

## MEMORANDUM

To: Senate Democratic Communication Directors and Tax LAs  
From: Bruce Lesley, President, First Focus Campaign for Children  
Michelle Dallafior, Sr. VP for Tax and Budget Policy, First Focus Campaign for Children  
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Date: April 8, 2024  
RE: Messaging and Communications: Centering Children at the Heart of the Child Tax Credit Debate

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### Summary

The Tax Relief for American Families and Workers Act of 2024 is a critical piece of legislation that has the power to lift a half-million children out of poverty and improve the lives of 16 million more, including 3 million children under the age of 3.

But messaging on this issue has become fraught. Opponents of the expanded Child Tax Credit have trained the nation's attention exclusively on adults and whether or not they "deserve" this tax break. There is a reason for this strategy: Research has long shown that voters have extraordinary empathy for children. Opponents, therefore, work hard to steer the conversation away from them.

To get the Child Tax Credit across the finish line, First Focus Campaign for Children suggests framing the issue around the people with the most to gain: Our nation's children.

The First Focus Campaign for Children study below offers the following key recommendations for reclaiming the debate:

- **Hammer home that *children* are the beneficiaries of the *Child Tax Credit*:** Research shows that thinking of adults triggers judgment concerning questions of "deservingness" about notions of work ethic, need, social identity, and racism. In contrast, children evoke empathy and positive pro-social responses that support assistance and positive public policy.
  - In a recent study, the American public ranks "children" as #2 in their hierarchy of deservingness, just behind "veterans" and ahead of the "elderly," "disabled," and "soldiers."
  - Researchers found that public support for the Supplemental Nutrition Assistance Program (SNAP) rose as much as 24% when they highlighted and centered the framing of the benefits to children.
- **Apply the "Is it good for the children?" test:** Public policy that impacts children should always prioritize their best interests and well-being. Applying this simple test would eliminate attempts to distract from what is most important.
  - Is passing the expanded Child Tax Credit in H.R. 7024 "good for the children"? It is. Would amendments that weaken the Child Tax Credit benefit children? No, they would not. And would letting the expanded Child Tax Credit fail be "good for the children"? No, it would not.
  - Passing the expanded Child Tax Credit would lift up to 500,000 children out of poverty and would help 16 million children who are "left behind" by the current

Child Tax Credit because their parents make “*too little*” to qualify for the full credit. These children are more likely to experience hunger, homelessness, developmental delays, and child abuse. Inaction would push those children further behind.

- **Highlight the return on investment (ROI):** Investing in children, as provided for in H.R. 7024 has proven — time and again — that it can reduce child poverty and the drag that poverty exerts on our economy.
  - The National Academy of Sciences estimates that child poverty costs the nation as much as \$1.1 trillion a year in short- and long-term social, economic, and health-related consequences.
  - Numerous studies have demonstrated that direct investments in low-income children pay for themselves with a high ROI.
  - By an 86-12% margin, respondents to a 2022 survey by Lake Research Partners said they were “concerned” (61% “extremely concerned”) about the societal costs of child poverty. Highlighting the ROI reminds the public that “investing in kids” benefits the nation as a whole.
- **Reference the need to treat all children fairly:** American voters respond to and value “fairness” and strongly believe that children should not be blamed for their circumstances, and thus, are innocent and more “deserving”. H.R. 7024 would help mitigate some of the disparities that cause 18-19 million to be “left behind” by the Child Tax Credit. Opponents of H.R. 7024 seek changes that would reimpose “baby and child penalties” that are inherently unfair to children. These changes would:
  - Reward wealthy children with greater benefits than low-income children
  - Discriminate against babies and toddlers
  - Penalize children in families that have endured a natural disaster, job loss, the illness or death of a family member
- **Avoid repeating the opposition’s myths:** Attempts to refute the opposition’s disinformation about issues related to work requirements, immigration welfare, etc. simply repeats the misinformation, thereby reinforcing the preferred narrative of opponents.
  - Instead, highlight the many positive impacts H.R. 7024 will have on our nation’s children and families and why we as a nation cannot afford to let it fail. (See “*Is it good for the children?*” test, *concern about poverty, ROI, etc.*)

To pass the expanded Child Tax Credit, the Senate majority must emphasize that it will “support our nation’s children” by giving children and families the resources they need to thrive. This support has never been more necessary, as our kids are in crisis and struggle with rising hunger, increased mortality rates, learning loss, a mental health crisis, and other challenges to their health and well-being.

