



THE FISCAL BURDEN OF ILLEGAL ALIENS ON
Washingtonians

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 Jordan¹



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SEPTEMBER 2012

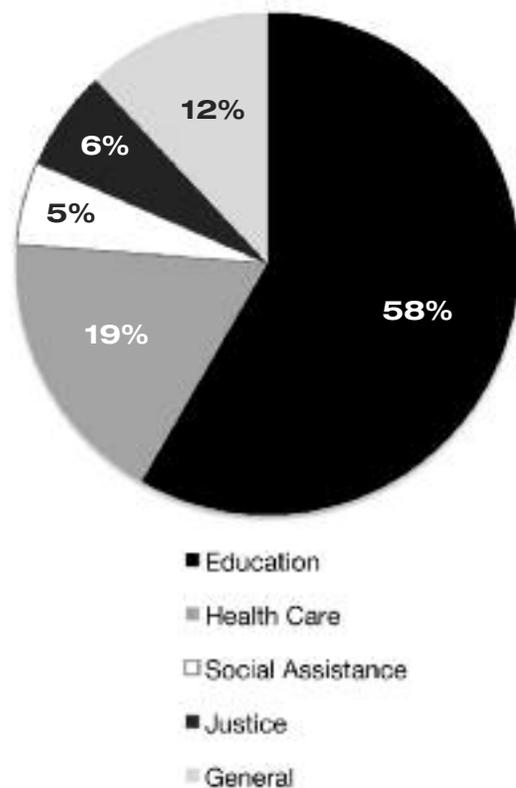
Executive Summary

Washington's accommodating policy towards illegal aliens has resulted in a fast growing illegal alien population and a rapidly increasing fiscal burden on the state's taxpayers. With the state budget adding an additional \$2.7 billion of debt this year,² the need to reduce the costs to the taxpayer from illegal immigration should be obvious to lawmakers.

This study, examining what illegal immigration costs Washington taxpayers, includes the following findings:

- The state's taxpayers bear an annual burden of more than \$2.7 billion as a result of an estimated 275,000 illegal aliens plus nearly 104,000 U.S.-born children of illegal aliens of whom about 78,000 are school-aged.
- The combined K-12 fiscal burden for the children of illegal aliens in regular instruction and supplemental instruction amounts to nearly \$1.6 billion annually.
- Justice and law enforcement costs result in a net outlay of about \$176 million. These outlays include policing, court and prison costs.
- Health care and social assistance programs add additional costs of \$652 million.
- The average Washington household headed by a U.S. citizen bears an annual burden of about \$970 to cover the costs of the state's illegal alien population.
- Illegal aliens pay relatively little in taxes because of their low earnings and work in the underground economy. We estimate they pay about \$203 million in state and local taxes — 7.4 percent of the estimated burden.

FISCAL COST EXPENDITURE SHARES



Background

Washington has a fast growing foreign-born population in absolute numbers and in the share of the overall population. The state's foreign-born population in 1980 was estimated by the Census Bureau at about 239,000 residents (5.8% of the total population). In 2010, the foreign-born population had grown to about 886,300 (13.2% of the overall population). That rapid surge in the foreign-born pop-

ulation 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 share of illegal aliens has been growing even faster than the fast-rising legal immigrant population.

Public school enrollment of students in Limited English Proficiency (LEP) classes — mostly children of immigrants and often children of illegal aliens — rose by 67.1 percent from 2000 to 2010 (from 55,709 to 93,069). Over the same decade, enrollment for non-LEP students actually dropped by about 5,700 students. The 2010 Census data revealed that more than four-fifths (81.8%) of the immigrant population over age 5 speak a language other than English at home and nearly half (47.8%) of them stated they spoke English “less than very well.” Among the foreign-born who have not become naturalized U.S. citizens — the population segment that includes illegal aliens — the share that said it does not speak English well was still higher, i.e., 56.3 percent.

The 2010 Census recorded that more than half (51.9%) of non-U.S. citizen, full-time, full-year workers in Washington over age 16 reported annual income of less than \$35,000 during the previous year. In the Tacoma metro area (Pierce County) the share of non-U.S. citizens earning less than \$35,000 was 63.3 percent.

Another glimpse at the conditions that accompany the fast growing foreign-born population may be seen in the Census Bureau’s estimates of crowded living accommodations. Crowded housing is defined as more than one resident per room. Statewide, 1.6 percent of native-born residents reported living in crowded housing compared to 16.3 percent of non-citizen residents. Non-citizens in Pierce County had an even higher rate, i.e., 24.3 percent. These crowded living conditions may result from unrelated individuals or extended families living together.

Estimating the Impact

The starting point for estimating the fiscal impact of illegal immigration on Washingtonians is to estimate of the size of the illegal alien population. There can be no doubt that that population has soared since the amnesty for illegal aliens in 1986 when more than 36,600 aliens applied from Washington for legal status.³ Of those, nearly 27,200 amnesty applicants said they had been working in seasonal agriculture.

