

## Sources/References – Tax Policy Committee Meeting October 3, 2023

1. Garfinkel, I., & Wimer, C. (2023, January 12). Reforming the Empire State Child Credit to Reduce Child Poverty in New York State. *Center on Poverty and Social Policy*.  
<https://otda.ny.gov/news/meetings/attachments/2023-01-12-CPRAC-Reforming-Child-Credit.pdf>
2. Garfinkel, I., Sariscsany, L., Ananat, E., Collyer, S., Hartley, R., Wang, B., & Wimer, C. (2022). The Benefits and Costs of a Child Allowance. *Journal of Benefit-Cost Analysis*, 13(3), 335-362.  
doi:10.1017/bca.2022.15
3. Cabral, C. (2023). *Opinion: Moms (like me) deserve the credit*. Gotham Gazette. Retrieved March 2023, from <https://www.gothamgazette.com/130-opinion/11920-moms-deserve-child-tax-credit-working-families>
4. Parolin, Z., Collyer, S., Curran, M. A., & Wimer, C. (2021). Monthly Poverty Rates among Children after the Expansion of the Child Tax Credit. *Center on Poverty & Social Policy Brief*, 5(4), p1–14.  
<https://doi.org/https://www.povertycenter.columbia.edu/s/Monthly-Poverty-with-CTC-July-CPSP-2021.pdf>
5. Curran, M. A. (2022) “Research Roundup of the Expanded Child Tax Credit: One Year On.” Poverty and Social Policy Report, vol. 6, no. 9. Center on Poverty and Social Policy, Columbia University.  
[www.povertycenter.columbia.edu/publication/2022/child-tax-credit/research-roundup-one-year-on](http://www.povertycenter.columbia.edu/publication/2022/child-tax-credit/research-roundup-one-year-on)
6. Joint Economic Committee, U. S. Senate. (2021, August 13). Report: *New Data Show Expanded Child Tax Credit Will Inject Nearly \$19.3 Billion Into Local Economies Each Month*. Washington, DC: United States Senate. <https://www.jec.senate.gov/public/cache/files/e57cf6b6-9cd8-4fb8-9ae6-bf705734e9b1/ctc-economic-impact-update-8-13-2021.pdf>
7. Huq, S. (2022, July). 3.7 million more children in poverty in Jan 2022 without monthly child tax credit. Columbia University Center on Poverty and Social Policy. Retrieved October 2022, from <https://www.povertycenter.columbia.edu/news-internal/monthly-poverty-january-2022>
8. Barr, A., Eggleston, J., & Smith, A. A. (2022). Investing in infants: The lasting effects of cash transfers to new families. *The Quarterly Journal of Economics*, 1–52. <https://doi.org/10.1093/qje/qjac023>
9. Bovell-Ammon, A., Ettinger de Cuba, S., Gupta-Barnes, S., Banks, J., Bates, E., Coleman, S., & Le-Scherban, F. (2022, August). *‘I didn’t have to worry’: How the Child Tax Credit Helped Families Catch Up On Rent and Improved Health*. Children’s HealthWatch. Retrieved September 2022, from <https://childrenshealthwatch.org/wp-content/uploads/CTC-Report-Aug-2022-Final.pdf>
10. Herd, P., & Moynihan, D. P. (2018). THE EARNED INCOME TAX CREDIT: BENEFITING BUSINESS BY REDUCING BURDENS ON THE WORKING POOR. In *Administrative Burden: Policymaking by Other Means* (pp. 191–214). Russell Sage Foundation. <https://doi.org/10.7758/9781610448789.14>
11. Maag, Elaine, William J. Congdon, and Eunice Yau. 2021. *The Earned Income Tax Credit: Program Outcomes, Payment Timing, and Next Steps for Research*, OPRE Report #2021-34. Washington, DC:

Office of Planning, Research, and Evaluation, Administration for Children and Families, U.S. Department of Health and Human Services.

