



Perspectives on the Impact of the Expanded Child Tax Credit and the Development of a New Research Agenda on Child and Family Economic Well-Being

Key Takeaways from a Convening Gathering Stakeholder Input

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June 2022

The COVID-19 pandemic exposed vast social and economic inequities in the US, which prompted unprecedented relief policies that, for one year, brought child poverty to its lowest levels in decades. However, as the economy enters a new phase of robust job growth, high inflation, and ongoing economic uncertainty about future COVID-19 outbreaks, outcomes for children living in poverty hang in the balance.

Against this backdrop, policymakers are being asked to engage in high-stakes decisions about the right levels of cash assistance, the effects of policies on child poverty, and the future of the social safety net. The policy research community stands ready to help—especially in assessing evidence from recent policy changes, such as the temporary expansion of the Child Tax Credit (CTC). Still, important questions remain about which research questions to prioritize and how to ensure that analytical results get into the hands of a diverse set of policy actors who can use them to implement lasting change.

To address the need for actionable evidence in this changing policy landscape, the Urban Institute and Berkeley Opportunity Lab, with support from the Doris Duke Charitable Foundation, are developing the new, large-scale Family Stability and Economic Mobility Research Consortium. On February 23, 2022, we hosted a convening to gather insights across sectors to inform the design of this new effort. Our goals were to develop a bipartisan research agenda that centers on racial equity and lived experience in a rigorous evidence-based research setting and to address the questions and interests of a broad range of policy actors and stakeholders. The event comprised a set of panel and roundtable discussions, and the 57 participants included leading researchers, policy experts, funders, social entrepreneurs, and community leaders.

This document presents key themes from the convening and outlines steps for the next generation of work in this field. We first present high-level takeaways, and then move into a broader discussion following the structure of the convening itself, focusing on (1) lessons from research and practice on the CTC expansion, (2) new insights and research questions raised by the expansion, and (3) possible directions of future endeavors.

Major Themes from the Convening

- Encouragingly, consensus exists among stakeholders with diverse ideological views on the longterm benefits of providing support in early childhood and the need to do more to support children in poverty.
- Deep disagreements remain around how to design and deliver support to families, what impact
 cash support may have on labor supply, whether programs should be targeted or universal, how
 much the programs will ultimately cost, how to raise the revenue to pay for programs, and how
 long-term benefits might offset near-term costs.
- More research is needed on how cash supports impact families and communities differently by race and ethnicity, including who is excluded from benefits by design or as a result of program complexity, particularly those administered through the tax system.
- Despite the scale and effectiveness of its rollout, the CTC expansion did not generate a strong new base of public support. Moving forward, more research is needed to understand how messaging and outreach can affect program take-up and support.
- Greater incorporation of affected communities is required in designing family cash-assistance programs for maximum impact and in informing the research on the impacts of these programs.

Each of these themes is discussed in more detail below. We begin with a brief description of the child tax credit expansion and include examples and supporting comments drawn from extant research and discussions at the February convening.

I. The Child Tax Credit Expansion

In March 2021, Congress and the Biden administration passed the American Rescue Plan (ARP) Act, a package of economic recovery policies aimed at combating the hardships of the COVID-19 pandemic. Among other investments, the legislation included a temporary, one-year expansion of the CTC, one of

the federal government's central vehicles for delivering economic support to almost all families with children. The legislation made many changes to the CTC, including increasing the maximum benefit amount for many (from up to \$2,000 per child under age 17 to up to \$3,600 per child if under age 6, or \$3,000 if ages 6 to 17), making the benefit fully refundable (meaning it would be fully paid out to families even if they did not owe any income taxes or had no taxable income), and allowing children to be eligible through age 17 rather than age 16. The payment also shifted to a monthly schedule, so almost all families with children received half the credit for 2021 in monthly installments between July and December 2021, the balance being paid when families filed their tax returns in early 2022.

II. Real-Time Surveillance and Early Research

Child Poverty: Research shows the powerful impact the CTC expansion had on the rapid and dramatic reduction in child poverty between 2020 and 2022. Estimates from the Columbia University Center on Poverty and Social Policy suggest that the expansion lifted 3.7 million children out of poverty by the time of the final monthly payment in December 2021. According to estimates from the US Department of Health and Human Services, the CTC expansion, together with other ARP benefit expansions and relief payments, prevented over 20 million families from falling into poverty in 2021, including over 7 million children. Disagreement remains about how meaningful this change was, including how far above or below the federal poverty level families moved under the new policy. Such nuanced data and investigation of the effects of alternative policy designs will be essential to future choices about supporting children.