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 42,000 persons, 17.6 percent of the foreign-born population. INS raised that estimate to 136,000 illegal aliens in 2000, or 22 percent of the state’s foreign-born population. In 2007, the DHS increased that estimate to

260,000 persons, making Washington the tenth largest location of illegal aliens in the nation. FAIR's estimate of the illegal alien population in 2010 was 275,000 residents, or 31 percent of the foreign-born population.

FAIR's estimate is similar to — but slightly higher than — those of DHS and the Pew Hispanic Center. FAIR's estimate includes 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 There currently are nearly 1,900 mostly Central American beneficiaries of Temporary Protected Status living in the state — nearly all of whom either illegally entered the country or overstayed visas. Further, the DHS and Pew estimates do not include recently arrived illegal aliens — on the basis that they may simply be temporary “sojourners” who will leave on their own within a year.

Based on the estimate of the illegal alien population, an additional estimate is required of the number of school-age children within that population. Although there are no specific estimates of the illegal alien population at jurisdictions lower than the state level, we allocate the school-aged children by region of the state based on the distribution of the foreign-born population, the distribution of the population that does not speak English well, and the distribution of the Limited English Proficiency (LEP) public school students.

FAIR includes an estimate of fiscal costs associated with the K-12 school-age children of illegal aliens who are born in the United States. The birth of these children and their subsequent medical care is often paid for by the taxpayer, and they often speak the parents' language at home and require LEP classes when they enter school. Although they are U.S. citizens and not deportable, we include them in the cost estimates inasmuch as 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. Therefore, proactive policy responses that discourage future illegal alien settlement in the state can diminish this impact. Furthermore, if the parents leave the United States voluntarily or involuntarily, these dual-national children are likely to accompany the parents, and their departure would contribute to a reduction in the taxpayer's burden.

Research by the Pew Hispanic Center on the citizenship status of children in illegal alien households suggests that about 82 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, we estimate the number of illegal alien school-age children in Washington is about 17,330 and the number of U.S.-born school-age children of illegal aliens is about 77,995. The resulting estimate of about 95,325 children of illegal aliens in Washington's K-12 public schools represents 9.0 percent of total enrollment.

Educational Expenditures

The average annual cost of K-12 education in Washington was more than \$11,500 per student in 2009 according to the Washington Policy Center. That amount varied by jurisdiction. In the Seattle school system, the average cost per student was \$19,051. Other school districts with higher than average expenditures included Lake Washington—\$13,955, Edmonds—\$13,928, Tacoma—\$12,340, and Pasco—\$11,471. However, according to a recent state Senate committee report on “K-12 Finance” the per-pupil expenditures have fallen since 2009 because of state budget cuts. We use the 2009 data, however, on the assumption that any recent reduction is temporary.

If the estimate of the K-12 costs of educating the children of illegal aliens were based on the statewide average cost, the total expenditure would be about \$1.1 billion per year. But, because there is a larger share of those students in the Puget Sound area (or Seattle-Tacoma metro area) where outlays per student are higher, the total expenditure is also higher.

Public school enrollment data in Washington do not identify citizenship or immigration status. The estimate of fiscal expenditures, therefore, depends on an estimate of the size of that student population. Data that suggest that the share of the illegal alien population is disproportionately high in the Seattle-Tacoma metro area include the fact that King, Snohomish and Pierce Counties combined had:

- 51.1 percent of the state’s total population in 2010,
- 65.3 percent of the state’s foreign-born population,
- 60.9 percent of the non-U.S. citizen residents,
- 55 percent of all persons who said they did not speak English well.

Seattle itself, however, with 11.9 percent of the state’s total foreign-born population had proportionately fewer foreign residents not speaking English well, i.e., 7.7 percent. This suggests that the concentration of illegal aliens in the metropolitan area is outside the city itself.

TABLE 1
K-12 Children of Illegal Aliens (\$millions)

	Seattle	Other Metro	Rest of State	Total
Illegal	1,300	9,680	12,135	23,115
U.S.-Born	5,850	43,545	54,595	103,990
Total	7,150	53,225	66,730	127,105

These data lead us to estimate the enrollment of the children of illegal aliens in the state's K-12 public schools as 7,150 (5.6%) in the Seattle school system, 53,225 (41.9%) in surrounding Puget Sound school systems — with a concentration in the Tacoma school system, and the balance of 66,730 (52.5%) in the rest of the state.

We use those enrollment estimates and the average cost per student noted above to calculate the expenditures on the illegal alien students in K-12 public schools. The result is an estimate that the state's taxpayers' annual burden for the public schooling of the children of illegal aliens is about \$1.46 billion (see Table 2).

