

RESULTS

the power to end poverty

December 2019 RESULTS U.S. Poverty National Webinar

Understanding Equity and the Tax Code

Login at: <https://results.zoom.us/j/873308801> or dial (929) 436-2866 or (669) 900-6833, Meeting ID: 873 308 801.

RESULTS is a movement of passionate, committed everyday people. Together we use our voices to influence political decisions that will bring an end to poverty. Poverty cannot end as long as oppression exists. We commit to opposing all forms of oppression, including racism, classism, colonialism, white saviorism, sexism, homophobia, transphobia, ableism, xenophobia, and religious discrimination.

At RESULTS we pledge to create space for all voices, including those of us who are currently experiencing poverty. We will address oppressive behavior in our interactions, families, communities, work, and world. Our strength is rooted in our diversity of experiences, not in our assumptions.

With unearned privilege comes the responsibility to act so the burden to educate and change doesn't fall solely on those experiencing oppression. When we miss the mark on our values, we will acknowledge our mistake, seek forgiveness, learn, and work together as a community to pursue equity.

There are no saviors — only partners, advocates, and allies. We agree to help make the RESULTS movement a respectful, inclusive space.

Find all our anti-oppression resources at: <https://results.org/volunteers/anti-oppression/>



Welcome from Joanne Carter Executive Director, RESULTS



#GIVING
TUESDAY

YOUR \$1 
~~\$300~~ ~~\$100~~ IMPACT

Today for Giving Tuesday, a generous longtime supporter is matching all donations to RESULTS 2-to-1, up to \$5,000! That's TRIPLE the impact!

Here's how you can get involved:

1. Donate on our website – results.org/donate
2. Donate through RESULTS' Facebook page for a chance to unlock an additional match from Facebook
3. Start your own Facebook fundraiser and ask your friends to fight poverty on Giving Tuesday.

U.S. Poverty Campaigns Update



Meredith Dodson
mdodson@results.org

Congressional leaders have reached a deal on spending levels – and face a deadline to pass spending bills by December 20

- **Next 1.5 weeks will be make or break re whether we secure key expansions** of the Earned Income Tax Credit (EITC) for younger workers and others who don't claim dependents, and the Child Tax Credit (CTC) for the lowest-income families.
- **This is the biggest opportunity in this Congress to pass important policies for low-income families!**

Call to Action: Will you/your boss tell congressional leaders that any final tax package this year must include expanding the EITC and CTC for low-income workers and families?

December Action Resources

Push Congress to expand the EITC and CTC

- **Action Sheet:** <https://results.org/wp-content/uploads/2019-12-U.S.-Poverty-Action-Final-Push-for-EITC-and-CTC-Expansions.pdf>
- **RESULTS Lobbying page:** <https://results.org/volunteers/lobbying/>
- **EITC/CTC Lobby Leave-Behind:** <https://results.org/wp-content/uploads/RESULTS-EITC-CTC-Congressional-Requests-Fall-2019-1.docx>
- **CBPP State Fact Sheets on Working Families Tax Relief Act:** <https://www.cbpp.org/research/federal-tax/working-families-tax-relief-act-would-boost-incomes-improve-childrens-prospects>
- **Contact info for congressional offices:** <https://results.org/volunteers/action-center/legislator-lookup/?vvsrc=%2fAddress>
- **Online actions for EITC/CTC and Housing:** <https://results.org/volunteers/action-center/action-alerts/?vvsrc=%2fCampaigns>

How to Ask a Question/Make a Comment on Zoom

The screenshot shows a Zoom meeting window with a presentation slide and a group chat panel. The slide has a red header with the text "RESULTS the power to end poverty". Below the header, it says "November 2018 RESULTS U.S. Poverty National Webinar" and "The election is over but we're just getting started...". It also provides login information: "Login at: <https://results.zoom.us/j/873308801> or dial (929) 436-2866 or (669) 900-6833, Meeting ID: 873 308 801." The Zoom toolbar at the bottom includes icons for Mute, Start Video, Invite, Participants, Share, and Chat. The Zoom Group Chat panel on the right shows a message from "Me to Everyone" and a text input field with the placeholder "If I type my message here...".

3. See here →

1. Click here ↙

2. Type here →

A TAX CODE FOR THE REST OF US: A Framework & Recommendations for Advancing Racial Equity Through Tax Credits

RESULTS Educational Fund

U.S. Poverty National Webinar

Tuesday, December 3, 2019

Funke Aderonmu



Tax Justice is Gender Justice

Advancing Gender and Racial Equity by Harnessing the Power of the U.S. Tax Code



Overview

Tax Code & Direct Spending Programs Do Too Little to Advance Equity



Opportunities & Challenges For Advancing Equity Through Refundable Tax Credits



A Policy Framework For Advancing Equity Through Refundable Tax Credits



Overview

Tax Code & Direct Spending Programs Do Too Little to Advance Equity



Opportunities & Challenges For Advancing Equity Through Refundable Tax Credits



A Policy Framework For Advancing Equity Through Refundable Tax Credits



The Tax Code & Direct Spending Programs Do Too Little to Advance Equity

Figure 1. Share of Tax Subsidies, by Income Quintile, 2015

**FIGURE 2.
THE MAJORITY OF
TAX SUBSIDIES
ARE DISTRIBUTED
TO INDIVIDUALS
& FAMILIES WITH
HIGHER INCOMES**

Share of Tax Subsidies,
by Income Quintile,
2015

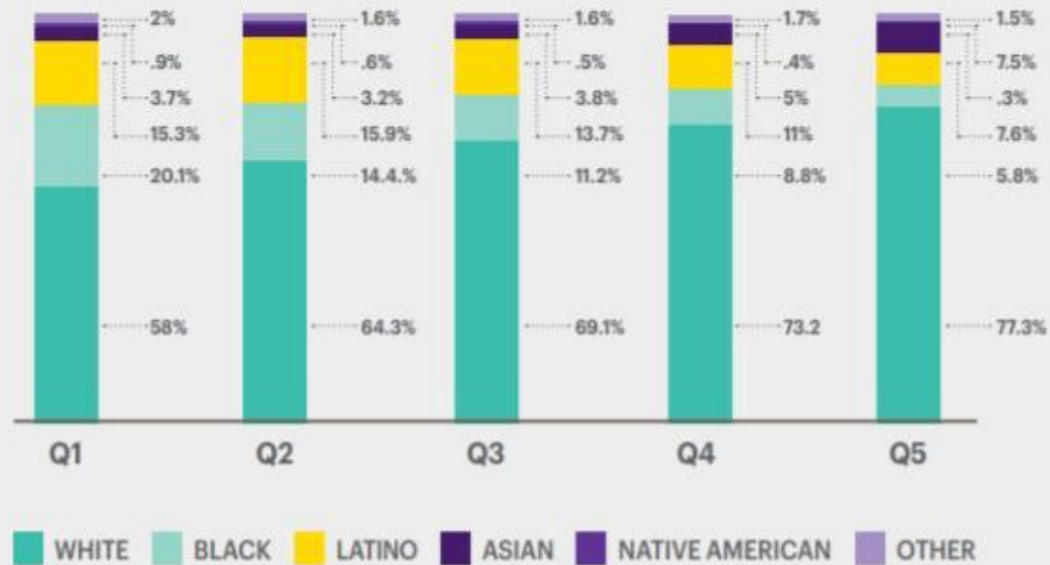


Source: Dedrick Asante-Muhammad, et. al., *The Road to Zero Wealth: How the Racial Wealth Divide is Hollowing Out America's Middle Class*, Prosperity Now & Inst. for Pol'y Studies (2017). https://prosperitynow.org/sites/default/files/PDFs/road_to_zero_wealth.pdf. Note: The income quintiles used in the graphs above were developed by the Urban-Brookings Tax Policy Center and are as follows (in 2015 dollars): bottom quintile (\$0-\$22,800); second quintile (\$22,801-\$43,511); middle quintile (\$43,512-\$72,001); fourth quintile (\$72,002-\$112,262); top quintile (\$112,263 and up).