Child and Family Well-Being: Survey data suggest that families have used the funds in numerous ways to support their children, including covering costs related to rent, school, clothing, and food; paying down debt and meeting other basic needs; and investing in their children's long-term well-being.³ Several studies show that the expanded CTC led to immediate reductions in food insufficiency. ⁴ One panelist noted the nonpecuniary benefits a stream of unconditional payments to mothers can provide, such as the basis for hope and encouragement to do more long-term planning for their children.

Employment: Some panelists suggested a permanent expanded CTC might have negative impacts on the employment and labor supply, but it could also provide families with the means to purchase childcare to enable employment. Other panelists stated the CTC generated a stream of monthly payments not connected to earnings that could provide a cushion for low-income parents, allowing them to find better jobs, something one termed the "great renegotiation."

¹ Parolin and Curran (2021).

² US Department of Health and Human Services (2022).

³ See Karpman et al. 2021, Perez-Lopez and Mayol-García (2021), Pilkauskas and Michelmore (2021), Roll et al. (2021), and CLASP (2021).

⁴ Parolin et al. (2021).

Research to date predicts a minimal impact on labor market outcomes.⁵ For example, analyses released after the convening showed that from December 2020 to December 2021, employment rates for adults between ages 18 and 64 who reported receiving the CTC payments increased at the same rate as those who did not report receiving payments.⁶ However, some participants expressed concern that people may react differently to a long-term policy than to a short-term policy.

The convening centered on discussions in these three research areas: child poverty, child and family well-being, and employment. Additionally, multiple panelists pointed to the profound material difference the CTC expansion made in the lives of recipient families, many of them drawing from their own research and experience working with families. One practitioner who works to connect very low-income families with benefits presented survey data showing a significant impact on nutritional and housing stability (recipients were less likely to have been evicted or to have spent a night in a shelter in the past 30 days), a reduction in deep poverty (recipients were more likely to have over \$25 on hand at the end of the month and to say they had most things they needed in their homes), and increases in self-reported mental and emotional health through the expansion period.

Panelists also noted the degree to which the CTC expansion revealed federal government capacity to rapidly deploy new robust support in response to a crisis and persistent challenges associated with providing support through the tax system. Between July 2021, when monthly advance CTC checks began going out, and December 15, when the expansion expired, nearly 36 million families received payments. This represented an enormous mobilization of government aid to families, and panelists repeatedly noted the extent to which the expansion demonstrated what is possible when sufficient political will exists. As one panelist noted, "We've always heard that administrative [monthly advance payments] cannot happen...[but] the CTC became fully refundable [and] money was available monthly."

However, panelists also expressed concern about what this policy experiment revealed about who is left behind when economic support of this kind is delivered through the tax system. Many noted that the benefit did not reach families who do not file taxes, and that families were excluded because of their undocumented status. Understanding how the agency administering the program can affect participation provides important insights into future program design.

III. Insights and Questions Raised by the Expansion

In addition to the presentation of findings drawn from research and from work with impacted families, participants discussed what lessons we can draw from the temporary CTC expansion, and how these lessons can inform future research agendas and policy experimentation. This section presents some of the themes that emerged through those discussions.

⁵ Goldin and Michelmore (2020) predict small effects on labor supply while Corinth et al. (2021) predict larger effects on labor supply. Bastian (2021) predicts effects in between these two other studies and concludes that if extended, the expanded CTC would still lift more families with children out of poverty than the previous version of the CTC and earned income tax credit (EITC) combined.

⁶ Karpman et al. (2022).

Encouragingly, consensus exists among stakeholders with diverse ideological views on the long-term benefits of providing support in early childhood and the need to do more to support children in poverty.

Participants at the convening included academic researchers, practitioners, advocates, policy experts, and funders with diverse views on the role of government and the most effective strategies for promoting child and family economic security. Nevertheless, participants generally agreed that institutions across sectors have a shared obligation to do more on behalf of all children, especially on behalf of children living in poverty. Likewise, participants agreed that evidence shows investments in children can "pay back benefits" over the longer term, both to the children as they move through the life cycle as well as to society as a whole, though the precise magnitudes of the long-term benefits have yet to be fully understood. One participant commented on the need to understand how investing in children can interrupt the cycle of poverty from one generation to the next, possibly by improving housing stability, education outcomes, and reduced interactions with the criminal justice system.

