POVERTY & SOCIAL POLICY BRIEF Vol. 6 No. 8 November 2, 2022

The 2021 Child Tax Credit Expansion: Child Poverty Reduction and the Children Formerly Left Behind

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Introduction

In September of 2022, the United States Census Bureau released its poverty statistics for 2021.[1] Results showed a remarkable decline in child poverty, to 5.2%, as measured using the Supplemental Poverty Measure (SPM), which takes a fuller accounting of income given its inclusion of resources from the tax system and in-kind benefits compared to the Official Poverty Measure. The 2021 child poverty rate not only represented a substantial reduction from the year prior, but it marked the lowest child poverty rate on record (see Fox et al., 2015,[2] which tracks a historical version of the SPM back to 1967). In its investigation of the numbers, the Census Bureau pointed out that this drop from 2020 to 2021 was largely driven by the expansion to the Child Tax Credit put in place under the American Rescue Plan (ARP).[3]

The ARP's expansion to the Child Tax Credit included three major changes to the program, which was established in 1997 and periodically expanded over subsequent decades. First, it increased benefit levels from a maximum of $2,000 per child to $3,000 per child for older children (ages 6-17) and $3,600 for younger children (ages 0-5). Second, it made the credit "fully refundable," meaning that it was extended in its full value to children whose parents did not have enough taxable earnings to qualify for the full credit. And third, it was distributed to families as an advanced credit paid out monthly beginning in July of 2021 for six months, with the remainder paid at tax time in early 2022. The ARP expansion to the Child Tax Credit thus represented a major step forward in the United States' effort to combat child poverty, albeit a temporary one as of this writing.

Key Findings

- In 2021, child poverty rates fell to the lowest level on record under the Supplemental Poverty Measure, largely due to the expanded Child Tax Credit, which by itself cut child poverty by 43 percent. This drop was driven in part by the inclusion of the children previously "left behind" from receiving the full credit under prior law.
- Children in groups that were disproportionately left behind—Black and Latino children, children in single-parent families, rural families, children in larger families, and families with young children—all showed large declines in child poverty, in many cases closing gaps between them and groups previously less likely to be left behind.
- The expanded Child Tax Credit's supplemental bonus of $600 per young child per year augmented the poverty reduction for this group, helping equalize child poverty rates between younger and older children.

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[1] Creamer, J. et al., *Poverty in the United States: 2021 Current Population Reports.*
[2] Fox, L., et al., *Waging a war on poverty: poverty trends using a historical supplemental poverty measure.*
[3] Burns, K. et al., *Expansions to Child Tax Credit contributed to 46% decline in child poverty since 2020.*

In this brief, we investigate how well the expanded Child Tax Credit did in reducing child poverty relative to prior law. To do this, we simulate the pre-ARP version of the Child Tax Credit in 2021 data and compare the child poverty reduction we actually saw in 2021 to the child poverty reduction we "would have seen" absent the expansion. Particularly relevant to this question is a group of children we have previously referred to as the "left behind." That is, under prior law, our work showed that the Child Tax Credit left about a third of children behind,[4] as indicated by those children not receiving the full $2,000 per child to which many children were eligible under prior law. The prior law was more likely to leave behind children who were Black or Latino, lived in rural areas, were members of large families or families with a young child, or raised by a single parent. In 2021, the ARP made all of these children fully eligible for the expanded Child Tax Credit,[5] so in addition to looking at the effect of the expansion alone, we also consider how children in these groups fared under the expansion relative to prior law.

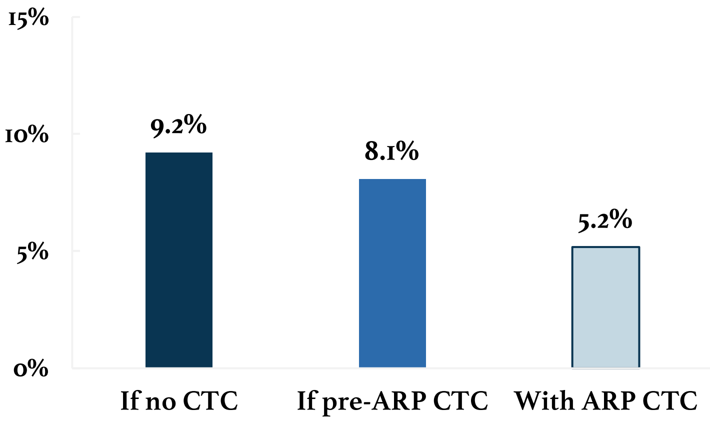
We know that, at least as measured by its impact on child poverty, the expanded Child Tax Credit met its intended goals. But while the Census reports and the statistics presented here illustrate the achievements of the expanded credit, it must be remembered that this expansion was temporary, and 2022 marked a reversion to prior law. As such, absent further efforts to re-expand the credit, we expect this progress to reverse in 2022, once again leaving many of these children behind.

