

**First Focus Case Brief:**

**Utilizing Tax Credits to Alleviate Child Poverty in the United States**

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## Executive Summary

This report was commissioned in partnership with a cohort of master-level students from American University School of Education to examine the role First Focus and its staff played over a two-decade period to persuade the federal government to enact meaningful tax credit reforms to reduce chronic childhood poverty endemic throughout the United States. Methods of analysis employed by the students to examine First Focus's role include a literature review of the Child Tax Credit, Child Care and Development Tax Credit, and alternative poverty-reducing reforms as well as conducting interviews with former and current staff and coalition partners.

This report is comprised of three parts:

- Part 1 - Making the Case to Address Child Poverty and the Establishment & History of the Child Tax Credit
- Part 2 - The Child Tax Credit from 2019 - 2021 and First Focus as a Coalition Leader
- Part 3 - Current Status & Efficacy of the CTC on Reducing Child Poverty and Next Steps: 2021 Onwards

With the passage of the *American Rescue Plan Act*, both the Child Tax Credit and Child and Dependent Care Tax Credit underwent major reforms which are anticipated to positively impact 80 % and 13% of low-income families with children, respectively. However, these reforms received a mere one-year authorization, therefore continued advocacy and leadership is needed to advance a permanent authorization. To that end, First Focus has launched its campaign to #commit2kids and urge members of congress to support the American Family Act of 2021.

The report finds First Focus played an integral role in advancing poverty reducing national policy reforms, especially where the Child Tax Credit is concerned. Through thoughtful leadership, issue area expertise, persistence, and coalition leadership, First Focus mobilized child advocates spanning the child advocacy spectrum to coalesce around a shared vision of national reform with the goal of elevating 45% of children out of poverty over a five-year period.

Pro deo et patria,

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## Introduction

“Children are not just human “becomings” who deserve support because of the potential long-term return on investment or ROI. Children are deserving because they are human beings with fundamental needs in the here and now.”

- Bruce Lesley, President First Focus on Children

Politicians and administration appointees are often heard evoking the phrase “Children are our future” to inspire crowds, donors, and constituencies; promises are made to invest in programming that will benefit the youngest among us, those who have little to no agency to advance policy initiatives on their own. Children are reliant on their parents, educators, academics, elected leaders and advocates to represent their interests. Unfortunately, meaningful reforms are rarely instantaneous and face tremendous obstacles to being enacted. The result is an arduous process that can take decades to progress from inception to enactment, leaving generations of children without proper health, education, and developmental support.

For children living in poverty, the consequences of insufficient support and a slow to act federal reform process can have a negative lifelong impact. A 2019 report by the National Academy of Sciences found a significant association between poverty and poor outcomes including, “maltreatment, material hardship, impaired physical health, low birth weights, structural changes in brain development, and mental health problems,” as well as “lower educational attainment, difficulty obtaining steady, well-paying employment in adulthood, and a greater likelihood of risky behaviors, delinquency, and criminal behavior in adolescence and adulthood” (National Academy of Science, 2019, p. 2).

In 2019, the United States Census Bureau reported 14.1% of related children under the age of 18 lived in poverty and 29.9% of unrelated children residing within the same household lived in poverty (Creamer, Kollar, Semega, & Shrider, 2020). The impact of child poverty is felt beyond that of an individual child or the confines of their household; the estimated macroeconomic cost of child poverty is estimated to range from \$800 billion to \$1.1 trillion annually (National Academy of Science, 2019). With the social and economic cost so great, it seems counterintuitive to continue to implement a national strategy that has fallen short of greatly reducing the rate and effects of child poverty.

The following report will describe factors that contribute to a slow reform process where incremental policy changes are the norm and significant policy reforms are the exception. Part 1 will describe the shift from federal policies meant to mitigate the effects of poverty to a national narrative focused on lifting families and children out of poverty or escaping poverty entirely. Part 2 will describe modern reforms from 2015 to present, specifically the use of a child tax credit (CTC), child and dependent care tax credit (CDCTC), and earned income tax credit (EITC) as a means to support families using a workforce-based approach. Additionally, Part 2 will introduce the critical role First Focus has served as a leader among child advocate organizations to drive coalition and legislative support for a workforce-based approach to alleviating poverty. Part 3 will discuss the current status of the CTC, CDCTC, and EITC, as well as next steps for child advocates on reducing child poverty and where First Focus is anticipated to again take a leadership role.

