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# PAB REPORT

## A YEAR OF IMPACT & GROWTH



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# Introduction

The Automatic Benefit for Children (ABC) Coalition's Parent and Caregiver Advisory Board had a busy year of impact and growth in 2024, as it welcomed two new members and stepped up its education of policymakers and the public about how a permanent child allowance can meet the needs of children and families across the United States.

**Educating Policymakers and the Public-** In 2024, the Parent and Caregiver Advisory Board (PAB) made it a priority to share their [principles on a child allowance](#) with lawmakers, as Congress looks toward major tax legislation next year. In June, the PAB partnered with two champions of the Child Tax Credit (CTC), Reps. Rosa DeLauro and Jimmy Gomez, to host a virtual briefing for Congressional staff and advocates about how a CTC expansion can effectively support families, which took place as part of First Focus on Children's annual Children's Week activities. Members of the PAB have been engaging with their representatives to discuss the CTC. In October, Huong Vu and Eboni Brown traveled to Washington, D.C., where they met in person with House and Senate staff to share how an expanded CTC would benefit their families and communities



**A=C** AUTOMATIC BENEFIT FOR CHILDREN

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**Standing on Our Principles:**  
How the Child Tax Credit Can  
Promote the Economic  
Security and Well-Being of  
Children and Families

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**Influencing Tax Legislation and Policy-** This fall, the PAB outlined its [priorities for tax legislation](#) in 2025, and submitted a formal comment to the House of Representatives Ways and Means Committee Tax Teams calling for a significant expansion of the CTC. This year also marked an important success for the PAB with the launch of DirectFile, the IRS's new free tax filing tool. The PAB has been outspoken about the need for tax credits to be easy to access, and many PAB members had helped test DirectFile as it was being developed to ensure it would work well for the families who could benefit from free tax-filing the most. The IRS announced Direct File will be expanding in 2025. The IRS also recently announced that it will begin allowing families to e-file returns that claim a duplicate dependent in 2025, another administrative priority for the PAB as it will allow disputes to be resolved more quickly and the parents who are caring for children to receive the refunds they are owed.

**ABC** AUTOMATIC BENEFIT FOR CHILDREN  
Parent & Caregiver Advisory Board

## OUR PRIORITY FOR 2025

### Expand the Child Tax Credit

In 2025 Congress will consider major tax legislation as the temporary provisions of the Tax Cuts and Jobs Act of 2017 (TCJA) expire. This is an important opportunity to make the tax code fairer. As parents, we have come together over the last several months to identify key priorities for 2025. We urge lawmakers to use this opportunity to expand the Child Tax Credit so that children and families have what they need. Specifically:

**The Child Tax Credit (CTC) should be available to all children.**

- Children in families with low or no income should receive the full credit, and there should be no earnings test or work history requirements.
- The CTC should be fully available to children in immigrant families, including children with Individual Tax Identification Numbers (ITINs) who were temporarily excluded from the CTC under the TCJA.

**The CTC should be increased, to help with the rising costs of raising children.**

- The temporary expansion of the CTC under the American Rescue Plan Act of 2021, which delivered monthly payments of \$250 or \$300 per child, helped millions of families pay the bills. With rising costs, parents need even more support so we can provide our children with what we know they need to thrive.
- Guaranteed income pilots that have provided between **\$500** and **\$1,000 per month** to families have helped them pay the bills on time, reduced stress, and enabled parents to invest in enrichment activities and spend quality time with their children.
- The CTC should be increased to at least \$500 per month per child, and the maximum benefit adjusted for inflation to keep up with the cost of living.

**The CTC should be available via monthly payments.**

- In 2021, the IRS proved it was possible to successfully deliver tax credits on a monthly basis when it delivered the expanded CTC to over 61 million children through monthly payments.
- The IRS should be funded with adequate resources to ensure smooth delivery of future monthly payments, and to provide additional support to families who face barriers accessing the CTC so that they can receive the support they are owed.

You can read more about the Automatic Benefit for Children (ABC) Coalition's Parent and Caregiver Advisory Board [here](#). For more on our priorities see the ABC Coalition's [Child Allowance Principles](#).

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## DIRECT FILE

### How Parent and Family Engagement in Design Can Improve Access to Refundable Credits

MARCH 2024

This tax filing season, [some people](#) can file their taxes for free, directly with the Internal Revenue Service (IRS), as part of a pilot program to provide taxpayers a free, high-quality alternative to paid tax preparation businesses. This type of simplified, easy-to-use tax filing tool is crucial for families to be able to access and keep the refunds and tax credits they are owed. The IRS, with the support of partners like the Center for the Study of Social Policy (CSSP), has been ensuring that families who are most impacted by barriers to tax filing, such as the complexity and costs, have been delivering feedback throughout the design and development process of this new Direct File program. This process of parent and family engagement can provide a model for creating programs that are responsive to families' needs, which is critical to advancing economic and racial equity in our public systems.