Much of the Child Tax Credit's poverty reduction stemmed from the American Rescue Plan expansion

In Figure 1, we look at child poverty rates in 2021 for all children in the United States under 3 scenarios:

1. Absent counting any resources from the Child Tax Credit
2. After counting the pre-reform Child Tax Credit under prior law
3. After counting the full American Rescue Plan expanded Child Tax Credit

Figure 1. Effects of the Child Tax Credit on the child poverty rate, 2021



Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*)) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

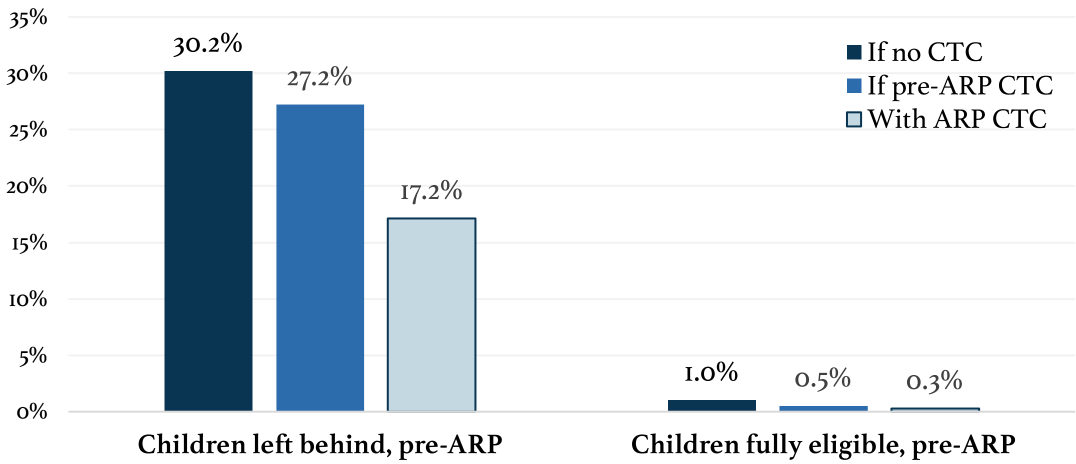
[4] Collyer, S. et al., *Earning requirements, benefit values, and child poverty under the Child Tax Credit: eliminating the earnings requirement does more to impact child poverty than increasing benefit levels.*

[5] In the underlying Child Tax Credit law, children without Social Security Numbers, such as those who may have an Individual Taxpayer Identification Number (ITIN), are not eligible to receive a Child Tax Credit. The ARP Child Tax Credit expansion did not extend eligibility to these children.

Altogether, the Child Tax Credit cut the child poverty rate by 43% in 2021 (from 9.2% to 5.2%), moving 2.9 million children out of poverty (Figure 1). But only about one-quarter of the child poverty reduction achieved by the Child Tax Credit in 2021 came from its pre-reform structure, which would have cut the child poverty rate from 9.2% to 8.1% absent the expansion. The remaining three-quarters of the child poverty reduction was achieved due to its expansion, which further reduced child poverty to its record low of 5.2% published by the Census.

By simulating the pre-reform Child Tax Credit in the 2021 data, we can also examine what happened to different groups of children, particularly those who were "left behind" under its pre-reform structure.[6] In Figure 2, we divide children into two mutually exclusive groups, those who would have been left behind and ineligible for the full credit under prior law because their parents did not earn enough to qualify and those who would have received the full credit. We exclude two groups of children in these figures: children whose families did not receive the full credit because their families were too affluent to qualify (this represents just 3 percent of all children) and 17-year-olds. We exclude 17-year-olds because they were excluded entirely from the credit under prior law, regardless of parental income.

Figure 2. Effects of the Child Tax Credit on the child poverty rate for children who were previously left behind, 2021



Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

Note: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit; "If pre-ARP CTC" refers to the child poverty rate given tax law prior to American Rescue Plan (ARP) expansion; "With ARP CTC" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

