



2020 State EITC Rapid Response and Campaign Fund Awards Summary

Why the EITC

The Earned Income Tax Credit (EITC) puts money back into the pockets of working families struggling to make ends meet. The EITC helps families afford the basics, reduces poverty, and helps families thrive in the long run through improved child and maternal health, school achievement, and other benefits. Because people of color, women, and immigrants are overrepresented in low-wage work, the EITC is an important tool for advancing equity.

In 2018, lifted 5.6 million Americans—over half of them children—out of poverty, making it one of the nation's largest and most successful anti-poverty programs. In addition to the federal EITC, 29 states and the District of Columbia have established state EITCs.

EITC Pooled Funds

Economic Opportunity Funders and the EITC Funders Network administer and oversee four pooled funds in order to advance tax fairness and economic opportunity for low-income workers and families through the promotion, protection, and expansion of the federal and state EITCs. The four funds – together known as the EITC Pooled Fund comprise:

- State EITC Rapid Response Fund
- State Campaign Fund
- State EITC Policy Development Fund
- Federal EITC Campaign Fund

The EITC Pooled Fund is guided by an [advisory group](#), supported by five national funders and administered by EOF and the EITC Funders Network in partnership with the Center on Budget and Policy Priorities and The Hatcher Group.

This Report

This report is designed to provide an overview of results of the 2020 State EITC Rapid Response Fund and State EITC Campaign Fund awards. It includes the following sections:

- Overview
- Outcomes Chart
- Summaries of the Work
- Lessons Learned
- Communications—Exemplars

Overview

In 2020, the EITC Pooled Fund awarded \$30,000 in State EITC Rapid Response Funds to one state (NJ) and \$595,000 in State EITC Campaign Funds to eight states (CA, CO, HI, MD, MA, OK, OR, NM). National partners also provided direct technical assistance to awardees and shared and translated learnings with the field. This included:

- Providing one-on-one communications strategy advice and reviewing and editing written work of awardees;
- Participating in conference calls with local coalition partners hosted by state awardees to help shape strategy and build communications and advocacy capacity;
- Updating messaging to reflect a greater focus on race equity and sharing new messaging with awardees;
- Presenting learnings at national policy and advocacy conferences;
- Tracking media coverage of state EITCs; and,
- Sharing the strategies and learnings of awardees with other state-based groups seeking to improve their policy strategies and communications through one-on-one connections and electronic communications.

The Fund also convened current grantees for a peer-learning call in December 2020.

What follows is an overview of the State EITC Campaign Fund, the State EITC Rapid Response Fund, and their 2020 awards:

- **EITC Campaign Fund**

The EITC Campaign Fund (EITC CF) was established in 2017 and focuses on supporting a year-long effort in which a window of opportunity to promote or defend a state EITC seems urgent. Awards are made through an invitation-only RFP process and range from \$30,000-\$125,000.

EITC Campaign Fund awards previously ranged from \$30,000-\$50,000. Recognizing the critical role community mobilization can play and the value of partnering with grassroots organizations (which are often most representative of constituencies of color in states), the EITC Campaign Fund increased awards to up to \$75,000 in early 2020 and up to \$125,000 in late 2020 to provide additional support to grassroots partners for community mobilization work.

The Campaign Fund supports two kinds of activities: program contracts to support the work of state groups and technical assistance provided by national partners.

Contracts to State Groups

In 2020, the EITC Campaign Fund awarded \$595,000 to organizations in eight states to help create, defend, expand, or modernize state EITCs during the upcoming legislative season.

Awardees:

- California: [California Budget & Policy Center](#)

- Colorado: [Colorado Fiscal Institute](#)
 - Hawaii: [Hawaii Appleseed Center for Law & Economic Justice](#)
 - Maryland: [CASH Campaign of Maryland](#) and [Maryland Center on Economic Policy](#)
 - Massachusetts: [Children’s HealthWatch](#) and [Massachusetts Budget and Policy Center](#)
 - New Mexico: [New Mexico Voices for Children](#)
 - Oklahoma: [Oklahoma Policy Institute](#)
 - Oregon: [Oregon Center for Public Policy](#)
- **The EITC Rapid Response Fund**

The State EITC Rapid Response Fund (EITC RRF) was established in 2012 as an invitation only fund. It focuses on quick infusions of support to help an existing effort overcome a campaign or communications challenge or opportunity. Awards are made on a rolling basis and range from \$15,000-\$30,000.

