



FEDERATION FOR AMERICAN IMMIGRATION REFORM

The Cost of Illegal Immigration to Marylanders

A REPORT BY JACK MARTIN, DIRECTOR OF SPECIAL PROJECTS



“The credibility of immigration policy can be measured by a simple yardstick: people who should get in, do get in; people who should not get in are kept out; and people who are judged deportable are required to leave.”

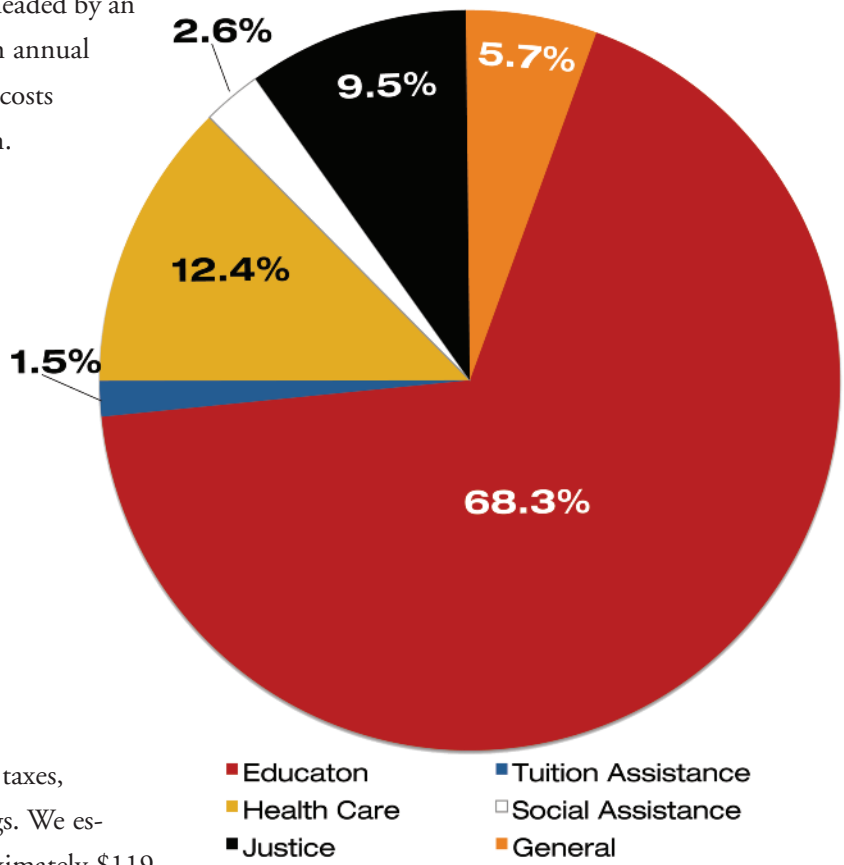
—The Hon. Barbara Jordan

Executive Summary

Maryland’s policy towards illegal aliens has resulted in a fast growing illegal alien population and a rapidly increasing fiscal burden on the state’s taxpayers. Unsatisfied with the accommodations already in place for illegal aliens, the state legislature adopted a measure in 2011 (SB 167) that allows illegal aliens to extend their taxpayer-funded education beyond public elementary and secondary schooling to higher education. The state’s voters will have the opportunity to decide in the November 2012 election whether they want to reverse this policy.

This updated study on what illegal immigration costs Maryland taxpayers includes the following findings:

- The state’s taxpayers currently pay nearly \$1.9 billion in taxes because of the presence of an estimated 295,000 illegal aliens plus nearly 68,000 children born in the United States to illegal aliens.
- In-state tuition for illegal aliens in post-secondary schools will cost the state’s taxpayers more than \$28 million annually under the 2011 legislation if approved by the voters. This cost to taxpayers will increase as more illegals aliens move to Maryland.
- The average Maryland household headed by an American or legal resident shares an annual burden of about \$910 to cover the costs of the state’s illegal alien population.
- Because more than two-thirds of the cost of illegal immigration in Maryland is for education (see chart), and much of that cost is funded locally, the fiscal cost burden is heavier where the illegal alien population is greatest. Montgomery and Prince George’s county taxpayers have a greater than average annual burden (\$1,420 and \$1,025 respectively).
- Illegal aliens pay relatively little in taxes, mainly because of their low earnings. We estimate that the state receives approximately \$119 million in tax collections from illegal aliens — only a fraction the costs of illegal immigration borne by the taxpayers.



Background

Maryland has a fast growing foreign-born population not only in absolute numbers but also in the share of the overall population. In 1980, the foreign-born population numbered 195,581 (4.6% of the total population). In 2010, the foreign-born population was 803,695 (13.9% of the overall population). That rapid surge in the foreign-born population includes both legal and illegal immigrants, although it is generally accepted that the illegal alien population is underestimated in the Census numbers cited above.

The Immigration and Naturalization Service (INS) — now merged into the Department of Homeland Security (DHS) — estimated the size of the illegal alien population in the state in 1992 at 33,000 persons. In 2000, the INS increased that estimate to 56,000 persons. FAIR estimates that the illegal alien population had increased to 295,000 by 2010. The comparable estimate by the Pew Hispanic Center was 275,000 illegal aliens.¹ The INS illegal alien estimate for 2000 represented 17.9 percent of the foreign-born population. Both FAIR's and Pew's illegal alien estimates for 2010 represented more than one-third of the foreign-born population (36.7% and 34.2% respectively). It is, therefore, clear that the illegal alien population has been growing much faster than the legal immigrant population.

Public school enrollment of students who require special instruction in English — largely comprised of the children of illegal aliens — more than doubled (105%) from 2000 to 2010. The 2010 Census data revealed that nearly two-fifths (37.9%) of the foreign-born population stated they spoke English “less than very well” compared with less than one percent of natives.

According to the 2010 American Community Survey (ACS), the share of foreign-born, non-U.S. citizen full-year workers that reported income under \$25,000 the previous year was 33.2 percent. The comparable share for native-born workers was 12.1 percent. This disparity was even more accentuated in the more heavily immigrant impacted counties of Baltimore (37.5% vs. 11.6%), Montgomery (27.9% vs. 7%) and Prince George's (36.6% vs. 10.9%).

Another glimpse at the conditions that accompany the fast growing foreign-born population that may be seen in the ACS data concerns crowded living accommodations. Crowded housing is defined as more than one resident per room. Only 1 percent of native-born residents reported living in crowded housing compared to 11.5 percent of non-citizen immigrants. In Prince George's County, those shares were 1.1 percent compared to 16.7 percent.

The Commission to Study the Impact of Immigration in Maryland

The Maryland legislature established a commission in 2008 to conduct a study of the impact of immigration in the state and directed it “...to consider the benefits and costs of *unauthorized immigration*, [emphasis added]

including the impacts on income distribution, crime, education, and health care.”² The Commission’s report issued in 2012 concluded it was unable to judge those issues because, “...available data for evaluating the effects of unauthorized immigration is [sic] much sparser, and it is therefore much more difficult to provide a reliably accurate assessment.” It, therefore, focused its effort on lauding the contributions of legal immigrants to the state’s economy.

The closest the Commission came to studying the impact of illegal immigration was reference to FAIR’s 2009 estimate that the annual fiscal impact of illegal aliens on Maryland taxpayers was more than \$1.4 billion, offset by about \$204 million in tax collections. But the Commission concluded that any cost savings from efforts to decrease the presence of illegal aliens “...can be challenged on [the] basic premise that these net fiscal costs could be eliminated if only unauthorized immigrants were suddenly removed from society.” Still, the Commission’s report acknowledged that, “...competing foreign-born workers may contribute to downward pressure on wages and the displacement of U.S.-born workers or previously arrived immigrants.” Without analyzing the relationship between illegal immigration as a share of low wage workers, the report opined that, “Eliminating low-skilled workers would have only a very limited benefit.”

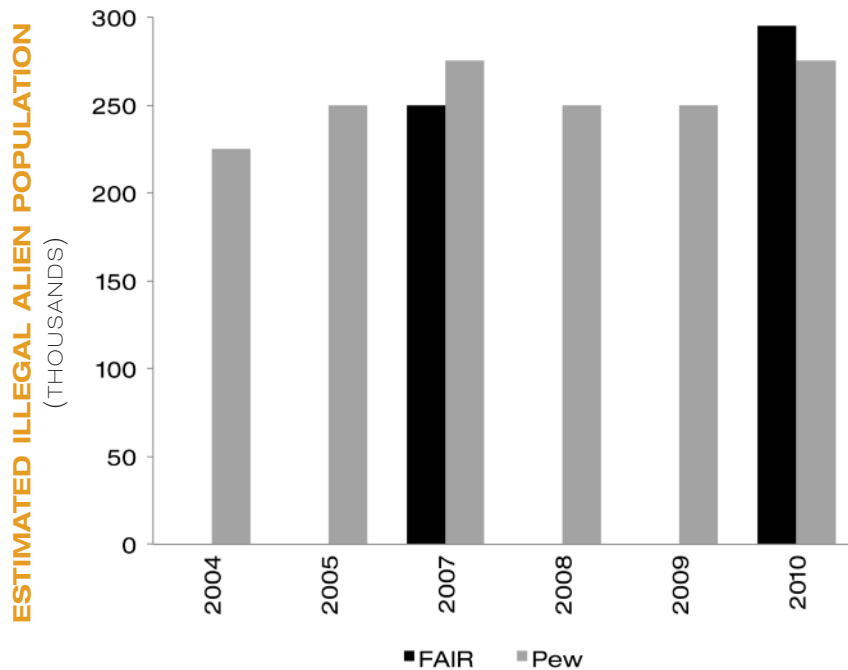
It is correct that analysis of the impact of illegal immigration on the state must be based on estimates of the size and characteristics of that population, but that is not a justification for the Commission’s failure to estimate the impact. Such an estimate is vital to public understanding and to policymaking. In this updated report we aim to fill the void left by the Commission’s failure to comply with the responsibility entrusted to it by the legislature.