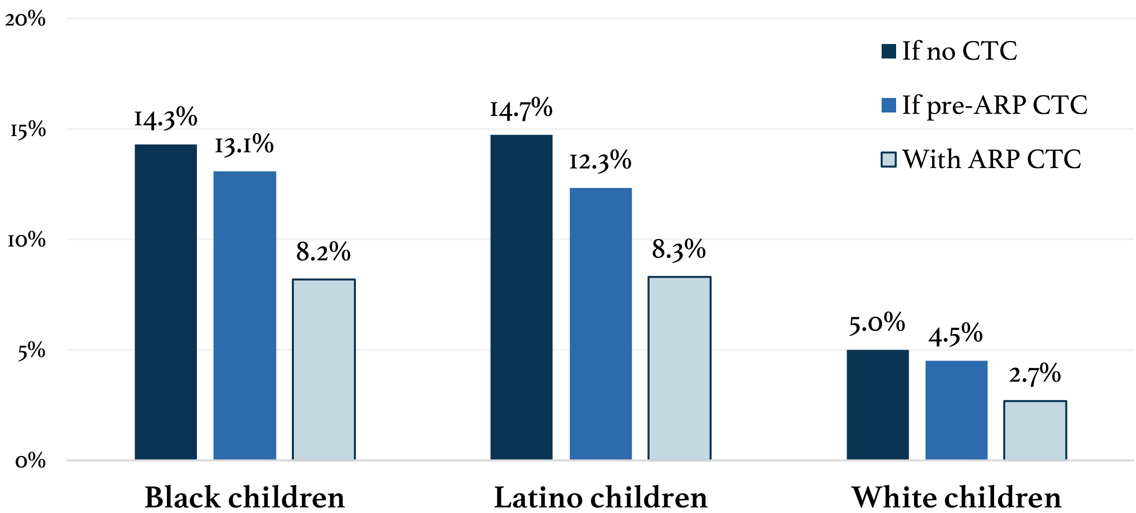
[6] Estimates come from the Annual Social and Economic Supplement (ASEC) sample of the Census' Current Population Survey (CPS)—sometimes referred to as the "March supplement." The CPS is a monthly survey of employment and labor force activity and the March supplement has additional questions measuring incomes over the prior calendar year that allows both the Census and academic researchers to measure poverty. As with all surveys, estimates are limited by the statistical "power" associated with the sample size. As such, we are limited in our ability to measure poverty for discrete populations—including Native Americans, groups of certain ethnicities, or people residing in small geographies like congressional districts. In previous work, Center on Poverty and Social Policy (2021) examined the potential poverty reduction impact of a Child Tax Credit equivalent to the ARP expansion and looked at a variety of groups, by combining the March sample across many years. Such techniques are not possible in a one-year sample. As such, we were not able to examine the poverty impacts of the ARP Child Tax Credit on a variety of groups, including Native Americans. In addition, U.S. territories such as Puerto Rico are not included in the CPS. As such, the estimates do not include the millions of Americans in the U.S. territories who became eligible for the full Child Tax Credit for the first time under the American Rescue Plan.

Two facts emerge from the data presented. First, for children eligible for the full credit under prior law, their poverty rates were already remarkably low, even before counting income from the credit. Only 1 percent of these children were poor absent the pre-reform Child Tax Credit. In contrast, nearly a third of the left-behind children would be in poverty absent counting resources from the Child Tax Credit. If the Child Tax Credit was not expanded in 2021, resources from the credit as designed under prior law would have cut poverty for those left behind by about 3 percentage points (or about 10 percent in relative terms). But with the ARP's expansion, this antipoverty effect grew tremendously, to about 13 percentage points (or 43 percent in relative terms).

The expanded Child Tax Credit dramatically reduced child poverty among left-behind subgroups of children

The expanded Child Tax Credit reduced child poverty among the groups who were more likely to be left behind, over and above prior law. Figure 3 shows results by race and ethnicity.[7]

Figure 3. Effects of the Child Tax Credit on the child poverty rate by race and ethnicity, 2021



Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

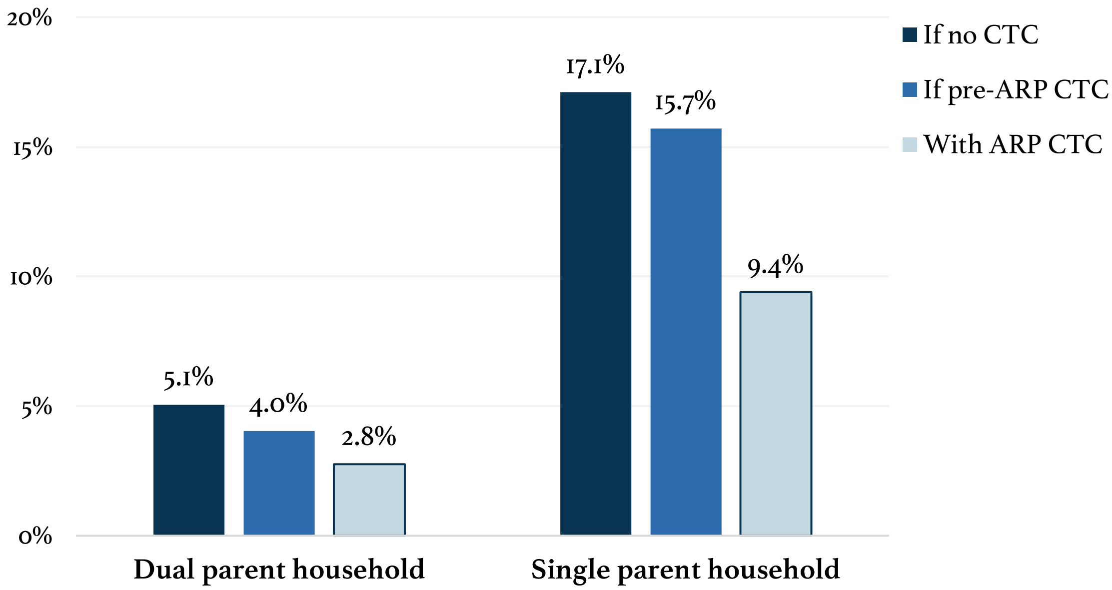
Note: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit; "If pre-ARP CTC" refers to the child poverty rate given tax law prior to American Rescue Plan (ARP) expansion; "With ARP CTC" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