The Federal Tax Code is Not Race- or Gender- Neutral

Figure 2. Demographic Compositions of Income Quintile, by Race & Ethnicity, 2015

**FIGURE 1.
BREAKING DOWN
INCOME QUINTILES
BY RACE SHOWS
EXISTING RACIAL
INCOME INEQUALITY**
Demographic
Compositions of Income
Quintile, by Race &
Ethnicity, 2015



Source: Dedrick Asante-Muhammad, et. al., *The Road to Zero Wealth: How the Racial Wealth Divide is Hollowing Out America's Middle Class*, Prosperity Now & Inst. for Policy Studies (2017), https://prosperitynow.org/sites/default/files/PDFs/road_to_zero_wealth.pdf. Note: The income quintiles used in the graphs above were developed by the Urban-Brookings Tax Policy Center and are as follows (in 2015 dollars): bottom quintile (\$0-\$22,800); second quintile (\$22,801-\$43,511); middle quintile (\$43,512-\$72,001); fourth quintile (\$72,002-\$112,262); top quintile (\$112,263 and up).

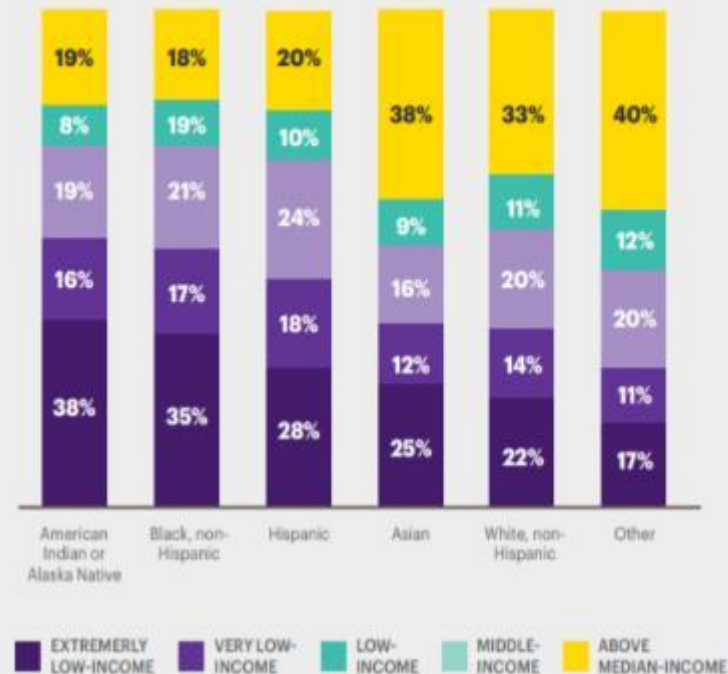
Gaps in Federal Housing Supports Undermine Economic Security & Equity Goals

Figure 3. Income Distribution of Renters, by Race & Ethnicity, 2017

**FIGURE 3.
RENTERS OF COLOR ARE MORE
LIKELY TO BE LOW-INCOME THAN
WHITE RENTERS**

Income Distribution of Renters,
by Race & Ethnicity, 2017

Source: Andrew Aurand, et al., *Gap: A Shortage of Affordable Homes*, Nat'l Low Income Housing Coal. (2019), https://reports.nlihc.org/sites/default/files/gap/Gap-Report_2019.pdf. Note: "Extremely Low-Income" (ELI) is defined as "Households with income at or below the Poverty Guideline or 30% of Area Median Income (AMI), whichever is higher;" Very Low-Income is defined as "Households with income between ELI and 50% of AMI;" "Low-Income" is defined as "Households with income between 51 percent and 80 percent of AMI;" "Middle-Income" is defined as "Households with income between 81% and 100% of AMI;" "Above Median Income" is defined as "Households with income above 100% of AMI."



Gaps in Federal Housing Supports Undermine Economic Security & Equity Goals

Figure 4. Percentage of Female-Headed Households, by Housing Program, 2009

**FIGURE 4.
FEMALE-HEADED HOUSEHOLDS
MAKE UP THE LARGEST MAJORITY
OF HOUSING ASSISTANCE
PARTICIPANTS**

Percentage of Female-Headed Households, by Housing Program, 2009



Source: Nat'l Low Income Housing Coal., Housing Spotlight, *Who Lives in Federally Assisted Housing?* (2012). <https://nlihc.org/sites/default/files/HousingSpotlight2-2.pdf>.

Note: From the source: "Female-headed households include any household where the primary applicant for housing assistance was female;" Section 202 (Supportive Housing for the Elderly) is a "HUD program [that] provides government loans or grants to nonprofits to develop housing for low income people who are elderly. The program provides both capital grants and rental assistance contracts;" Section 811 (Supportive Housing for People with Disabilities) is a "HUD program [that] provides funding to nonprofits to develop housing with supportive services for very low income adults with disabilities. The program provides rent subsidies to the projects, making them affordable."