One participant, a practitioner working directly with children, said the grounds for bipartisan consensus on policies promoting child well-being are "very thin." However, they noted that most agree "children are innocent" and deserving of support, a point echoed by another panelist coming from a more conservative perspective. "There is a lot of consensus [around] a focus on families with children, and that's why the Child Tax Credit is the best way to push that forward."

Most participants also agreed on how investments during childhood pay off in myriad ways over the short, medium, and long term. Framing this support to families with children as an *investment* came up throughout the day. One panelist from a conservative think tank noted, "There is a big question about whether family support policy is designed as consumption support or should be thought of as an investment. I think it's helpful to think of it as an investment and...the research base is helping to inform the policy debate [in this area]."

Another panelist, an economist, agreed with this point, noting that it has become clear that "those initial few months and those initial investments of time and resources...have long-lasting impacts.... We know from a lot of research that just having access to a few hundred dollars a month...can have huge long-term impacts." Panelists and participants pointed to evidence on the long-term impacts of food stamps in childhood on lifetime earnings and other life outcomes, as well as the research on the impact of financial security on behavioral and mental health outcomes in the short and medium term. Many participants supported more research on other ways these investments may continue to produce impacts throughout the affected children's lives.⁷

Deep disagreements remain around how to design and deliver support to families, what impact cash support may have on labor supply, whether programs should be targeted or

⁷ For reviews of the research on child benefits as an investment, see Hoynes and Schanzenbach (2018) and Aizer, Hoynes, and Lleras-Muney (2022). Garfinkel et al. (2021) provide an estimate of the long-term benefits of the CTC based on these studies.

universal, how much the programs will ultimately cost, how to raise the revenue to pay for programs, and how long-term benefits might offset near-term costs.

One point of continuing divergence is the question of how an expanded CTC (or child allowance) may affect parents' participation in the labor force. One panelist noted that this question represents "the biggest issue" in the current debate about how to structure support for families with children. The topic came up multiple times during a February 2022 event hosted by the American Enterprise Institute (AEI) and the Brookings Institution,⁸ and it was the primary focal point of a recent convening hosted by the Niskanen Center.⁹ The ongoing debate on this point suggests a need for continued research on how to appropriately measure the impact of cash assistance on labor supply in the short term (as parents change their behavior in response to new cash assistance),¹⁰ and in the long term (as children's employment and life outcomes may benefit from greater childhood financial security).

This debate played out during the convening across breakout discussions and individual presentations. An advocate for more income support to families noted that the CTC expansion may be generating a new level of "worker agency," as families feel more flexibility to explore new work opportunities, advocate for themselves, or invest in new skills. Another participant, a conservative former political advisor, noted that, even if a few hundred dollars a month is unlikely to have a large impact on labor supply, the concern among conservatives is focused "more broadly [on whether] this is becoming a basic income, a child allowance, and...what are the incentives to work that come with that?" This led to additional concerns about the cost of such a program and the need to understand how the program could be paid for (e.g., by focusing on consolidating other programs or expanding the size of government assistance). Some participants preferred developing more targeted programs.

Finally, a panelist noted that policymakers must consider both the parent and the child: "If systems do not care about moms, they do not care about children." Further, they stated that questions focusing on whether a parent has a child are misplaced, and instead we should be focusing on how we are going to support that child through college.

More research is needed on how cash supports impact families and communities differently by race and ethnicity, including who is excluded from benefits by design or as a result of program complexity, particularly those administered through the tax system. A strong need also exists for greater incorporation of affected communities in the design of these programs and in the research on their impacts.

⁸ During the AEI/Brookings event, Sen. Mitt Romney noted that he explicitly *excluded* a work requirement when drafting his Child Allowance plan out of recognition that there may be benefits in some cases to a parent choosing to exit the labor market to spend more time with their children.

⁹ "How do Child Tax Credits Impact Labor Supply," February 17, 2022, Niskanen Center Webinar.

¹⁰ Urban Institute researchers supported the design of multiple surveys on how parents are spending their time and money when they do choose to leave the labor market as a result of CTC benefits.