## **Part 1**

While generations of Americans were first introduced to the process through which a bill becomes a law by the renowned Schoolhouse Rock! video, ‘I’m Just a Bill,’ the three-minute and twenty-second video with an up-beat and catchy tune fails to fully capture the difficulty in progressing from a policy from initial concept to law. Timing, political capital, public support, congressional champions, national emergencies, the economy, judicial action, financial backing, empirical data, and the revolving door of staff are but a few factors that can operate as a barrier to enacting meaningful reform. Questions advocates must weigh include, is there a split congress, is there broader support among advocates, is there policy or political opposition, are the congressional sponsors vulnerable, is there a vehicle the legislation can be attached to, does the administration and agency of jurisdiction support the measure, are there competing narratives, and is there an appetite among legislator leaders to move the measure forward?

For example, each Congress thousands of bills are introduced but very few receive committee action, let alone consideration by the House and Senate. Beginning in the 101st Congress, January 1989 - October 1990, fewer than 6% of bills introduced passed congress and were enacted into law (govtrack.us, 2021). By the onset of the 109th Congress, the rate at which bills were introduced and became law has steadily declined with each subsequent Congress through the 116th enacting a mere 2% - 3% of bills introduced (govtrack.us.2021).

The following subsections will highlight the length of time that has elapsed in advancing workforce-based solutions to address and alleviate poverty prior to First Focus engaging on the topic.

### **Making the Case to Prioritize a Federal Response to Child Poverty**

Federal attempts to understand and mitigate the negative effects of child poverty in the United States have historically operated through supplemental programming - Supplemental Nutrition Assistance Program (SNAP), Women and Infant Children (WIC), Title I education funding, Children’s Health Insurance Program (CHIP), etcetera. From the 1960s through the 1980s, federal poverty relief programs were proven to improve birth and health outcomes (National Academy of Science, 2019). However, while effective at improving health outcomes, supplemental programming absent long-term support has failed to significantly lift children out of poverty. In other words, to effectively address the impacts of poverty, both supplemental and broader programming aimed at increasing household financial security are needed.

Recognizing that child poverty had reached a critical mass throughout the United States, Congress established the National Commission on Children in 1987 to investigate the national health of children including factors impacting infant mortality, low-birth weight, illness and disabilities, and recommendations to address child neglect and abuse, encourage academic excellence, and address child poverty. The final Commission report issued in 1991 and titled “Beyond Rhetoric: A New American Agenda for Children and Families” found a pervasive culture of work/family imbalances existed throughout the United States with “one in two fathers, one in eight mothers, and one in three single parents surveyed reporting they regularly work more than 40 hours a week” out of economic necessity (National Commission on Children, 1991).. The Commission found all American families were impacted by economic constraints irrespective of race and marital or socio-economic status, children from low-income families were disproportionately impacted at an alarming rate (National Commission on Children, 1991). To alleviate concerns of family economic instability and to decrease parental absenteeism related

to work obligations, the Commission issued a comprehensive national policy agenda which included a \$1,000 refundable child tax credit (CTC), an Earned Income Tax Credit (EITC), and a family and medical leave initiative, among others (National Commission on Children, 2019).

### **Establishment & History of the Child Tax Credit**

In the six years that followed the release of the Commission's report, both the 104<sup>th</sup> Congress and President Bill Clinton proposed competing CTC initiatives – H.R. 6, the American Dream Restoration Act, H.R. 1215, the Tax Fairness and Deficit Reduction Act of 1995, and the Middle Class Bill of Rights Tax Relief Act of 1995. During the 105<sup>th</sup> Congress, Congress and President Clinton reached an agreement to provide economic relief to families culminating in the *Taxpayer Relief Act of 1997* (P.L. 105-34), through which the CTC was formally established allowing for a \$500-per child nonrefundable credit on an individual or household's tax liability for qualifying children under the age of 17 years.