We have previously sent an Issue Brief and a letter in support of the legislation to all Senate offices.<sup>1</sup>

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<sup>1</sup> First Focus on Children. (2024, Feb. 15). The Child Tax Credit and Its Potential Impact on the Lives of Children and the Future of the Nation. Retrieved from First Focus on Children. <https://firstfocus.org/resource/the-child-tax-credit-and-its-potential-impact-on-the-lives-of-children-and-future-of-the-nation/>; First Focus Campaign for Children. (2024, Mar. 7). Letter of Support: Tax Relief for American Families and Workers Act of 2024. Retrieved from First Focus Campaign for Children.

The purpose of this memorandum is to share political research and polling data to encourage a strategic refocusing and reframing of the messaging on issues related to social welfare policy, particularly those impacting children and families.

## Public Perceptions of Deservingness

With respect to political and societal questions of “who should get what, and why,” people often use heuristic cues to form their political attitudes, with notions of “deservingness” and “social legitimacy” playing a significant role in shaping support or opposition to social welfare policies.<sup>2</sup>

Petersen explains that people use a deservingness heuristic or cues that focus more on the “character of the recipients” to make political decisions rather than on the benefits or shortcomings of the programs themselves.<sup>3</sup> The “deservingness” heuristic often makes social welfare recipients the “target object” on which political attitudes and behaviors are formed. Thus, poor people are deemed or judged to be either “lazy,” “hard working,” or have experienced “back luck,” and thereby, are categorized as either deserving or undeserving of support.<sup>4</sup>

Knowing this, opponents of social welfare programs seek to exploit stereotypes, prejudice, and stigmas to question the deservingness of adults in policy debates. They also seek to frame the debates in negative terms and attempt to cast beneficiaries in a negative light as political outsiders to evoke opposition. As Ellis & Faricy explain, “...racial attitudes affect perceptions of how deserving recipients are of government aid.”<sup>5</sup>

Therefore, opponents aim to prime stereotypes of low-income parents as a threat or drain on government resources who fail to share in the value of working. Moreover, racial prejudices are often primed, such as with the myth of the “welfare queen” that was evoked with racial overtones in order to urge significant cuts to welfare programs for low-income families.<sup>6</sup>

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<https://campaignforchildren.org/resource/letter-of-support-tax-relief-for-american-families-and-workers-act-of-2024-h-r-7024/>.

<sup>2</sup> Van Oorschot, W. (2000). Who Should Get What, and Why? On Deservingness Criteria and the Conditionality of Solidarity among the Public. *Policy and Politics*, 28(1), 33-48; van Oorschot, W., Roosma, F., Meuleman, B. & Reeskens, T. (2017). *The Social Legitimacy of Targeted Welfare: Attitudes to Welfare Deservingness*. Elgar; Petersen, M. B. (2021). The Evolutionary Approach to Political Psychology. In *Prepared for the Oxford Handbook of Political Psychology*.

<sup>3</sup> Petersen, M. B. (2015). Petersen argues the deservingness heuristic “reduces the complexity of deciding on welfare policies by focusing people’s attention not on the (potentially complex) policies and programs themselves but rather on the moral character of the recipients.”

<sup>4</sup> Petersen, M. B., Slothuus, R., Stubager, R., & Togeby, L. (2010). Deservingness versus values in public opinion on welfare: The automaticity of the deservingness heuristic. *European Journal of Political Research*, 50, 24-52; Petersen, M. B. (2012). Social Welfare as Small-Scale Help: Evolutionary Psychology and the Deservingness Heuristic. *American Journal of Political Science*, 56(1), 1-16; Petersen, M. B. (2015); Petersen, M. B., & Arceneaux, K. (2020). An Intuitionist Theory of Argument Strength in Politics: How Intuitive Cognitive Biases Produce Universally Strong Arguments. *Political Psychology*, 41(6), 1113-1131.

<sup>5</sup> Ellis, C., & Faricy, C. (2020). Race, “Deservingness,” and Social Spending Attitudes: The Role of Policy Delivery Mechanism. *Political Behavior*, 42, 819-843.