Early evidence from the CTC expansion suggests that payments did narrow racial disparities in economic well-being, but that much more must be done to overcome barriers (disproportionately impacting communities of color) to accessing these benefits. Panelists and convening participants also shared perspectives on who has been left behind and how to better incorporate impacted communities, particularly communities of color, in the development of future research. One presenter noted that the largest proportion of children in poverty are Hispanic, and 18 percent of children in poverty live in households with at least one undocumented parent. This panelist pointed out that expanding eligibility and outreach efforts to encourage benefit receipt among these families could have an enormous impact on poverty rates overall.

Another panelist, discussing how the EITC impacts Black and white families differently, noted that although the EITC has been a powerful tool for reducing Black-white income inequality overall, by as much as 5 to 10 percent per year, it has not affected racial inequality at the very bottom of the income distribution. In contrast, a fully refundable CTC can reach families at the very bottom of the income scale, but there is a risk that the CTC will not realize its full benefit if it is not reaching the lowest-income families. This point was echoed by another panelist from a left-leaning advocacy organization, who noted, "Those most likely to be excluded because of the administrative hurdles are [the same communities] where we see the racial equity gains."

A third panelist presented on the impact that casino revenue-sharing programs on Native American reservations have had on the long-term life outcomes of children. In that case, the payments (which function as a sort of basic income program) have led to increased high school graduation rates and income and employment in adulthood, and decreased juvenile arrests.¹³

Panelists expressed a strong interest in working toward (1) more research on how programs such as the CTC impact families and communities differently by demographic group, (2) more research on the relative effectiveness of different *outreach* strategies aimed at increasing take-up of program and benefits, and (3) more *incorporation of affected communities* in the design of policies and in carrying out research in these areas. One practitioner pointed out that, although mothers receive a substantial number of requests for participation in surveys and focus groups, the compensation for their participation is very low, and there is not sufficient incorporation of their perspectives in determining the questions that are being asked in the first place.

The convening discussions point to a strong need for the research and policy community to bring in a wider array of voices at every stage of the research and policy-development process. They also point to the need for a deeper consideration of how outreach efforts and policy designs impact communities differently. These priorities inform both the substance of the research projects being carried out

¹¹ See Parolin et al. (2021), Acs and Werner (2021), and Karpman et al. (2021).

¹² The earned income tax credit or EITC is a refundable tax credit targeted primarily at families with children. Eligibility requires positive earned income, is increased with earnings at low income levels, and is phased out at higher income levels. For more information, see the primer by the Tax Policy Center.

¹³ Akee, Jones, and Simeonova, "Tribal Casinos, Economic Wellbeing, and Intergenerational Mobility," work in progress. See also Akee, Spilde, and Taylor (2015).

through this partnership as well as the design of the broader consortium we are working to build in this area.

Despite the scale and effectiveness of its rollout, the CTC expansion did not generate a strong new base of public support. Moving forward, more research is needed to understand how messaging and outreach can affect program take-up and support.

The convening focused on lessons about how the CTC expansion impacted family economic security and what new questions it raised. Participants discussed (1) empirical measures, such as impacts on poverty rates and labor supply; (2) points of ongoing political debate, such as how any support should be targeted; and (3) design questions, such as how we can ensure those at the very bottom of the income distribution can access benefits they are eligible for.

During the breakout discussions, many participants discussed why levels of public support for the expanded CTC weren't higher. Intermediary organizations, researchers, and advocates continue to focus on increasing take-up and improving outreach and communications around the CTC and other safety net benefits among those who might not have received the credit, which can help inform policy-making efforts going forward. But more research is needed to understand what drove public support and nonsupport for the CTC, particularly because even before the expansion, roughly 90 percent of all families with children benefited from the CTC (only very low-income and very high-income families did not receive the credit). It is unclear how or whether the expansion could have been designed to publicize successes and gain more public support, and some participants suggested that higher-income families may not have understood that they typically receive the credit themselves as part of their annual tax-filing process.

IV. Where We Go From Here

This convening represents the first step in a broader effort to build the next generation of research and policy in this area and a shared understanding of the recent CTC expansion. This effort will also explore how lived experience and other nonacademic perspectives can inform the design, implementation, and interpretation of future research on child economic security.

Throughout the coming months, the Urban Institute and the Opportunity Lab will continue to build on the themes presented here through a series of interviews with experts, impacted communities, policymakers, and advocates from a range of ideological perspectives. The teams are also working on conducting and funding a new series of research projects aimed at learning more about the impacts of the CTC expansion, understanding how program design affects equitable access to benefits, and designing future policies aimed at supporting children to best meet the needs of families the policies are intended to support.