Estimating the Impact

The starting point for estimating the impact of illegal immigration on Marylanders is an estimate of the size of the illegal alien population. There can be no doubt that the population has risen rapidly since the amnesty for illegal aliens in 1986 when more than 8,000 persons who had been residing in the state since at least 1982 gained legal status.³ In addition, thousands of other illegal aliens benefitted from the amnesty on the basis that they had been working in agriculture.

By 1992, the INS estimated there were 33,000 illegal aliens residing in Maryland. Four years later that estimate had been raised to 44,000 illegal aliens, and four years after that — in 2000 — the INS estimate had been raised to 56,000 illegal aliens. Since then, DHS has limited its state estimates to the ten states with the largest illegal alien populations; excluding Maryland.

FAIR’s estimates of the illegal alien population of the states has taken into account the earlier trend identified by the INS, the subsequent trend in the national total estimates by DHS and others, and the state estimates published by the Pew Hispanic Center. The estimates have also involved comparing the rate of change in the



foreign-born population compared to the number of new legal immigrant residents who indicated their intent to reside in the state. Additional factors involved in the estimate include other sources of foreign-born residents arriving and departing the state. FAIR's estimates are generally near those of DHS and Pew, although somewhat higher because FAIR's estimates consider illegal aliens who have been granted temporary work permits and who will revert to illegal alien status once those temporary permits expire. A report by the Congressional Research Service identifies these aliens and others, such as illegal aliens seeking asylum

protection as "quasi-legal."⁴ Further, the official estimates do not include recently arrived illegal aliens — on the basis that they may simply be temporary workers.

Based on the estimate of the illegal alien population, an additional estimate of the number of school-age children within that population is required. FAIR also includes an estimate of school-age children of illegal aliens who are born in the United States and, therefore, are not illegal aliens themselves. While those U.S.-born children are not deportable like their parents, they would not be present in the United States and an expense to U.S. taxpayers if their parents had been deterred from illegally residing in the United States. In addition, if the parents leave the United States voluntarily or involuntarily, those children, who normally also have the nationality of the parent, are likely to accompany the parents.

The purpose of this estimate of the fiscal burden of these U.S.-born children is not to suggest that those expenditures can or should be avoided, but rather to educate policymakers about the overall magnitude of the fiscal cost burden on the taxpayer as a result of illegal immigration and the potential fiscal benefit to be gained from deterring illegal immigration.

Research by the Pew Hispanic Center on the citizenship status of children in illegal alien households suggests that nearly 70 percent of K-12 students who are children of illegal aliens are likely to be U.S.-born.⁵ Based on the Pew estimate, and our estimate of the overall illegal alien population in the state, the number of illegal alien school-age children in Maryland is about 21,600 and the number of U.S.-born school-age children of illegal aliens is about 49,000. The resulting estimate of about 70,600 children of illegal aliens in Maryland's K-12 public schools represents 8.6 percent of total enrollment.

Educational Expenditures

The average annual cost of K-12 education in Maryland is more than \$14,000 per student. That amount varies by jurisdiction. In 2008, the average per pupil expenditure in Montgomery County was 22 percent higher than the expenditure in Anne Arundel County, 23 percent higher than in Baltimore County, 12 percent higher than in Prince George’s County and 7 percent higher than in Baltimore city.⁶

If the estimate of the K-12 costs of educating the children of illegal aliens were based on the average cost, the total expenditure would be slightly over \$1 billion per year. But, because there is a larger share of those students in Montgomery and Prince George’s counties, where outlays per student are higher, the total expenditure is also higher.

The disproportionate distribution of the children of illegal aliens among the state’s jurisdictions may be seen in the distribution of students enrolled in supplemental English instruction. In 2010, Montgomery and Prince George’s counties had less than one-third (31.7%) of the state’s total K-12 public school enrollment and nearly two-thirds (66.2%) of the English learners. Those two counties also had higher spending per pupil. Therefore, using the concentration of English learners and the cost per student for those jurisdictions, the annual public school expenditure for the illegal alien students amounted to about \$35 million more than average costs would have indicated (Table 1). The average public school cost per student was \$14,690 — about \$470 per student more than if those students were distributed evenly throughout the state.

TABLE 1
K-12 Public School Costs—Children of Illegal Aliens (millions \$)

Jurisdiction	Students	\$/Students	Total
Anne Arundel	3,492	\$13,026	\$45.5
Baltimore	4,792	\$13,004	\$62.3
Baltimore City	2,599	\$14,889	\$38.7
Montgomery	25,229	\$15,995	\$403.5
Prince George’s	21,517	\$14,244	\$306.5
All Other	12,971	\$13,924	\$180.6
Total	70,600		\$1,037.1

Most of the regular public school expenses are borne primarily at the local and state level. However, there is considerable variation in the shares of educational outlay, as the state provides a greater level of funding for jurisdictions with lower levels of property tax receipts. In Montgomery County, for example, 26.8 percent of its public school expenditures in 2011 were covered by state funding. In Prince George’s County, 50.9 percent of

the public school budget was paid for with state funds, and 69 percent of the city of Baltimore’s public school budget came from state coffers.

Based on these assumptions, we calculate how the fiscal burden of educating the children of illegal aliens is divided among federal, state and local governments (Table 2). Taxpayers across the country share in the federal expenditures while Maryland taxpayers also share in the outlays attributable to both state and local budgets.

TABLE 2
K-12 Outlays (millions \$)

Jurisdiction	Local	State	Federal	Other	Total
Anne Arundel	\$29.2	\$14.4	\$1.6	\$0.3	\$45.5
Baltimore	\$31.2	\$24.1	\$5.1	\$1.9	\$62.3
Baltimore City	\$6.2	\$26.7	\$5.8	\$0.0	\$38.7
Montgomery	\$265.1	\$108.1	\$13.7	\$16.5	\$403.5
Prince George’s	\$112.4	\$156.1	\$34.2	\$3.8	\$306.5
All Other	\$115.8	\$57.1	\$6.5	\$1.2	\$180.6
Total	\$559.8	\$386.6	\$67.0	\$23.7	\$1,037.1

Overall, local governments pay about 54 percent of the education costs, while the state picks up 37.3 percent of the costs, and the federal government pays 6.5 percent. Other sources of income account for the remaining 2.3 percent.

LEP ENROLLMENT

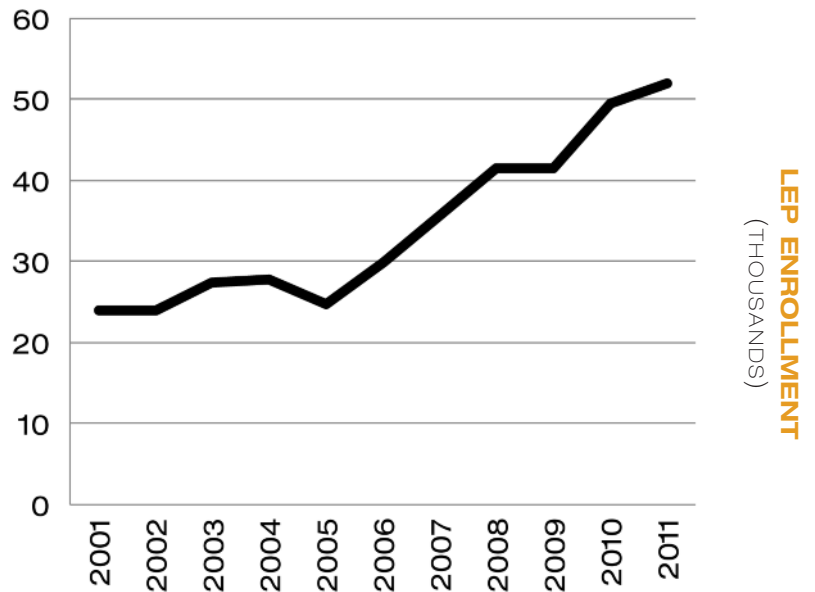
Along with the rapid rise in the foreign-born population, enrollment of Limited English Proficient (LEP) students who are placed in supplemental classes in Maryland’s public schools has risen rapidly in recent years. In 2000 there were about 20,800 LEP students throughout the state. In 2011 that number had soared to more than 51,900 students.

The relationship between LEP enrollment and immigration can be seen in Census data. The U.S. Census Bureau’s ACS data for 2010 estimated that nearly half (46%) of Maryland’s immigrants over age 5, who were not naturalized U.S. citizens, indicated that they did not speak English “very well.” The comparable share of the native-born population was 0.1 percent.

In school systems with the largest numbers of foreign-born residents and LEP enrollment, the share of U.S. citizens over age 5 who do not speak English well is much higher than the state average.⁷ These U.S.-born who say

they don't speak English well are likely to be the children of immigrants.

As with regular K-12 public school funding, LEP instruction is funded primarily from local budgets, but there is also a significant component from the state budget and a small contribution from the federal government's Title III program. In Maryland, local jurisdictions are currently funding about 55 percent of the cost; the state is funding about 44 percent with the remainder from the federal budget.



The LEP student enrollment in 2010 was largely concentrated in five jurisdictions. In order of size of enrollment they are: Montgomery County, Prince George's County, Baltimore County, Anne Arundel County, and Baltimore city. They accounted for about three-fifths (63%) of all K-12 public school students and about four-fifths (82%) of all LEP students in the state (Table 3).

TABLE 3
LEP Enrollment Distribution (millions \$)

Jurisdiction	Total Enrollment			LEP Enrollment			LEP Share	
	2000	2010	Change	2000	2010	Change	2000	2010
Anne Arundel	74,491	73,811	-0.9%	301	2452	714.6%	0.4%	3.3%
Baltimore	106,898	100,547	-5.9%	1,501	3,365	124.2%	1.4%	3.3%
Baltimore City	98,228	78,926	-19.7%	582	1,825	213.6%	0.6%	2.3%
Montgomery	134,180	140,520	4.7%	7,412	17,716	139.0%	5.5%	12.6%
Prince George's	133,723	120,247	-10.1%	4,992	15,109	202.7%	3.7%	12.6%
Sub Total	547,520	514,051	-6.1%	14,788	40,467	173.6%	2.7%	7.9%
Total	852,920	822,594	-3.6%	20,822	49,575	138.1%	2.4%	6.0%
Share (5 above)	64.2%	62.5%		71.0%	81.6%			

While overall enrollment in Maryland public K-12 schooling was dropping by 3.6 percent over the decade, it was rising by 138 percent for LEP students. As a consequence, LEP enrollment rose from 2.4 percent of total enrollment in 2000 to 6 percent in 2010. The overall drop in student enrollment and increase in LEP students

was still greater in the five jurisdictions with the preponderance of LEP enrollment. Over this ten-year period LEP enrollment grew by an average of 174 percent in these jurisdictions.