<sup>6</sup> van Oorschot, W., & Roosma, F. (2017). The Social Legitimacy of Targeted Welfare and Welfare Deservedness. In W. van Oorschot, F. Roosma, B. Meuleman, & T. Reeskens, *The Social Legitimacy of Targeted Welfare*. Edward Elgar; Aarøe, L., & Petersen, M. B. (2014, Jul.); Nilsson, J. (2020, Feb. 18). *The Myth and Reality of the Welfare Queen*. Retrieved from Saturday Evening Post: <https://www.saturdayeveningpost.com/2020/02/the-myth-of-the-welfare-queen/>.

As examples, studies have found that support for child care subsidies and spending to cut poverty through the Temporary Assistance for Needy Families (TANF) program drops when those surveyed are primed to think about recipients of these public programs as either low-income Black or Latina women.<sup>7</sup> Unfortunately, when it comes to social welfare programs, opponents know that triggering racist and sexist tropes can “otherize” beneficiaries and reduce support for domestic spending.

Since deservingness is a relative concept, changing the “priming” of the beneficiary of the Child Tax Credit, including their perceived motivation, can have enormous influence on the public’s attitudes, even if implicit and not overt or explicit.<sup>8</sup> These changing perceptions can swing support or opposition rather dramatically and unfortunately, often lead to greater bureaucracy and burdens imposed upon recipients. Rapidly changing perceptions of the deservingness of “parents” are epitomized by a woman quoted in the *New York Times* in 2021 about the expanded Child Tax Credit. She said:

*Without that help, I literally don't know how I would have survived. I would have been homeless.”<sup>9</sup>*

On the other hand, with respect to her ex-boyfriend, she views him as undeserving and in the “out-group” that should be denied the Child Tax Credit. She argues:

*All this free money enabled him to be a worse addict that he already was. Why should taxpayers pay for that?”<sup>10</sup>*

Consequently, the strongest messaging would be to shift the attitude object to children rather than adults when it comes to public policy involving families, including the framing of the current Child Tax Credit debate.

## **The Case for Centering Children Rather than Adults at the Heart of the Debate: “Is it Good for the Children?” Test**

The evidence shows that a “focus on children” and their well-being and best interests<sup>11</sup> is more likely to evoke emotions of sympathy, empathy, and pro-social responses in comparison to

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<sup>7</sup> Monnat, S. M. (2010). The Color of Welfare Sanctioning: Exploring the Individual and Contextual Roles of Race on TANF Case Closures and Benefit Reductions. *The Sociological Quarterly*, 51(4), 678-707; Cassese, E. C., & Barnes, T. D. (2018). Intersectional motherhood: investigating public support for child care subsidies. *Politics, Groups, and Identities*, 1-19; Wetts, R., & Willer, R. (2018, Dec.). Privilege on the Precipice: Perceived Racial Status Threats Lead White Americans to Oppose Welfare Programs. *Social Forces*, 97(2), 793-822.

<sup>8</sup> Fazio, R. H., & Olson, M. A. (2003). Implicit Measures in Social Cognition Research: Their Meaning and Use. *Annual Review of Psychology*, 54, 297-327; Zanna, M. P., & Rempel, J. K. (1988). Attitudes: A new look at an old concept. In D. Bar-Tel, & A. W. Kruglanski, *The social psychology of knowledge* (pp. 315-334). Cambridge, England: Cambridge University Press; Meuleman, B., Roosma, F., & Abts, K. (2020). Welfare deservingness opinions from heuristic to measurable concept: The CARIN deservingness principles scale. *Social Science Research*, 85, 102352.

<sup>9</sup> DeParle, J. (2021, Jul. 28). *Pandemic Aid Programs Spur a Record Drop in Poverty*. Retrieved from New York Times: <https://www.nytimes.com/2021/07/28/us/politics/covid-poverty-aid-programs.html>.

<sup>10</sup> *Ibid.*

<sup>11</sup> First Focus on Children. (2022, May). Fact Sheet: Voters Strongly Support Investments in Our Children and Grandchildren. Retrieved from First Focus on Children: <https://firstfocus.org/wp->

adults, who are more likely to evoke negative notions of deservingness, prejudice, individualism, and concerns about work.

