



September 10, 2021

Chairman Wyden  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC 20510

Ranking Member Crapo  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC 20510

Chairman Neal  
House Ways and Means Committee  
1102 Longworth House Office Building  
Washington, DC 20515

Ranking Member Brady  
House Ways and Means Committee  
1139 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Wyden, Ranking Member Crapo, Chairman Neal, and Ranking Member Brady:

The Consortium for Citizens with Disabilities (CCD) Financial Security and Poverty Task Force writes to urge Congress to permanently adopt the changes to the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) that were made in the American Rescue Plan (ARP) in the upcoming reconciliation package being crafted by Congress. Changes such as increasing the EITC for workers without dependent children in the household, making younger workers eligible, and increasing the CTC and making it fully refundable are essential changes for people with disabilities and must be made permanent. CCD is the largest coalition of national organizations working together to advocate for federal public policy that ensures the self-determination, independence, empowerment, integration and inclusion of children and adults with disabilities in all aspects of society.

The increase in the EITC for childless workers is crucial to ensuring people with disabilities have access to the benefits of the EITC. In particular, without the changes the ARP temporarily made, the EITC does not provide substantial benefits for childless workers who are paid low wages. Instead, the approximately 6 million low-wage childless workers are limited to an EITC maximum benefit of \$530 compared to maximum benefits between \$3,525-\$6,557 for workers with children, depending on the number of children.<sup>1</sup> This low EITC maximum benefit combined with the EITC phasing out more quickly for childless workers means that people with disabilities, as well as many frontline disability service providers, do not have access to the benefits they need. Under prior law, these workers without dependent children were being taxed into poverty.<sup>2</sup> The poverty rate of people with disabilities is much higher than the rate of people without disabilities. Low pay and few employee benefits among disability service providers, many without access to substantial EITC benefits, results in very high turnover rates

and a high number of unfilled positions, further encumbering the disability community. Permanently increasing the EITC benefit amount for childless workers is needed to provide substantive benefits to people with disabilities and service providers.

Additionally, the lowering of the minimum age to receive EITC benefits from 25 to 19 and the elimination of the upper age limit will increase the availability of the EITC to many people with disabilities and frontline disability service providers. Expanding the age range needs to be made permanent so that these workers have access to benefits moving forward in order to lower the high poverty rates for people with disabilities and service providers.

The CTC has also seen improvements that must be made permanent. The ARP increased the amount of the CTC and made it fully refundable. Prior to these changes, the CTC provided up to the full amount of \$2,000 per child for high earning families, whereas a family with two children and one working parent earning the federal minimum wage was only eligible for a CTC of \$900 per child.<sup>3</sup> The increases in the amount of the CTC and the expansion to families with low or no incomes needs to be made permanent in order to support people with disabilities, their families, and service providers with dependent children. Unfortunately, many people with disabilities are unemployed or underemployed when compared to those without disabilities. Millions of families are on long waiting lists for Home and Community Based Services so their children can receive in-home services freeing up parents' time to go to work. In the absence of these in-home services, parents often face barriers to holding down a job. Making the ARP CTC changes permanent will provide further financial relief to children and families who previously received zero dollars from the CTC due to them not being able to work. We also encourage Congress to make children without Social Security Numbers eligible for the CTC, as they were prior to the passage of the Tax Cuts and Jobs Act of 2017. Children should be able to benefit from the CTC regardless of their documentation status. These changes will create a tax system that is fairer, more equitable, and that helps families provide for their children with disabilities and escape poverty.

As Congress continues its work on the reconciliation package, we strongly urge you to build off the successful temporary changes made to the EITC and CTC and make this relief transformative for people across the country by making it permanent. If it is not possible under the budget constraints to make all changes permanent, we urge you to make as many of these changes permanent as possible, especially the EITC improvements and the refundability of the CTC. Please contact Cyrus Huncharek ([cyrus.huncharek@ndrn.org](mailto:cyrus.huncharek@ndrn.org)) and Ashley Burnside ([aburnside@clasp.org](mailto:aburnside@clasp.org)) with any questions or to arrange a meeting.

Sincerely,

CCD Financial Security & Poverty Task Force Co-Chairs and Member:

Bethany Lilly, The Arc, [lilly@thearc.org](mailto:lilly@thearc.org)

Aaron Kaufman, The Jewish Federations of North America,  
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Heather Sachs, National Down Syndrome Congress, [heather@ndscenter.org](mailto:heather@ndscenter.org)

Ashley Burnside, Center for Law and Social Policy (CLASP), [aburnside@clasp.org](mailto:aburnside@clasp.org)

CC:

Majority Leader Chuck Schumer

Minority Leader Mitch McConnell

Speaker Nancy Pelosi

Minority Leader Kevin McCarthy

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<sup>1</sup>Center on Budget and Policy Priorities, *Policy Basics: The Earned Income Tax Credit* (2019),  
<https://www.cbpp.org/research/federal-tax/policy-basics-the-earned-income-tax-credit>.

<sup>2</sup>Center for Law and Social Policy, *EITC for Childless Workers: What's at Stake for Young Workers* (2020),  
<https://www.clasp.org/publications/report/brief/eitc-childless-workers-2020>.

<sup>3</sup>Center on Budget and Policy Priorities, *Policy Basics: The Child Tax Credit* (2019),  
<https://www.cbpp.org/research/federal-tax/policy-basics-the-child-tax-credit>.