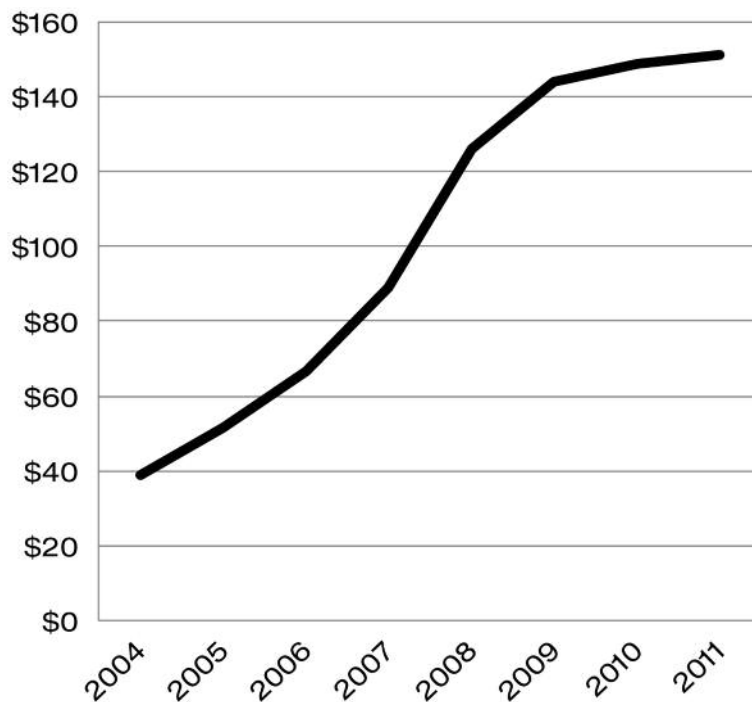
The data for 2010 enrollment also demonstrate the growing impact of the LEP student population. While overall enrollment decreased by 3.6 percent from 2000 to 2010, LEP enrollment increased by 138 percent and for the five jurisdictions with the largest LEP enrollments, the ten-year rise was an average of 174 percent. In 2010, LEP enrollment represented more than 12 percent of total enrollment in both Montgomery and Prince George's counties. Statewide, the average LEP enrollment was 6 percent of the student population. However, outside of the five most heavily affected jurisdictions, LEP students represented only about 3 percent of enrollment.

LEP EXPENDITURES

LEP classes represent an additional expense because of additional teachers, materials, and facilities. Nationally, programs for LEP students have been estimated to represent an additional cost of about 50 percent of the cost of regular instruction. A report by the U.S. General Accounting Office said LEP instruction "...has been estimated to potentially increase costs by an additional 10 to 100 percent over usual per pupil costs:..."⁸ In Maryland, a study of state funding for LEP instruction concluded that the cost of such instruction was nearly half (49.5%) of normal instruction.⁹ In estimating the costs of LEP instruction this report uses an average amount of \$7,040 per year, i.e., 49.5 percent of average expenditures per pupil. The cost of LEP instruction comes on top of normal instruction.

In 2008, there were about 41,000 LEP students in the state, and FAIR's 2009 report on the fiscal cost to Marylanders from illegal immigration estimated that 35,000 of them were children of illegal aliens. Since then, the

STATE BUDGET SUPPORT OF LEP INSTRUCTION
(MILLIONS)



LEP enrollment in K-12 public schools has jumped more than an additional 10,000 students. In this report, the estimated number of children of illegal aliens enrolled in LEP instruction is 45,000 students. That number of students accounts for about seven-eighths (87%) of all LEP students.

The largest share of LEP students is concentrated in the elementary schools. For example, in Montgomery County in 2005 that share was 79 percent, among whom "nearly half" were U.S. born according to the county budget document.¹⁰

Most (92.6%) of the illegal alien children are estimated to be enrolled in LEP classes. A much smaller share, about half (51%) of the U.S.-born children of illegal aliens are estimated to also be in LEP classes. Thus, a minority (44.4%) of the children of illegal aliens who are in LEP classes are likely to be illegal aliens themselves.

The 45,000 children of illegal aliens who are in LEP instruction and the estimated cost per student of \$7,040 result in an estimated cost to the taxpayer of \$317 million per year. That expenditure is shared mostly between the local and state budgets with a small share provided in the federal Title III program. The largest share (55%) is borne locally. The remainder is funded by the state budget (44%) and federal budget (1%) (Table 4).

TABLE 4
LEP Funding (millions \$)

	Local	State	Federal	Total
Illegal Aliens	\$77	\$62	\$1	\$141
U.S. Born	\$97	\$77	\$2	\$176
	\$174	\$139	\$3	\$317

Just as the cost of regular instruction varies by jurisdiction, so too does the cost of LEP instruction. Costs for LEP programs may also vary by jurisdiction depending on related activities. The Montgomery County 2011 Budget document offers an example of special budgetary add-ons where the acronyms ESOL [English for Speakers of Other Languages] and ELL [English Language Learners] are used for LEP students:

- *Regular individual counseling and group guidance sessions with ESOL students, as well as crisis intervention for ESOL students who are in the process of adjusting to a new school and community environment, assist them in bolstering their academic performance by easing sociocultural challenges. (\$1,736,007)*
- *Efforts to support the academic success of ESOL students are enhanced by the division's multilingual parent outreach team. The ESOL parent outreach team works to provide direct services to ELL families at schools with significant ESOL populations. The team collaborates with the Department of Family and Community Partnerships to ensure a consistent and collaborative approach to parent and family issues. The parent outreach team minimizes linguistic and cultural barriers by using their multilingual skills to support ELL parents in navigating the school system in support of their children's education. (\$1,980,198)*
- *The Language Assistance Services Unit (LASU) provides professional translation and interpretation services in multiple languages using various media to address the need to communicate essential information to our rapidly growing linguistically diverse community. The LASU also offers interpretation services for large-scale events in schools and central offices, as well as school system-sponsored activities and community forums. (\$1,237,199)*

SCHOOL MEALS PROGRAM

The free and reduced cost meals program operated through public schools represents a further taxpayer-supported program that is available to students who are children of illegal aliens.¹¹ The program is funded primarily by the U.S. Department of Agriculture, but there is a matching component by the state that in the case of Maryland is one-fifth of the federal level. The program covers free and reduced price breakfast, lunch and snacks. The current federal rate of funding for students in families with income less than 30 percent above the poverty level is: breakfast—\$1.51; lunch—\$2.77; snack—\$.76.¹²

The total estimated expenditure for the school free meals program for the children of illegal aliens is \$43.3 million (Table 5). The amount of taxpayer outlay at the federal level is \$36 million annually while the state pays \$7.2 million. These estimates are based on the assumption that nine-tenths of the children of illegal aliens are participating in the free lunch program and half of those students are participating in the free breakfast program. Not included in the estimate is funding for the afternoon snack program.

TABLE 5
School Food Program (millions \$)

	Breakfast		Lunch		Total
	Federal	State	Federal	State	
Illegal	\$1.9	\$0.4	\$9.1	\$1.8	\$13.2
U.S. Born	\$4.4	\$0.9	\$20.6	\$4.1	\$30.0
Total	\$6.3	\$1.3	\$29.7	\$5.9	\$43.3

OVERALL EDUCATIONAL OUTLAYS FOR CHILDREN OF ILLEGAL ALIENS

The combined fiscal outlays for the education of the children of illegal aliens in K-12 public schooling amount to more than \$1.2 billion annually with more than \$1.1 billion funded from the state and local budgets (Table 6).

TABLE 6
Education Fiscal Costs (millions \$)

Program	Local	State	Federal	Total*
K-12 Schooling	\$559.8	\$386.6	\$67.0	\$1,013.4
LEP	\$174.2	\$139.4	\$3.2	\$316.8
Free Meals		\$7.2	\$36.1	\$43.3
	\$734.1	\$533.2	\$106.2	\$1,373.4

*Other K-12 funding sources omitted from total

IN-STATE TUITION FOR HIGHER EDUCATION

The state legislature's decision to spend limited tax resources on subsidized tuition for illegal aliens makes no sense and it clearly sends a message of accommodation to the illegal alien population that is likely to encourage further illegal alien settlement in the state. It makes no sense because illegal aliens may not legally work in the United States. Thus, any investment in preparing them as professionals is wasted unless they move to the country of their parents, where they also have nationality by virtue of their birth.

FAIR believes that policies that accommodate the presence of illegal aliens encourage more illegal immigration, while policies that treat illegal aliens as unwelcome discourage new illegal immigration and the continued presence of those already in the country. The voters' decision on in-state tuition for illegal aliens will send a message to the illegal alien population and to the Legislature as it considers other policies related to the illegal immigrant population.

Despite the state's anticipated fiscal shortfall of more than one billion dollars, the Maryland Legislature enacted legislation in April 2010 to allow illegal alien students to benefit from the taxpayer funded in-state tuition rates for higher education. The legislation grants illegal alien students who have graduated from high school in Maryland in-state tuition rates if they pursue their studies in the state's community colleges and universities. The legislation was signed into law on May 10, 2011 by Governor Martin O'Malley. By July, opponents of the law had gathered well above the number of referendum petition signatures required to halt implementation of the law and put it on the ballot for the state's voters to decide in November 2012.

The Legislature's Department of Legislative Services (DLS) provided an estimate of the budgetary implications of adoption of SB 167 based largely on data from Montgomery College where illegal aliens are already being admitted at the in-state tuition rate. The DLS fiscal note calculated additional costs to the state budget of about \$5.9 million between FY 2014 to FY 2016 based on an additional 336 students who would qualify for state tuition support beginning in FY 2014 at a cost of about \$2,100 per student.