Rather than a focus on adults, we urge a “Is It Good for the Children?” test. The Child Tax Credit should benefit children and not be set up to harm them. The public is less likely to believe that children choose their behavior or are responsible for their circumstances, and so they are far less likely to be blamed for their poverty than non-disabled adults.<sup>12,13, 14</sup>

In a study that attempts to measure the perceived relative “deservingness” of 73 different categories of people, Kreitzer and Smith found that “children” were ranked as the 2<sup>nd</sup> highest in the public’s rankings of group deservingness (just behind “veterans” and ahead of the “elderly”, “disabled”, and “soldiers”).<sup>15</sup>

When the frame is family, research also finds that when the public is asked to rank order their support for financial assistance, households with children receive a much higher rank (8<sup>th</sup> out of 29 groups) than households without children (19<sup>th</sup> out of 29 groups).<sup>16</sup>

Furthermore, changing the framing of a public program, such as the Supplemental Nutrition Assistance Program (SNAP), to one that highlights children as beneficiaries as opposed to adults has also proven to boost public support with “large effects” (14 to 24 percent increases) with Democrats and Republicans.<sup>17</sup> Again, this demonstrates that children are perceived by the public as more deserving.

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[content/uploads/2022/06/FACT-SHEET\\_LakePoll-May2022.pdf](https://www.lakepoll.com/content/uploads/2022/06/FACT-SHEET_LakePoll-May2022.pdf); This poll by Lake Research Partners finds that voters believe that “federal policy involving children should always be governed by a standard that makes child well-being the first priority” by an overwhelming 82-9% margin (Democrats support this by a 91-3% margin).

<sup>12</sup> Van Gorp, B., & Vyncke, B. (2021). Deproblematization as an Enrichment of Framing Theory: Enhancing the Effectiveness of an Awareness-Raising Campaign on Child Poverty. *International Journal of Strategic Communication*, 15(5), 425-439. As they write, “...putting the child at the center of the debate on poverty is a form of counter-framing. It can break through the social representation of poor people as responsible for their own social position.”

<sup>13</sup> Kleinman, A. J. (2022). Inequality of Deservingness. *The Journal of Contemporary Legal Issues*, 23(2), 235-259. They explain, “Children and people with disabilities are the emblematic deserving poor. There are various reasons for these groups’ uncontroversial deservingness, but perhaps the largest is the fact they lack control over their circumstances. They are innocent, or ‘faultless.’”

<sup>14</sup> Roosma, F., & Jeene, M. (2017). The Deservingness Logic Applied to Public Opinions Concerning Work Obligations for Benefit Claimants. In W. van Oorschot, F. Roosma, B. Meuleman, & T. Reeskens, *The Social Legitimacy of Targeted Welfare* (pp. 189-205). Elgar. They argue, “...it can be argued that children are an ‘innocent third party’ with no control over their needy situation. The younger the children involved, the more needy they are, and the stronger the reason for people to support leniency regarding work obligations.”

<sup>15</sup> Kreitzer, R. J., & Smith, C. W. (2018). Reproducible and Replicable: An Empirical Assessment of the Social Construction of Politically Relevant Target Groups. *PS: Political Science and Politics*, 51(4), 768-774.

<sup>16</sup> van Oorshot, W. J. (2000). Who should get what, and why? On deservingness criteria and the conditionality of solidarity among the public. *Politics and Politics: Studies of local government and its services*, 28(1), 33-48. Although the survey was not specific to children as their own group, this study does indicate that the addition of children to households moved the public to be far more supportive (i.e., the 8<sup>th</sup> highest among the 29 groups) than households without children (19<sup>th</sup> out of 29 groups) with the mean score 28.3% higher.

<sup>17</sup> Toossi, S. (2022). Think of the Children? The Effect of Children on Support for Welfare. *Public Opinion Quarterly*, 86(1), 176-190. The author concludes that “highlighting the child beneficiaries of SNAP can

In the deservingness research, a qualitative study also sought to “explore the reasoning behind deservingness judgments” previously identified by van Oorschot.<sup>18</sup> In it, Heuer & Zimmerman found that participants in their focus groups identified “social investment” and a “future return on investment” as salient issues when thinking about investing in families with young children. They argued it should be added as another dimension to van Oorschot’s deservingness criteria, which happens to be a particularly strong frame when it comes to making investments in children.<sup>19</sup>

The historical evidence, these studies, and the difference in the First Focus on Children and Institute for Families Studies polling,<sup>20</sup> which finds, by a 72-21% margin (+51%), the public supports extending the 2021 Child Tax Credit when the framing is about children. Support drops dramatically when the framing is about adults and work (56-44% support, or +12%), which highlights how changing the frames, cues, and attention has a dramatic effect on changing public support for government programs. Other polling and messaging research also finds overwhelming support for the Child Tax Credit among parents.<sup>21, 22</sup>

Furthermore, researchers have found that the vulnerability of children causes the public to be more prosocial in their charitable contributions, as they view children with greater empathy and sympathy than other groups. The study found that survey participants were more generous in their support of a charitable organization once attention and focus were brought to children, even if that attention was unrelated to the work of the charitable organization.<sup>23</sup> The mere implicit priming of children had a favorable response by those surveyed.