The end goal is a new bipartisan, community-informed research agenda on how we can best deliver robust economic support to families with children. What is clear at this stage is that in the research and practitioner communities, a desire exists to work toward the following:

- Additional research on the ways in which monthly cash assistance impacts family and child wellbeing, how it affects labor force participation, and how it impacts the long-term outcomes of children
- Research on how the social safety net could be redesigned to reduce gaps in coverage and simplify program administration for both the government and families
- More attention and research to address how we will pay for these benefits and the particular role
 of changes in existing programs and new sources of revenue
- A deeper understanding of how the benefits of cash assistance play out among different demographic groups and communities
- Greater incorporation of impacted communities in the design of research studies on family economic security and interpretation of policy implications in research findings
- More research and experimentation on effective outreach and engagement strategies to increase benefit claims among non-filers and families that have historically been disengaged from safety net programming

Appendix: Convening Participants

Panelists

- Dolores Acevedo-Garcia, Director, Institute for Child, Youth and Family Policy; Professor, Brandeis University
- Greg Acs, Vice President for Income and Benefits Policy, Urban Institute
- Randall Akee, Associate Professor of Public Policy and American Indian Studies, UCLA Luskin School of Public Affairs
- Natacha Blain, Director, Board on Children, Youth and Families at the National Academies of Sciences, Engineering, and Medicine
- Cheryl Blanchette, Consultant
- Julieta Cuéllar, Policy Research and Communications Manager, Propel Inc.
- Megan Curran, Policy Director, Columbia University Center on Poverty and Social Policy
- Natalie Foster, President, Economic Security Project
- Sam Gill, President, Doris Duke Charitable Foundation
- Bradley Hardy, Associate Professor, Georgetown University McCourt School of Public Policy
- Hilary Hoynes, Faculty Director, UC Berkeley Opportunity Lab
- Chye-Ching Huang, Executive Director, Tax Law Center at NYU Law
- Jenny Kenney, Vice President for Health Policy, Urban Institute
- Elaine Maag, Senior Fellow, Urban-Brookings Tax Policy Center

- Aparna Mathur, Senior Fellow, Harvard Kennedy School
- Aisha Nyandoro, CEO, Springboard to Opportunities
- Michael Strain, Director of Economic Policy Studies, American Enterprise Institute
- Rebecca Thompson, Vice President for Strategic Partnerships and Network Building, Prosperity Now
- Sarah Rosen Wartell, President, Urban Institute

Roundtable Participants

- Shai Akabas, Director of Economic Policy, Bipartisan Policy Center
- Jacob Bastian, Assistant Professor of Economics, Rutgers University
- Rumeli Banik, Senior Program Officer for Child Well-Being, Doris Duke Charitable Foundation
- Dharini Bathia, Ph.D. Student, University of North Carolina Chapel Hill
- Mia Birdsong, Senior Fellow, Economic Security Project
- Ashley Burnside, Policy Analyst, Center on Law and Social Policy
- Clinton Boyd Jr., Researcher, Chapin Hall at the University of Chicago
- Patrick T. Brown, Fellow, Ethics and Public Policy Center
- Laura Campbell, Program Director, LIFT
- Sandra Ching, Program Associate, Doris Duke Charitable Foundation
- Michael Conti, Project Manager, Economic Security Project
- Margot Crandall-Hollick, Specialist in Public Finance, Congressional Research Service
- Sheldon Danziger, President, Russell Sage Foundation
- Michelle Dallafior, Senior Vice President, First Focus
- Angelique Day, Associate Professor, Western Michigan University
- Aubrey Edwards-Luce, Vice President of Child Welfare and Youth Justice, First Focus
- Miranda Fleischer, Professor of Law, University of San Diego
- Adam Gamoran, President, William T. Grant Foundation
- Alexis Fernandez Garcia, Senior Program Director, Safety Net, Code for America
- Samuel Hammond, Director of Poverty and Welfare Policy, Niskanen Center
- Rucker Johnson, Chancellor's Professor of Public Policy, University of California Berkeley
- Chuck Marr, Vice President for Federal Tax Policy, Center on Budget and Policy Priorities
- Robert Moffitt, Krieger-Eisenhower Professor of Economics, Johns Hopkins University
- Shannon Mok, Analyst, Congressional Budget Office
- Maria Ortiz Pineda, Community Partnerships Associate, National Women's Law Center
- Nisha Patel, Senior Fellow, Social Policy Institute at Washington University in St. Louis
- Tiffany Perrin, Program Officer for Poverty, Stand Together Foundation