Although the tuition benefit is not currently in force for illegal alien students in higher education, an estimate is included below of what it is likely to cost Maryland taxpayers on an annual basis if it becomes fully operational. This is provided as a reality check on the partial, and therefore misleading, estimate provided to legislators by the DLS at the time the legislation was being considered.

The amount of tuition subsidy provided by the state does not cover the difference between in-state and out-of-state tuition. At Montgomery College, for example, the 2011 in-state tuition rate is \$6,912 lower than the out-of-state rate. This means that the legislation to provide the school \$2,100 in tuition assistance, would cover less than one-third of the tuition subsidy, and the balance of more than \$4,800 per student per year would be borne by county taxpayers. In Baltimore County Community College, the difference between the two tuition rates for 2011 was \$5,580. For every new illegal alien student who enrolled in that school, the state budget would cover

less than half of the cost, and the county taxpayers would be required to fund the additional \$3,480 per year. The additional burden put on the taxpayers in Baltimore city — above the state's tuition assistance — would be about \$3,360 per illegal alien student. In Prince George's County the additional cost to county taxpayers would be about \$4,770 per illegal alien student, and in Anne Arundel County the local additional burden per full-time student cost would be about \$6,330.

Not only did the fiscal estimate made available to the legislature ignore the burden being placed on the local taxpayers, it also obscured the major increase in cost that would result from illegal alien students who transfer after two years of community college to four-year state schools. At the University of Maryland-College Park, in 2011 the tuition difference between in-state and out-of-state tuition was \$17,140 per student per year. Where will the funding for the tuition assistance come from? The state's taxpayers will no longer be paying only \$2,100 in tuition assistance for those students, but rather more than eight times as much. But, because that would happen only after the illegal alien students complete two years of community college, and that would not happen within the timeframe of the DLS cost projection, the DLS did not include that expense.

The DLS estimate is also questionable in terms of the number of additional illegal alien students it chose to depict as likely to benefit from the legislation. It based its estimate on information from Montgomery College which did not include 732 students it in its request to the state for tuition assistance in 2010. The DLS assumed this number represented illegal alien students who were not eligible for state tuition assistance. However, the DLS chose to assume that only half of those students were illegal aliens who would benefit from the new policy. It did not explain the rationale for that decision. It must be assumed that the school did not include foreign students with visas in their calculation because there are many more of foreign students enrolled in the school than the 732 students reported to the DLS.¹³

An audit from 2009 showed that Montgomery College students who may have been illegal aliens took 11,000 credit hours at the college that year. The school stated that the number included all students who did not provide information that would establish that they were not illegal aliens. The 11,000 credit hours cited in the audit would represent 917 students taking a full-time equivalent course load of 12 credits. Clearly many students would be studying part-time and, therefore, the number of students would be much higher than 917.

While the 2009 audit does not establish the size of the illegal alien student population enrolled at Montgomery College, it does suggest that it could be — and likely is — much larger than the 336 students the DLS used in its estimate. The DLS report also assumed from the lack of information from other community colleges regarding enrollment of illegal alien students that there were none elsewhere. That assumption presupposes that the other schools are actively screening out illegal alien students — a very unlikely scenario.

Based on our estimate of about 41,600 illegal aliens in public schools — of whom about 25 percent are in secondary education — and assuming a further 25 percent dropout rate during middle and high school, there are

about 2,250 illegal aliens graduating each year. If only half of them enroll in post-secondary schooling, that implies 1,125 students per year would benefit from the in-state tuition assistance. Two-year community colleges would, therefore, be accommodating some 2,250 illegal alien students at any one time. At \$2,100 tuition assistance funded by the state, that represents an additional burden of \$4.725 million per year.

If those 2,250 students are distributed among the state's jurisdictions in proportion to the enrollment of students in LEP instruction, the shares would be: Montgomery County—36 percent, Prince George's County—30 percent, Baltimore County—6.7 percent, Anne Arundel County—4.9 percent, Baltimore city—4.4 percent and 18 percent elsewhere. Using those percentages and the difference between in-state and out-of-state tuition for each area, the resulting costs to local taxpayers from granting in-state tuition rates in community colleges to illegal aliens would be more than \$7.5 million per year (Table 7).¹⁴

TABLE 7
In-State Tuition Cost (millions \$)

2-Year Schools	Number of Students	State Subsidy	Local Subsidy	Total
Montgomery	810	\$1.7	\$3.9	\$5.6
Prince George's	675	\$1.4	\$1.8	\$3.2
Baltimore	150	\$0.3	\$0.5	\$0.8
Anne Arundel	110	\$0.2	\$0.5	\$0.7
Baltimore City	100	\$0.2	\$0.2	\$0.4
Other	405	\$0.9	\$0.7	\$1.5
Total	2,250	\$4.7	\$7.5	\$12.2

If half of the likely 1,125 students graduating from community college each year moved from community colleges to four-year schools, that would imply about an additional 560 illegal alien students enrolling each year for the additional two years of university schooling. The cost to the state's taxpayers for the tuition subsidy would vary for those students depending on which schools they were enrolled in. To estimate that cost, we assume that the illegal aliens from Montgomery and Prince George's counties enroll at UMCP, from Baltimore County and city at UMBC, and from Anne Arundel County and the rest of the state at Salisbury University (which has the smallest gap between in-state and out-of-state tuition of the three schools).¹⁵ The resulting tuition cost subsidy would be more than \$16 million per year (Table 8).

Combining the estimated state and local subsidies that would result from implementing an in-state tuition benefit for illegal aliens results in a projected annual cost of \$28.4 million dollars. This estimate is based on 2,250 students receiving taxpayer subsidized education in community colleges and 1,125 students receiving that ben-

TABLE 8
In-State Tuition Cost (millions \$)

	4-Year Students	State Subsidy
Montgomery	405	\$6.9
Prince George's	335	\$5.7
Baltimore	75	\$0.8
Anne Arundel	55	\$0.5
Baltimore City	50	\$0.5
Other	205	\$1.7
Total	1,125	\$16.2

state's public education system by illegal alien children. Nor does it include tuition assistance other than the in-state subsidy. As illegal alien students are more likely than other students to come from low-income homes, they are also likely to disproportionately be eligible for limited financial aid resources — to the detriment of the children of legal Maryland residents.

TABLE 9
Annual In-State Tuition Cost (millions \$)

	State Subsidy	Local Subsidy	Total
Montgomery	\$8.6	\$3.9	\$12.5
Prince George's	\$7.2	\$1.8	\$9.0
Baltimore	\$1.1	\$0.5	\$1.6
Anne Arundel	\$0.7	\$0.5	\$1.2
Baltimore City	\$0.7	\$0.2	\$0.9
Other	\$2.6	\$0.7	\$3.3
Total	\$20.9	\$7.5	\$28.4

aliens will leverage the financial support they receive, by landing well-paying jobs and repaying the taxpayers' investment in their education when *they* in turn become taxpayers. But, of course, that doesn't always happen when there are more people seeking well-paying jobs than there are well-paying jobs available and if the illegal alien parents had been deterred from illegally residing in the United States there would be fewer of those U.S.-born children of illegal aliens seeking those jobs.

efit in four-year universities (Table 9). This is nearly ten times the projected annual cost identified to the state legislators when they were asked to vote on the in-state tuition measure. The largest amount of the increased spending comes from additional local costs that were ignored in the DLS estimate and the increased outlays due to the transition of illegal alien students from community colleges to four-year degree schools.

This estimate does not account for the possibility that the approval of this benefit would result in additional enrollment in the

Finally, the estimate of the additional fiscal burden that would be placed on Maryland taxpayers if the in-state tuition law for illegal alien students goes into effect is over and above the burden already caused by outlays for the U.S.-born children of illegal aliens in higher education who receive in-state benefits by virtue of their birth in the United States. Because the income of illegal aliens generally is low, those students are likely already receiving scarce financial aid in addition to tuition assistance.

Perhaps the U.S.-born children of illegal

Health Care Expenditures

After education outlays, health care expenditures represent the second largest area of fiscal cost associated with illegal immigration. These costs are largely the result of emergency medical care that by law may not be denied to anyone as long as it takes to stabilize the emergency medical condition.

The emergency conditions that lead to the expenditures are for the most part associated with the birth of children to illegal alien women and they are covered by Medicaid, because the medical service is considered to be rendered to the child, who will be considered a U.S. citizen at birth.¹⁶

Medicaid expenditures are shared between the federal government and the state. In Maryland, the outlays are shared equally, i.e., 50 percent each.

An estimate of the annual births in Maryland attributable to illegal alien mothers is based on a number of factors: the estimated illegal alien population (295,000) compared to the total foreign-born population (804,000); the average number of births in the state (about 75,500 per year); the greater proportionate share of births to the foreign-born compared to the native-born (about double) — due in part to a larger share of foreign-born in their child-bearing years; and an allowance that some of the births to illegal alien mothers are paid for by employer-sponsored health insurance. The latter factor is the most difficult to estimate.

The Pew Hispanic Center research found that about three-fifths of Hispanic non-U.S. citizen and non-legal permanent resident ('green card' holder) had no health insurance in 2007.¹⁷ The survey could have included legal nonimmigrant workers and it may have underrepresented illegal aliens. Our estimate is that no more than a quarter of the births to illegal aliens are likely to be covered by insurance and the remainder paid by Medicaid. The income criteria for Medicaid provide coverage for pregnant women who reside in households with up to 250 percent of the poverty level. The above factors suggest that the number of annual births to illegal alien mothers in Maryland likely is about 7,700 and the three-fourths covered by Medicaid amounts to about 5,775 births. This is a conservative estimate because of the Census Bureau's estimate of the foreign-born population is understated. The 5,775 estimated births to illegal aliens represents about one-fifth of annual Medicaid births in Maryland based on 2009 data that recorded 30,267 Medicaid births in the state.¹⁸ That estimated share is very conservative in light of a report with regard to Medicaid births in Charles County. The 2009 report on the rising costs of emergency health care in Charles County provided to uninsured women sponsored by Civitas, a program of the Center for Public Justice, stated that 70 percent of obstetric patients in that county are Hispanic "undocumented immigrants." The same report noted that, "[The] Language barrier creates communication issues between providers and patients; translation services are costly for hospitals."¹⁹

Average delivery costs in Maryland are estimated by state budget analysts at \$19,000.²⁰ Under Medicaid, the half of that cost paid for in the state budget would total \$9,500, and that expense multiplied by the estimated 5,775 births amounts to a cost to state taxpayers of \$54.9 million per year. Of course, Maryland taxpayers also pay a share of the matching federal expenditure paid by taxpayers across the country.