Changes to the CTC would occur in subsequent years via the *Omnibus Consolidated and Emergency Supplemental Appropriations Act of 1999* (P.L. 105-277) and the *Ticket to Work and Work Incentives Improvement Act of 1999* (P.L. 106-170), but significant changes to the program would not occur until the enactment of the *Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001* (P.L. 107-16). The EGTRRA increased the per child credit up to \$1,000 per child incrementally through 2010 and made the credit partially refundable to all families based on the earned income formula. The incremental increase to the per child credit was accelerated under the *Jobs and Growth Tax Relief Reconciliation Act of 2003* (P.L. 108-27) and the percent of the credit refundable was increased to 15% beginning in 2004 with the enactment of the *Working Families Tax Relief Act (WFTRA) of 2004* (P.L. 108-311).

The housing and financial crisis of 2008 which resulted in the Great Recession, the most severe national economic recession witnessed by the United States since the Great Depression of the 1930's, ushered in additional amendments to the CTC (History.com Editors, 2019). In response to the emerging economic crisis, Congress passed the *Emergency Economic Stabilization Act (EESA) of 2009* (P.L. 110-343) lowering the refundability threshold from \$12,050 to \$8,500, preventing the scheduled increase to \$12,550 in 2009. The *American Recovery and Reinvestment Act (ARRA) of 2009* (P.L. 111-5) would further reduce the refundability threshold to \$3,000 for 2009 and 2010. Both the EGTRRA and ARRA child tax credit provisions would be extended through 2017 following the enactment of the *American Taxpayer Relief Act of 2012* (P.L. 112-240).

In 2015, the \$3,000 refundability threshold was made permanent via the *Protecting Americans from Tax Hikes (PATH) Act of 2015* (P.L. 114-113) and added the requirement of a valid Individual Taxpayer Identification Number (ITIN) for each qualifying child. The same year the Obama administration enacted the *PATH Act*, more than 9.6 million children, 13% of all children in the United States, lived in families with annual incomes falling below the poverty line and 2.1 million children lived in deep poverty, with annual incomes less than half of the poverty line (National Academy of Sciences, 2015). Despite two decades of amendments to the child tax credit (CTC), a substantial portion of children in the United States remained in poverty.

Until 2021, the last substantial change to the child tax credit (CTC) occurred with the enactment of the *2017 Tax Revision* (P.L. 115-97). The 2017 revisions doubled the amount of the CTC to \$2,000 per child, increased the refundable amount per qualifying child to \$1,400, and lowered the threshold to \$2,500 through 2025. Additional changes were made to increase the income threshold at which the credit begins to phase out and a family credit was established.

More than 20 years after the National Commission on Children's report recommended a comprehensive national policy agenda including a \$1,000 refundable child tax credit (CTC), an Earned Income Tax Credit (EITC), and a family and medical leave initiative to address child poverty, the Congress continued to fall short of the recommendations.

## **Part 2**

“Our report laid out a really strong case and presented different proposals which showed that it is definitely possible to reduce child poverty by half in the next ten years, at a price that is way less than what it costs a country to have so many children living in poverty.”

- Suzanne Le Menestrel, National Academy of Sciences Senior Program Officer for the Board on Children, Youth and Families

Whereas Part 1 provided an overview of the national shift in federal policy approaches to address chronic child poverty in the United States, and demonstrated the multitude of barriers that exist in advancing policy initiatives, Part 2 describes major reforms to the child tax credit (CTC) from 2019 - present. This section further explores the actions taken by First Focus to elevate the need for changes to the CTC to combat child poverty and how First Focus united child advocates and legislators to amend the CTC in meaningful ways to tackle the persistence of child poverty, more than two decades after the National Commission on Children's report called for similar reforms. Also included is a description of the role First Focus played in facilitating commission of a new study by the National Academy of Sciences on alleviating child poverty within 10 years.

### **The Child Tax Credit 2019- 2021: Establishing a Roadmap to Reducing Child Poverty**

Despite incremental increases in the credit, child poverty remained endemic in the decades that elapsed following the release of the National Commission on Children's 1991 report. Moreover, there had not been a recent, evidence-based, non-partisan analysis of the costs of child poverty nor were there recommendations on how to effectively reduce the number of children living in poverty in the United States. Working with Representatives Lucille Roybal-Allard (D-CA-40) and Barbara Lee (D-CA-13), First Focus's Campaign for Children led the effort to commission and fund a new study to be conducted by the U.S. Department of Health and Human Services (HHS) and the National Academy of Sciences (NASEM) on the effects of child poverty in the United States. The report was directed to include recommendations to reduce these numbers over a ten-year period with an appropriation of \$750,000 reserved for the study within the Administration for Children and Families Social Services and Income Maintenance Research account (Soskin, 2019).