<https://www.urban.org/sites/default/files/publication/103722/the-earned-income-tax-credit-program-outcomes-payment-timing-and-next-steps-for-research.pdf>

12. Hardy, B. & Hokayem, C. & Ziliak, J. (2022, March). Income Inequality, Race, and the EITC. National Tax Journal. 75. 000-000. 10.1086/717959. [www.journals.uchicago.edu/doi/abs/10.1086/717959](http://www.journals.uchicago.edu/doi/abs/10.1086/717959)
13. Do all people eligible for the EITC participate? Tax Policy Center. <https://www.taxpolicycenter.org/briefing-book/do-all-people-eligible-eitc-participate>
14. Cone, Jason. (2023, May 10). "Memo from Robin Hood Chief Public Policy Officer on the Interactions between Earned Income Tax Credit & Minimum Wage Changes on the 'Take Home' Income of New York's Low-Wage Workers and Low-Income Families". Robin Hood. [https://d3nz95d6hm31un.cloudfront.net/uploads/2023/05/MinimumWage\\_TaxIssue\\_EITC\\_Solution\\_Proposal\\_RobinHood-5-10-23.pdf](https://d3nz95d6hm31un.cloudfront.net/uploads/2023/05/MinimumWage_TaxIssue_EITC_Solution_Proposal_RobinHood-5-10-23.pdf)
15. Crandall-Hollick, M. L., & Hughes, J. S. (2018, August 13). The Earned Income Tax Credit (EITC): An economic analysis - CRS reports. Congressional Research Service. <https://crsreports.congress.gov/product/pdf/R/R44057/14>
16. Jones, M. R., & Ziliak, J. P. (2019, April). *The antipoverty impact of the EITC: New estimates from survey and administrative tax records*. Center for Economic Studies. <https://www2.census.gov/ces/wp/2019/CES-WP-19-14.pdf>
17. Raising NY Coalition. (2022, September). *Reducing Child Poverty in New York State*. Raising New York. Retrieved September 2022, from [https://raisingnewyork.org/wp-content/uploads/sites/2/2022/09/Reducing-Child-Poverty-in-New-York-State\\_RNY.pdf](https://raisingnewyork.org/wp-content/uploads/sites/2/2022/09/Reducing-Child-Poverty-in-New-York-State_RNY.pdf)
18. National Academies of Sciences, Engineering, and Medicine. 2019. A Roadmap to Reducing Child Poverty. Washington, DC: The National Academies Press. <https://doi.org/10.17226/25246>
19. The Annie E. Casey Foundation. (2022). 2022 KIDS COUNT® Data Book: State Trends in Child Wellbeing. The Annie E. Casey Foundation. Retrieved October 2022, from <https://assets.aecf.org/m/resourcedoc/aecf-2022kidscountdatabook-2022.pdf>
20. McLaughlin, M., & Rank, M. R. (2018). Estimating the economic cost of childhood poverty in the United States. *Social Work Research*, 42(2), 73–83. <https://doi.org/10.1093/swr/svy007>
21. Zandi, M. (2021, January 15). *The Biden Fiscal Rescue Package: Light on the Horizon*. Moody's Analytics. Retrieved June 2022, from <https://www.moodyanalytics.com/-/media/article/2021/economic-assessment-of-biden-fiscal-rescue-package.pdf?ftag=MSF0951a18>
22. Deparle, J., & McGarvey, M. (2022, September 11). *Expanded safety net drives sharp drop in child poverty*. The New York Times. Retrieved September 2022, from <https://www.nytimes.com/2022/09/11/us/politics/child-poverty-analysis-safety-net.html>
23. Isaacs, J. B. (2012, March). *Starting School at a Disadvantage: The School Readiness of Poor Children*. Center on Children and Families at Brookings Institution. Retrieved September 2022, from [https://www.brookings.edu/wp-content/uploads/2016/06/0319\\_school\\_disadvantage\\_isaacs.pdf](https://www.brookings.edu/wp-content/uploads/2016/06/0319_school_disadvantage_isaacs.pdf)
24. Krugman, P. (2023, February 24). *Working Out: Conservatives Face a Rude Fiscal Awakening*. The New York Times. Retrieved March 2, 2023, from <https://www.nytimes.com/2023/02/24/opinion/medicaid-snap-social-security.html>