TABLE 10
Medicaid Birth Costs (millions \$)

Number of Births	Average Cost	Total
5,775	\$9,500	\$54.9

by adopting measure to deter the arrival of additional illegal aliens and by encouraging those already present to leave.

While this outlay is in theory provided to an uninsured, low-income U.S. citizen, i.e., the baby, it would be nonexistent if the mother had been deterred from coming into the country or had left either voluntarily or involuntarily. The state does not have the ability to curtail these costs directly, but it may do so indirectly

OTHER MEDICAL EXPENDITURES

A further fiscal burden is borne by Maryland taxpayers for medical services provided to children of illegal aliens under Medicaid and another medical insurance program for low-income children. There are additional outlays for illegal aliens in emergency room services.

Medicaid and M-CHP — The U.S.-born children of illegal aliens under one year of age in homes with incomes up to 185 percent of the poverty level are eligible for Medicaid coverage. Children between the ages of one to five are eligible if they live in a household up to 133 percent of the poverty level income. Children between ages 6 to 18 qualify if family income is below the poverty level. Children with family income levels higher than that are eligible for the Children’s Health Insurance Program (M-CHP in Maryland). The eligibility limit for that program is three times the poverty level.

Enrollment in Maryland in these programs has been rapidly rising. Part of the reason for the rise is an effort by the state to inform low income households, identified by their tax returns, of their eligibility for the program.

“Since 2007, we have expanded coverage to more than 300,000 Marylanders [in Medicaid and M-CHP], almost half of them children, and this bonus is a great recognition of those efforts.”

—Lt. Governor Anthony Brown
 Maryland Reporter, December 29, 2011

In addition, organizations like CASA de Maryland also counsel their clientele, including illegal aliens, about available health care options. On their website, they state, “CASA provides information about the availability of basic social services such as free or low-cost medical programs, mental health care, legal services and emergency shelter. We also provide information and refer clients to government and private social service programs for which they and their families may be eligible. Our organization assists clients who have problems receiving assistance and benefits.”²¹

Because the eligibility criteria for Medicaid coverage for children (100% – 185% of poverty) is lower than the Medicaid eligibility for pregnancy (250%) some of the children born under Medicaid coverage will not qualify for continuing Medicaid coverage. But they will qualify for M-CHIP coverage. Of the pregnancy cases covered under Medicaid, half were for women whose incomes were less than two times the poverty level. The other half had incomes of up to the 3.5 times limit according to Kaiser Foundation State Health Facts.

The M-CHIP program in Maryland spent \$83.4 million in 2009 (joining \$154.9 million in federal funds). In 2010 there were 118,994 children enrolled in M-CHIP according to the Kaiser Foundation. That was 14 percent higher than in 2008. Under the CHIP Reauthorization Act (CHIPRA) states have been encouraged to expand coverage and those doing so are granted bonus funds. In 2012 Maryland received an additional \$28.3 million in bonus funds from the federal government for expanding the program’s enrollees. With the bonus award, M-CHIP is probably spending about \$110 million on about 120,000 childrens’ health coverage. We estimate there are about 47,000 children of illegal aliens in the state whose birth was covered by Medicaid. About one-third of those children are presumed to be continuing to receive health coverage under the Medicaid eligibility criteria and the other two-thirds are receiving benefits under M-CHIP. Average Medicaid expenditures by the state are about \$925 per year compared to average M-CHIP outlays per year of about \$915.

TABLE 11
Medicaid and M-CHIP Expenditures (millions \$)

	Children	Average Cost	Total
Medicaid	15,665	\$925	\$14.5
M-CHIP	31,355	\$915	\$28.7
	47,000		\$43.2

Other Emergency Medical Care — Illegal aliens who do not have health insurance because they are working in the underground economy or as individual contractors or whose employers do not offer it are generally not able to pay for medical attention and turn to emergency rooms for medical treatment. Illegal aliens tend to be younger and generally do not require extensive health care. According to the 2010 Census, less than two-fifths (39.5%) of native-born Marylanders were in the 25-55 years old bracket. By comparison, nearly two-thirds (65.3%) of non-naturalized foreign-born residents were in that age bracket. However, illegal aliens also tend to work in jobs that are more strenuous physically and are more prone to workplace injuries.

Under the Emergency Medical Treatment and Active Labor Act (EMTALA), medical facilities that provide emergency care may not refuse emergency treatment to anyone and must continue that treatment until that person’s medical condition is stabilized. Based on studies in several states of the emergency room expenditures on illegal aliens, we estimated in our 2010 fiscal cost study that outlays per illegal alien averaged about \$580 per person per year. Those costs have presumably risen since then. The estimate of \$600 per illegal alien listed in Table 12 is a 3.4 percent increase. That average cost factor is applied to the estimated three-fourths of the illegal alien population not likely to have health insurance.

TABLE 12
EMTALA Care (millions \$)

Aliens	Average Cost	Total
221,250	\$600	\$132.8

TABLE 13
Health Care Costs (millions \$)

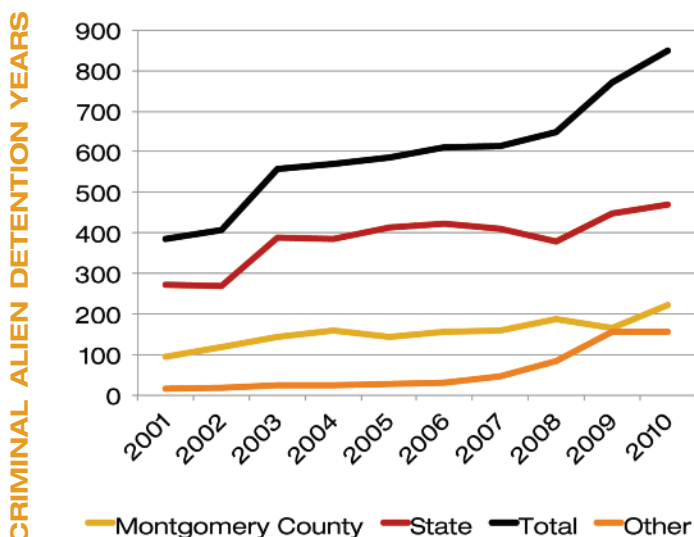
Medicaid Births	\$54.9
Kids Medicaid	\$14.5
M-CHP	\$28.7
EMTALA	\$132.8
Total	\$230.9

Some of the emergency medical services are absorbed by the medical facility, which for a public hospital means the cost is passed on the local taxpayer or in higher insurance costs. Some funding for these medical services is furnished by the state government under the Maryland Trauma Physician Services Fund (MTPSF) established in 2003. Funding for this program comes from a \$5 surcharge on motor vehicle registrations and renewals. In 2010, the MTPSF funding level was \$12.7 million.

Justice Expenditures

The number of deportable and criminal aliens in Maryland's state and county prison system has more than doubled over the past ten years as measured by data reported to the federal government in the State Criminal Alien Assistance Program (SCAAP). The reported data indicate an increase from 385 prisoner detention years in 2001 to 849 prisoner years in 2010 — an increase of 221 percent. These data understate the actual criminal alien detention in the state because not all jurisdictions that incarcerate illegal aliens have consistently filed reports in the SCAAP system to request compensation. The reason for this may be in part the fact that the federal compensation represents only a small fraction of actual expenses.

Montgomery County and the state prison system are the only two jurisdictions that have consistently filed claims. The county data suggest that it incarcerates about one-fourth of the state's criminal aliens. It also has had a doubling of such prisoners over the past decade. The SCAAP data show Montgomery County's prisoner years rising from 95 in 2001 to 222 in 2010 — an increase of 234 percent. The state incarceration rate overall has remained fairly stable at around 21,000-22,000 prisoners.



In our 2009 study, we reported that the cost of incarcerating illegal aliens in Maryland's state and county prisons amounts to about \$29 million a year — not including related law enforcement and judicial expenses or the monetary costs of the crimes that led to the incarceration. That was based on 650 prisoner years and per inmate costs that varied between \$37,000 per year in state prisons to \$62,050 per year in Montgomery County. As noted above, since then the number of illegal alien prisoner years has increased to about 850 — more than a 30 percent increase. Detention costs

have also risen. According to the Maryland Division of Correction, in Fiscal Year 2010, Maryland's average daily inmate population was 20,891 and the average annual cost was \$38,654 — up 4.5 percent.²² In Montgomery County, the average per prisoner cost in FY 2011 was \$66,340 — up 6.9 percent.²³ Those costs may be presumed to have further increased.

The larger illegal alien prisoner population and the higher detention costs indicate that the annual fiscal cost of the detention now is at least about \$41 million (Table 14).

In fiscal year 2010, Maryland received reimbursement from the federal government in the State Criminal Alien Assistance Program (SCAAP) for the detention of criminal illegal and deportable aliens in the amount of slightly less than \$4 million. That was 1.2 percent of

total SCAAP awards for about .9 percent of national total prisoner detention years. This federal reimbursement is not expected to have further increased because SCAAP funding has not increased. The award indicates that the net direct cost to Maryland taxpayers is about \$37 million per year. However, not all of the state's jurisdictions have reported in the SCAAP reimbursement system and, therefore, this fiscal cost estimate is understated.

Detention costs indicate only one part of the fiscal outlays that result from administration of justice costs related to the presence of the growing number of illegal aliens in the state. Other costs relate to policing and to the administration of the judicial system. An obvious additional expense that arises from illegal aliens is the provision of interpreters during court proceedings.