- Natasha Pilkauskas, Associate Professor of Public Policy, University of Michigan
- Meeghan Prunty, Principal, PE Strategic Partners
- Leah Shafer, Senior Communications Specialist, Institute for Child, Youth and Family Policy
- Arloc Sherman, Vice President for Data Analysis and Research, Center on Budget and Policy Priorities
- Kelli Smith, Campaign Research Director, Economic Security Project
- Shengwei Sun, Manager of Research, National Women's Law Center
- Lauren Supplee, Senior Program Officer, William T. Grant Foundation
- Sarah Reber, Visiting Fellow in Economic Studies, Brookings Institution
- Abby Walters, Research Associate, Institute for Child, Youth and Family Policy at the Heller School for Social Policy and Management at Brandeis University
- Shelley Waters Boots, Principal, SWB Strategic Solutions, LLC
- Marci Ybarra, Associate Professor, University of Chicago Crown Family School of Social Work, Policy, and Practice

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About the Authors

Joe Broadus coordinates all O-Lab initiatives and manages the development of new research portfolios and dissemination strategies. Joe has spent over ten years in the fields of social policy and criminal justice research. Prior to joining O-Lab, he worked with UC Berkeley to design a study into the effects of police department policies on officer use of force and racial disparities in law enforcement, and with Impact Justice on research into the use of predictive technology in law enforcement. He also spent several years as a Research Analyst at MDRC, conducting evaluations on a number of employment, education, and re-entry interventions around the country. He earned a BA in Government and Politics from Oberlin College and an MPP from the Goldman School of Public Policy at UC Berkeley.

Hilary Hoynes is a Professor of Public Policy and Economics and holds the Haas Distinguished Chair in Economic Disparities at the University of California Berkeley where she also co-directs the Berkeley Opportunity Lab. Her research focuses on poverty, inequality, food and nutrition programs, and the impacts of government tax and transfer programs on low income families. She is a member of the American Academy of Art and Sciences, the National Academy of Social Insurance and is a Fellow of the Society of Labor Economists. She has served as Co-Editor of the American Economic Review and the American Economic Journal: Economic Policy and is on the editorial board of the American Economic Review: Insights.

She has served on the National Academy of Sciences Committee on Building an Agenda to Reduce the Number of Children in Poverty by Half in 10 Years, the American Economic Association's Executive Committee, the Federal Commission on Evidence-Based Policy Making, the Advisory Committee for the National Science Foundation, and the National Advisory Committee of the Robert Wood Johnson Foundation Scholars in Health Policy Research Program. In 2014, she received the Carolyn Shaw Bell Award from the Committee on the Status of the Economics Profession of the American Economic Association.

Elaine Maag is a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute, where she studies income support programs for low-income families and children.

Before joining Urban, Maag worked at the Internal Revenue Service and Government Accountability Office as a Presidential Management Fellow. She has advised congressional staff on the taxation of families with children, higher education incentives in the tax code, and work incentives in the tax code. Maag codirected the creation of the Net Income Change Calculator, a tool that allows users to understand the trade-offs between tax and transfer benefits, and changes in earnings or marital status.

Maag holds an MS in public policy analysis from the University of Rochester.

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Acknowledgments

This brief was funded by the Doris Duke Charitable Foundation. We are grateful to them and to all our funders, who make it possible for Urban to advance its mission.

The views expressed are those of the author and should not be attributed to the Urban Institute, its trustees, or its funders or any of the roundtable participants or the organizations with which they are affiliated. Funders do not determine research findings or the insights and recommendations of Urban experts. Further information on the Urban Institute's funding principles is available at urban.org/fundingprinciples.

We are grateful to the experts who generously gave their time to participate in the roundtable. We thank Nikhita Airi, Sam Fishman, Kristina Hallez, Maya Ranganath, and Amy Shipow, who served as note-takers, and Alana Morro and Mike Sheils, who managed virtual event logistics. Greg Acs, Rumeli Banik, and Tracy Gordon provided helpful comments, and Alex Dallman edited this publication.