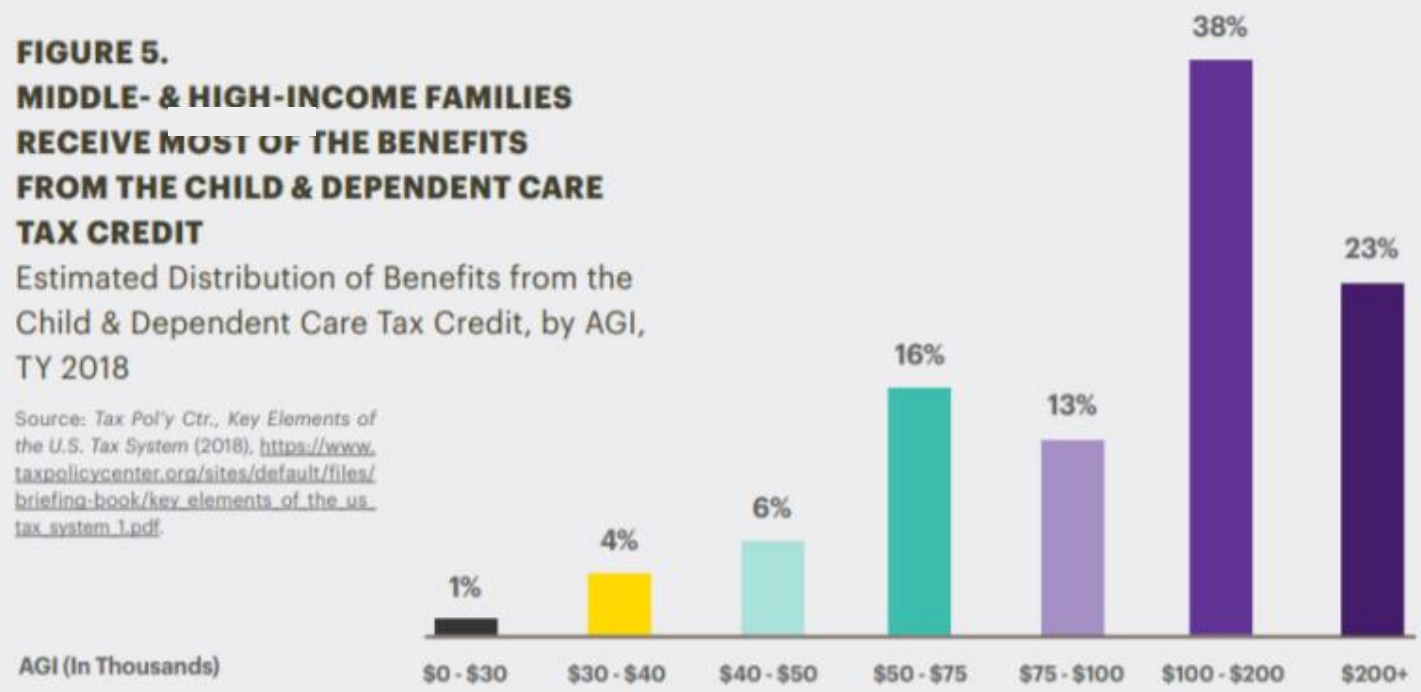
Gaps in Child Care Assistance Hurt Children & Families

Figure 5. Estimated Distribution of Benefits from the Child & Dependent Care Tax Credit, by AGI, TY 2018

**FIGURE 5.
MIDDLE- & HIGH-INCOME FAMILIES
RECEIVE MOST OF THE BENEFITS
FROM THE CHILD & DEPENDENT CARE
TAX CREDIT**

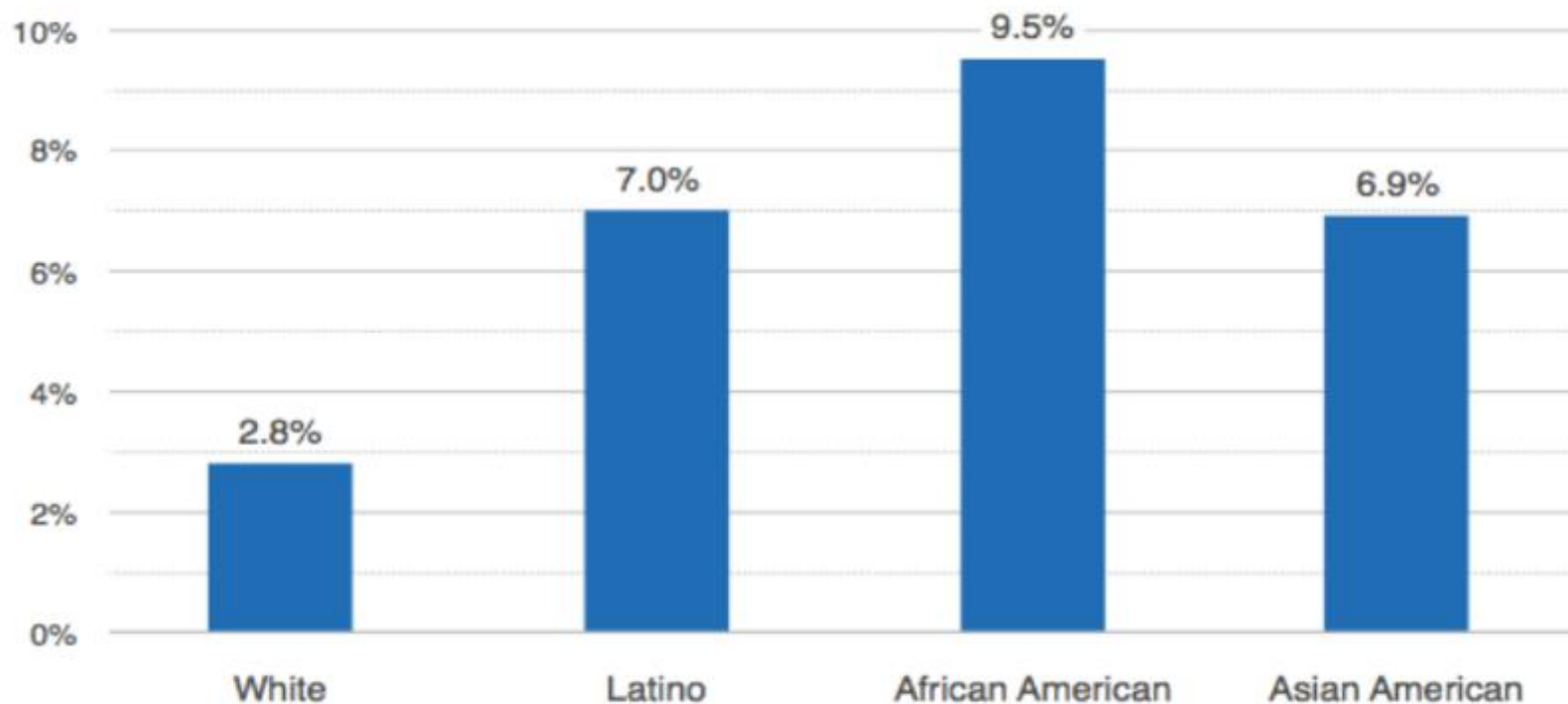
Estimated Distribution of Benefits from the Child & Dependent Care Tax Credit, by AGI, TY 2018

Source: Tax Pol’y Ctr., *Key Elements of the U.S. Tax System* (2018), https://www.taxpolicycenter.org/sites/default/files/briefing-book/key_elements_of_the_us_tax_system_1.pdf



Unaddressed Transportation Needs Compound Families' Challenges

Figure 6. Percentage of Workers Without a Vehicle at Home by Race & Latino Ethnicity, 2011-15



