



September 18, 2024

The Honorable Chuck Schumer
Majority Leader
U.S. Senate
Washington, DC 20515

The Honorable Mitch McConnell
Minority Leader
U.S. Senate
Washington, DC 20515

The Honorable Mike Johnson
Speaker
U.S. House of Representatives
Washington, DC 20515

The Honorable Hakeem Jeffries
Minority Leader
U.S. House of Representatives
Washington, DC 20515

Dear Leaders Schumer and McConnell, Speaker Johnson, and Leader Jeffries,

The undersigned 61 care, gender justice, racial justice, and allied advocacy organizations write to urge you to take the opportunity of the upcoming expirations of the temporary provisions of the Tax Cuts and Jobs Act of 2017 (TCJA) to make the tax code fairer and to raise more revenue that can support long-overdue investments in women, families, communities, and our shared economy. By asking the wealthiest individuals and wealthy corporations to pay their fair share, lawmakers can leverage the tax code to support robust public investments such as guaranteed access to early education (including child care and pre-K), comprehensive paid family and medical leave, and robust aging and disability care, and good jobs for all care workers.

The tax code's primary purpose is to generate shared resources to support our shared priorities, including care and caregiving supports, which will advance equity, improve family well-being, support workers and employers, and foster economic growth.

For decades, however, our nation has failed to enact tax policies to support public investments in care, resulting in too many families, older adults, and disabled people struggling to access and afford care that meets their needs. Women and people of color disproportionately shoulder unpaid caregiving responsibilities, often at the expense of their participation in the paid labor market, and make up the vast majority of the underpaid and undervalued care workforce.

Tax cuts at the top [have not "trickled down"](#) to workers, families, or communities. Instead, they have exacerbated inequality and undermined the public investments needed to make fundamental improvements to our economy and our nation. And data shows that tax evasion by high earners means that we lose out on hundreds of millions of dollars in taxes that are due under our current tax laws every year.

In 2017, during the Trump administration, a highly partisan tax bill was enacted that made these problems worse. Over significant opposition in Congress and against the wishes of the majority of the public, the Tax Cuts and Jobs Act (TCJA) made massive and permanent cuts to corporate taxes and temporary cuts to business, individual and estate taxes. These cuts overwhelmingly benefited the wealthy, widened racial and gender wealth gaps, and eroded tax revenues even further. At the end of 2025, many of the temporary provisions of the TCJA will expire, providing an opportunity for a much needed course correction.

We urge you to use the expiration of these provisions to move us closer to the tax code we all need and deserve. First and foremost, the temporary provisions of the TCJA for the wealthiest should be allowed to expire. Second, Congress should enact additional tax policies – like rolling back the TCJA's permanent cut to the corporate tax rate, taxing income from wealth like income from work, and closing loopholes and reducing exemptions to the estate tax – that make our tax code fairer and more progressive. Policies that put more money back in families' pockets, like permanently expanding the fully refundable Child Tax Credit, would also make the tax system more fair and work better for families. Third, we should meet the funding needs of the IRS so that it is better equipped to ensure the wealthiest and corporations are paying the taxes they owe. These provisions together will make our tax code fairer, more progressive, and more able to meet the needs of workers, families, and communities.

Finally, we should use the revenues raised by these tax changes to support long overdue investments in the care supports that advance racial and gender equity, increase the economic security of women, people of color, and families, and foster economic growth and shared prosperity.

The tax code is one of our most powerful tools to shape the economy and to fund our shared priorities. For too long, it has been skewed to benefit the wealthiest and giant corporations, at the expense of women, families, and the economy overall. But we can change course and increase the taxes paid by the wealthiest and big corporations to make big public investments in child care, paid leave, and aging and disability care. The [public strongly supports](#) both making our tax code fairer and making big investments in care, both of which are necessary to build an economy that works for all of us, not just the wealthy few. For additional information or any questions or concerns, please contact Amy Matsui, Senior Director of Income Security at the National Women's Law Center, at amatsui@nwlc.org.

Sincerely,

Caring Across Generations
MomsRising
National Women's Law Center
Alliance for Quality Education
American Muslim Health Professionals
Americans for Democratic Action (ADA)
Americans for Tax Fairness
Autistic Self Advocacy Network
Campaign for a Family Friendly Economy

Care in Action
Catholics Vote Common Good
Center for Law and Social Policy
Center for the Study of Social Policy
Chicago Women Take Action
Children's HealthWatch
Chop Wood, Carry Water Daily Actions
Coalition on Human Needs
Community Change Action
Congregation of Our Lady of Charity of the Good Shepherd, U.S. Provinces
Economic Security Project Action
Equal Rights Advocates
Excessive Wealth Disorder Institute
Fairness for Iowa
Family Forward
Family Values @ Work
Family Values@Work Action
Futures Without Violence
Groundwork Collaborative
Haus of a Stranger
Health Care for America Now (HCAN)
Health Care Voices
Health Care Voter
Honest Arizona
Indivisible
Indivisible Chicago Alliance
Jewish Women International
Justice in Aging
Main Street Alliance
National Advocacy Center of the Sisters of the Good Shepherd
National Council of Jewish Women
National Domestic Workers Alliance
National Employment Law Project
National Organization for Women
National Partnership for Women & Families
National Women's Health Network
Nebraska Appleseed
Nebraska For Us
NETWORK Lobby for Catholic Social Justice
Ohio Organizing Collaborative
Opportunity Wisconsin
Oregonizers
Oxfam America
Paid Leave for All Action
Reproductive Freedom for All (formerly NARAL Pro-Choice America)
Responsible Voices
Service Employees International Union (SEIU)
Supermajority
United for a Fair Economy
Unrig Our Economy
Virginia Organizing

Voices for Progress