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boost public support for the program overall and across politically influential constituencies with traditionally low and high levels of support for welfare.”

<sup>18</sup> van Oorschot, W. J. (2000). van Oorschot, W. (2006). Making the difference in social Europe: Deservingness perceptions among citizens of European welfare states. *Journal of European Social Policy*, 16(1), 23-42. In his research, van Oorschot identified five dimensions of deservingness criteria, which are “control, need, identity, attitude, and reciprocity.”

<sup>19</sup> Heuer, J.-O., & Zimmerman, K. (2020). Unraveling deservingness: Which criteria do people use to judge the relative deservingness of welfare target groups? A vignette-based focus group study. *Journal of European Social Policy*, 30(4), 389-403.

<sup>20</sup> First Focus on Children. (2022, May). *Fact Sheet: Voters Strongly Support Investments in Our Children and Grandchildren*. Retrieved from First Focus on Children: [https://firstfocus.org/wp-content/uploads/2022/06/FACT-SHEET\\_LakePoll-May2022.pdf](https://firstfocus.org/wp-content/uploads/2022/06/FACT-SHEET_LakePoll-May2022.pdf); Brown, P. T. (2023, Feb.). *Five Pro-Family Priorities for the 118th Congress and Beyond: Policies and Public Opinion on Putting Families First*. Retrieved from Institute for Family Studies: <https://ifstudies.org/ifs-admin/resources/reports/ifs-congress-familypriorities-final.pdf>.

<sup>21</sup> A National Parents Union survey in Feb. 2024 found that the voters supported the federal government acting to “expand the child tax credit” by a margin of 87-9%.” Retrieved at <https://nationalparentsunion.org/wp-content/uploads/2024/02/National-Parents-Union-February-2024-Survey-Topline.pdf>.

<sup>22</sup> A Parents Together Action poll in Aug. 2022 found that parents responded best to the following value statement: “We all want to be able to provide, support, and care for our loved ones, especially our children” and the call to action message was focused on issues such as the reinstatement of the Child Tax Credit. Retrieved at <https://drive.google.com/file/d/1UQw2wdzniDM01164EpYih1Adve1zvDHE/view>.

<sup>23</sup> Wolf, L. J., Thorne, S., Iosifyan, M., Foad, C., Taylor, S., Costin, V., . . . Maio, G. (2021, Apr. 16). The Salience of Children Creates Adult Prosocial Values. *Social Psychology and Personality Science*, 13(1), 160-169.

Consequently, children present a different narrative in the minds of the electorate than other populations, such as adults or parents. Factors and results include:

- **Inherent Innocence:** Unlike adults, children are not seen as responsible for their socioeconomic status, making them more sympathetic beneficiaries of public assistance. Children evoke empathy rather than negative judgments of deservingness and can neutralize common critiques aimed at adults related to issues such as work.
- **Higher Deservingness Rankings:** Consequently, studies show that children consistently rank higher on deservingness measures than almost all other populations.
- **Return on Investment:** Research shows that investments in children, particularly among the youngest and most disadvantaged kids, have the highest return on investment than on all other target populations and that the public understands this and believes it to be an important factor in deservingness perceptions.

### **A Return on Investment (ROI): The Public Understands the Value of Investing in Children**

Social sciences research consistently shows that investing in children, particularly in support of the most disadvantaged kids, ranks highest among all types of investments that the government can make.<sup>24</sup> For example, the National Academy of Sciences, Engineering, and Medicine (NASEM) has found that child poverty is costing society up to \$1.1 trillion a year and that cutting child poverty through an improved Child Tax Credit would positively impact just about every aspect of the lives of children.<sup>25</sup>

The public inherently understands that a “return on investment” benefits society in the short- and long-term, and they respond positively to such messages. In a May 2022 poll by Lake Research Partners, by an 86-12% margin, voters expressed concern (61% extremely concerned) about the costs to society of child poverty. That same poll found that voters believe, by a 66-10% margin, that the federal government spends “too little” rather than “too much” on reducing child poverty.<sup>26</sup>