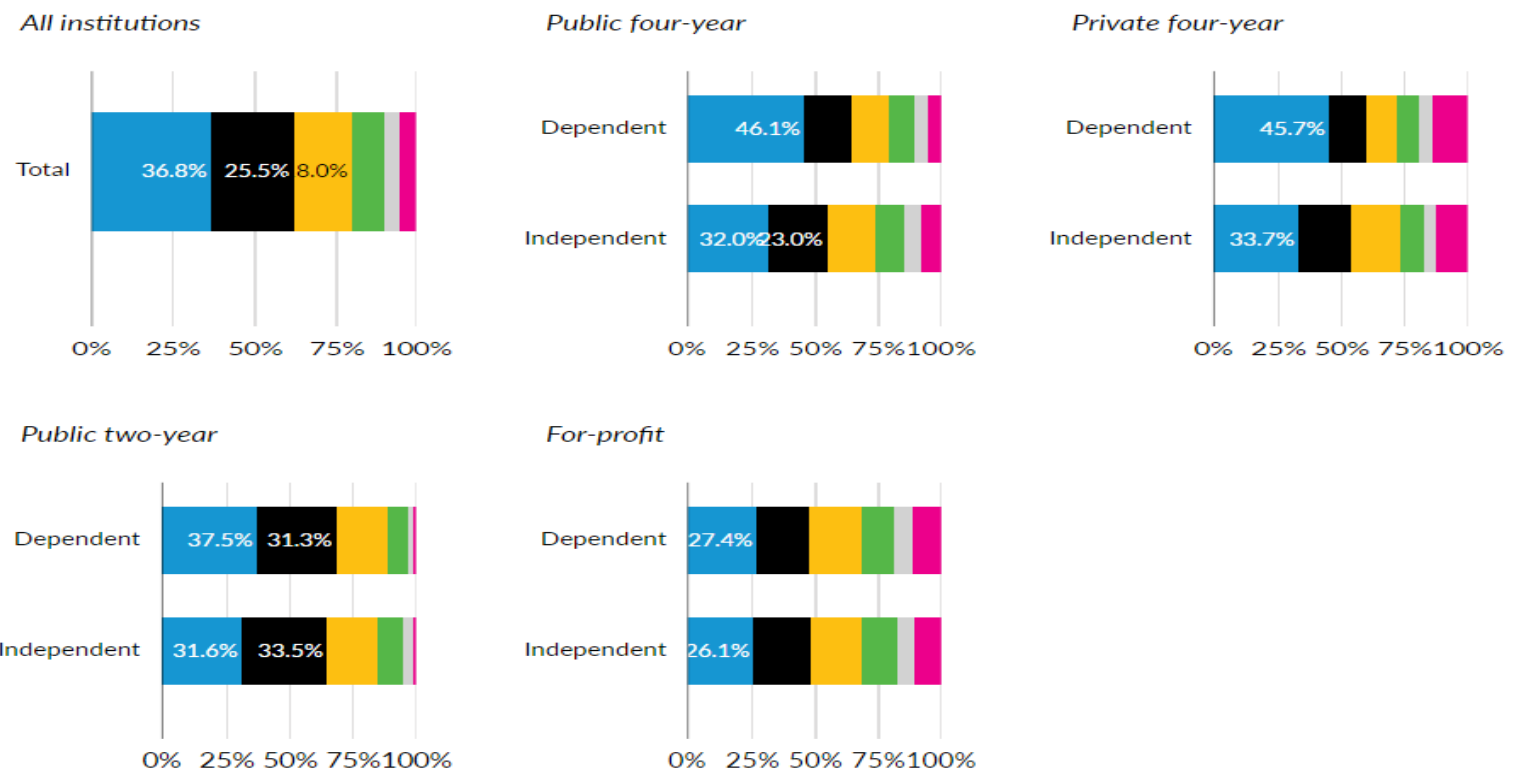
Note: Racial categories exclude Latinos.

Source: Author's analysis of American Community Survey data from IPUMS-USA, University of Minnesota, www.ipums.org.

Current Postsecondary Education Assistance Leaves Students With Unmet Needs

Figure 7. Distribution of Unmet Need by Dependency Status and Sector, 2015–16

■ \$0 ■ \$1–\$4,999 ■ \$5,000–\$9,999 ■ \$10,000–\$14,999 ■ \$15,000–\$19,999 ■ \$20,000 or higher



Source: 2016 National Postsecondary Student Aid Study.

URBAN INSTITUTE

Overview

Tax Code & Direct Spending Programs Do Too Little to Advance Equity



Opportunities & Challenges For Advancing Equity Through Refundable Tax Credits



A Policy Framework For Advancing Equity Through Refundable Tax Credits



Opportunities & Challenges For Advancing Equity Through Refundable Tax Credits

- Tax credits like the EITC & CTC increase economic equity, particularly for women, households of color, & women of color

The Potential For Advancing Equity Through Refundable Tax Credits

Refundable Tax Credits:

- Facilitate flexibility & purchasing power
- Have a track record of reaching families
- Are responsive to need

Challenges & Limitations of Refundable Tax Credits To Advance Equity

- Requiring earned income has equity implications
- Level of complexity can affect access
- Timing of benefits should work with families' economic realities

Overview

Tax Code & Direct Spending Programs Do Too Little to Advance Equity



Opportunities & Challenges For Advancing Equity Through Refundable Tax Credits



A Policy Framework For Advancing Equity Through Refundable Tax Credits



A Policy Framework For Advancing Equity Through Refundable Tax Credits

1. What is the policy goal?
2. How would this proposed tax credit complement any direct spending programs that further this policy goal & target low- & moderate-income families?
3. Does the structure of the tax credit proposal meet the needs and/ or preferences of low- & moderate-income families?

Working Families Tax Relief Act of 2019

- Introduced by Sens. Brown (OH), Bennet (CO), Durbin (IL), Wyden (OR) & Reps. Kildee, Evans
- Expands EITC amount for childless adult workers
- Expands the age range for eligibility to 19-67
- A \$500 advance on EITC refund
- Fully refundable CTC
- Families can receive CTC in advance monthly installments
- A \$3,000 Young Child Tax Credit for families with children under age 6

What is the Policy Goal of WFTRA?

Figure 8. A Framework For Advancing Equity Through Refundable Tax Credits

<p>QUESTION 2. How would this proposed tax credit complement any direct spending programs that further this policy goal & target low- & moderate-income families?</p>	<p>A. If a complementary direct spending program exists that also seeks to achieve this policy goal, is it funded to automatically reach all who are eligible, or otherwise fully funded?</p>	<p>If there is not a direct spending program that is already successfully reaching low-income families and fully funded, a tax credit can be helpful in filling in gaps or reaching more families.</p>
	<p>B. If so, does the proposed tax credit subsidize expenses or behaviors not covered by the spending-side program?</p>	<p>If there is a fully-funded spending program, return to Question 1 and consider the efficacy of a new tax credit. Alternatively, ensure the design of the credit is complementary to existing spending programs, for example, by subsidizing expenses and behaviors not covered by the programs.</p>
	<p>C. Is the activity being subsidized best provided through the private market or as a public good?</p>	<p>If the answer is the private market, a refundable tax credit can be a helpful tool to bolster families' income to purchase the good/service on the private market. If the answer is that the activity is either best provided by the government or best provided by the private market but with a significant role for the government in setting standards and guidelines, a tax credit should only serve an ancillary function.</p>

How Would WFTRA Complement Direct Spending Programs?

Figure 9. A Framework For Advancing Equity Through Refundable Tax Credits

<p>QUESTION 2. How would this proposed tax credit complement any direct spending programs that further this policy goal & target low- & moderate-income families?</p>	<p>A. If a complementary direct spending program exists that also seeks to achieve this policy goal, is it funded to automatically reach all who are eligible, or otherwise fully funded?</p>	<p>If there is not a direct spending program that is already successfully reaching low-income families and fully funded, a tax credit can be helpful in filling in gaps or reaching more families.</p>
	<p>B. If so, does the proposed tax credit subsidize expenses or behaviors not covered by the spending-side program?</p>	<p>If there is a fully-funded spending program, return to Question 1 and consider the efficacy of a new tax credit. Alternatively, ensure the design of the credit is complementary to existing spending programs, for example, by subsidizing expenses and behaviors not covered by the programs.</p>
	<p>C. Is the activity being subsidized best provided through the private market or as a public good?</p>	<p>If the answer is the private market, a refundable tax credit can be a helpful tool to bolster families' income to purchase the good/service on the private market. If the answer is that the activity is either best provided by the government or best provided by the private market but with a significant role for the government in setting standards and guidelines, a tax credit should only serve an ancillary function.</p>

Does WFTRA Meet the Needs and/or Preferences of Low- & Moderate-Income Families?