In absolute terms, drops in child poverty were greater for Black and Latino children than White children, with each falling to around 8 percent because of the Child Tax Credit. Among White children, prior law would have reduced child poverty from 5 percent to 4.5 percent, but following the expansion this rate dropped to just 2.7 percent. In relative terms, drops were similar across race and ethnic groups, such that gaps across groups remained substantial following the expansion. Child poverty rates for all three groups shown here were under 10 percent for the first time in the history of the SPM.[8]

[7] See Appendix B for details on how race and ethnicity are identified in this analysis.
[8] Nolan, et al., *Trends in child poverty by race/ethnicity: new evidence using an anchored historical supplemental poverty measure*.

Figure 4 repeats the analysis by family structure, here comparing children living in dual-parent versus single-parent families. Prior to counting any income from the Child Tax Credit, child poverty rates were 17.1 percent for children in single-parent families, compared to just 5.1 percent for children in dual-parent families.

Figure 4. Effects of the Child Tax Credit on the child poverty rate by family structure, 2021



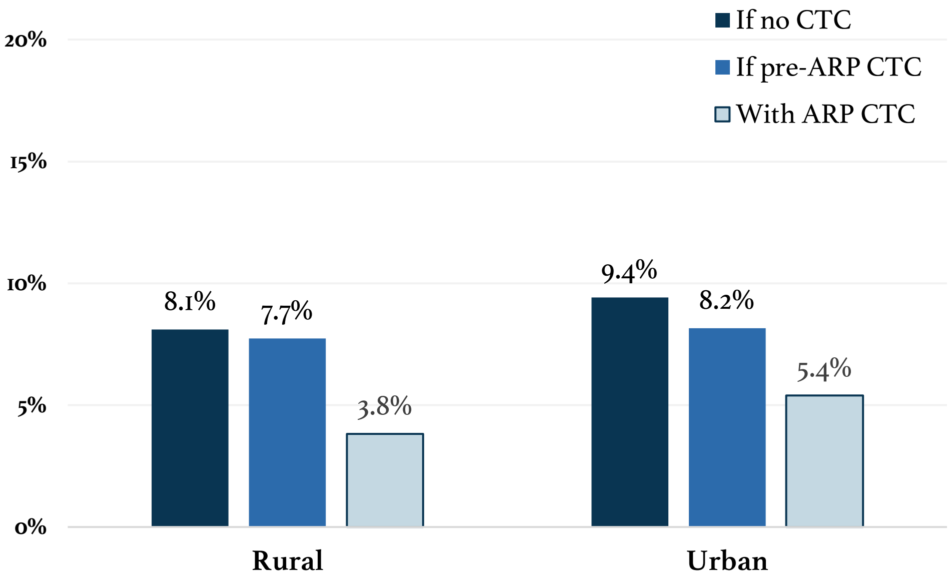
Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

Note: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit; "If pre-ARP CTC" refers to the child poverty rate given tax law prior to American Rescue Plan (ARP) expansion; "With ARP CTC" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

After the expansion, poverty falls for both groups, but quite substantially for children in single-parent families. After the full expansion, child poverty fell to 9.4 percent for children in single-parent families, compared to 2.8 percent for children in dual-parent families. Differences between children by family structure remain stark, but the expanded Child Tax Credit cuts the gap in child poverty rates between dual-parent families and single-parent families nearly in half in absolute terms (from a 12 percentage point difference to a 7 percentage point difference).

Figure 5 shows results by whether children live in rural (i.e., non-metro) areas or urban (i.e., metro) areas. Despite being disproportionately left behind pre-reform, children in rural areas also have lower SPM poverty rates than urban children before counting resources from the Child Tax Credit. This is likely because the SPM adjusts the poverty line for housing costs, which are often much lower in rural areas.