TABLE 2
Expenditures for K-12 Children of Illegal Aliens (\$millions)

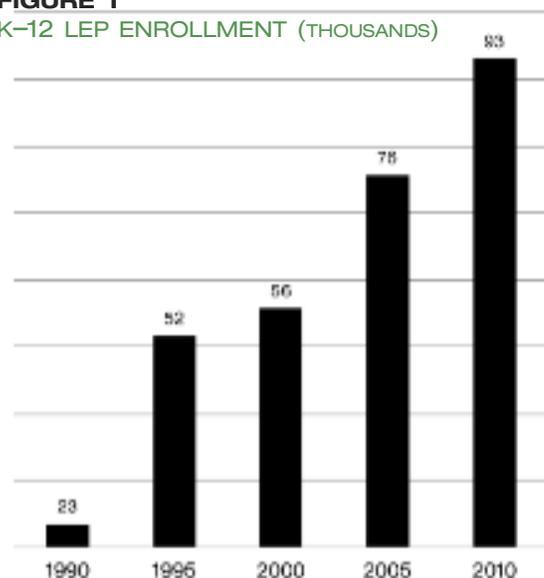
	Seattle	Other Metro	Rest of State	Total
Illegal	\$25	\$131	\$109	\$265
U.S.-Born	\$111	\$588	\$491	\$1,190
Total	\$136	\$719	\$601	\$1,455

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 Washington's public schools has risen rapidly in recent years. In 2000 there were about 55,710 LEP students throughout the state. In 2010 that number had soared to about 93,070 students as shown in Figure 1.

Even though the U.S.-born children of illegal aliens may grow up in the United States, that does not mean that they are English language proficient when they enter the public school system. It does mean, however, that they are likely to have had more opportunity to learn English than the children speaking a foreign language brought into the country illegally at an older age and put directly into the public school system. For that reason, this report estimates the share of U.S.-born children of illegal aliens in LEP classes is lower than their share in K-12 instruction. We estimate the illegal alien enrollment in LEP instruction was 95 percent of their K-12 enrollment and for U.S.-born children of illegal aliens the share was 75 percent.

FIGURE 1
K-12 LEP ENROLLMENT (THOUSANDS)



LEP EXPEDITURES

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. Nevertheless, the detailed information compiled by the state suggests that the expenditure level in Washington is considerably lower than that level.

Data from the Washington State Office of the Superintendent of Public Instruction (OSPI) put the number of full-year LEP (also known as Transitional Bilingual Instructional Program or TBIP) students in the Seattle school system at 5,448. The expenditure of \$17.55 million on these Seattle students is a per-student outlay of \$3,221, which was considerably higher than the state average outlay of \$1,208.⁶

In this report, we use the estimated distribution of the children of illegal aliens in the state's K-12 schools along with the OSPI data on LEP/bilingual instruction costs to estimate the additional fiscal costs resulting from English instruction for those students. The total annual expenditure statewide on LEP instruction for the children of illegal aliens amounts to about \$125 million (See Table 3).

TABLE 3
LEP Expenditures for Children of Illegal Aliens (\$million)

	Seattle	Other Metro	Rest of State	Total
Illegal	\$4.0	\$11.5	\$12.1	\$27.6
U.S.-Born	\$14.1	\$40.8	\$43.0	\$98.0
Total	\$18.1	\$52.3	\$55.1	\$125.5

The combined K-12 fiscal burden to educate the children of illegal aliens — both foreign-born and U.S.-born in regular instruction as well as supplemental LEP instruction amounts to nearly \$1.58 billion annually.

IN-STATE TUITION FOR HIGHER EDUCATION

Since the 2003-04 school year, illegal aliens have been eligible to participate in Washington's post secondary state schools at in-state tuition rates. That benefit, subsidized by the state's taxpayers currently amounts to \$17,555 per year at the University of Washington (\$29,938 out-of-state vs. \$12,383 in-state) or \$666 per year at Spokane Community College (\$3,216 vs. 2,550) or a comparable amount at other technical and community colleges for full-time students (15 credits).

The number of illegal aliens in post-graduate study in Washington as well as nationwide is available only as an estimate. One estimate is that there are 7,000 to 13,000 such students nationally and another is that there are about 65,000 illegal aliens graduating from high school annually among whom 5 to 10 percent continue their studies. These estimates and other state-specific enrollment estimates led to our estimate in the 2010 national and state fiscal cost report⁷ that, among about 1,500 illegal alien students in four-year degree schools in eight states, about 200 illegal aliens were university students in Washington, and among about 7,000 illegal alien students in two-year degree schools about 925 of them were in Washington.

That estimate is compatible with an estimate in 2003 by Washington Rep. Phyllis Gutierrez Kenney, the sponsor of the legislation to give in-state tuition to illegal aliens. According to the *Seattle Times* of May 8, 2003 she said that although there are no reliable numbers on how many students might benefit from the new policy, “best guess would be several hundred for the new academic year.”

Since the in-state tuition provision went into effect, the illegal alien population in the state has increased and, along with it, the likely number of illegal aliens benefitting from the provision. Applying the current tuition subsidy to the same estimated number of enrolled students that we used in our 2010 report, the cost of the taxpayer subsidy is now likely to be about \$3.8 million annually. That cost to the taxpayer would of course rise substantially higher if legislation to provide financial aid to those illegal alien students (such as HB 1706 proposed in 2009) were passed.