Figure 10. A Framework For Advancing Equity Through Refundable Tax Credits

<p>QUESTION 3. Does the structure of the tax credit proposal meet the needs and/or preferences of low- & moderate-income families?</p>	<p>A. Is the proposed tax subsidy in the form of a fully refundable tax credit?</p>	<p>If not, return to Question 1A. Lawmakers should revisit the proposal to ensure full refundability.</p>
	<p>B. Does the proposed tax credit address specific barriers faced by low- and moderate-income people (including in claiming existing tax subsidies)?</p>	<p>In designing equitable refundable credits, lawmakers should consider not only income barriers (by making the credit fully refundable), but also barriers to claiming the credit, such as documentation requirements.</p>
	<p>C. Is the proposed tax credit simple, easy to claim and administer, and unlikely to give rise to additional enforcement efforts?</p>	<p>If the answer is no, it is important to revisit the design of the credit.</p>
	<p>D. Given the timing of the activity, would the option of ongoing, real-time payments or in-kind benefits assist low- and moderate-income families, as well as a lump-sum refund?</p>	<p>If the latter, a tax credit can be a stronger tool to reach the policy goal.</p> <p>If the former, consider if it is possible to create a well-functioning and attractive periodic payment option for the proposed tax credit. If not, does a lump-sum refund serve an important, though ancillary function?</p>

Conclusion

- Refundable tax credits fill crucial gaps in assistance & direct spending programs
- These credits can be leveraged to better advance race & gender equity
- Framework provides guidance and structure for policy design of equitable tax credits and programs

Thank You

Report

Boatech, Melissa, et al. “A Tax Code For The Rest Of Us: A Framework & Recommendations For Advancing Gender & Racial Equity Through Tax Credits.” November 2019. Available at <https://nwlc.org/resources/a-tax-code-for-the-rest-of-us-a-framework-recommendations-for-advancing-gender-racial-equity-through-tax-credits/>.

Presented by

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How to Ask a Question/Make a Comment on Zoom

The screenshot shows a Zoom meeting window. The main content is a red slide with the text "RESULTS the power to end poverty". Below the slide, there is a white box containing the following text: "November 2018 RESULTS U.S. Poverty National Webinar", "*The election is over but we're just getting started...*", and "Login at: <https://results.zoom.us/j/873308801> or dial (929) 436-2866 or (669) 900-6833, Meeting ID: 873 308 801." The Zoom control bar at the bottom includes icons for Mute, Start Video, Invite, Participants, Share, and Chat. The Chat icon is highlighted with a yellow arrow labeled "1. Click here". To the right, the Zoom Group Chat window is open, showing a message from "From Me to Everyone" that says "My message appears up here." A yellow arrow labeled "3. See here" points to the chat window. Another yellow arrow labeled "2. Type here" points to the text input field in the chat window, which contains the placeholder text "If I type my message here...".

Zoom Meeting ID: 873-308-801

Enter Full Screen

3. See here

RESULTS
the power to end poverty

November 2018 RESULTS U.S. Poverty National Webinar
The election is over but we're just getting started...

Login at: <https://results.zoom.us/j/873308801> or dial (929) 436-2866 or (669) 900-6833, Meeting ID: 873 308 801.

1. Click here

2. Type here

Zoom Group Chat

From Me to Everyone
My message appears up here.

To: Everyone More

If I type my message here.

Mute Start Video Invite Participants Share Chat

2:23 PM 11/13/2018

Coming Changes to How We Support You

Background

- Looking to **streamline our support and training**
 - Maintain your effectiveness while respecting your time
- More groups and new volunteers **interested in being “glomestic”** – work on both U.S. and global poverty issues
- We wanted **your active participation** in the decision making