The Child Tax Credit also helps all families with costs related to child hunger, homelessness, and child care. Moreover, additional household income is associated with reduced rates of child abuse and neglect and better child health and educational outcomes. In the same Lake Research Partners poll, voters said the federal government spends “too little” rather than “too much” on “reducing child abuse and neglect” (66-7%), “reducing child hunger” (64-5%, a nearly 13-to-1 margin), “reducing child homelessness” (65-8%), and providing “assistance for child care expenses” (56-14%).<sup>27</sup>

The provisions in H.R. 7024 drafted by Finance Committee Chairman Ron Wyden (D-OR) take steps to improve the Child Tax Credit for the 18-19 million children in this country who do not qualify for the full credit because their parents make “too little.” The children who are most in need, including babies and toddlers, children of color, children in single-parent households,

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<sup>24</sup> Hendren, Nathaniel and Ben Sprung-Keyser. (2020, Mar.). A Unified Welfare Analysis of Government Policies, *The Quarterly Journal of Economics*, Vol. 135, No. 3, 1209-1318.

<sup>25</sup> National Academy of Sciences, Engineering, and Medicine (NASEM). (2019). A Roadmap to Reducing Child Poverty. Retrieved from The National Academies Press: <https://doi.org/10.17226/25246>.

<sup>26</sup> First Focus on Children. (2022, May). [https://firstfocus.org/wp-content/uploads/2022/06/FACT-SHEET\\_LakePoll-May2022.pdf](https://firstfocus.org/wp-content/uploads/2022/06/FACT-SHEET_LakePoll-May2022.pdf).

<sup>27</sup> *Ibid.*

children living in larger families, and rural children, would benefit from the provisions that mitigate the “baby and child penalties” that exist in the Child Tax Credit because the credit is tied to income.<sup>28</sup>

The Center on Budget and Policy Priorities estimates that H.R. 7024 would benefit 16 million of the 18-19 million families who currently do not qualify for the full Child Tax Credit, including 3 million children under the age of 3, and lift up to 500,000 children out of poverty.<sup>29</sup>

The evidence is clear that making investments in children has a strong return on investment (ROI),<sup>30</sup> but it is also a powerful frame because it reminds the public that “investing in kids” benefits both them and society in the short- and long-term.<sup>31</sup>

This should be a bigger focus of the conversation than it has been. The opposition has a nearly impossible challenge defending that their policies that increase child poverty are beneficial. They can’t and so simply attempt to shift the attention to the deservingness of parents (i.e., work requirements, immigrant parents, and whether parents will spend the money wisely). Proponents should always seek to frame the conversation on how the Child Tax Credit benefits children and society rather than accept that the debate is about adults. We have another program for that, which is the Earned Income Tax Credit.

## **Unfairness of Penalizing Children (and Families) for Circumstances Beyond Their Control**

In addition to emphasizing the best interests, well-being, and value of social investment in children, we would urge also centering fairness as a value in this debate.

Under current law, because the Child Tax Credit is tagged to income, there are 18-19 million children who fail to qualify for the credit or only a partial credit because their parents make “**too little**”. In other words, the children and families who have the greatest need are the ones that get the least funding. This is, of course, why the American Rescue Plan Act (ARPA)’s Child Tax Credit, which increased the value of the credit and made it fully refundable, resulted in a dramatic decline in the child poverty rate in 2021.

H.R. 7024 does not eliminate the inequity, but it does mitigate the “baby and child penalties” that opponents want to impose on kids. Since the Child Tax Credit often drops or is even eliminated

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<sup>28</sup> First Focus on Children. (2024, Feb. 15). <https://firstfocus.org/resource/the-child-tax-credit-and-its-potential-impact-on-the-lives-of-children-and-future-of-the-nation/>

<sup>29</sup> Cox, Kris, Chuck Marr, Sarah Calame, Stephanie Hingtgen, George Fenton, and Arloc Sherman. (2024, Jan. 24). About 16 Million Children in Low-income Families Would Gain in First Year of Bipartisan Child Tax Credit Expansion. Retrieved from Center on Budget and Policy Priorities. <https://www.cbpp.org/research/federal-tax/about-16-million-children-in-low-income-families-would-gain-in-first-year-of>.

<sup>30</sup> Hendren, Nathaniel and Ben Sprung-Keyser. (2020, Mar.); National Academy of Sciences, Engineering, and Medicine (NASSEM). (2019).

