

October 15, 2024

The Honorable Jason Smith
Chair, Committee on Ways & Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Mike Kelly
Chair, Tax Subcommittee
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Brian Fitzpatrick
Chair, Working Families Tax Team
Committee on Ways & Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Nicole Malliotakis
Vice Chair, Working Families Tax Team
Committee on Ways & Means
U.S. House of Representatives
Washington, DC 20515

Dear Chair Fitzpatrick, Vice Chair Malliotakis, and all Members of the Working Families Tax Team:

As faith leaders representing Christian communities across the country, we 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 expand the pro-life, pro-working family child tax credit. The committee should expand the CTC to make it fully available to all low-income families and provide the option to receive it monthly to deliver more economic benefit without extra cost. We write as families continue to struggle with the rising cost of living, and childhood hunger and poverty plague our country.

Feeding the hungry is a core part of the mission of Christians. Jesus says that we will be judged according to how we treat poor and vulnerable people (**Matthew 25**). Individuals live this out through personal generosity and charity, but those entrusted with public office also have a responsibility to ensure that people are not crushed by the system.

“Hunger is not so much dependent on lack of material things as on shortage of social resources, the most important of which are institutional.” Pope Benedict XVI (Caritas in Veritate, #27)

Unfortunately according to [USDA](#), **13.5 percent of U.S. children lived in households that experienced food insecurity in 2023, up from 3.2 percent from 2022.** And the [U.S. Census Bureau](#) reports that **nearly 14% of children (nearly 10 million)** in the United States lived in households with incomes below the poverty threshold (\$37,482 for a family of four with two children) in 2023. This represents a 10% increase in child poverty from 2022, resulting in almost one million more children experiencing poverty in a year.

The CTC was originally [promoted by the Christian Coalition](#), passed under a Republican-controlled Congress (in 1997), and has a [long history of bipartisan expansions](#) since then. The 2017 Tax Cuts and Jobs Act passed by Republicans, increased the maximum possible CTC each family could receive and made the credit more available to low-income families.

But this law needs updating to cover the [18 million children](#) who live in homes who do not currently receive the full benefit of the CTC.

- Seventeen million (94%) of these children have **parents, grandparents, or other caregivers who work full- or part-time in low-wage jobs but do not earn enough to receive the full credit.**
- In more than [95 percent](#) of families who would benefit from making the credit fully available to all low- and middle-income families, the parent or other caretaker is working, between jobs, ill or disabled, elderly, or has a child under age 2.
- [3 million of these children](#) come from **rural areas**. Expanding the CTC would especially benefit rural American families. A study from the Niskanen Center found that families living in [rural America](#) have received outsized benefits from the CTC, earning more from CTC payments on the dollar than their city-dwelling counterparts.
- [670,000 children are in veteran or active duty families](#) who don't earn enough income to be eligible for the full CTC benefit.
- [576,000 are in American Indian or Alaska native families](#) who don't earn enough to receive the full credit.

Expanding the CTC can strengthen families and increase family stability. Providing the CTC benefit on a monthly basis would make the benefit more valuable to families without increasing its cost. Monthly CTC payments would help families avoid both eviction and high-interest payday loans. [Conservative policy analyst Robert Orr has shown that](#) monthly CTC payments increase educational attainment, lead to higher wages when children grow up, improve maternal health, reduce child maltreatment, and increase economic self-sufficiency among women.

Expanding the CTC is pro-life and pro-family formation. Many families experience financial stress during pregnancy and the first years of life. The Child Tax Credit can aid new and growing families at a critical time by allowing pregnant mothers to claim the credit retroactively for the time of pregnancy in the year before birth for the benefit of their infant. Expanding the Child Tax Credit can encourage family formation by making the credit fully available to larger families – making the credit fully available to each child, no matter the size of the family.

Expanding the CTC is pro-work and builds the economy. A Columbia University study indicates that the lifetime economic and social benefits of the CTC are roughly [ten times](#) what it costs. A study done by Washington University and Appalachian State University found that the expansion of the CTC in 2021 helped roughly [300,000 low-income families](#) start small businesses. Eligible parents [were much less likely to report](#) being unemployed because they had to care for children, with many of them using the CTC for childcare.

[77% of Republican voters](#) support making the Child Tax Credit fully available to all low-income children. Recent [polling from](#) American Policy Ventures (APV), conducted by Cygnal, reveals that Americans across the political spectrum want to see action on this issue. The poll results show that two-thirds of likely general election voters support expansion of the CTC, with nearly half backing a bipartisan compromise to get it done.

Conservatives should support families by expanding the CTC in any upcoming tax legislation. It should become fully available to all low-income children, and families should be able to receive the CTC in monthly payments.

Thank you,

Rev. Walter Kim, President, National Association of Evangelicals

Rev. Dr. Paul Baxley, Executive Coordinator, Cooperative Baptist Fellowship

John A. Berry, President, The U.S. Society of St. Vincent de Paul

Rev. Chris Kellerman, S.J., Secretary of Justice and Ecology, Jesuit Conference of Canada and the United States

John Carr, Founder, Initiative on Catholic Social Thought and Public Life, Georgetown University

Rev. Carlos Malavé, President, Latino Christian National Network

Jennifer Hawks, Director of Advocacy, Cooperative Baptist Fellowship

Rebecca Linder Blachly, Director for Government Relations, Episcopal Church

Rev. Dr. David Beckmann, Dean's Advisor for Political and Economic Justice, Virginia Theological Seminary; Coordinator, Circle of Protection

Bridget Moix, General Secretary, Friends Committee on National Legislation

Eugene Cho, President and CEO, Bread for the World