In our national fiscal cost study, we used data from the Department of Justice's Bureau of Justice Statistics (BJS) to estimate the total annual outlays for prison, police and judicial costs in Maryland those costs came to about \$141 million. The shares of that expense were policing (53.4%), judicial (22.4%) and corrections (24.2%). The cost estimate in this study is higher than the comparable estimate in our 2010 fis-

TABLE 14
Incarceration Costs (millions \$)

Jurisdiction	Prisoner Years	Average Cost	Total
State	471	\$40,215	\$18.9
Montgomery County	222	\$69,300	\$15.4
Other	156	\$42,450	\$6.6
Total	849		\$40.9
SCAAP Offset			\$4.0
Net Outlay			\$36.9

TABLE 15
Justice Costs (millions \$)

Policing	\$96.6
Judicial	\$40.5
Incarceration	\$43.8
Sub Total	\$181.0
SCAAP Offset	\$4.0
Total	\$177.0

cal cost study because of the larger estimated illegal alien population in this study. The BJS data have not been updated, but we assume a moderate increase as a result of inflation.

The incarcerated illegal alien population in 2010 was nearly two-fifths (39.2%) larger than the population in 2006 based on the SCAAP data. It is reasonable, therefore, to expect that the associated costs of policing, court proceedings and incarceration costs will have similarly increased. Maryland's share of the national total incarcerated illegal alien population rose over the same period by about one-fifth (19%). The data in Table 15 have accordingly been increased from our earlier estimates by both an inflationary factor (8%) and for the increased prisoner population. The resulting estimated \$177 million cost is 28.3 percent higher than the estimate in 2010.

Social Assistance Costs

Illegal aliens are not entitled to receive social assistance benefits other than education — including LEP instruction and free and reduced price meals — and emergency medical benefits. But they indirectly receive other benefits on behalf of their U.S.-born children — most notably the Temporary Assistance to Needy Families (TANF), Child Care and Development Fund (CCDF), Supplemental Nutrition Assistance Program (SNAP) and Women Infants and Children (WIC) programs. Of those programs, TANF and CCDF have funding provided by the state's taxpayers, while the others are solely federally funded, and Marylanders only support them through their federal taxes.

Illegal aliens sometimes also gain access to a limited number of federal, state or local government supported benefits. Examples are adult education classes, e.g., English as a Second Language (ESL), public health services, e.g., immunization programs, subsidized housing, and federal and state tax credit payments. The latter programs will be described in the later section on tax collections.

TANF

Maryland's program for family assistance that receives federal TANF funding is termed the Family Investment Program (FIP). It involves Welfare Avoidance Grants, Child Care and Medical Assistance, Temporary Cash Assistance (TCA), and a range of programs. One of those programs is language assistance programs including interpreter services and ESL classes. Participation in those programs is limited to persons with income under three times the poverty level which for 2012 is \$81,030.

The FIP benefits, like TANF benefits, are not available to illegal aliens, so any such benefit they receive is a result of fraud. There is a time limit on benefits, but that does not apply to children. Our estimate of the fiscal outlays in this program is based on the estimated 68,000 U.S.-born children (19,000 pre-school and 49,000 school-aged) of illegal aliens. These children are generally eligible for social assistance programs because of low household income. Not all illegal alien parents, however, apply for social assistance benefits for their children out

of concern over identifying themselves to government authorities. However, data suggest that an increasing share of eligible low-income families are claiming benefits, perhaps as a result of immigrant assistance groups encouraging application for benefits by their clients.²⁴

According to Census Bureau data collected by the National Center for Children in Poverty, in 2009 two-fifths (40%) of Maryland children with foreign-born parents were in low-income households (defined as less than two-times the poverty level). Our estimate of 295,000 illegal aliens in the state represents 37 percent of the state's current foreign-born population — and the share would be smaller if Census data for the foreign-born did not undercount illegal aliens.

Between 2006 and 2011, the number of participants in FIP increased by 129 percent to 709,254 persons. The rate of increase has been much higher in Anne Arundel County (182%), Prince George's County (179%), Baltimore County (165%) and Montgomery County (159%). By contrast, the increase has been less than the state average in Baltimore city (95%).

The children who benefit from the TANF program live in households with their illegal alien parent(s), but the parent(s) are not eligible to benefit from the program. They are, therefore, classified as child-only cases. There are other child-only cases where the child lives with a grandparent or other care giver, but our estimate of the benefits received by the children of illegal aliens is based on those living with parents. According to a 2004 research report prepared for the U.S. Department of Health and Human Services, in Maryland there were 4,879 children receiving TANF child-only benefits in households with parents in 2000.²⁵

While the illegal alien population has greatly increased — more than five-fold since 2000 — it is likely that the participation of children of illegal aliens in the TANF program increased more slowly. This conclusion is suggested by the rate of increase in participation in the state's limited English enrollment in public schools. That rate of increase has been 250 percent over the past decade. However, that rate of increase is understated because it does not include pre-school-age children of illegal aliens. A three-fold increase in child-only (with parents) TANF case load is a more reasonable estimate, and that is conservative because it ignores the increased trend of illegal aliens acting on advice from support groups to apply for social welfare benefits.

The number of children of illegal aliens presumed to be accessing TANF benefits is, therefore, likely to be about 14,600. The average benefit per participant was \$574 per month in 2010. The end of the economic stimulus funding put into the TANF program suggests that the social assistance funding may not have increased. Applying the 2010 level of funding to the likely number of children of illegal aliens accessing the program suggests a monthly expenditure of \$8.38 million. Of that amount, slightly more than two-fifths (43.7%) is funded by the state under its Maintenance of Effort matching requirement. This suggests a \$43.9 million annual burden on the state's taxpayers in addition to their share of the federal funding.

CCDF

The CCDF program for children in poverty households is funded by both federal and matching state funds. The state matching requirement is the same as the matching requirement for the Medicaid program, which for Maryland is 50 percent. In Maryland, persons who have been qualified for TANF/FIP benefits are automatically qualified for CCDF benefits, but others may also qualify for child care benefits if the household income is less than 85 percent of median income. In 2010, the cut-off for benefits for a Maryland family of three was \$29,990 according to data collected by the Child Welfare League of America.²⁶

For fiscal year 2010, the state’s CCDF funding amounted to \$157.6 million, slightly below the previous year. It is unclear how many illegal immigrant families may be accessing CCDF funding for child care. Our estimate of the population of pre-school aged U.S.-born children of illegal aliens, about 18,900 persons, is about 5.3 percent of native-born children in the same age category in the state. However, because a larger share of children of foreign-born parents are living in poverty (14%) than children of native-born parents (11%), the likely share of the U.S.-born children of illegal aliens eligible for the CCDF program is estimated at about 6.7 percent.²⁷

In 2005 there were about 20,500 children participating in the CCDF program. That number has continued to rise, but more recent data regarding the number of beneficiaries is not included in the annual Child Care and Development Fund Plans. In the most recent of those plans, the state funding level is identified as \$53.7 million with an additional \$7.4 million allocated from TANF funding.

Assuming a 50 percent increase in participants over the past six years and 6.7 percent of those 30,750 children being children of illegal aliens suggests there are about 2,060 children of illegal aliens receiving benefits of about

\$1,745 per year. That total suggests state taxpayer outlays of about \$3.6 million per year plus a share of the federal funding.

TABLE 16
Social Assistance Costs (millions \$)

Program	Beneficiaries	Average Cost	Total
TANF	14,600	\$3,010	\$43.9
CCDF	2,060	\$1,745	\$3.6
Total	16,600		\$47.5

As previously noted, there are other taxpayer-supported social assistance programs with major state-funded components that benefit illegal aliens and their children other than the

above two major social assistance program. There are other programs, such as the WIC and SNAP federal assistance programs and federal and local housing assistance programs that remain outside the scope of this report.

Other Fiscal Costs

There are additional fiscal outlays not detailed above that are common to all residents in the state, and a proportionate share of those costs should be assigned to the presence of illegal residents and their children. Examples of those costs include street maintenance, public transportation subsidies, parks and recreation, fire protection, and garbage collection. Many of those expenditures are at the municipal or county level. In our 2010 estimate of the fiscal burden on Maryland taxpayers we estimated general government expenditures associated with a population of 250,000 illegal aliens plus their U.S.-born children at \$85.5 million. On the basis of our increased estimate of 295,000 illegal aliens and a larger number of U.S.-born children our estimate of those other fiscal costs increases to \$105 million. That increase includes a small adjustment for inflation in addition to the larger illegal alien population.

TABLE 17
Cost Summary (millions \$)

Education	\$1,267.2	68.3%
Tuition Assistance	\$28.4	1.5%
Health Care	\$230.9	12.4%
Social Assistance	\$47.5	2.6%
Justice	\$177.0	9.5%
General	\$105.0	5.7%
	\$1,856.0	

Tax Collection

Some state and local taxes are received from illegal immigrants — even from those working off the books. Advocates for illegal aliens imply that those tax collections somehow entitle the aliens to be in the country. But those taxes do not and should not confer any benefit, whether they are paid into the Social Security system — with no prospect of receiving retirement benefits unless the alien gains legal status — or to federal, state, or local government. They are associated with illegally received payments. Analogous to the suggestion that an illegal alien should be made legal because of taxes paid would be to suggest that a robber should be forgiven the crime if taxes were paid on the illegal activity.

Taxes collected from illegal alien workers should be largely discounted as an offset against the fiscal burden that their presence generates. The presence of the illegal aliens often means that a legal worker is denied the job, and the same or greater tax collections would be result if the legal worker had the job because legal workers are likely to command higher wages than illegal alien workers and thus pay more in taxes. Legal workers are also more likely to be working above board and have payroll taxes deducted from their wages. We include an estimate of those tax receipts, however, to put them into perspective.

It is also important to keep in mind when estimating tax collections from illegal aliens that their economic profile is different from that of legal workers.