Figure 5. Effects of the Child Tax Credit on the child poverty rate in urban and rural areas, 2021



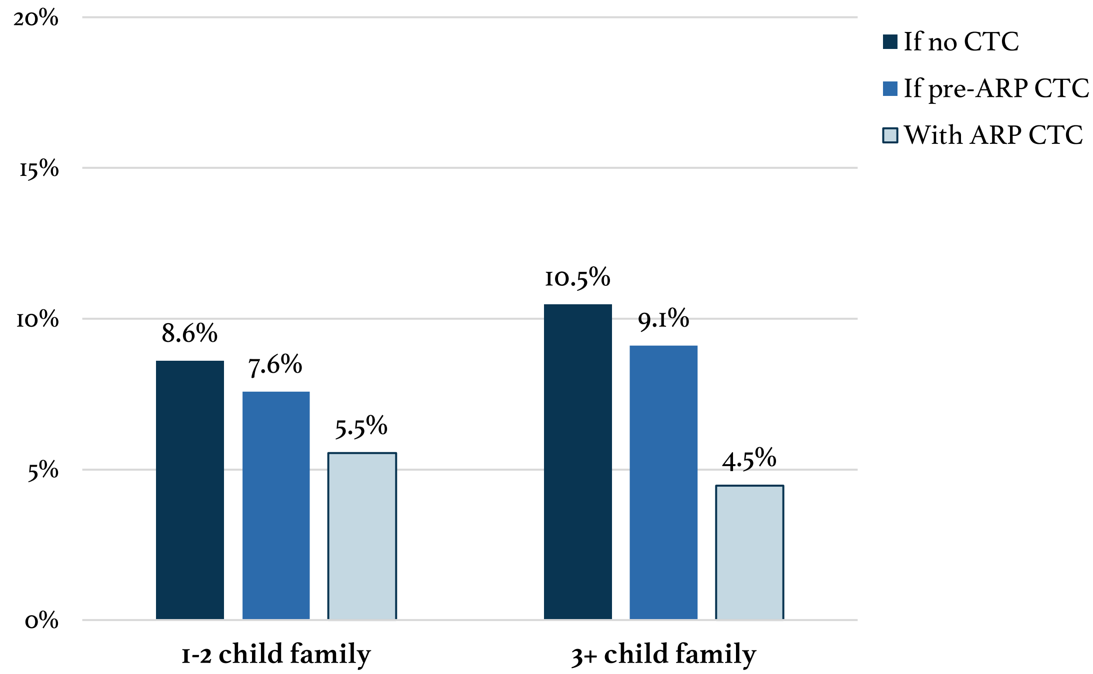
Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

Note: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit; "If pre-ARP CTC" refers to the child poverty rate given tax law prior to American Rescue Plan (ARP) expansion; "With ARP CTC" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

Nevertheless, we see that the pre-reform Child Tax Credit does more to reduce child poverty in urban areas than in rural areas, but after including the full value of the expanded American Rescue Plan credit, children in rural areas see their poverty rate drop to under 4 percent, as opposed to 5.4 percent for children in urban areas. That is, the expanded Child Tax Credit cut urban child poverty nearly in half and rural child poverty by more than half.

One underappreciated fact about child poverty is that it is historically higher among children in large families than children in smaller families, and children in larger families are another group who have been historically left behind from receiving the full Child Tax Credit.[9] This is true in 2021 absent counting resources from the Child Tax Credit, and would continue to be true if 2021 continued prior law.

Figure 6. Effects of the Child Tax Credit on the child poverty rate by family size, 2021



Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

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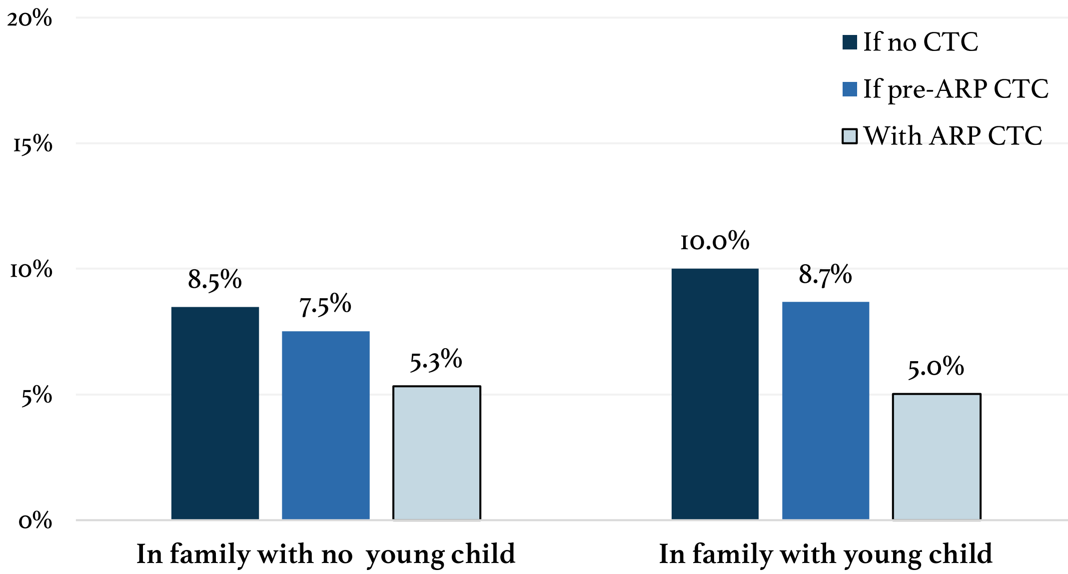
After counting the full ARP expanded credit, this reverses: children in large families actually show lower poverty rates (at 4.5 percent) than children in smaller families (at 5.5 percent). The expanded Child Tax Credit played a larger role in reducing poverty for children in larger families than for children in smaller families, cutting the rate by more than half among children in larger families.

[9] Curran, M. et al., *Children left behind in larger families: the uneven receipt of the federal Child Tax Credit by children's family size.*

Much like larger families, families with young children (age 0-5) were disproportionately left behind by the pre-reform credit structure.

Figure 7. Effects of the Child Tax Credit on the child poverty rate by presence of young children, 2021



Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

Note 1: Young children are ages 0 to 5. Under the American Rescue Plan young children received an additonal $600 per year.

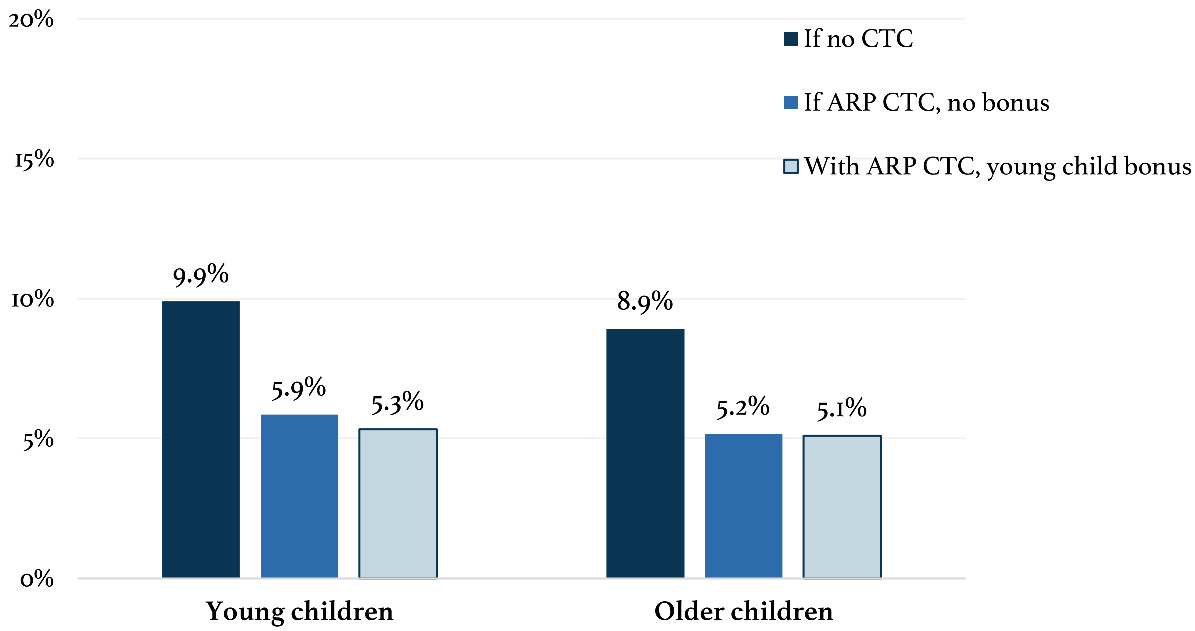
Note 2: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit; "If pre-ARP CTC" refers to the child poverty rate given tax law prior to American Rescue Plan (ARP) expansion; "With ARP CTC" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

Before counting any Child Tax Credit benefits, Figure 7 shows that children in families with young children had a higher poverty rate (at 10 percent) than children in families without (at 8.5 percent). The pre-reform law left these disparities intact. The American Rescue Plan expansion largely equalized child poverty rates between children in these families. After the expansion, child poverty rates hovered at around 5 percent for both groups.