We have received credible information from sources in the state that there is an increasing number of foreigners entering the state on nonimmigrant visas with the specific intent of overstaying their authorized stay in order to become illegal aliens. This practice involves the arrival of teenagers often with a grandparent or other relative acting as guardian. They lease an apartment in order to establish residence, enroll the teens in a public high school at taxpayer expense, and after graduating from high school the illegal alien youths are able to take advantage of Washington’s offer of in-state tuition to illegal aliens who have graduated from a high school in the state to enroll as in-state residents to pursue a university degree. At that point, the illegal alien guardian returns to China. As with any other loophole in the immigration system that benefits illegal immigration, this practice is likely to grow unless some action is taken to close the loophole.

TOTAL EDUCATION OUTLAYS

The sum of education related annual expenditures on the children of illegal aliens is nearly \$1.6 billion as shown in Table 4.

TABLE 4
Total Educational Outlays (\$millions)

K-12 School	\$1,455.0
LEP Program	\$125.5
College Tuition	\$3.8
Total	\$1,584.3

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 births to illegal aliens and other emergency medical care that, by law, may not be denied to anyone for as long as it takes to stabilize the emergency medical condition. Medicaid expenditures are shared between the federal government and the state. A federal funding program to compensate states for the out-of-pocket medical expenditures directly resulting from services provided to illegal aliens without medical insurance is no longer providing funds to the state.

MEDICAID BIRTHS

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.⁸

An estimate of the annual births in Washington attributable to illegal alien mothers is based on a number of factors: the estimated illegal alien population (275,000) compared to the total foreign-born population (886,300); the average number of births in the state (about 83,500 per year); and the greater proportionate share of births to the foreign-born compared to the native-born (about double their 13.2 percent population share). The foreign-born share of births is higher than the native-born share due in part to a larger share of foreign-born being in their child-bearing years and in part due to a higher birthrate among the foreign-born including the illegal alien populations. We make allowance for some of the births to illegal alien mothers being paid for by employer-sponsored health insurance.

Pew Hispanic Center research found that about three-fifths of Hispanic non-U.S. citizens and non-legal permanent residents ('green card' holders) had no health insurance in 2007.⁹ 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 Washington likely is about 6,840 and the three-fourths covered by Medicaid amounts to about 5,130 births. This was 6.1 percent share of all Medicaid births.

Washington is considered a national leader in Medicaid cost-containment for childbirth by its reimbursement policy that compensates equally for vaginal and caesarian births and for its inclusion of midwife deliveries under the Medicaid program (however, deliveries performed out-of-hospital were only 2.3 percent of births statewide in 2007).¹⁰ At the same time, the state has been actively adopting expansions in coverage in terms of a higher cut-off multiplier of the poverty level. Changes are likely to

come as a result of the Affordable Care Act, but because those changes do not extend coverage to illegal aliens, they do not affect these calculations.

We use an estimate of \$19,000 per birth (including prenatal care, delivery, and hospital newborn care).¹¹ This average used in a 2001 fiscal impact calculation by state budget analysts in Maryland is within the range of estimated costs on the CostHelper website for delivery only. Under Medicaid, the half of that cost paid for in the state budget would total \$9,500, and that expense multiplied by the estimated 5,130 births amounts to a cost to state taxpayers of \$48.7 million per year. Of course, Washington taxpayers also pay a share of the matching federal expenditure paid by taxpayers across the country.

“For patients not covered by health insurance, the typical cost of a vaginal delivery without complications ranges from about \$9,000 to \$17,000 or more, depending on geographic location and whether there is a discount for uninsured patients. The typical cost for a C-section without complications or a vaginal delivery with complications ranges from about \$14,000 to \$25,000 or more.”¹²

This expense to the taxpayer would be nonexistent if the parent(s) had been deterred from coming into the country or had not stayed to deliver a child in the country. The state does not have the ability to curtail these costs directly, but it may do so indirectly by adopting measures to deter the arrival of additional illegal aliens and by encouraging those already present to leave.

MEDICAID FOR U.S.-BORN CHILDREN OF ILLEGAL ALIENS

Children in low-income families receive Medicaid services without regard to the ineligibility of the parent(s) participation as a result of their illegal residence. According to calculations by the Urban Institute, average annual medical expenditures per child by state and local governments were \$549 per child.¹³ Those outlays include vaccinations. We estimate that at least three-fourths (77,990) of those children will meet the poverty criteria and have no health insurance coverage. That amounts to an expenditure of about \$42.8 million annually.