In 2020, the EITC Rapid Response Fund supported the [New Jersey Policy Perspective](#).

The Rapid Response Fund supports two kinds of activities: program contracts to support the work of state groups and technical assistance provided by national partners.

Outcomes Chart

State	Organization	Amount	Strategy	Outcome/Status
CA	California Budget and Policy Center	\$75,000	Expand eligibility, Increase the rate	Expanded the state's EITC and its supplement, the Young Child Tax Credit, to families filing with an ITIN with at least one child under six.
CO	The Colorado Fiscal Institute	\$75,000	Expand eligibility	State EITC expanded from 10% to 15% of the federal EITC starting in 2022 with eligibility expansion to include ITIN filers starting in 2020.
HI	Hawaii Appleseed Center for Law & Economic Justice	\$75,000	Defend, Make refundable	COVID and its impacts on state revenue made securing improvements on the EITC an impossibility. Efforts shifted to focus on revenue raisers and prospects remain positive for eliminating the state EITC sunset.
MA	Children's HealthWatch and Massachusetts Budget and Policy	\$70,000	Expand eligibility, Increase the rate	As a result of the pandemic, efforts shifted to advocating for a supplemental Emergency EITC, expanding eligibility expansion to ITIN holders, and increasing funding for VITA sites. While efforts to expand the EITC to ITIN filers was unsuccessful, funding for VITA sites was increased in the FY21 budget (from \$200,000-\$820,000).
MD	CASH Campaign of Maryland and Maryland Center on Economic Policy	\$75,000	Expand eligibility	EITC expansion included in the (Republican) Governor's COVID relief package in Maryland. The proposal raises the refundable EITC to 45% for those with dependents and to 100% for those without dependents.
NJ	New Jersey Policy Perspective	\$30,000	Expand eligibility, Increase the rate	Lowered the age of eligibility for state EITC in New Jersey (from 25 to 21), a move that will benefit almost 60,000 workers in the state.
NM	New Mexico Voices for Children	\$75,000	Expand eligibility, Increase the rate	No change was made in WFTC levels or recipients, but significant support for the policy was raised among the immigrant community and with many lawmakers.
OK	Oklahoma Policy Institute	\$75,000	Defend, Make refundable	COVID and its impacts on state revenue eliminated any chance of reinstating refundability of the Oklahoma EITC. Efforts shifted to protect the EITC from further cuts.
OR	Oregon Center for Public Policy	\$75,000	Expand eligibility	A campaign to end the ITIN exclusion in the 2021 session is being implemented. The "opt-out" approach was explored, and path forward clarified.

Summaries of the Work

At the close of the grant period, each organization was asked to complete a final report and to share a brief summary of the activities funded. Reflection questions included: changes to use of the funds (planned to actual), biggest successes, what didn't go as planned and why, a 2020 hindsight question, important allies, and reflections on communications materials and approaches.

It is the hope that these final reports will support funded organizations as they hone their future work, contribute to the work of allies and the larger EITC field, and inform future investments by The Pooled Fund Advisory Committee.

California—California Budget and Policy Center:

As a result of the funded work undertaken by the California Budget and Policy Center, California is the first state in the nation to have extended two tax credits — the CalEITC and the Young Child Tax Credit — to ITIN filers. These changes will benefit between 32,000 and 46,000 families.

Messaging and activities pivoted due to the COVID-19 pandemic and subsequent economic crisis, and the Budget Center was able to make the case for who needed economic support quickly. The work focused on addressing the severe health and economic effects of COVID-19 – especially for Californians with low incomes, people of color, and undocumented immigrants. They provided a set of principles to guide the state's policy response and produced analyses on those hit hardest – industries, regions, and by race, immigration status, ethnicity, gender, and age. They also provided analyses on gaps in federal and state supports, the federal relief packages, federal policy responses, and regional and local impacts of the economic downturn along with likely revenue effects and options. Finally, they presented at both the Senate and Assembly Budget Committees' first COVID-19 response hearings.