25. Troller-Renfree, S. V., Costanzo, M. A., Duncan, G. J., Magnuson, K., Gennetian, L. A., Yoshikawa, H., Halpern-Meekin, S., Fox, N. A., Noble, K. G. (2022). The impact of a poverty reduction intervention on infant brain activity. *Proceedings of the National Academy of Sciences*, 119(5).  
<https://doi.org/10.1073/pnas.2115649119>
26. Poverty Tracker Research Group at Columbia University (2023). The State of Poverty and Disadvantage in New York City, Volume 5. Robin Hood. [https://www.robinhood.org/wp-content/themes/robinhood/images/poverty-tracker/pdfs/POVERTY\\_TRACKER\\_REPORT38.pdf](https://www.robinhood.org/wp-content/themes/robinhood/images/poverty-tracker/pdfs/POVERTY_TRACKER_REPORT38.pdf)
27. Kimiagar, B., Bufkin, A., March, J. (2023, January 17). *Child and family well-being in New York State*. CCC New York. Retrieved March 6, 2023, from <https://cccnewyork.org/data-publications/cfwbny2023/>
28. Batra, A., Jackson, K., & Hamad, R. (2023). Effects of the 2021 expanded Child tax credit on adults' Mental Health: A quasi-experimental study. *Health Affairs*, 42(1), 74–82.  
<https://doi.org/10.1377/hlthaff.2022.00733>
29. Segers, G. (2022, December 30). The Democrats' failure of the Year: Letting the expanded child tax credit die. *The New Republic*. Retrieved March 28, 2023, from <https://newrepublic.com/article/169611/policy-failure-child-tax-credit>
30. Tlaige, A. (2023, February 9). NY addressing two issues in Biden's state of the union. WETM - MyTwinTiers.com. Retrieved March 28, 2023, from <https://www.mytwintiers.com/news-cat/ny-capitol-news/ny-addressing-two-issues-in-bidens-state-of-the-union/>
31. Bastian, J. (2022, February 22). *Will the Child Tax Credit's effect on work decrease its poverty impact?* Niskanen Center. <https://www.niskanencenter.org/will-the-child-tax-credits-effect-on-work-decrease-its-poverty-impact/>
32. *EITC participation rate by states: Earned income tax credit*. EITC Participation Rate by States | Earned Income Tax Credit. (n.d.). <https://www.eitc.irs.gov/eitc-central/participation-rate-by-state/eitc-participation-rate-by-states>
33. Marr, C., et al. (2015, October 1). *EITC and Child Tax Credit promote work, reduce poverty, and support children's development, research finds*. Center on Budget and Policy Priorities. <https://www.cbpp.org/research/federal-tax/eitc-and-child-tax-credit-promote-work-reduce-poverty-and-support-childrens>
34. McCabe, J. (2023, April 11). *Connecticut should reform their EITC in conjunction with proposed child tax credit*. Niskanen Center. <https://www.niskanencenter.org/connecticut-should-reform-their-eitc-in-conjunction-with-proposed-child-tax-credit/>
35. *Statistics for tax returns with the earned Income Tax Credit (EITC)*. Earned Income Tax Credit. (n.d.). <https://www.eitc.irs.gov/eitc-central/statistics-for-tax-returns-with-eitc/statistics-for-tax-returns-with-the-earnedincome#:~:text=2021%20EITC%20Tax%20Returns%20by%20State%20Processed%20in,%20%20%242%2C259%20%2048%20more%20rows%20>
36. Kucklick, A., & Manzer, L. (2023, April). *NYC True Cost of Living 2023. Overlooked & Undercounted Struggling to Make Ends Meet in New York City 2023*. United Way NYC. <https://issuu.com/uwnyc/docs/nyctcl2023?fr=sNDgwMjQ2OTU4Ng>
37. Goyal, N. (2023, September 25). America Pulled Children Out of Poverty. Now It's Set to Reverse Course With a Vengeance. *The New York Times*. <https://www.nytimes.com/2023/09/25/opinion/us-child-poverty.html>

38. Casselman, B., & DePillis, L. (2023, September 12). Poverty Rate Soared in 2022 as Aid Ended and Prices Rose. *The New York Times*. <https://www.nytimes.com/2023/09/12/business/economy/income-poverty-health-insurance.html#:~:text=The%20increase%20in%20poverty%20reversed>
39. Swenson, K., & Goldstein, A. (2023, September 13). U.S. poverty spiked in 2022, reversing gains, Census Bureau data shows. *Washington Post*. <https://www.washingtonpost.com/dc-md-va/2023/09/12/us-poverty-rate-census-uninsured-2022/>