APPLE HEALTH FOR KIDS

According to the Northwest Health Law Advocates, the U.S.-born children of illegal aliens under one year of age “...are automatically eligible for Apple Health for Kids if their mother received medical benefits at the time of the child's birth. The eligibility will last for 12 months. There are no income or resource limits.” In addition, “Children under age 19 may be eligible for Apple Health if they live in families with income of less than 300% of the federal poverty level [\$55,600 for a family of three], but... families pay a monthly premium.”¹⁴ According to the Kaiser State Health Facts, Washington spent \$2.665 billion on this program for 1,159,333 beneficiaries in 2010, 57 percent of whom were children (660,820). Assuming that average expenditures were the same for adults and children, the expenditure amounts to \$1.52 billion for the children. In addition the state expended an additional \$9.7 million for Children's Health Insurance Program (CHIP) medical coverage for 43,364 children.

The eligibility criteria for these programs — low income and lack of medical coverage — mean that a disproportionately large share of the child beneficiaries will be children of illegal aliens. Rather than the about 11.7 percent of the child population that are the children of illegal aliens, we estimate that this population share that lacks medical coverage is about 19 percent. That share of the funding amounts to \$288.8 million for health benefits and an additional \$1.8 million for CHIP coverage. The total Apple Health benefits for children of illegal aliens amounts to \$290.6 million.

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 provide medical insurance, 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, about two-fifths (39.6%) of native-born Washingtonians were in the 25-55 years old bracket. By comparison, more than three-fifths (61.7%) 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.

According to a 2011 report by the State Office of the Insurance Commissioner, “...undocumented immigrants comprise less than 14 percent of the state’s uninsured population.”¹⁵ To put that into perspective, the estimated size of the uninsured population in that report was about one million persons, thus uninsured illegal aliens were estimated at about 140,000 — or more than half of all illegal aliens. 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. But they do not receive payment under Medicaid because the patients are illegal aliens. Based on an estimate that three-fourths of the illegal alien population will likely not have health insurance, we estimated the cost at \$39.5 million in our 2010 study, and

TABLE 5
Health Care Costs (\$millions)

Medicaid Births	\$48.7
Child Medicaid	\$42.8
Apple Health	\$290.6
Emergency Care	\$48.3
Other	\$78.0
Total	\$508.4

now estimate on the basis of a larger illegal alien population that the cost is likely about \$48.3 million. Those unfunded emergency medical services are supported by the taxpayer or passed on in higher costs to those with health insurance.

Besides the Apple health program, the state funds free medical and dental clinics available to illegal aliens without health insurance. According to estimates from 2011, the expense of these services for an estimated 45,000 illegal

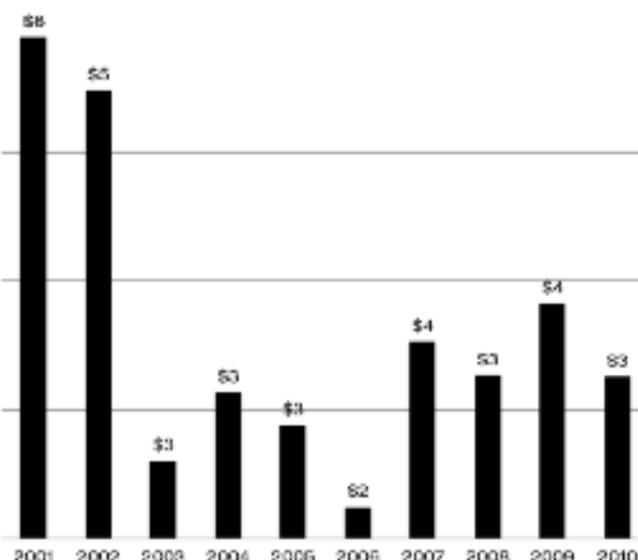
alien children amounted to about \$54 million per year. Another state program — kidney dialysis and cancer treatment for about 1,300 people ineligible for Medicaid because they also can't prove they're legal residents — adds an additional \$24 million burden.¹⁶

Medical expenditures on the illegal alien population and their U.S.-born children are therefore estimated to total more than \$500 million as shown in Table 5.

Criminal Justice Expenditures

The number of deportable and criminal aliens in Washington's state and county prison system has been fairly constant over the past ten years as measured by data reported to the federal government in the State Criminal Alien Assistance Program (SCAAP). The number of prisoner years reported in the program has varied between about 1,200 (in 2006) and 1,800 (in 2002) and was about 1,300 in 2010. The average over the past five years has been slightly more than 1,500 prisoner years. What has changed significantly, however, is the compensation received by the state and local jurisdictions for these alien prisoners. Measured as compensation per prisoner year, the funding dropped off precipitously from the level in 2001 (\$5,893) to between \$2,000 to \$4,000 per prisoner year between 2003 and 2010 as shown in figure 3.

FIGURE 3
SCAAP FUNDING PER ILLEGAL INMATE YEAR
(THOUSANDS)



In our 2010 study, we reported that the fiscal cost of justice programs in Washington that resulted from the presence of illegal aliens was \$127.2 million. This was based on the estimate of an illegal alien population of 225,000 persons and data from a 2008 report by the U.S. Bureau of Justice Statistics (BJS) on “direct expenditure on criminal justice, by level of government, 1982-2006.”¹⁷ The categories of expenditure by state and local jurisdictions were for imprisonment, police, and the judicial system. Those expenditures broke down to \$46.6 million for policing, \$23.5 million for judicial operations, and \$61.6 million for the corrections system. We subtracted from that the compensation received by the state in SCAAP reimbursements.