This work directly resulted in guiding Governor Newsom's plan for the first in the nation, statewide public-private partnership (with philanthropy) to provide one-time cash assistance to undocumented immigrants impacted by COVID-19, in June of 2020. This relief plan also served as the foundation for expanding the CalEITC and YCTC to ITIN-filers on a permanent basis.

Although the Governor and state legislative leaders initially agreed, in their 2020-21 budget agreement, to partially expand the CalEITC and YCTC to ITIN-filers, in late July 2020, it became apparent that macroeconomic conditions were producing stronger-than-estimated revenues. The Budget Center team quickly reached out state legislative leaders to suggest that the full expansion to ITIN-filers was feasible within the new scope of the state budget and pulled together the analysis of financial costs relative to people and households served. They also advised the CalEITC coalition to work behind the scenes (in order to avoid a potential push back about costs) to push for the expansion. State leaders ultimately agreed to the full expansion, which takes effect for the 2020 tax filings.

This work has been part of ongoing technical assistance support and co-leading of a 40+ member CalEITC coalition which strategically plans and coordinates multiple advocacy and outreach campaigns.

However, co-leaders—the California Immigrant Policy Center and United Ways of California—were integral to make the case for the expansion. The carryover of 2019 successes in this multisector, multilevel advocacy and outreach strategy, supported with consistent and strong research and analyses from the Budget Center, primed the coalition to act rapidly in the face of COVID-19.

Colorado—Colorado Fiscal Institute:

Colorado became the second state to expand EITC eligibility to ITIN filers, providing additional cash to over 47,000 Coloradans, and increased the size of the state EITC to 15% of a taxpayer’s federal EITC eligibility. The engagement of a campaign manager and increased support for using the tax code as a tool for addressing economic and racial inequity helped push these wins through.

COVID changed many of the Colorado Fiscal Institute’s campaign plans. This resulted in some unexpected gains, for example, the expansion to ITIN filers. On the flip side, effective dates in the bill also changed in response to anticipated reductions in state revenue, with the increase in the value of the State EITC being reduced from 20% to 15% and the effective date being postponed until tax year 2022.

Throughout the year support from legislative leaders, the executive branch and, economic justice partners was unprecedented. The two most important negotiating allies were the Bell Policy Center and the Colorado Education Alliance, along with The Colorado People’s Alliance. CWEE, and Clayton Learning Center were the most important legislative advocacy partners throughout the campaign. The work of the Economic Equity Relief group, a table of equity focused community partners was also extremely helpful. Finally, a group of allied organizations, brought together under the title of #Navigating Budget Cuts, made a significant contribution to passage of the bill. This ad hoc group coalesced around the need for a creative solution to avoid budget cuts. Once the Legislature rejected the original idea of an Emergency Tax, the group turned its attention to passage of HB 20-1420. This group was coordinated by another important ally, the Colorado Center on Law and Policy, and was activated by staff from CFI and CCLP.

From a messaging perspective, information about the long-term impacts of increased income to EITC families as well as the stories of how the additional income was used by recipients were powerful. Some of the well-received messages were: EITC is an effective anti-poverty measure; the EITC was originally a GOP idea; a tax credit approach gets money to Coloradan’s without bureaucratic intervention. In the context of this bill, most of the legislative debate was about the sources of funding for the tax credit expansion rather than the benefits of the credits themselves, which already has support among legislators.

Hawaii—Hawaii Appleseed Center for Law & Economic Justice:

The pandemic, economic fallout, and extended shutdown of the legislature stalled efforts to secure improvements to the state EITC. Campaign efforts shifted to focus on revenue raisers and prospects remain positive for eliminating the state EITC sunset.