Jos Linn

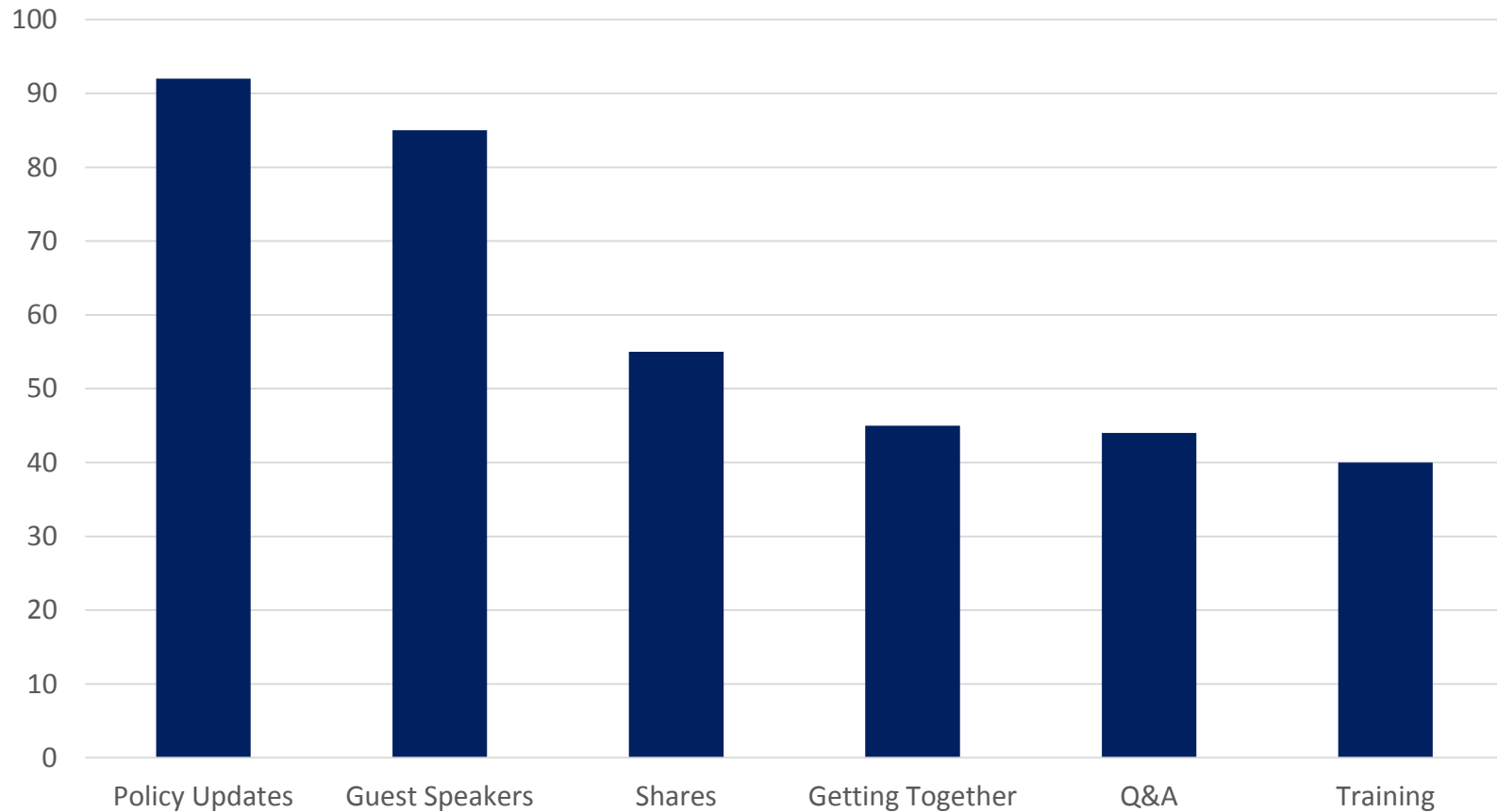
jlinn@results.org

National Webinar Survey

- **74 responses:** 38 percent global, 32 percent U.S., and 30 percent glomestic
- **How do you listen?** U.S. volunteers typically listen individually; most global volunteers listen live with group
 - Convenience biggest factor in those who do not attend
- **What do you want to get out of the monthly webinars?**
 - The info you need to take action
 - You also like inspiration, skill building, and org updates

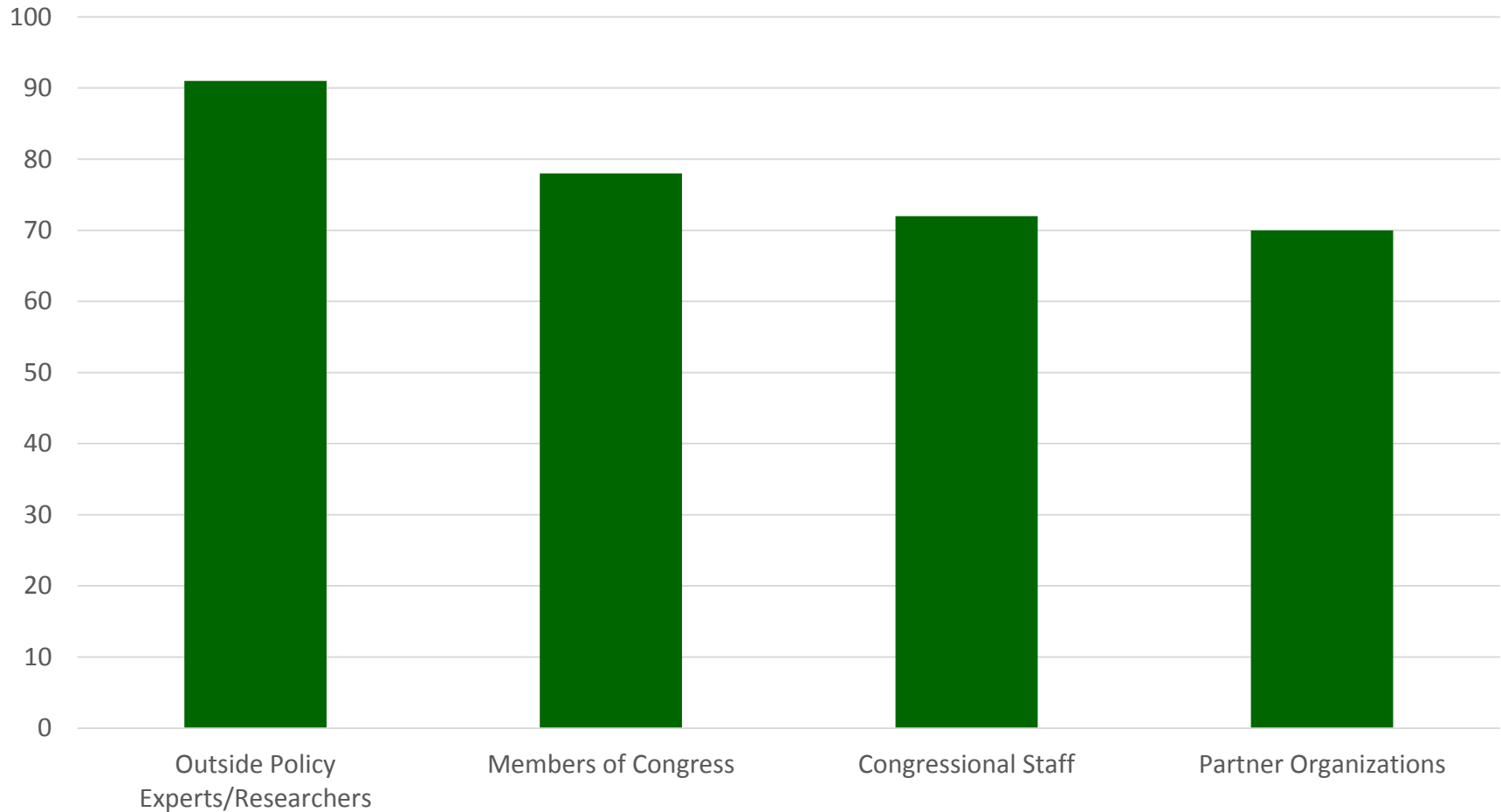
Coming Changes to How We Support You

What sections do you like in our webinars?