The 'young child bonus' helped equalize child poverty rates between younger and older children

While research has rightly focused on the expanded benefit levels and greater inclusion of the expanded Child Tax Credit (in addition to its monthly distribution), another key element of the reform was to provide larger benefit levels to young children age zero to five. We refer to this aspect as a 'young child bonus.' Such a bonus is beneficial because young children are often more "costly" than older children given the frequent need to provide quality and affordable child care (among other costs), and because early childhood is a particularly sensitive developmental period where extra income can boost long-term outcomes. In Figure 8, we show the extra child poverty reduction resulting from this young child bonus of $600 per year for each child under age six.

Figure 8. Effect of the 'young child Child Tax Credit bonus' on the child poverty rate, 2021



Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

Note 1: Young children are ages 0 to 5. Under the American Rescue Plan (ARP), young children received an additonal $600 per year which we term 'young child bonus.'

Note 2: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit; "If ARP CTC, no bonus" refers to what the child poverty rate would have been under the ARP provisions minus the additional bonus that young children received; "With ARP CTC, young child bonus" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

For young children, the bonus reduces child poverty from 5.9 percent to 5.3 percent, while for older children it reduces poverty by only a tenth of a percent when compared to its pre-reform rate (some older children of course reside in families with younger children receiving the bonus). While modest, the young child bonus does work to equalize child poverty rates between younger and older children.[10]

[10] Note that in contrast to Figure 7, Figure 8 shows child poverty rates of younger and older children as individuals, whereas Figure 7 presents results for children in families with a young child present, regardless of child's age. For the youngest children, age 0-3 (not shown), the poverty rate falls to 5.4 percent.

Conclusion

The 2021 expansion to the Child Tax Credit under the American Rescue Plan marked a historic turn in the United States' efforts to reduce child poverty. The expanded credit was made more generous, was paid out monthly, and for the first time included all children who historically were "left behind." As we have shown in prior work,[11] it is both the increase in benefit levels *and* the inclusion of the previously left behind that results in these reductions. In other work, we also show how the monthly distribution can smooth within-year volatility in the experience of child poverty, [12] so all three elements of the reform act in concert to reduce the experience of poverty. In 2021, child poverty fell to the lowest level on record. While the expansion led to the declines documented by the Census Bureau and elaborated here, we know that this expansion was temporary, and absent further action by Congress and the President, this progress will be short lived. Nevertheless, these results and others' show that with well-designed policy, stamping out child poverty is well within our grasp.

Acknowledgements

Thank you to Sonia Huq and Nicholos Wilkinson for their assistance in preparing this brief.

This work is made possible with the support of The JPB Foundation, the Annie E. Casey Foundation, and Charles and Lynn Schusterman Family Philanthropies.

Suggested Citation

Wimer, Christopher, Sophie Collyer, David Harris, and Jiwan Lee. 2022. "The 2021 Child Tax Credit expansion: child poverty reduction and the children formerly left behind." Poverty and Social Policy Brief, vol. 6 no. 8. Center on Poverty and Social Policy, Columbia University.
Access at: povertycenter.columbia.edu/publication/2021-child-poverty-reduction

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[11] Collyer, S. et al., *Earning requirements, benefit values, and child poverty under the Child Tax Credit: eliminating the earnings requirement does more to impact child poverty than increasing benefit levels.*
[12] Hamilton, C. et al., *Monthly cash payments reduce spells of poverty across the year.*

Appendix A. Methodology

Our estimates rely on data from the 2022 Annual Social and Economic Supplement to the Current Population Survey (CPS-ASEC), which collects all data necessary to estimate the 2021 poverty rates under the Supplemental Poverty Measure. All data are downloaded from the University of Minnesota's Integrated Public Use Microdata Series (IPUMS; Flood et al., 2022).[13] To conduct the analysis presented in this brief, we first followed the steps outlined below to estimate the Child Tax Credit that families would have received in 2021 had it not been for the ARP:

1. Determined the tax liability of all tax units in the data using the 2021 tax brackets and standard deductions based on filing status and number of dependents.[14]
2. Estimated the non-refundable Child Tax Credit each tax unit would be eligible for based on their tax liability, with a maximum credit of $2,000 per eligible dependent (age 6-16) and $500 per dependent over age 16.
3. Calculated the refundable Child Tax Credit each tax unit would be eligible for based on their earned income. The refundable portion of the credit was the lesser of 15% of their earned income above $2,500 or $1,400 per age-eligible dependent (age 6-16).
4. Determined the tax units' total credit as the lesser of: (a) the combined value of their refundable and non-refundable credits, and (b) $2,000 per eligible dependent (age 6-16) and $500 per dependent over age 16.

