



July 23, 2014

Dear Representative:

The National Women's Law Center (NWLC) opposes the Child Tax Credit Improvement Act of 2014 (H.R. 4935) because it would increase poverty, especially among women and children. While it would expand the credit for higher-income families, it would leave millions of hard-working women and their families behind by failing to extend a critical improvement in the Child Tax Credit (CTC) for low-income families, and would deny the CTC to millions of children in low-income immigrant families.

The refundable CTC rewards work and helps parents lift their families out of poverty. In 2009, Congress wisely expanded the CTC for working-poor families by starting to phase it in as the family's earnings rose above \$3,000. This provision was extended in early 2013 as part of the "fiscal cliff" deal. Allowing this provision expire, as H.R. 4935 would do, means that a single mother with two children who works full time at the minimum wage, earning \$14,500 a year, would see her CTC drop from \$1,725 to zero in 2018. Allowing this provision to expire would push 12 million people, including six million children, into or deeper into poverty, according to the Center on Budget and Policy Priorities. At the same time, H.R. 4935 would give a family making \$160,000 a new tax cut of \$2,200. These priorities are profoundly wrong.

In addition, H.R. 4935 would deny the CTC to 5.5 million poor children, including 4.5 million U.S. citizen children, according to estimates by the National Immigration Law Center, by preventing working, tax-paying immigrants who do not have a Social Security Number but file (and pay) taxes with an IRS-issued Individual Tax Identification Number (ITIN) from claiming the CTC.

Because women still typically earn less than men, are nearly two-thirds of minimum-wage workers, and are the vast majority of single parents, robust refundable family tax credits are especially important to women and their families. NWLC urges you to reject H.R. 4935 and instead to make permanent the 2009 improvements to the CTC and EITC that help alleviate poverty for hard-working women and their families.

Sincerely,

A handwritten signature in blue ink that reads "Joan Entmacher".

Joan Entmacher
Vice President for Family Economic Security

A handwritten signature in blue ink that reads "Regina L. Oldak".

Regina L. Oldak
Senior Counsel and Director of Government Relations