When an Appleseed board member helped get staff invited to a series of meetings called by the House Finance Chair, work with the legislature became a significant component of this year's work. The meetings brought together legislative leaders, the Department of Taxation, a wide range of local business leaders, and two other non-profits (Hawaii Children's Action Network—one of project partners—and Aloha United Way). As a result, the EITC was included in a joint Governor/House/Senate package (House Bill 2541)— this “Working Families Package” included a refundable EITC at 20% of the federal EITC and elimination of the sunset, among other benefits for low and moderate-income households including an increase to the minimum wage. During the course of discussions Appleseed was also invited to sit on [Hawaii's Tax Review Commission](#), an enduring legacy of this year's work.

The biggest success in rallying community support was securing union backing of House Bill 2541. Other sources of support included the Chamber of Commerce, Catholic Church, American Association of University Women, Goodwill Hawaii. However, Appleseed was unable to generate the level of grassroots support for the EITC they had hoped.

A new research report, legislative district specific one-pagers, a series of “COVID-19 Response Briefings,” revamped website and new software for patch through calls helped shift the conversation around the EITC. What seemed to resonate most with the legislature was how a refundable EITC can help working families make ends meet. The fact that it benefits working families is especially important. Finally, the EITC was seen to be a good complement to the minimum wage—that government and business could both do their part to help ensure the financial security of Hawaii's residents.

Maryland—CASH Campaign of Maryland and Maryland Center on Economic Policy:

CASH Campaign of Maryland and the Maryland Center on Economic Policy (MCEP) had a successful campaign that led to widespread support within the General Assembly. While several factors, most notably the pandemic, kept the legislation from advancing, legislative leadership assured advocates that EITC expansion is on the “short list” in the 2021 session. And, indeed, this important legislation passed in early 2021.

Strategically CASH Campaign of Maryland and MCEP produced several analyses to help coalition partners and state and local policymakers better understand the benefits and costs of expanding the EITC, and the economic impact and number of likely eligible at the legislative district level. After the state legislative session ended, the coalition quickly pivoted to analyze an expanded EITC to include immigrant taxpayers.

The pandemic shut down the legislative session early. Subsequently, the ability to have conversations with legislatures was negatively affected and meant pivoting from in-person to virtual conversations. Also, the legislature's focus shifted to slowing the virus and responding to immediate needs, while also wrapping up the session as quickly as possible. There were also challenges to engaging different communities due to the limited ability to engage in-person. This is exacerbated by the digital divide.

CASH Campaign of Maryland and MCEP worked with a diverse set of coalition partners to keep the EITC as part of leadership conversations at the Committee level, as well as the Speaker of the House and Senate President. Important allies were anti-poverty groups and advocates for special populations, for example single workers, foster youth, non-custodial fathers, young workers, and pregnant first-time mothers. Finally, the Chamber of Commerce, including locals, and public health groups were also critical voices with particular elected officials.

During the course of the funding, the effort assembled a social media toolkit for coalition members to help draw attention to the House and Senate bill hearings. The goal of posts was to drive people to the action page. Additionally, the EITC expansion was part of a broader fair tax package supported by the Maryland Fair Funding Coalition, which was the subject of several opinion pieces and news stories.

The core EITC messages were those used for the last several years: the EITC is effective for families, but it is leaving workers without dependents behind; low-income workers who don't claim dependents on their taxes are the only group taxed further into poverty; the EITC is a tool we can use to make our overall tax system more equitable, especially as the state is considering raising sales and excise taxes that low-income people disproportionately pay.

Massachusetts—Children's HealthWatch and Massachusetts Budget and Policy Center:

In 2020, Children's HealthWatch and MassBudget in partnership with the Healthy Families EITC Coalition undertook a 2020 legislative campaign that engaged in research, analysis, outreach, and advocacy to expand and improve the state EITC. Three months into the 2020 campaign, the FY2021 budget process and legislative session were upended by the COVID-19 pandemic.

As legislative working groups were formed to develop rapid policy responses to address COVID-related social safety net issues, Children's HealthWatch shifted its focus to advocating for a supplemental Emergency EITC as well as additional improvements to the EITC. Specifically, this included eligibility expansion to ITIN holders and increases in funding for VITA sites.

Efforts to increase funding to support VITA sites in the FY2021 budget were successful and resulted in \$820,000—a major increase from \$200,000 in funding enacted in the previous fiscal year. In addition, after weeks of direct advocacy with the congressional delegation, Congress passed a stimulus bill in December 2020 that included a “lookback provision” which allowed recipients of the EITC and the CTC to receive benefits based on their 2019 earnings. This will provide low-income working families, who saw their wages diminished by the pandemic, with critical income.

