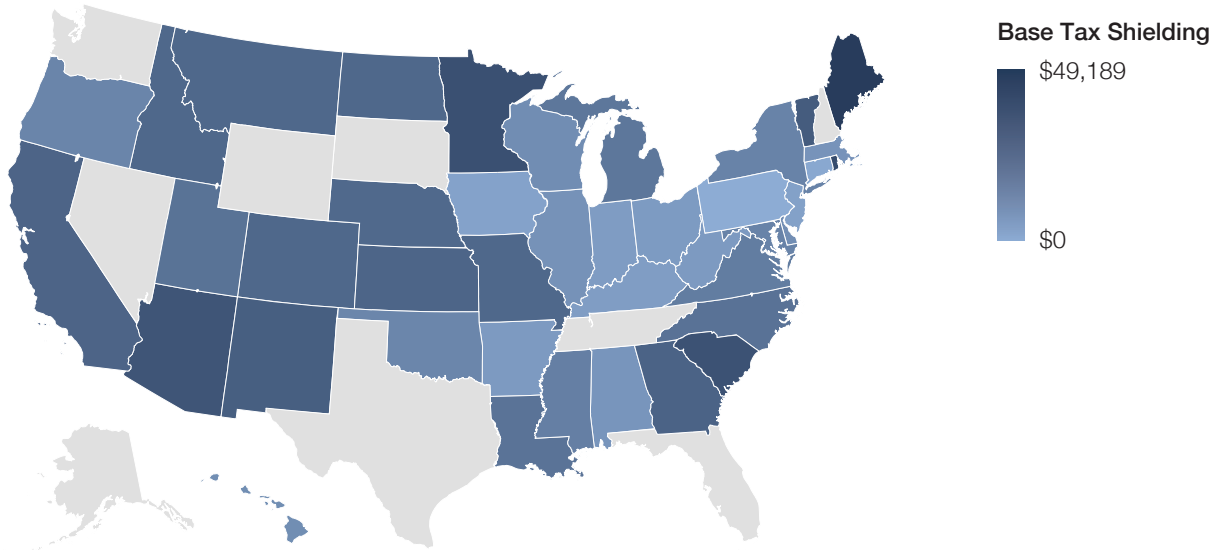
- Determine the percentage of taxpayers receiving each major credit and deduction.
- Calculate the average value of benefits received.
- Measure the distribution of benefits across income groups and household types.
- Compare Massachusetts' targeted system with the standard-deduction systems used in competitor states.
- Estimate the personal exemption level that would provide tax relief equivalent to the combined value of Massachusetts' existing credits and deductions.

The resulting analysis would help policymakers determine whether Massachusetts is an outlier in how it delivers tax relief to lower- and middle-income households and whether its current approach advances fairness, competitiveness, and economic growth.

**If the exemption rates had been regularly updated based on inflation rates, tax revenues would have been \$861 million lower in FY 2025 than they were.**

## Appendix

**Figure 1: Combined Tax Shielding of Base Standard Deductions and Personal Exemptions for Married Couples Filing Jointly with 2 Dependents and \$100,000 of income, 2025**



Source: Powered by Bing. © GeoNames, Microsoft, TomTom

Note: This data is based on the Tax Foundation’s *State Individual Income Tax Rates and Brackets, 2025*. States that are left blank have no income tax. Washington has a standard deduction of \$270,000 but was excluded as an outlier. Some states offer personal exemptions through tax credits—for this graph credits were converted to an equivalent dollar amount of exempted income for comparison purposes. Dependents are assumed to be under the age of 17. Calculations of rates by author.

**Figure 2: Combined Tax Shielding of Base Standard Deductions and Personal Exemptions by State, 2025**

State	Base Tax Shielding, Single Filers, \$75k	Base Tax Shielding Married Couples Filing Jointly, 2 dependents, \$100k
Washington	\$270,000	\$270,000
Maine	\$20,150	\$49,189
Rhode Island	\$16,000	\$42,200
Minnesota	\$14,950	\$40,300
South Carolina	\$15,000	\$39,580
Arizona	\$15,000	\$38,000
Vermont	\$12,500	\$35,250
New Mexico	\$15,000	\$34,000
Georgia	\$12,000	\$32,000
California	\$7,403	\$31,413
Kansas	\$12,765	\$31,200
Colorado	\$15,000	\$30,000
Idaho	\$15,000	\$30,000
Missouri	\$15,000	\$30,000

Montana	\$15,000	\$30,000
North Dakota	\$15,000	\$30,000
District of Columbia	\$15,000	\$30,000
Nebraska	\$11,004	\$29,546
North Carolina	\$12,750	\$25,500
Utah	\$3,407	\$25,191
Louisiana	\$12,500	\$25,000
Michigan	\$5,800	\$23,200
Virginia	\$9,430	\$20,720
Mississippi	\$8,300	\$19,600
Maryland	\$5,900	\$18,250
New York	\$8,000	\$18,050
Oregon	\$5,657	\$17,029
Oklahoma	\$7,350	\$16,700
Wisconsin	\$7,602	\$13,723
Hawaii	\$5,544	\$13,376
Delaware	\$4,917	\$13,167
Illinois	\$2,850	\$11,400
Massachusetts	\$4,400	\$10,800
Alabama	\$4,000	\$10,000
West Virginia	\$2,000	\$8,000
Arkansas	\$3,154	\$7,795
Ohio	\$2,150	\$7,600
Indiana	\$1,000	\$7,000
Kentucky	\$3,270	\$6,540
New Jersey	\$1,000	\$5,000
Iowa	\$1,053	\$4,211
Connecticut	\$0	\$1,778
Pennsylvania	\$0	\$0
Alaska	N/A	N/A
Florida	N/A	N/A
Nevada	N/A	N/A
New Hampshire	N/A	N/A
South Dakota	N/A	N/A
Tennessee	N/A	N/A
Texas	N/A	N/A
Wyoming	N/A	N/A