The study was completed, and a subsequent report titled *A Roadmap to Reducing Child Poverty* was published in 2019. Within the study, NASEM identified an estimated \$800 billion to

\$1.1 trillion annual cost of child poverty to society, whereas cutting our child poverty rate within a decade would cost less than \$110 billion a year, indicating there is a cost effectiveness embedded in solving the child poverty crisis (National Academy of Sciences, 2019). Several poverty-reducing measures were identified, including two prominent packages predicted to reduce child poverty by 50% over a ten-year span - “means-tested supports and work package” and “universal supports and work package” (National Academy of Sciences, 2019).

The “means-tested supports and work package” achieves the 50 percent poverty reduction goal through expanding four pre-existing programs. The plan called for an increase in payments under the Earned Income Tax Credit (EITC) along the phase-in and flat portions of the EITC schedule, converting the Child & Dependent Care Tax Credit (CDCTC) to a fully refundable Child Tax Credit (CTC). This credit would focus on families with the lowest incomes and children under five years old, along with increasing Supplemental Nutrition Assistance Program (SNAP) benefits by 35% and increasing benefits for older children (National Academy of Sciences, 2019). The plan also called for an increase in the number of housing vouchers directed to families with children for the purpose of increasing the number of families eligible by 70% but not utilizing subsidized housing supports (National Academy of Sciences, 2019). In total, the means-tested package was projected to reduce both poverty and deep poverty by half at an estimated cost of \$90.7 billion per year (National Academy of Sciences, 2019). In addition to the means-tested supports, the plan called for the expansion of workforce-based incentives, which was projected to add approximately 400,000 new workers to the labor force, generating \$2.2 billion in additional earnings (National Academy of Sciences, 2019).

The “universal supports and work package” anticipated reaching the poverty reduction target by combining incentives to work, economic security, and social inclusion programming using two new programs as well as other existing programs. The package called for an increase in EITC payments by 40% across the entire tax schedule, converting the CDCTC to a fully refundable CTC, and targeting households with the lowest income and children under five years of age. (National Academy of Science, 2019). The plan further called for an increase in the federal minimum wage from \$7.25 per hour to \$10.25, accounting for inflation post-implementation and restoring eligibility for SNAP, Temporary Assistance for Needy Families (TANF), Medicaid, and Supplemental Security Income (SSI) (National Academy of Science, 2019). Finally, the universal supports plan called for the expansion of means-tested federal programs for legal immigrants, the institution of a new child allowance monthly benefit of \$225 for families with children under 17 years, and a child support assurance policy to provide a source of income in the instance that child support is not being paid at a rate of \$100 per month per child (National Academy of Sciences, 2019). The plan was estimated to cost \$108.8 billion per year with an increase in employment by over 600,000 and earnings by \$13.4 billion (National Academy of Sciences, 2019).

In addition to the two proposed poverty-reducing packages, the study identified six major contextual factors that policymakers and program administrators should consider when designing and implementing poverty reduction programs. Factors highlighted include stability and predictability of income, equitable access to programs, equitable treatment across racial and ethnic groups, equitable treatment by the criminal justice system, positive neighborhood conditions, and health and well-being (Templin, 2019). Working alongside the NASEM, a bipartisan committee of legislators and stakeholders, which included First Focus, found no



evidence to indicate either the means-tested or universal support packages contributed to a reduction in labor force participation which has continued to be a talking point against providing basic income support (National Academy of Science, 2019).

The National Academy of Sciences study and the bipartisan committee report represents a critical moment in advancement of tax credit policies to reduce poverty, with the child tax credit serving a central role in each of the proposals recommended. The report was used by child advocates and legislators to support the expansion of programming that had been recommended as an effective poverty-reducing mechanism nearly 30 years prior. Negating opponents' criticisms of supplemental and workforce-based federal programming, the report set the stage for meaningful conversations within the federal legislature, garnering bipartisan and bicameral support for poverty-reducing tax credits that were fully refundable.

