The Honorable Chuck Schumer
The Honorable Mitch McConnell
U.S. Senate

The Honorable Nancy Pelosi The Honorable Kevin McCarthy U.S. House of Representatives

Dear Majority Leader Schumer, Speaker Pelosi, Minority Leader McConnell, and Minority Leader McCarthy:

As social workers, social welfare scholars, and allied practitioners and researchers, we the undersigned urge you to **make the current expanded Child Tax Credit (CTC) permanent and fully refundable**.

In our daily work we see the impacts of economic instability and insufficient income on the lived experiences of children and their families. Poverty is at the core of conditions that social workers address on the front line within communities every day: child neglect, health and mental health disparities, interpersonal violence, homelessness, and more. Not having enough money creates stress for parents, which may make them less likely to respond warmly and consistently to their children, and income insecurity - of course - makes parents less able to afford basic needs and child care, much less enriching experiences. Additionally, many lower-paid working Americans see their income fluctuate from week-to-week or month-to-month; creating economic precarity that amplifies the harms of poverty. Poverty in the context of a decentralized and often constrained safety net means eligible families' access to adequate supports such as child care often depends on how policies work where they live.

The ongoing pandemic exacerbates these stressors and inequities, but COVID-19 certainly did not create them. The good news is that we can substantially reduce child poverty and its long term harms - and we can do it with a policy in place today. Just as the Great Depression gave rise to Social Security, our country's most important anti-poverty program, so too should the pandemic give rise to lasting federal investments in American children and families. The expanded CTC has already moved three to four million children out of poverty, and this number is likely to grow as the IRS connects to more newly-eligible families. The time to act is now.

Our profession's expertise leads us to the following conclusions. A permanent CTC will...

...enhance well-being, especially for the most vulnerable

The expanded and fully refundable CTC will eventually reach over 9 in 10 American children. However, children in lower-income families will benefit the most. This is both a matter of equity and a sound investment. Evidence shows that supporting low-income families, particularly with regular payments, positively impacts maternal mental health, increasing their children's educational and lifetime economic well-being. This investment in our country's children will reduce child welfare expenditures, health care costs for poverty-related health problems, and lower the likelihood of legal system involvement related to financial stressors.

...treat families fairly, regardless of race or ethnicity

Before the recent expansions, the CTC disproportionately benefited White and Asian families. Under the previous version, parents of an estimated 27 million children received reduced or zero credit, including about half of all Black and Latino children, and about half of all children in rural communities. Retaining a fully refundable CTC will more evenly distribute the credit's benefits across children of different races and incomes. While more is needed to close the racial economic divides that have persisted throughout our country's history, making the more equitable CTC permanent is a meaningful disruption to policy systems that reinforce racialized poverty.

...empower families to make their own choices

Families can use their CTC benefit to pay for needs they deem most important: the rent or mortgage, school clothes and supplies, nutritious food, or engaging after-school activities. Indeed, parents report allocating their CTC payments towards immediate needs and expenses. Credits paid as recurring payments throughout the year empower parents to pay their bills on-time, avoid late fees and high interest debt, and reduce the need to borrow money to make ends meet, thereby fostering positive financial wellbeing. A permanent, fully refundable CTC will support families irrespective of where they live and offer flexibility necessary for parents who are also low-wage workers with fluctuating and nonstandard work hours.

...recognize the importance and work of raising children

Finally, by making the CTC available to all families, regardless of current employment, the expanded credit recognizes a truth that all parents know: raising children is *work*. Making the CTC fully refundable, even for children of parents who are not currently employed, recognizes and supports all parents' efforts. Following the myriad disruptions of the pandemic, families are facing new and difficult choices about whether and how much time parents should spend in the workforce. Evidence suggests that the expanded CTC does not affect parental employment, but it does make families better off.

We further attest that a permanent and fully-refundable child tax credit would ultimately be most powerful in conjunction with other supports currently under debate including but not limited to expanded Pre-K, publicly-supported child care, and paid family leave. However, we see particular urgency around the CTC. Withdrawing it now would likely undo the good it has done, returning millions of Americans and their children back to poverty, food insecurity, and greater day-to-day stress.

In closing, we urge you again to support America's children and families with a permanent, fully refundable, and inclusive CTC.

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