Those expenditures likely will have increased because of the increased size of the estimated illegal alien population and inflation. Using the data in the SCAAP system on illegal and deportable aliens as a percentage of all prisoners listed in the program, i.e., 5 percent of the total, and the cost data in the BJS report adjusted for inflation, the estimated outlays for each of the three categories of justice expenditures are as shown in Table 6.

TABLE 6
Justice Costs (\$millions)

Policing	\$68.5
Judicial	\$34.6
Incarceration	\$73.1
Total	\$176.2

This estimate does not include the monetary costs associated with the crimes that led to the justice system expenditures. As noted above, an offset to the local fiscal burden is the funding received by the state's institutions from SCAAP reimbursement. In 2010, that reimbursement was about \$4.3 million and in 2011 it was \$3.9 million. The net cost of justice expenditures was about \$172 million.

Social Assistance Costs

Illegal aliens are not entitled to receive social assistance benefits other than the free and reduced price meals and emergency medical benefits. But illegal aliens benefit from other assistance programs which provide services to 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 Washingtonians 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 where there is no eligibility exclusion for illegal aliens or lax screening. Examples include adult education classes, e.g., English as a Second Language (ESL), public health services, e.g., immunization programs, subsidized housing, and tax credit payments.

TANF

Washington's Temporary Assistance for Needy Families (TANF) program, called State Family Assistance, had an average caseload of 65,127 families in 2011.¹⁸ Of those cases, 37.2 percent (24,227) were identified as "child only." Of those 24,227 child only cases, 35.2 percent (8,528) were in that category because the parent(s) was "undocumented." The average "payment case" was \$418.25 per month (\$5,019 per year). The state share of that funding was 36.3 percent (\$1,820). The amount of TANF expenditures on these children of illegal aliens, therefore, amounts to about \$15.5 million annually assuming the same level of funding for the child only cases as other cases.

CCDF

The CCDF program for child care for children in poverty households is funded by both federal and matching state funds. The state requirement is that the family income be less than 85 percent of the state median income. A family with two eligible children would be entitled to a state benefit of \$2,428 per month (\$29,136 per year).¹⁹ The per-child outlay would be half of that, i.e., \$14,568. Assuming the same number of participating child-only cases due to the parents illegal alien status as those receiving TANF benefits, the resulting cost to the state's taxpayers is about \$124.2 million annually.

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.

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 in low-income households who are children of illegal aliens.²⁰ The program covers free and reduced price breakfast, lunch and snacks. Data from the state's education office (OSPI) puts the share of all public school students participating in this free and reduced price meal program at 43.7 percent as of May 2011.²¹ Most of the cost of this program is from federal expenditures. State funding is \$20.2 million in the 2011-13 state budget, i.e., about \$45 per participating student per year.²²

Our estimate of the additional costs to the Washington taxpayer is based on an assumption that nine-tenths of the children of illegal aliens are participating in the program. That assumption results in an estimate that the participation of the children of illegal aliens in Washington's public schools in this program amounts to about \$3.9 million annually.

OTHER SOCIAL ASSISTANCE

In addition to these programs that are targeted on children living in poverty which are operated as a complement to federal programs, there are additional state originated programs also designed to benefit those in poverty. No estimate is made of these additional outlays.

TABLE 7
Social Assistance (\$millions)

	Beneficiaries	Benefit	Cost
TANF	8,528	\$1,820	\$15.5
CCDF	8,528	\$14,568	\$124.2
School Meals	85,800	\$45	\$3.9
Total			\$143.6

The total social assistance funding by the state for the children of illegal aliens is estimated as about \$144 million annually as shown in Table 7.

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 Washington taxpayers we estimated general government expenditures associated with a population of 250,000 illegal aliens plus their U.S.-born children at \$266.5 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 \$325 million. That increase includes a small adjustment for inflation in addition to the larger illegal alien population.

TABLE 8
Cost Summary (\$millions)

		Share
Education	\$1,584.3	58%
Health Care	\$508.4	18%
Social Assistance	\$143.6	5%
Justice	\$176.2	6%
General	\$325.0	12%
Total	\$2,737.5	

OTHER IMPACT

Besides its fiscal impact, illegal immigration has other effects that are disruptive to a society. One of those effects is its contribution to the nation's growing income inequality. One of the signs of increasing income inequality is a growing difference between median (midpoint) and mean (average) income. A growing gap between median and mean income indicates either low income earners losing ground to high earners or high

earners gaining a greater share of income or a combination of the two. The greater the difference between the two measures the greater the inequality.