Simplifying the tax filing process is a [crucial step](#) to promoting [economic security and well-being](#). By improving families' access to the Child Tax Credit (CTC), Earned Income Tax Credit (EITC), and other refundable credits they are owed, refundable credits [fight poverty](#) and are important resources for families with children to be able to cover their basic needs and make investments to pursue their goals. For some families, they are the only type of unrestricted cash support they are eligible for—or can access. Having this type of cash support administered through the tax system is also the most likely path to a [permanent child allowance](#) or [guaranteed income for young adults](#)—which could be [transformative](#) for the economic security of young people and families.

However, the design of the current tax system places many barriers between families and refundable credits. These barriers include the [time and money](#) it costs to file taxes, often through for-profit preparers; the challenge of understanding tax rules and filling out the forms, especially for families with limited English proficiency and without access to translators and interpreters; not having reliable access to the internet or in-person free tax clinics, especially for families who are unhoused or who have experienced domestic violence; having to rely on online portals that are not designed for readability, especially for individuals with disabilities; and a [lack of trust in the IRS](#), especially for communities who have been subject to [disproportionate audits](#).

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**Growing Influence and Expertise-** The PAB also saw its influence grow in 2024 as reporters turned to PAB members to learn about the impact of expanding the CTC, and PAB members themselves penned op-eds uplifting the value of the CTC. As a result, the perspective and experiences of PAB members are beginning to shape the narrative on the CTC, with quotes and profiles in news outlets from [NPR](#) to [CBS Evening News](#) to the [New York Times](#)!

As the PAB's influence grows, national policy partners are increasingly turning to parent advisory board members as experts on the CTC and leaning on them for guidance and analysis. PAB members were able to regularly participate in valuable training sessions and thought-provoking presentations. These opportunities, made possible through coalition members and other partners throughout 2024, including the Coalition on Human Needs,

RESULTS, First Focus on Children, The Arc, Instituto del Desarrollo de la Juventud, Institute for Policy Studies, Economic Security Project Action, and Futures Without Violence. As PAB members continue to build and strengthen their relationships with these partners, they are stepping into more significant roles within the ABC Coalition. A great example of this is PAB member Kali Daugherty, who has begun co-leading the ABC Coalition's monthly advocacy meetings.



## Meet the PAB

### **Eboni Brown & Huong Vu**

Automatic Benefit for Children Coalition  
Parent & Caregiver Advisory Board Members

## PAB in News and in Action

### APRIL

**Joseph Yusuf and Raegen Selden** were profiled in an [NPR article](#) on the CTC. *Parents are struggling with high prices this year. It may shape how they vote.*

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### MAY

**Chloe Medina and Tia Simmons** joined the PAB as the newest members.

**Eboni Brown and Kali Daugherty** appeared on an episode of [The Invisible Americans Podcast](#) to talk about the CTC.

**Kali Daugherty** presented on a panel at the annual Prevent Child Abuse America Luncheon.

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### JUNE

**Lupe Mendoza, Stephen Palmer, Huong Vu, Eboni Brown, Kali Daugherty, Raegen Seldon, and Joseph Yusuf** organized and spoke at a [briefing](#) along with Reps. Rosa DeLauro and Jimmy Gomez.

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### JULY

**Tia Simmons** wrote an [op-ed](#) called *It's Time for a Child Allowance, No Strings Attached on the need for a child allowance.*

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### SEPTEMBER

**Raegen Selden** was profiled by [CBS Evening News](#) in a story about the CTC.

**Stephan Palmer** appeared on the [New Neighborhood podcast](#) to talk about parent leadership and the CTC.

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### OCTOBER

**Kali Daugherty** was profiled by the [New York Times](#) *Would an expanded child tax credit be worth it?* An article on the CTC.

**Huong Vu and Eboni Brown** met with staff on the Ways and Means Committee and their representatives' personal offices in a trip to DC.

**PAB members** submitted a comment to the GOP Tax Teams of the House Ways and Means Committee.

**Chloe Medina** participated in an Economic Security Town Hall regarding the CTC through Zero to Three [https://youtu.be/HL37FH\\_VnLY?si=HBTvwPSIIsm3BggH](https://youtu.be/HL37FH_VnLY?si=HBTvwPSIIsm3BggH).

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### NOVEMBER

**Tia Simmons** was interviewed by [the 19th](#). *Candidates promised a bigger child tax credit. Will that actually happen?*

**Chloe Medina** authored an [op-ed](#) on the need to expand the Child Tax Credit. *We Need to Invest in Families. Project 2025 Wants the Opposite.*

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### DECEMBER

**Joseph Yusuf** participated in the Aspen Institute Financial Security Program convening on how person-centered practices can advance financial security.

# Acknowledgements

## 2024 Parent and Caregiver Advisory Board Members

Eboni Brown  
Kaleena Daugherty  
Chloe Medina  
Lupe Mendoza  
Stephen Palmer  
Raegen Selden  
Tia Simmons  
Huong Vu  
Joseph Yusuf

**Thank you for your unwavering commitment and tireless work with the Automatic Benefit for Children Coalition. We are truly grateful for your dedication.**



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