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WOMEN'S
LAW CENTER**

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What's At Stake for Survivors of Domestic Violence and Sexual Assault in the 2025 Tax Fight

- The Tax Cuts and Jobs Act (TCJA) was enacted during the Trump administration in 2017. This law [overwhelmingly benefits the wealthy](#) at the expense of women, people of color, and families with low and moderate incomes. It also consumes significant public dollars that could have been used to invest in women and families, reducing federal revenues by nearly \$2 trillion over the first 10 years.
- Many provisions of the 2017 tax law are set to expire in 2025. Over the next year and a half, there will be intense negotiations around these provisions – as well as other tax policies.
- This 2025 tax debate will provide an opportunity for advocates to push for a more progressive, equitable tax code that can better support survivors of domestic and dating violence, stalking, sexual violence or harassment.
- The 2025 tax debate represents a critical moment in the fight for a tax code that survivors and families need and deserve. Advocates must prepare now to engage in the tax fight ahead.

Raising More Tax Dollars to Invest in Survivors of Domestic Violence and Sexual Assault

- If the TCJA's tax cuts for those making over \$400,000 and wealthy corporations are extended, we will lose trillions of public dollars. If history is any guide, this will fuel arguments to slash public funding for programs and services survivors rely on, and make it even harder to make the investments in child care, paid family and medical leave, aging and disability care, health care, and housing, that survivors and their families need and deserve.
- One of the very first legislative fights in 2025 will kick off tax debates. The federal debt limit, which expires in early 2025, will give advocates the opportunity to highlight how tax cuts for the wealthiest have exploded the federal deficit, and how serious efforts to address the debt have to include raising taxes on the top 1%. Ensuring the wealthiest and big corporations pay their fair share of taxes is how we manage our debt and strengthen the economy, not cutting programs that survivors and their families rely on.
- Allowing the 2017 tax cuts for the wealthiest to expire, and making [additional tax changes](#) so that those at the top pay a fairer share of taxes, would generate [more revenue to make investments](#) that support the health, well-being, and economic security of survivors and their families.

Expanding Tax Credits Survivors Rely On

- The TCJA made changes to the Child Tax Credit (CTC), but those changes did not help the families that need it most. In fact, the TCJA changes meant that about [1 million children in immigrant families](#) lost access to the CTC. In contrast, the 2021 changes that the American Rescue Plan Act (ARPA) made to the CTC [dramatically reduced poverty](#) and [helped millions of families](#) pay the bills, put food on the table, and have a little more breathing room. But those improvements have expired. Making changes to the CTC that are in line with the ARPA expansions during the 2025 tax fight would make a real difference for survivors.
- The ARPA also expanded the Earned Income Tax Credit (EITC) for very poorly paid workers who do not claim children. Younger workers, older workers, and women, who are overrepresented in the lowest-paid jobs, like restaurant, retail, and care work, benefited from the expansions. About [16 million](#) people were able to claim the expanded EITC in 2021. Restoring those expansions as part of the 2025 tax debates would help boost the incomes of millions of people.
- The [Child and Dependent Care Tax Credit](#) (CDCTC) helps families meet out-of-pocket child and dependent care costs they need to work or look for work. The ARPA made this credit refundable, meaning that over 770,000 families with low and moderate incomes were able to receive this tax assistance in 2021. Expanding this credit, especially by making it refundable, in 2025 would help survivors meet their child care expenses.
- In addition, the improvements to the Premium Tax Credit that were enacted in the ARPA and extended under the Inflation Reduction Act are set to expire in 2025. These tax credits have helped millions of people afford health coverage in the Affordable Care Act (ACA) marketplaces. If policymakers [fail to extend these improvements](#) in 2025, health insurance premiums will rise in every state for people of all ages and income levels.

In addition, other legislation that would affect survivors – like IRS funding for customer services -- may be considered by Congress in the lead-up to the 2025 tax debates.

The 2025 tax debates give us the opportunity to make the tax code fairer and more equitable, and secure the investments that survivors of domestic and dating violence, stalking, sexual violence or harassment, their families, and all of us, need and deserve. Advocates need to make sure survivors' voices are heard in the upcoming tax fight.

For more information, resources, or how to get involved, please contact Amy Matsui, amatsui@nwlc.org.