- An estimated half of all illegal aliens work in the underground economy for cash wages and do not, therefore, have any taxes withheld.
- Those who are working with fake or stolen identity documents are largely in low wage jobs which do not pay enough to raise the family out of poverty. That means that if they file tax returns and have children they are either net-zero taxpayers or they fraudulently apply for the Earned Income Tax Credit or legally apply for the Additional Child Tax Credit. Either or both of those options mean that the tax return filer receives money from the U.S. Treasury and the state rather than contributing.
- In addition to the low level of earnings, illegal aliens send money out of the country in remittances to support family members in the home country and, perhaps, to create a nest egg for an eventual return to that home. That means that they have less disposable income than a legal worker with the same income and, therefore, are not likely to be generating as much sales tax revenue as a legal worker. The sending of remittances also harms the local economy because it means the money is not spent locally where it would contribute to the local economy in sales, wages and tax collections.
- Illegal aliens are less likely to be settled than Americans and are, consequently, more likely to be temporarily sharing housing accommodations with other illegal aliens or legal resident relatives. This means that the share of expenditures on housing is likely to be significantly less than for legal residents. It also means that property tax receipts from illegal aliens are significantly less than from settled residents.
- Where illegal aliens are concentrated, there are also likely to be informal services, such as unlicensed food vendors, who help the illegal alien cut costs but also deprive legal, tax-paying commercial enterprises of revenue.

There is also an indirect fiscal effect associated with illegal alien workers. By being prepared to work for low wages, their exploitation has caused wages for unskilled workers to stagnate and has led to discriminatory hiring of illegal workers to keep payrolls low. This has meant lower wages for legal workers as well as unemployment of some legal workers. Social assistance programs are, therefore, relied on more by unemployed and undercompensated legal residents, and that indirect cost is passed on to the taxpayer.

SALES TAX

An estimate of sales taxes collected from illegal aliens is based on a profile of the illegal immigrant population identified by average earnings, average remittances, average housing costs, average expenses for transportation, etc. The bottom line is that an illegal alien family with two children and annual earnings of \$31,200 would end up after food, shelter, transportation, medicine and other necessity expenses with about \$2,800 in discretionary spending on items subject to sales tax. Applying Maryland's 6 percent sales tax indicates an annual tax collection of \$168 from that illegal alien family. We multiply that by about 100,000 illegal alien households and an additional 68,000 single illegal aliens resulting in an estimated annual tax collection of \$28.2 million.

PROPERTY TAX

Although few illegal aliens will own their residence, they contribute in their share of rental payments to the collection of property taxes. We use an estimate of \$336 per housing unit per year times 100,000 family units and 17,000 units of unrelated units of 4 persons to arrive at an estimated total of \$39.3 million in property tax collections.

INCOME TAX

Maryland's income tax is tied to federal tax calculations which assess no tax liability on low income earners. For those illegal aliens working in the underground economy, we assume that those being paid in cash will not file an income tax return and pay no state income tax. For those using a fake or stolen Social Security number and subject to tax withholding, we assume that those workers will have no taxes withheld because of their low level of earnings and their claimed number of exemptions. Using the IRS withholding tax calculator for our typical illegal alien family results in a conclusion that, "*Based on the information you previously entered, your anticipated income tax for 2012 is \$0.*"²⁸

There are, no doubt, some outliers are earning at a level resulting in a tax liability. Those workers may have entered with a visa allowing them to work and were issued an SSN before their visa expired, and they have stayed illegally. There are others who are using fake or stolen SSNs to file tax returns to obtain federal and state tax credits.

Maryland has a version of the federal Earned Income Tax Credit (EITC) — the Earned Income Credit (EIC) — that is a form of income supplement for poor families. Illegal aliens are not eligible for this negative tax, but may access it fraudulently if they file a tax return with an SSN.

There is also a related federal income assistance program to poor families with children known as the Additional Child Tax Credit. That program allows a claim for the tax benefit by filers using an Individual Tax Identification Number (ITIN) — which allows illegal aliens without an SSN to file a tax return and claim the payment from the U.S. Treasury. Maryland's similar provision piggybacks on the federal program. The state's Maryland Taxpayer website explains:

*"If you were eligible for a child and dependent care credit on your federal income tax return, you may be entitled to a tax credit on your Maryland income tax return. The credit starts at 32.5 percent of the federal credit allowed, but is phased out for taxpayers with federal adjusted gross incomes above \$41,000."*²⁹

There are no reliable data on fraudulent access to the EITC and ACTC by illegal aliens in Maryland, but the number of such claims has been rapidly increasing nationally, with a recent government report finding \$4.2 billion in tax credits paid out to illegal aliens in 2010.³⁰ Without such data, we cannot establish an estimate of how

much of a drain these programs are on tax revenues. For the purposes of this report, we consider them an offset to any tax receipts by the limited number of higher-earning illegal aliens.

GASOLINE TAX

Maryland's 23.5 cent per gallon tax also generates some revenue from the illegal alien population, but much less per capita than legal residents because of the risk of detention for driving without a license and/or insurance and because of the cost of owning and operating automobiles and the attendant insurance costs. They are much more likely, therefore, to rely on public transportation — which is subsidized by the taxpayer rather than being a revenue generator.

The average Marylander drives about 38 miles per day. We assume that this average applies to a fourth of illegal alien workers — the rest relying on public transport. We also assume that car pooling is common among those illegal aliens travelling by car and that the cars that illegal aliens use are not fuel-efficient.

Using the 2010 Census Bureau estimates of non-U.S. citizen immigrant population as an indicator of the illegal alien population, we find that 70.4 percent were in the workforce, and that 52 percent were males. The Pew Hispanic Center estimated that illegal alien males were 1.6 times more likely than females to be in the workforce.³¹ We estimate, therefore, there were about 190,000 illegal aliens in the workforce and, if one-fourth were driving, that would be 47,500 cars consuming 1.9 gallons per day (at 20 mpg). Those estimates yield an estimate of fuel tax collections by the state of \$7.7 million per year.

CIGARETTE TAX

With the low disposable income of most illegal aliens, cigarettes should be a discretionary expense to avoid. Nevertheless, there is undoubtedly some cigarette tax collection by the state at \$2.00 per pack. In the absence of any data on the smoking habits of illegal aliens, we assume that the incidence of smoking among illegal alien men is the same as for the overall U.S. population, i.e., 35 percent, but lower than the average of 22 percent for U.S. females because that is much higher than for women in most other countries. We estimate there are 59,500 illegal alien smokers smoking an average of a pack a day, and the resulting state cigarette tax revenue amounts to \$43.4 million.

FICA AND MEDICARE TAX

Employers are required by federal law to withhold 6.2 percent of wages for Federal Insurance Contributions Act payments to the federal government (currently at 4.2% — which we ignore) plus an additional 2.9 percent Medicare tax. Those taxes are not, of course, being withheld for those illegal aliens working in the underground economy for cash or for those working as independent contractors.

Of the estimated 190,000 illegal aliens in the workforce, we estimate that about half of them are in jobs subject to withholding and that average take-home wages are \$31,200. The combined 9.1 percent withholding would

represent about \$3,100 per worker for 95,000 workers. That estimate results in a possible tax federal tax collection of about \$294.5 million. However, because this is a federal tax, it does not enter into our estimate of the fiscal balance in Maryland. It should also be remembered that not only would an equivalent amount of taxes be collected if the same jobs were held by legal workers, but that the likelihood is that more of the jobs currently occupied by illegal aliens would be in the above ground economy and paying higher wages if the illegal alien workforce were not present.

TABLE 18
Tax Collections (millions \$)

Sales Tax	\$28.2
Property Tax	\$39.3
Income Tax	\$0.0
Gas Tax	\$7.7
Cigarette Tax	\$43.4
Total	\$118.6

Net Fiscal Costs

The above analysis indicates a net fiscal cost to Maryland taxpayers of more than \$1.7 billion per year. This cost does not include additional costs that the same taxpayers support through their federal tax payments.

There are about 2.04 million households in the state headed by U.S. citizens or legal foreign residents. The more than \$1.9 billion fiscal burden created by the illegal alien households spread among those two million households amounts to about \$910 per household per year.

The fiscal burden is not shared equally across the state. It is heaviest in those localities that have the largest concentrations of illegal aliens. If the greatest expense, i.e., educating the children of illegal aliens is used for estimating the share of the educational cost burden — using only the locally funded share — and other costs are shared equally among all households headed by U.S. citizens and legal residents, the result is a dis-

proportionate burden on households in Prince George’s and Montgomery Counties. In Montgomery County the per-household burden is about \$1,420. In Prince George’s County, it is about \$1,025. Because of the greater state subsidy for education in Baltimore County and Baltimore city, the comparable burden is about \$740 and \$660, respectively. Elsewhere in the state, the average burden is about \$805 per household.

A similar disproportionate burden will likely fall in Montgomery and Prince George’s Counties if the in-state tuition waiver for illegal alien students enters into effect.

TABLE 19
Net Fiscal Cost (millions \$)

Outlays	\$1,832.5
Tax Payments	\$118.6
Net Cost	\$1,713.9

Conclusion

The major cost areas detailed in this report do not fully encompass the fiscal costs of illegal immigration to Maryland's taxpayers. Other costs result from programs to further communication with illegal aliens who do not speak English, such as adult education English instruction and translation of materials into foreign languages sent home from schools or interpretation of PTA meetings. The costs would also be considerably higher if they accounted for the impact of illegal aliens taking jobs that could be filled by unemployed U.S. workers. Such costs would include assistance to families in poverty and unemployment insurance payments to American workers displaced by illegal alien workers. Similarly, the negative fiscal impact would be still greater if the calculation accounted for lost tax collections resulting from wages that are depressed as a result of illegal alien employment. Still further costs result from congestion, and property value loss in areas where illegal aliens congregate to seek day jobs.

Non-quantifiable costs of illegal immigration, which should be kept in mind, include issues such as the impact on the education of other students if the learning environment is negatively affected by students with limited English language proficiency. Other harm and/or inconvenience includes protracted waits to receive medical attention where illegal aliens contribute to congestion in the emergency admissions facilities of public hospitals, and the closure of emergency rooms due to rising uncompensated costs. Social cohesion may be strained by foreign language communications barriers, and rising income inequality associated with immigration.

A 2005 study that focused on literacy noted that the growing number of residents not fluent in English has major implications for Maryland's future economy.