*Note: This data is based on the Tax Foundation's [State Individual Income Tax Rates and Brackets, 2025](#). States that are left blank have no income tax. Some states offer personal exemptions through tax credits—for this graph credits were converted to an equivalent dollar amount of exempted income for comparison purposes. Dependents are assumed to be under the age of 17. Calculations of rates by author.*

## Endnotes

- 1 Yushkov, Andrey. 2026. "2025 State Income Tax Rates and Brackets | Tax Foundation." Tax Foundation. April 2, 2026. <https://taxfoundation.org/data/all/state/state-income-tax-rates/>
- 2 "TIR 08-24: Changes in the Income Tax Personal Exemption Amounts Effective January 1, 2008." Mass.Gov. December 12, 2008. <https://www.mass.gov/technical-information-release/tir-08-24-changes-in-the-income-tax-personal-exemption-amounts-effective-january-1-2008>; authors calculation for inflation using BLS's CPI inflation tool.
- 3 Mandal, Abir. 2026. "State Migration Trends: Taxes & State Population: IRS Data." Tax Foundation. June 2, 2026. <https://taxfoundation.org/data/all/state/state-migration-trends-map-americans-moving-population-changes/>
- 4 "Tax Flight Takes off: IRS Data Reveal Surge of Massachusetts Residents Fleeing to Tax-Friendly States Following the 4 Percent Surtax." Pioneer Institute. March 19, 2026. <https://pioneerinstitute.org/tax-flight-takes-off-irs-data-reveal-surge-of-massachusetts-residents-fleeing-to-tax-friendly-states-following-the-4-percent-surtax/>; Enright, Aidan. 2026. "Massachusetts at Risk: Business Formation Plummets Despite Surge in Growth Nationwide." Pioneer Institute. April 2026. <https://pioneerinstitute.org/wp-content/uploads/2026/04/PNR-679-Net-Business-Formation-final.pdf>
- 5 Enright, Aidan, and Jim Stergios. 2026. "North Carolina and Massachusetts: Two Different Paths on Growth, Taxes, and Jobs." Pioneer Institute. March 2026. <https://pioneerinstitute.org/wp-content/uploads/2026/03/NC-MA-Comparison-03312026.pdf>
- 6 "TIR 08-24: Changes in the Income Tax Personal Exemption Amounts Effective January 1, 2008." Mass.Gov. December 12, 2008. <https://www.mass.gov/technical-information-release/tir-08-24-changes-in-the-income-tax-personal-exemption-amounts-effective-january-1-2008>; authors calculation for inflation using BLS's CPI inflation tool.
- 7 Future research should compare the actual tax liability of representative households in Massachusetts and competitor states after accounting for all major exemptions, deductions, credits, and tax rates.
- 8 <https://www.mass.gov/info-details/massachusetts-child-and-family-tax-credit>; <https://www.mass.gov/info-details/massachusetts-earned-income-tax-credit-eitc>; <https://www.mass.gov/info-details/massachusetts-senior-circuit-breaker-tax-credit>; <https://www.mass.gov/info-details/massachusetts-education-related-tax-deductions>; <https://www.mass.gov/info-details/massachusetts-commuter-tax-deduction-income-exclusion-and-pre-tax-savings>
- 9 Future research should examine the number and percentage of taxpayers claiming each major credit and deduction and compare those participation rates with the nearly universal reach of standard deductions in competitor states.
- 10 <https://www.mass.gov/info-details/massachusetts-personal-income-tax-exemptions>; <https://www.mass.gov/info-details/massachusetts-child-and-family-tax-credit>
- 11 This calculation assumes that the couple does not qualify for any other deductions or credits.
- 12 Assuming the couple does not qualify for other deductions or credits.
- 13 Massachusetts Budget and Policy Center. 2016. "Massachusetts' Earned Income Tax Credit and the Current Proposal for Increase and Reform." Report. *Massachusetts Budget and Policy Center*. [https://massbudget.org/reports/pdf/FactsAtAGlance\\_MA-EITC-Increase\\_SWMPProposal\\_NEW.UPDATE\\_7-27-2016.pdf](https://massbudget.org/reports/pdf/FactsAtAGlance_MA-EITC-Increase_SWMPProposal_NEW.UPDATE_7-27-2016.pdf)
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- 18 Author's calculations using the Bureau of Labor Statistics CPI inflation calculator.

## About the Authors

**Jim Stergios** is the Executive Director of Pioneer Institute, where he provides leadership in the strategic development of the organization, advancing its capacities and expanding its work in states across the nation. Prior to joining Pioneer, he served as Chief of Staff and Undersecretary for Policy in the Commonwealth's Executive Office of Environmental Affairs, where he spearheaded efforts in water policy, regulatory reform, and urban revitalization. He has also founded and managed a business, taught at the university level, and served as headmaster at a preparatory school.

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## Mission

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