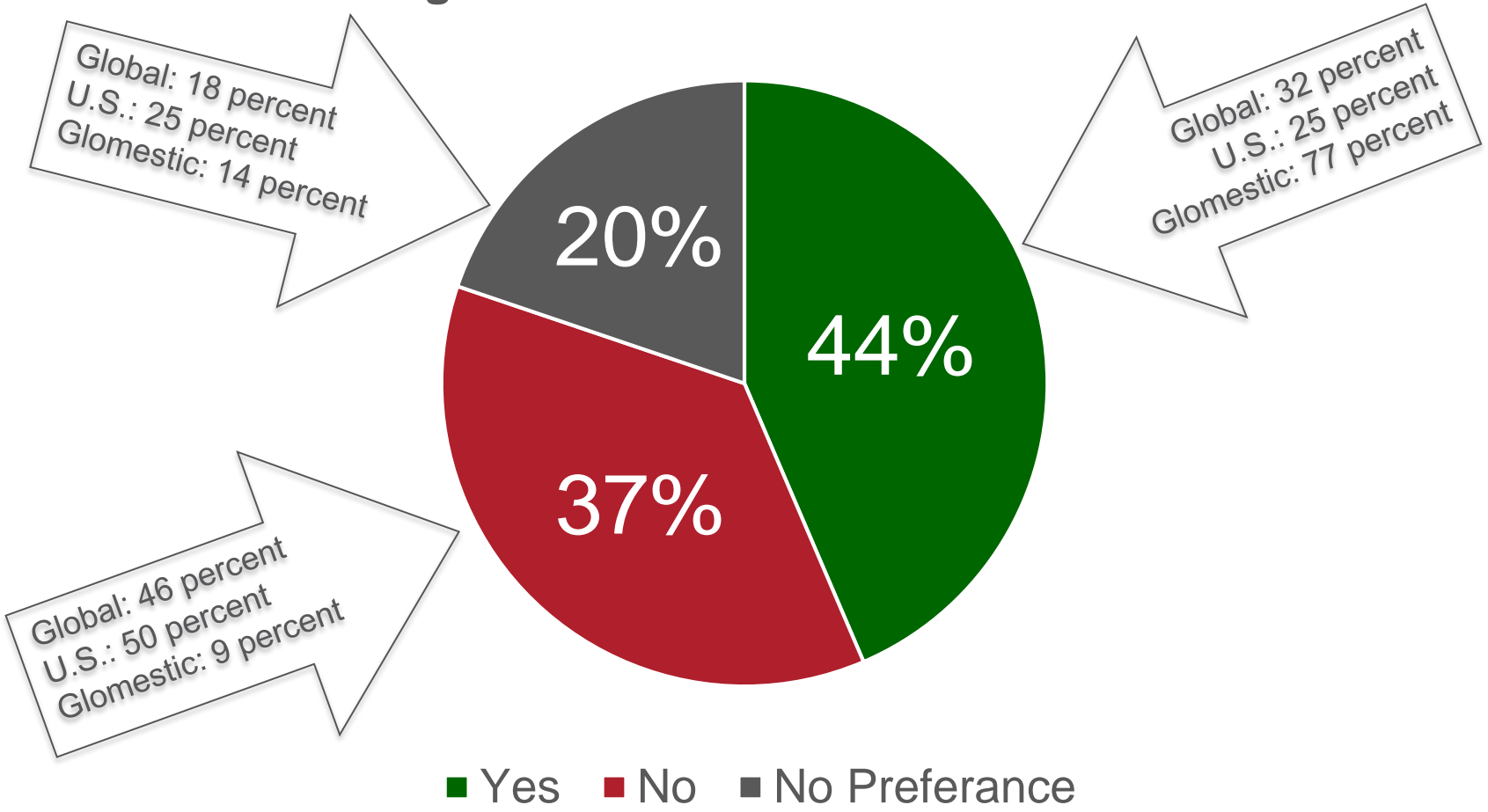
Coming Changes to How We Support You

What kind of guest speakers do you like?



Coming Changes to How We Support You

Should we hold one monthly webinar where we cover global and domestic issues?



Coming Changes to How We Support You

So what do we do to balance these competing preferences?

January webinar: Normal joint webinar, **Saturday, January 11 at 1:00pm ET** (60 minutes)

New webinar format debuts on **Saturday, February 1 at 1:00pm ET**

- Most survey respondents wanted a Saturday webinar
- Moving to the first Saturday of each month at 1:00pm ET
- More time to take actions; less likely to be on holiday weekend

90-minute webinar in three parts



Coming Changes to How We Support You

- 90-minute format helps both single-focus and dual-focused groups
 - If your group focuses on just one issue, you can attend the first hour or second hour based on your issue area
 - If your group focuses on both, you can get it all on one, 90-minute webinar each month

Changes also coming to the Weekly Update

- Desire to **reduce the number of e-mails** you receive and give you everything you need in one place
- Starting in January, you will receive **one joint U.S./global weekly update e-mail**
 - E-mail includes the top action from each issue area and brief organizational updates
 - E-mail links to an extended online version with additional actions and updates for you

Stay tuned for more exciting changes in 2020!

Please let us know what you like and don't like as we move forward with these exciting changes.

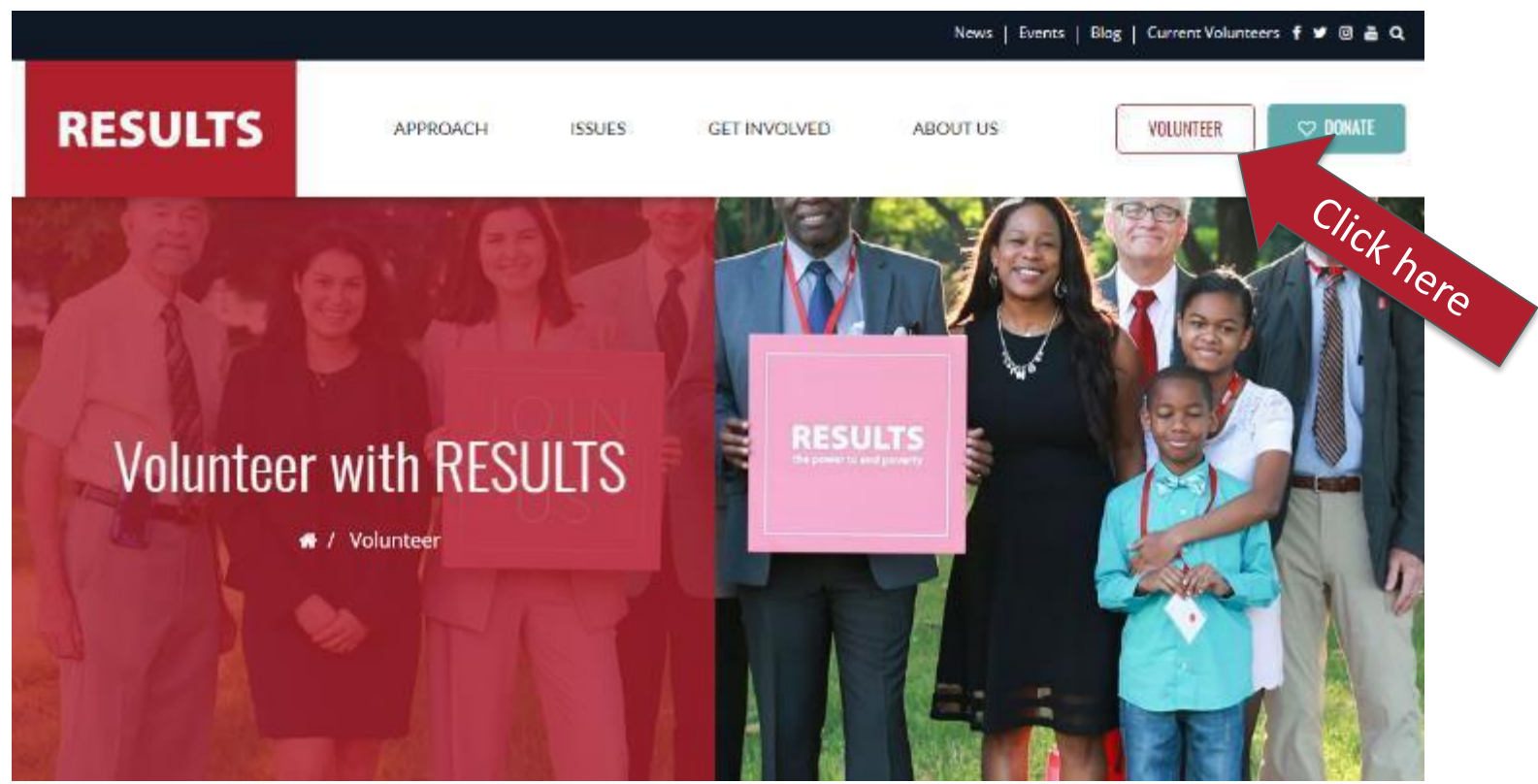
Help us name the new monthly webinar!

The winner gets a free registration to the 2020 RESULTS International Conference. E-mail your suggestion by January 8 to grassroots@results.org.

We'll announce the winner on the January national webinar.