Further, in an interview conducted with Michael Laracy, Senior Fellow at the Annie E. Casey Foundation and former director of policy and government reform, Mr. Laracy emphasized that absent the leadership of Bruce Lesley, President of First Focus, the study and report would not have been possible. During a time when no other child advocacy organizations were prioritizing a report to substantiate the use of tax credits as a means of significantly reducing child poverty, Mr. Lesley was its sole advocate. Mr. Laracy credits Mr. Lesley alone for elevating the need for a study, securing congressional support, and securing adequate federal appropriations to complete the study.

### **First Focus as a Coalition Leader**

“No matter which party is in power, it’s important to keep pushing our congressional leaders to prioritize investment in our kids, because they are our country’s future.”

- Bruce Lesley, President First Focus on Children

Following First Focus’s role in effectively garnering broad support and funding for a new congressionally mandated study re-examining the significance and financial cost attributed to persistent child poverty throughout the United States, the organization emerged as a leader among child advocates in the tax credit space.

The importance of First Focus as a leader among advocacy groups was critical throughout two battles that occurred regarding a congressional proposal to require social security numbers of both the parents and child as an eligibility requirement for tax credits, as well as the debate among advocates to prioritize one tax credit over the others which nearly fractured coalition work. A legislative proposal was put forth that would require both the individual filing taxes and their dependents to have a social security number (SSN) to be eligible for the child tax credit (CTC). This proposal was a red line issue for First Focus as the proposal would potentially deprive children born in the United States to immigrant parents of vital poverty-reducing supports.

Through effective advocacy efforts, First Focus successfully killed the proposal, though an alternate proposal requiring an eligible child to have a SSN to receive the full credit was enacted in 2017. Further, the enacted changes allowed for a \$500 credit if the child had either an individual taxpayer identification number (ITIN) or an adoption taxpayer identification number (ATIN). Revisions championed by First Focus ensure the CTC is more widely available to

taxpayers, irrespective of their immigration status. Through its legislative advocacy outreach, First Focus fostered positive relationships with bipartisan legislators, including working with Senators Marco Rubio (R-FL) and Senator Mike Lee (R-UT) as champions for an expansion of the CTC in 2017 and, in the case of Senator Rubio, a policy reversal that provides assistance to children of immigrants. Though Senator Rubio's proposal does not help all children of immigrants, through First Focus's leadership the pendulum has begun to swing in a direction that will better benefit children.

First Focus again proved an important and effective leader during the 2017 Tax Revision debate, providing data-driven analysis as to which tax credit was most valuable and should be promoted by advocacy groups. Torn between the CTC, child and dependent care tax credit (CDCTC), and earned income tax credit (EITC), advocate support was fractured, and the relatively young child advocacy coalition was on the verge of splintering. Faced with competing tax credit issues, the possibility that division could result in no action was palpable. In response to the division among advocates, Katie Beckmann, program officer at the David and Lucile Packard Foundation, hosted a meeting and brought advocacy groups together. Utilizing data demonstrating the extreme rate of poverty among children, Ms. Beckmann was able to unite the sector around the CTC, first and foremost, without objecting to either the CDCTC or EITC, as all three benefited children and families.

First Focus continues to unite child advocates around a shared vision of increasing the portion of the federal budget appropriated for children's programming and enhancing tax credits that support families through two coalitions, an advocacy campaign, and an action group; the following subsections explore the role each plays in advancing poverty-reducing policies.

### **The Child Poverty Action Group: End Child Poverty Campaign**

“The primary mission of the Child Poverty Action Group is to get a target for child poverty reduction written into law. The target is necessary to sustain over time and creates a framework for those involved in decision making.”

- Cara Baldari, First Focus Vice President of Family Economics, Housing and Homelessness

Founded in 2016, the Child Poverty Action Group (CPAG) oversees the End Child Poverty Campaign. The mission of this Campaign is to cut child poverty in half through ten years and eliminate it entirely within 20 years (Baldari & Gomez, 2019). The End Child Poverty Campaign uses effective poverty-reducing strategies employed by the United Kingdom and Canada to reduce child poverty as well as approaches in the United States to reduce poverty among senior citizens through the implementation of means-tested programming such as Social Security. CPAG and First Focus commissioned the first ever report on key tax credit provisions of importance to children, laying out the policy recommendations that would be adopted into the *American Rescue Plan Act of 2021* (Monsif, 2017).