<sup>31</sup> Heuer, J.-O., & Zimmerman, K. (2020); Aizer, A., Hoynes, H. W., & Lleras-Muney, A. (2022). *Children and the US Social Safety Net: Balancing Disincentives for Adults and Benefits for Children*. Working Paper 29754, National Bureau of Economic Research. Aizer, Hoynes, & Lleras-Muney conclude, “A new focus on the benefits of safety net programs for children – the intended beneficiaries of these programs – that incorporates evidence on their many long-term benefits can contribute to the design of better policies going forward.”



when families experience a loss of income, opponents tout this as a work incentive. However, the reality is that it punishes children for circumstances beyond their control (and often beyond the control of their parents as well).

There are many reasons income may drop for families, such as childbirth, the death of a family member, illness or disability in a wage earner, an accident, caregiving for a family member, being a victim of a natural disaster, lack of child care, lack of access to paid family leave, etc. When it comes to the public's consideration about deservingness, opponents have always sought to blame low-income people for their circumstances (i.e., laziness, lack of work ethic, etc.) and to "otherize" beneficiaries (i.e., racism and sexism like the "welfare queen" trope or to focus on immigrants).

Instead, this debate over deservingness is winnable on the grounds of fairness. First, as noted above, children cannot be blamed for their circumstances and would be viewed as unworthy of being subjected to the "baby and child penalties" and harm sought by opponents.

For example, at the point of conception of a child and well past the first full year of life of a baby, the income of mothers drops dramatically due to a variety of circumstances that include bed rest due to medical complications during pregnancy, labor and delivery, postpartum complications for moms and babies, the lack of child care, the lack of paid family leave, etc. According to a study by Stanczyk:

*On average, households experience significant declines in income-to-needs that begin three months before the birth month, reach the lowest levels – around 34 percent lower than the pre-pregnancy baseline – in the first and second months of the infant's life, and do not recover to pre-pregnancy levels in the year following the birth.<sup>32</sup>*

Under current law, this creates a "triple-whammy" for families, as: (1) household income declines around childbirth (poverty rates are highest among babies and toddlers); (2) needs and costs increase with the birth of a baby; and, (3) the Child Tax Credit is often reduced or even eliminated due to the drop in income.

H.R. 7024's "lookback" and accelerated phase-in per child provisions mitigate (although do not eliminate). This is about basic fairness. We should be helping rather than harming families having a baby. However, if nothing else, we should not be actively penalizing families for having a baby, but that is precisely what opponents of H.R. 7024 are demanding to do with their calls for eliminating the "lookback" and accelerated child phase-in provisions. While opponents will talk about work incentives and the "welfare state" in making their arguments, proponents of these provisions should point to their unfairness and how they penalize babies and families for the act of childbirth.<sup>33</sup>

Children and families are also penalized for circumstances beyond their control. For victims of natural disasters, the death of a household wage earner, etc., household income may drop

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<sup>32</sup> Stanczyk, A. B. (2016, Oct.). The dynamics of household economic circumstances around a birth. *Washington Center for Equitable Growth working paper series.*

<sup>33</sup> Opponents of an improved Child Tax Credit are often the same people who have supposed restrictions on abortion and the *Dobbs* decision. They are effectively requiring women, including victims of rape and incest, to have babies but then are choosing to punish them with reductions in their Child Tax Credit for having a child/children.

dramatically and, once again, the children in such families may see their credits significantly reduced or eliminated. The children and families who have experienced such tragedies need greater help in such circumstances rather than to be harmed by public policy. Opponents who want to reimpose the “baby and child penalties” cannot defend policies that harm those the public would see as most deserving.

## Divided Opposition

H.R. 7024 received bipartisan support and a vote of 357-70, as the legislation has the support of children and family organizations, business groups (due to the extension of some of the Trump tax cuts), and the “pro-life” community.

The “right” is divided and experiencing cognitive dissonance with this package, including the Child Tax Credit provisions. If the conversation is focused on mothers and babies, conservatives are split between their “pro-life”, “pronatalist”, and “family values” constituencies versus their “anti-welfare”, “anti-government”, and “anti-immigrant” factions.