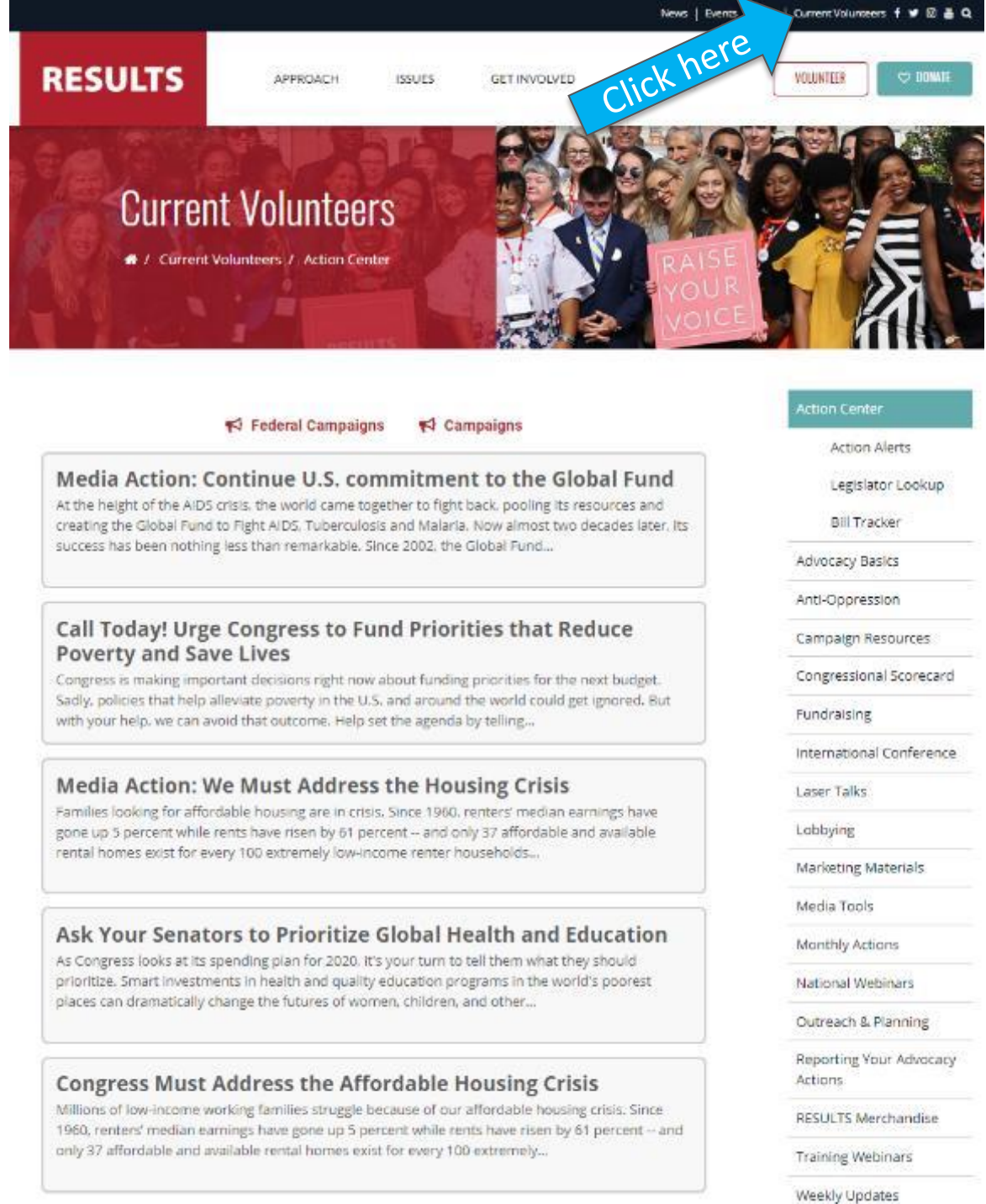
New to RESULTS?

Thank you for joining us this evening. If you'd like more information about RESULTS and how to get involved, go to www.results.org and click "Volunteer".



Find All Your Need on the “Current Volunteers” page

Find action alerts, lobbying resources, monthly actions, weekly updates, national webinars, and more!



Click here

RESULTS

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Federal Campaigns

Campaigns

Media Action: Continue U.S. commitment to the Global Fund

At the height of the AIDS crisis, the world came together to fight back, pooling its resources and creating the Global Fund to Fight AIDS, Tuberculosis and Malaria. Now almost two decades later, its success has been nothing less than remarkable. Since 2002, the Global Fund...

Call Today! Urge Congress to Fund Priorities that Reduce Poverty and Save Lives

Congress is making important decisions right now about funding priorities for the next budget. Sadly, policies that help alleviate poverty in the U.S. and around the world could get ignored. But with your help, we can avoid that outcome. Help set the agenda by telling...

Media Action: We Must Address the Housing Crisis

Families looking for affordable housing are in crisis. Since 1960, renters' median earnings have gone up 5 percent while rents have risen by 61 percent -- and only 37 affordable and available rental homes exist for every 100 extremely low-income renter households...

Ask Your Senators to Prioritize Global Health and Education

As Congress looks at its spending plan for 2020, it's your turn to tell them what they should prioritize. Smart investments in health and quality education programs in the world's poorest places can dramatically change the futures of women, children, and other...

Congress Must Address the Affordable Housing Crisis

Millions of low-income working families struggle because of our affordable housing crisis. Since 1960, renters' median earnings have gone up 5 percent while rents have risen by 61 percent -- and only 37 affordable and available rental homes exist for every 100 extremely...

Action Center

Action Alerts

Legislator Lookup

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RESULTS Merchandise

Training Webinars

Weekly Updates

RESULTS International Conference

June 20-23, 2020

Capital Hilton, Washington, DC

Registration now open!

www.results.org/conference

Announcements

Wednesday, December 4: RESULTS Action Network Community of Practice webinar, 8:30pm ET. To join, log in:

<https://results.zoom.us/j/427674133> or dial in: 669-900-6833, Meeting ID: 427 674 133. You can also join our [Facebook](#) and [e-mail](#) groups.

Tuesday, December 17: U.S. Poverty Free Agents Calls, 1:00pm and 8:00pm ET. Join at: <https://results.zoom.us/j/324294681> or dial by phone at (929) 436-2866 or (669) 900-6833, Meeting ID: 324 294 681.

Wednesday, December 25-Wednesday, January 1: RESULTS holiday break. All RESULTS offices closed.

We apologize that our online calendar will be unavailable until late January. In the meantime, see the Weekly Updates for calendar items.

FINAL ACTION: Give to RESULTS Tonight!

#GIVING
TUESDAY

YOUR \$1 
~~\$100~~ **\$300 IMPACT**

Today for Giving Tuesday, a generous longtime supporter is matching all donations to RESULTS 2-to-1, up to \$5,000! That's TRIPLE the impact!

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1. Donate on our website – results.org/donate
2. Donate through RESULTS' Facebook page for a chance to unlock an additional match from Facebook
3. Start your own Facebook fundraiser and ask your friends to fight poverty on Giving Tuesday.

Thank you for being on tonight's webinar!

We'll link to the **recording and audio transcript** of the webinar on our [National Webinars page](#) tomorrow.

The next National Webinar (Joint) is on **Saturday, January 11 at 1:00pm ET.**

*Happy
Holidays!*