### **Children's Budget Coalition**

The Children's Budget Coalition was established to ensure that children and families are prioritized in federal policy and budget decisions. Within the coalition are more than eighty national, child advocacy, cross-sector organizations that work in unison to ensure children are a

national priority and legislators invest in kids (First Focus, 2020). Rather than focusing on getting involved with policymakers to produce “pit programs” in federal spending decisions, the coalition advocates for children to get a bigger piece of the federal pie (Children’s Budget Coalition, n.d.).

The Children’s Budget Coalition produces an annual children’s budget book, used to inform coalition members, legislators, and administration officials on the state of funding for children’s programming, trends in funding, and what additional funding is needed to adequately meet the needs of children. The Coalition also develops coalition correspondence, fact sheets, an appropriations tracker, and a reconciliation tracker that are maintained throughout the year. As of 2021, the Children’s Budget Coalition has called for an additional 1% in federal funding for children. The Coalition has also drafted a letter to the Biden administration urging it to support a permanent authorization of the changes made to the CTC, CDCTC, and EITC in the *American Rescue Plan Act*; with more than 250 independent children’s advocacy organizations signing on in support of the request.

### **Part 3**

The journey of advancing policies is arduous and extensive. The United States government was established in a manner to ensure enacting laws was not an easy task. Meant to protect against bad policy, the system has also slowed critical initiatives that have the potential to save lives and alleviate unnecessary pain, hunger, and hardship. Part 3 will explore the current status of poverty-reducing measures and the next steps First Focus is anticipated to take as the champion for children among child advocates.

#### **Current Status and Efficacy of the CTC on Reducing Child Poverty**

“Building blocks are being put in place for families through this critical policy, providing Americans with children the resources they need. This is just temporary, but the next thing is to get that to be a multiple year, and eventually to be a permanent provision.”

- Andrew Stettner, The Century Foundation Senior Fellow

On March 11, 2021, the *American Rescue Plan (ARP)* (Pub. Law 117-2) was enacted by the Biden administration, which included historic reforms to both the CTC and CDCTC. Under the ARP, the CTC is fully refundable, and the credit was increased to \$3,600 for children under age 6 and \$3,000 for children aged 7 - 17 years. The CDCTC allows for a write off up to 50% of childcare expenses maxing out at \$4,000 for one child or dependent and \$8,000 for two or more. Reforms are authorized for one year and will require reauthorization or permanent authorization to maintain the current extensions.

The report issued by First Focus and CPAG in 2017 laid the foundation for the provisions adopted by the *American Rescue Plan Act*. Furthermore, two independent pieces of legislation prioritized by First Focus, the American Family Act and the Child and Dependent Care Tax Credit Act were bills that were incorporated into the *American Rescue Plan Act*.

#### **Next Steps: 2021 Onward**

“There can be no keener revelation of a society’s soul than the way in which it treats its children.”

- Nelson Mandela, Former President of South Africa

With 2.5 million additional children living in poverty in the United States in 2020, the *American Rescue Plan (ARP)* is anticipated to reduce poverty in 2021 by at least half (Lesley, 2021). Unfortunately, the ARP is operating on a one-year authorization, meaning without additional action to permanently authorize the amendments to the CTC, CDCTC, and EITC they will expire and so too will the federal lifeline to children living in poverty.

Given First Focus's past successes and its capabilities to produce data and evidence, develop policy solutions, build will and create child advocacy champions, and take direct action, the organization is poised to remain the premiere thought and advocacy leader. In fact, the work has already begun with the Children's Budget Coalition's letter to the Biden administration urging for its support of a permanent authorization to the poverty-reducing tax credits. In tandem with the Children's Budget Coalition's efforts, the Child Poverty Action Group's End Child Poverty Campaign is calling on advocates and individuals to unite around the American Family Act of 2021 and urge their members of Congress to pass the legislation. So, while for some the adage, "children are our future" can remain hollow, First Focus gives meaning and action to that sentiment. Their advocacy work has made and continues to make a tangible impact for children and families across the United States.

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