Experts tell us that over the next two decades, 80 % of all jobs will require some post secondary education. Maryland is far from this reality with more than 20 % of working age residents functioning with limited literacy or English proficiency skills that prevent their entry into post secondary education and training. Low literacy levels and lack of a high school diploma are highly correlated with unemployment, living in poverty, incarceration, and children's lack of academic performance.³²

Finally, respect for the rule of law is eroded when an increasing share of the population lives illegally in the country, relies on stolen and counterfeit identities, and works in the underground economy. This is magnified when law enforcement officers are required to ignore this lawbreaking activity.

Proposals to adopt some form of amnesty for the illegal aliens would not, on balance, lessen the burden on the state's taxpayers if enacted. While that could lead to less exploitation of the illegal workers and, thus, higher wages and tax collection, it would also increase the access of this population to additional social welfare benefits and allow them to legally apply for the state's reverse EIC tax benefit and other state assistance currently unavailable to them. It would also encourage more illegal immigration with the result that the newly legalized workers would be replaced with illegal ones.

The nearly \$1.9 billion annual fiscal cost burden on the state's taxpayers is not inevitable. State and local policymakers have several means at their disposal to discourage settlement in the state by illegal aliens. Maryland and some local jurisdictions, however, have adopted permissive policies towards illegal aliens that have the effect of inviting additional illegal alien arrivals. Marylanders concerned about the impact on their state and local communities should demand an end to those policies.

The attraction that draws illegal immigration is the perception that jobs will be available that will provide a better life for the illegal alien and family members. The U.S. Congress recognized this in 1986 when it made it illegal to hire a foreigner not authorized to work. That law has been widely ignored because employers are not held accountable unless it can be proven they knowingly hired illegal workers. In 1996, Congress required the creation of a system that could make employers accountable by mandating creation of a work document verification system to be used by employers.

E-Verify is the current version of that system, but it was created as a voluntary system is still operating as such. States, however, have discovered that they can mandate the use of the E-Verify system for their employers, and that requirement was upheld by the U.S. Supreme Court in 2011.³³ In addition, several other states and the federal government have adopted regulations that require any employer who contracts with the government to use the verification system for all employees working on the contract.

If Marylanders want to reduce the attractiveness of the state to illegal aliens and to assure that the state's legal residents have less illegal competition for jobs in the state, a major first step would be to join the trend among other states and adopt a requirement for employer participation on the E-Verify system. The experience in other states, notably Arizona, has demonstrated that such policies have a measurable impact not only in deterring new illegal immigration, but also on reducing the resident illegal alien population.³⁴

A July 2010 Rasmussen poll asked likely voters if they would support adoption in Maryland of a law similar to Arizona's immigration enforcement law SB 1070 — that is currently before the Supreme Court following a challenge by the Obama administration — and those supporting the proposal strongly outnumbered those opposed 49 percent to 39 percent.

A second major step would be to dismantle the measures that encourage the arrival of illegal aliens and accommodate their presence. When HB-387 was enacted to bring Maryland into compliance with the REAL ID standards recommended by the federal government following the 9/11 terrorist attacks, it allowed illegal aliens who already had driver's licenses to be able to use them through July 2015.

Baltimore Mayor Stephanie Rawling-Blake issued an executive order on March 22, 2012 to prohibit police from questioning or apprehending a person for an actual or suspected violation of federal immigration law.³⁵ This announcement was an effort to offset the inclusion of Baltimore in the Secure Communities program. But, the ex-

ecutive order in no way changed the effect of the Secure Communities program, was of questionable legality, and was therefore political posturing intended to calm the illegal alien community.

At the local level, the presence of “sanctuary city” measures adopted in Baltimore (in 2003) and Tacoma Park (in 1985) that bar their law enforcement personnel from inquiring about immigration status and from cooperation with federal immigration authorities act as a magnet to attract the settlement of illegal aliens. In Prince George’s County, a 2003 ordinance was adopted that directed officers “to “refrain from enforcing immigration matters.”³⁶ Similarly, local government policies that provide assistance for or allow hiring sites for day laborers, that national studies have documented are used almost exclusively by illegal alien workers, flout the federal law against hiring illegal alien workers. The day laborer hiring sites operated by CASA de Maryland, with support from local government, are a prime example of catering to the illegal alien population.

CASA’s recognition that many of the persons who use their services are illegal aliens, may be seen in a pamphlet prepared by CASA that coaches aliens not to say anything, answer the door or provide identification to immigration and law enforcement officials. CASA advises its clients to carry and use a card saying the person will not answer questions without a lawyer.³⁷

The public advocacy activities of CASA de Maryland on behalf of their clients have been a thorn in the side of federal immigration law enforcement personnel. Former Immigration and Naturalization Service (INS) regional director Ben Ferro went on public record castigating then CASA directors Gustavo Torres and Ana Sol Gutierrez. He wrote, “During our meetings there were important areas of mutual concern where I feel we were working together and making progress; however, once away from our discussions you have continued to misrepresent the facts and make unsubstantiated allegations of abuse and discrimination which serve only to drive a wedge between the INS and the communities we both serve.” He expressed “extreme disappointment” over what he characterized as “...your group’s continued attempts to mislead the media...” and the public.³⁸ Torres remains CASA director, and Gutierrez now serves in the Maryland House of Delegates.

Afterword

This report on the impact of illegal immigration on Maryland taxpayers updates a report FAIR issued in 2009.³⁹ In 2010, FAIR issued a report on the total national fiscal costs of illegal immigration that had state-by-state data that also revised upwards the estimated burden borne by Maryland taxpayers.⁴⁰ This current report further describes and estimates the fiscal burden on Marylanders with a special focus on the topical issue of taxpayer support for post-secondary education for illegal alien students. Also new in this report is analysis of the extent that the greater share of illegal aliens in Montgomery and Prince George's counties and their higher average schooling costs result in a greater fiscal burden on their taxpayers.

The purpose of estimating the fiscal impact on Maryland taxpayers is to educate policymakers regarding the importance of adopting measures designed to discourage the settlement of illegal aliens in the state. Measures at the state, county or local level that accommodate the presence of illegal aliens encourage the arrival of additional illegal aliens. On the other hand, measures that effectively deny illegal alien job opportunities and conveniences will discourage the future arrival of illegal aliens as well as encourage those already in the state to leave.

Much of the fiscal burden from illegal immigration results from services provided to the children of illegal aliens born in the United States. As they are considered to be U.S. citizens by birth, the possibility of lessening the fiscal burden from those services relates only to the possibility that their illegal alien parents will take their children with them when they depart the state. For that reason, the process of lessening the fiscal burden is one that likely will unfold over several years. That makes it important not to delay initiating the process. Finally, while it is clear that uniform measures across the country would be more effective and equitable than state and local measures, the failure to act at the national level makes it important for state and local policymakers to fill the void in order to protect their constituencies from the job competition and fiscal impact of illegal immigration.

Finally, it should be kept in mind that part of the higher fiscal outlays related to illegal immigration estimated in this current study result from including an estimate of the cost of providing in-state tuition benefits to illegal alien students. However, that outlay can be avoided if the law enacted in 2011 is overturned in the November 2012 election.

Endnotes

- 1 FAIR's estimate takes into consideration the methodology and estimates of the Pew Hispanic Center but also includes persons in the United States illegally who have received temporary permission to work and recently arrived illegal aliens who are not included in the Pew estimate.
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- 6 "Estimates: Ranking of the States 2010 and Estimates of School Statistics 2011," National Education Association.
- 7 In Baltimore, Montgomery, and Prince George's counties, the respective shares were 7 times (0.7%) higher than the state average, 20 times higher (2%) percent, and 10 times higher (1%). These estimates are based on responses volunteered by persons contacted by the Census Bureau and are, therefore, self-assessed rather than some objective assessment. The data also, as noted previously, underestimate illegal alien households, including U.S.-born children in those households.
- 8 United States General Accounting Office, (GAO-04-733) June 2004.
- 9 Scafidi, Benjamin, "The Formula Behind Maryland's K-12 Funding," Maryland Public Policy Institute, 2008.
- 10 Montgomery County Public Schools, "The Citizens Budget: FY 2005," website consulted January 26, 2012.
- 11 Title VII of the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) specifically authorized illegal alien children who qualify to participate in the free and reduced meals program.
- 12 "National School Lunch Program," U.S. Department of Agriculture, October, 2011.
- 13 According to data collected by the Institute for International Education, Montgomery College had an enrollment of 1,895 foreign students in 2011.
- 14 The estimate for Montgomery County does not take into account the current enrollment of illegal aliens. The adoption of in-state tuition benefits would shift some of the burden from county taxpayers to state taxpayers.
- 15 Salisbury U. is included only for illustrative purposes as an alternative to UMBC and UMCP for some students.
- 16 The U.S. citizenship of the child is based on the prevailing interpretation of the 14th Amendment to the Constitution. There are some Constitutional scholars, however, who argue that the clause in the 14th Amendment "...subject to the jurisdiction thereof..." should be interpreted to rule out U.S. citizenship for children born to persons in the country illegally. They urge the issue be raised to the U.S. Supreme Court for a ruling on the issue.
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- 18 Data from the Kaiser Family www.statehealthfacts.org website (consulted February 27, 2012).

- 19 “Charles County Women’s Healthcare Forum, Barriers to Prenatal/Obstetrical Care,” July 23, 2008. Website consulted, October 15, 2009. (http://www.charlescounty.org/cccw/news/Civista_Roundtable.pdf).
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- 25 Gibbs, Deborah, et al., “Children in Temporary Assistance for Needy Families (TANF) Child-Only Cases with Relative Caregivers,” June 2004.
- 26 “Maryland’s Children 2011,” Child Welfare League of America, website visited March 8, 2012.
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- 35 ‘Immigration Order’ Comforts Latino Community, WBAL-TV 11 website, March 22, 2012.
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- 38 April 8, 1988 letter from INS District Director Ben Ferro to Ana Sol Gutierrez and Gustavo Torres.
- 39 Martin, Jack, “The Costs of Illegal Immigration to Maryland Taxpayers,” FAIR, 2009.
- 40 Martin, Jack and Eric Ruark, “The Fiscal Burden of Illegal Immigration on United States Taxpayers,” FAIR 2010.

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