In the 2000 Census data, the gap between the two measures at the national level was 34.8 percent and in 2010 it was 38.9 percent. In Washington, the 2000 Census data gap between the two measures was 24.9 percent and in 2010 it was 29.7 percent. The inequality gap in Washington was not as great as at the national level, but it was increasing more rapidly.

Mean income staying close to the median does not mean an equal distribution, but it does imply that inequality is not becoming worse. In the United States over the last thirty years, distribution became very worse, indeed.²³

—John Weeks

For the United States as a whole, the 2010 Census data reveal that average household income among the foreign born was lower than for the native-born population and that there was a larger gap between median and mean income for the foreign-born population, i.e. a difference of 45.8 percent compared to 38.3 percent for the native-born. In Washington, household earnings were on average higher than the national average. The median household income was 11.8 percent higher, and the mean income was 3.7 percent higher.

While the gap between median and mean income in Washington was lower than for the nation, that did not hold for Seattle, where the difference was 42 percent. Much of the reason for that greater income inequality in Seattle results from the gap in income between low-wage and high-wage earning foreign-born, especially those who have not become U.S. citizens. Those non-citizen residents include illegal aliens as well as professional guestworkers such as H-1B visa high-tech workers. In Seattle, the gap between median and mean income for foreign-born headed households was 59.1 percent, and among those households headed by non-naturalized foreign-born the gap was 65.1 percent. Among the foreign-born in Seattle, the median income was lower than for the foreign-born state-wide and mean income was higher. This fact points to a greater concentration of workers at both ends of the income spread, i.e., a disproportionate share of both high-wage foreign workers and low-wage foreign workers.

It is also notable how much higher are average earnings in the Seattle metropolitan area (King and Snohomish Counties) than in the rest of the state. Compared to the statewide average household income (of those reporting income) of \$72,151, the Seattle metro area average income was \$85,045 while in the rest of the state it was \$62,613. The gap was much greater for non-naturalized foreign-born residents, i.e., \$78,233 in the Seattle metro area and less than half that level of earnings (\$34,769) in the rest of the state — influenced by the large presence of low-wage workers in agriculture in the Yakima Valley.

In the Tacoma metro area (Pierce County) average earnings of \$41,019 for non-naturalized foreign-born fell between the higher earnings in Seattle and the lower earnings in the rest of the state. If those Tacoma metro area earnings are added to the Seattle metro area earnings, the average annual earnings of non-naturalized foreign-born households for the rest of the state fall still lower to \$31,934.

That income disparity between high earners and low earners may be seen as even greater when it is put in the context of the larger number of workers in foreign-born households. The average number of workers per household state-wide is 1.16 persons. For the non-naturalized foreign-born, the average is 1.4 workers per household. That means the \$31,934 average annual household income earned outside of the Seattle-Tacoma greater metro area amounts to \$21,577 per worker compared to the \$59,910 per worker for the native-born population.

Remittances — The state's economy, like the national economy, is weakened when wages earned locally are sent out of the country in the form of remittances. While it is understandable and responsible for foreign workers to send money to family members living in their home country, it nevertheless deprives the local economy of that money being spent locally. That loss to the economy means fewer sales, reduced tax collections, and fewer jobs.

The illegal alien population is the source of a major remittance flow because they often leave immediate family members behind when they illegally come to the United States to seek work. The annual remittance flow out of the United States was estimated to be \$48 billion as of 2011 by the World Bank.²⁴ A study published in 2008 estimated the amount of remittances sent to Latin America from sources in Washington at \$572 million.²⁵ Remittances to other parts of the globe would raise that amount as would be likely as the illegal alien population increased. Not all of the remittance flow out of the state would be from illegal residents, but a large share of it would be.

Taxes Collected from Illegal Aliens

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 or to federal, state, or local government. They result from illegally received earnings. Analogous to the suggestion that an illegal alien should be made legal because of taxes paid would be to suggest that a law breaker should be forgiven for 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 illegal aliens often means that legal workers are denied jobs, and the same or greater tax collections would result if the legal worker had the job. That is 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. Nevertheless, we include an estimate of those tax receipts from illegal aliens to put them into perspective.

It is 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 payroll 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. They may be filing for a federal tax credit payment and, if Washington adopts a similar tax credit, they would be eligible to receive a payment from the state.
- In addition to the low level of earnings, illegal aliens send money out of the country as noted above 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.
- 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 while also depriving 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 causes wages for unskilled workers to stagnate and leads 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 in Washington 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 Washington's 6.5 percent sales tax indicates an annual tax collection of \$182 from that illegal alien family. We multiply that amount by an estimated 65,725 illegal alien families for a total of \$12 million. An estimated 140,250 additional single illegal aliens will have a lower income and discretionary income of about two-thirds that level, i.e. about \$1,868. That amounts to an additional sales tax collection of \$17 million. Combined the two categories generate total sales tax revenue of about \$29 million annually. In addition, there is an authorized local sales tax rate of up to 3 percent. That tax rate

accounts for an additional \$13.4 million in tax collections from the same population for an overall total sales tax revenue of \$42.4 million.