Once we had the estimates of the pre-ARP CTC modeled in the 2022 CPS-ASEC, we isolated the credit for children under age 17 by removing the component of the credit for older dependents. We then used this estimate of the total credit associated with children under age 17 to determine the per-child credit for each tax unit. We identified those children in lower-income tax units whose per-child credit was below $2,000 as those "left behind."

[13] *IPUMS-CPS, University of Minnesota, www.ipums.org.*
[14] For additional information on the 2021 tax parameters, see: https://taxfoundation.org/2021-tax-brackets/.

Appendix B. Note on the definitions of race and ethnicity used in report

We used the following questions from the Current Population Survey to identify the race and ethnicity of respondents. As such, the racial and ethnic categories used in our analysis are based on self-identification. The head of the household or "reference person" would typically fill out the survey and answer questions in reference to children in the household.

1. Are you of Hispanic, Latino, or Spanish origin?

2. You may choose one or more races. For this survey, Hispanic origin is not a race. Are you White; Black or African American; American Indian or Alaska Native; Asian; OR Native Hawaiian or other Pacific Islander?

We use responses to these questions to group individuals into the following categories:

- American Indian or Alaska Native, non-Latino
- Asian American or Pacific Islander, non-Latino
- Black, non-Latino
- Latino
- Multiracial or other, non-Latino
- White, non-Latino

Note on Latino

In this brief, we use the term 'Latino' as opposed to 'Hispanic' or 'Spanish origin' because it is more inclusive of all people with origins in Latin America, including people with origins in Brazil and/or within many indigenous groups. Some people have adopted the term 'Latinx' to remove the gender binary implied in Latino(a), but it is not widely used in most settings. Therefore, we remain consistent with the Census Bureau's wording and use the term Latino. In characterizing a diverse group of people, we acknowledge that individuals will self-identify in complex ways and as communities adopt new identities over time, we aim to update our language as needed.

Note on capitalization of racial groups

In this brief, we capitalize 'White'. There has been a general consensus among organizations, publications, and news outlets to capitalize 'Black,' as it refers to a racial and ethnic identity that many Americans share. There are differing viewpoints on whether to capitalize 'White.' After discussing, we chose to capitalize White, in order to be visually consistent and to signify that White is a social category like other racial groups. It is crucial that we recognize and understand how Whiteness functions in our society, especially in regards to institutional racism. When left uncapitalized, White can be relegated to the status quo. For these reasons, we capitalize 'White' as we do for other racial and ethnic groups.

Appendix C. Supplemental Results

Table C1. Child poverty rates in 2021, with and without the Child Tax Credit
(overall and by subgroup)

	Poverty Rates			Absolute reduction (percentage point) associated with CTC		Percent reduction associated with CTC	
	If no CTC	**If pre-ARP CTC**	**With ARP CTC**	**If pre-ARP CTC**	**With ARP CTC**	**If pre-ARP CTC**	**With ARP CTC**
All Children	**9.2%**	**8.1%**	**5.2%**	**1.1 p.p.**	**4.0 p.p.**	**12%**	**43%**
Black	14.3%	13.1%	8.2%	1.2 p.p.	6.1 p.p.	9%	43%
Latino	14.7%	12.3%	8.3%	2.4 p.p.	6.4 p.p.	16%	44%
White	5.0%	4.5%	2.7%	0.5 p.p.	2.3 p.p.	10%	46%
Urban	9.4%	8.2%	5.4%	1.3 p.p.	4.0 p.p.	13%	43%
Rural	8.1%	7.7%	3.8%	0.4 p.p.	4.3 p.p.	5%	53%
Dual Parent	5.1%	4.0%	2.8%	1.0 p.p.	2.3 p.p.	20%	46%
Single Parent	17.1%	15.7%	9.4%	1.4 p.p.	7.7 p.p.	8%	45%
1-2 Child Family	8.6%	7.6%	5.5%	1.0 p.p.	3.1 p.p.	12%	36%
3+ Child Family	10.5%	9.1%	4.5%	1.4 p.p.	6.0 p.p.	13%	57%
Family without young children	8.5%	7.5%	5.3%	1.0 p.p.	3.2 p.p.	11%	37%
Family with young children	10.0%	8.7%	5.0%	1.3 p.p.	5.0 p.p.	13%	50%

Source: Produced by the Center on Poverty and Social Policy (*povertycenter.columbia.edu*) using the 2022 CPS-ASEC, retrieved from IPUMS-CPS, University of Minnesota (*ipums.org*).

Note: "If no CTC" refers to the child poverty rate without counting resources from the Child Tax Credit;
"If pre-ARP CTC" refers to the child poverty rate given tax law prior to American Rescue Plan (ARP) expansion;
"With ARP CTC" refers to the actual child poverty rate in 2021 under the ARP's Child Tax Credit expansion.

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