When people experience cognitive dissonance or two competing values, this creates an opportunity to change people’s political attitudes. As Van Bavel and Pereira explain, “Because cognitive dissonance is aversive, people are motivated to reduce that experience.”<sup>34</sup>

As an example, 10 Republican senators have introduced the Child Tax Credit for Pregnant Moms Act (S. 2092) to promote adding “unborn children” to the Child Tax Credit. Their rhetoric is that “*all* moms” should be supported in having a child, but their underlying bill fails to do that because it would provide a full Child Tax Credit to a pregnant woman making \$200,000 a year but not for a low-income mother or child. Furthermore, the desire of many Republicans to impose “baby and child penalties” leaves low-income mothers and newborns behind or even worse off.<sup>35</sup>

Proponents of H.R. 7024 should drive a wedge here to pick off support.

## Avoid “Myth-Busting” and the “Backfire” Effect; Instead, Counter Frame

Finally, we know that opponents of H.R. 7024 will not simply acquiesce to the narrative and framing that we are seeking. They will attempt to reinforce counter-messages related to the deservingness of adults, racial and anti-immigrant animosity, and work requirements.

Research tells us that counter-messaging must be careful not to reinforce the opposition’s messages through repetition. In “myth versus fact” messaging, a statement that underscores the opposition’s main point can create a “backfire effect.”<sup>36</sup>

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<sup>34</sup> Van Bavel, J. J., & Pereira, A. (2018). The partisan brain: An identity-based model of political belief. *Trends in Cognitive Sciences*, 22(3), 213-224.

<sup>35</sup> See Lesley, Bruce. (2023, Jun. 29). Whose Child Matters? *Substack*. Retrieved at <https://brucelesley.substack.com/p/providing-better-opportunities-for-all-children-and-pregnant-women-166569b353df>.

<sup>36</sup> Nyhan, B. (2020, Summer); Nyhan, B., Porter, E., Reifler, J., & Wood, T. J. (2020). Taking Fact-Checks Literally But Not Seriously? The Effect of Journalistic Fact-Checking on Factual Beliefs and Candidate Favorability. *Political Behavior*, 42, 939-960; Ecker, U. K., Lewandowsky, S., Cook, J., Schmid, P., Fazio, L. K., Brashier, N., . . . Amazeen, M. A. (2022). The psychological drivers of misinformation belief and its resistance to correction. *Nature Reviews*, 1, 13-29.

For example, progressive groups and think tanks have produced documents that attempt to debunk the message that a more refundable Child Tax Credit will reduce work. However, if the debate becomes “to what extent does an expanded Child Tax Credit reduce work,” the other side has succeeded in framing the debate on their terms. They are already trying to argue that a “reduced supply of labor and capital investment” will reduce the “gross national product” of the nation.<sup>37</sup> For proponents of the Child Tax Credit and for advocates striving to cut child poverty, this is far afield from the discussion and narrative that is desired.

Instead of attempting to “myth-bust” the opposition’s argument by arguing “job loss is not as bad as they claim,” the priority should be to make the affirmative case for cutting child poverty in half, which includes the extensive benefits such progress can have for both children and society. Every aspect of the lives of children is improved when we invest in children and when child poverty is reduced. Furthermore, focusing the debate on children is a “strategic choice,” according to Van Gorp and Vyncke, that has “clear positive associations” and “helps circumvent the perception that poverty is the result of one’s own actions and that one is responsible.”<sup>38</sup>

Therefore, rather than “myth-busting,” we recommend always pivoting the narrative and debate to a focus on children and their well-being and how an improved Child Tax Credit cuts child poverty and improves the lives and well-being of kids, families, and society. According to a Lake Research Partners poll, by an 86-12% margin, voters were concerned that “child poverty costs our society up to \$1.1 trillion a year due to higher crime, poor health outcomes, and lower income levels when children living in poverty grow up.”<sup>39</sup>

## **Conclusion**

The goal of cutting child poverty in half is a critically important goal for millions of children and families in the U.S. but also our nation. By using the messaging and framing tools and evidence available to us from political research, we believe the recommendations in this memo will help improve the chances of maximizing support for the Child Tax Credit.

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<sup>37</sup> Hodge, S. A. (2022, Nov. 28). The Child Tax Credit Is a Failed Experiment. Retrieved from Wall Street Journal: <https://www.wsj.com/articles/the-child-tax-credit-is-a-failed-experiment-expansion-refundable-workforce-handout-pandemic-liability-revenue-social-service-irs-11669645688>.

<sup>38</sup> Van Gorp, B., & Vyncke, B. (2021).

<sup>39</sup> First Focus on Children. (2022, May).