PROPERTY TAX

Although few illegal aliens will own their residence, they contribute in rental payments to the collection of property taxes. We use an estimate of \$336 per housing unit per year times 65,725 family units and 35,060 units of 4 unrelated persons to arrive at an estimated total of \$33.9 million in property tax collections.

CREDIT OFFSET

Washington has enacted a version of the federal Earned Income Tax Credit (EITC). A refundable credit of up to 10 percent of the federal EITC, but it has been deferred from going into effect because of the state budget shortfall. When and if activated, the income profile of the illegal alien population suggests that the credit will end up as a net reduction to the amount of tax collections, especially for those illegal aliens working with false or out of date Social Security cards in jobs with tax withholdings.

GASOLINE TAX

Washington's 37.5 cent per gallon tax also generates revenue from the illegal alien population, but much less per capita than legal residents because of their lower income compared to the cost of owning and operating an automobile 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.

Based on an average commute of 16 miles (32 miles round trip) 6 days per week, average commuter mileage per year is about 10,000 miles. 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.

The Pew Hispanic Center estimated that there were 190,000 illegal aliens in Washington's workforce in 2010.²⁶ We estimate that if one-fourth were driving with four workers per car, that would be 11,875 cars consuming 1.9 gallons per day (at 20 mpg). Those estimates yield an estimate of fuel tax collection by the state of \$42.8 million per year.

ALCOHOL TAX

The tax rate on alcohol is 20.5 percent. That amounts to a \$1.12 tax on a 6-pack of beer. Because of the minimal disposable income of the illegal aliens, we estimate a 6-pack a week for the adult population. This yields an estimated annual tax collection of \$14.6 million.

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 \$3.025 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 rate is much higher than for women in most other countries. We estimate there are 62,900 illegal alien smokers smoking an average of a pack a day, and the resulting state cigarette tax revenue amounts to \$69.5 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 171,000 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 85,500 workers. That estimate results in a possible federal tax collection of about \$265 million. However, because this is a federal tax, it does not enter into our estimate of the fiscal balance in Washington. 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.

NET FISCAL COSTS

The above analysis indicates a net fiscal cost to Washington taxpayers of more than \$2.5 billion per year. This cost does not include additional costs that the same taxpayers support through their federal tax payments.

TABLE 9
Tax Collections (\$millions)

Sales Tax	\$42.4
Property Tax	\$33.9
Gas Tax	\$42.8
Alcohol Tax	\$14.6
Cigarette Tax	\$69.5
Total	\$203.2

TABLE 10
Net Fiscal Cost of Illegal Aliens (\$millions)

Outlays	\$2,737.5
Receipts	\$203.2
Net	\$2,534.4

There are about 2.04 million households in the state headed by U.S. citizens or legal foreign residents. The more than \$2.7 billion fiscal burden created by the illegal alien households spread among those two million households amounts to about \$970 per household per year.

Conclusion

The major cost areas detailed in this report do not fully encompass the fiscal costs of illegal immigration to Washington'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 at 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 or the funding for some programs is curtailed to provide extra resources for remedial instruction. 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.

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.

Some form of amnesty for the illegal aliens would not, on balance, lessen the burden on the state's taxpayers. 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 currently unavailable to them. It would also encourage continued illegal immigration.

The more than \$2.7 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. Washington policymakers, however, have adopted permissive policies towards illegal aliens that have the effect of inviting additional illegal alien arrivals. Washingtonians concerned about the impact on their state and local communities should demand an end to those policies.

The primary attraction that draws illegal immigration is the perception that jobs that will provide a better life for the illegal alien and family members are available. The U.S. Congress recognized this in 1986 when it made it illegal for an employer 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 would make employers accountable by mandating creation of a work document verification system for new hires.

E-Verify is the current version of that system. It was created as a voluntary program and is still operating as such. States, however, have discovered that they can mandate the use of the E-Verify system for their employers, as that requirement in Arizona was upheld by the U.S. Supreme Court in 2011.²⁷ 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 Washingtonians 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, a major first step would be to adopt a requirement for all employers to participation on the E-Verify system. The experience in Arizona demonstrates that such policies have a measurable impact not only in deterring new illegal immigration, but also on reducing the resident illegal alien population.²⁸

A July 2010 Rasmussen poll asked likely voters if they would support adoption in Washington of a law similar to Arizona's immigration enforcement law SB 1070. Those supporting the proposal strongly outnumbered those opposed 53 percent to 35 percent.

Afterword

This report on the impact of illegal immigration on Washington taxpayers updates a report FAIR issued in 2010.²⁹ This current report also provides analysis of the distribution of the illegal alien population in the Seattle-Tacoma metropolitan area compared to the rest of the state.

The purpose of estimating the fiscal impact on Washington 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 reliance only on 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 constituents from the job competition and fiscal impact of illegal immigration and provide a level playing field for the state's employers.

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