Despite these wins, EITC expansion has been a difficult sell during the pandemic. This meant that the ITINs Parity Bill, which included Children's HealthWatch's recommendations, was not passed; in addition, ITIN expansion through the supplemental FY2020 budget and FY2021 budget ultimately was not included.

As part of the ITINs Parity bill, MassBudget provided extensive technical support, including testimony to the Joint Revenue Committee, and cost estimates requested by legislators. Children’s HealthWatch and the HFEC also submitted testimony to the Joint Revenue Committee. To educate the public and decision makers about the long-term potential for expanding the EITC, MassBudget produced a report, “[A Guaranteed Income for Massachusetts](#),” in partnership with HFEC member organization and the Boston Indicators Project. Based on the information modeled in this report, Massachusetts legislators in both the House and Senate filed bills for the coming 2021-2022 legislative session that would widen and enhance the EITC.

Children’s HealthWatch also worked with partners to push forward multiple options for EITC expansion, while simultaneously broadening and strengthening the coalition. During 2020, Children’s HealthWatch was able to increase engagement among their steering committee members, re-engage coalition members with decreased involvement, and bring on new members. The engagement, insight, and diversity of voices taking part in this collective effort was critical to successes.

New Jersey—New Jersey Policy Perspective:

The New Jersey Policy Perspective used grant funds to conduct research on the NJ EITC, educate lawmakers, and produce informational materials that resulted in the passage of legislation preserving the credit amount of the NJ state EITC to 40% of the federal credit, and decreasing the minimum age requirement for workers without qualifying children from 25 to 21. The research also led to the introduction of new bills advocating for the expansion of eligibility to ITIN filers.

At a time when the state budget was hard-pressed by the economic crisis precipitated by COVID-19 and the shutdowns, NJ legislators chose to reject austerity and invest in supports for residents struggling to meet their basic needs. While NJPP was not able to secure all the EITC expansions proposed, thanks to the support received from the Rapid Response Fund, they were able to navigate a highly-fluid landscape, produce the effective research, reports, and communications, which helped to lead to the passage of legislation that extended EITC to an additional 60,000 residents and preserved the promised increase in refundability to provide much-needed funds to low-wage workers at a critical time.

Though the campaign was successful, the process was not without difficulties. Despite early indications of support, the economic realities created by the pandemic slowed progress, and NJPP was unable to secure all the expansions initially proposed. These remain pressing goals for 2021.

NJPP engaged closely with partner organizations (including the United Way of Northern New Jersey, Make the Road New Jersey, New Jersey Citizen Action, and AARP of New Jersey) to build awareness among lawmakers and support with stakeholders and the public. They also worked with partners at the CBPP to develop a robust social media and keyword advertising campaign focused on educating the public about EITC. Unfortunately, this did not generate the hoped-for response and engagement rates.

Historically, the messages that have worked well have focused on the ways the EITC rewards work, helping pull people and their families out of poverty. This remains extraordinarily effective. However, the current moment has enabled NJPP to focus on the role which EITC can play in providing additional supports to those struggling through the pandemic. This messaging amplifies another traditionally successful messaging tactic: that once individuals receive their credits, they spend those dollars in their community, boosting local economies. This has been particularly compelling now, with the relative fragility of so many local economies.

New Mexico—New Mexico Voices for Children:

While no change was made in the Working Families Tax Credit's (WFTC). NM Voices used four main strategies in their work: Research and analysis, analyzing and sharing data, distributing a 2019 report with data and policy recommendations, and researching and helping draft legislation on policy proposals. Strategic communications bolstered this approach: writing talking points and testimony, leveraging the media coverage generated by the release of the New Mexico KIDS COUNT Data Book, and increasing visibility of the proposed legislation through social media work in both English and Spanish.

Also key to the work was advocacy and education—meeting with key legislators and partners to educate them on the efficacy of the policy, distributing WFTC materials to legislators during the session, having a staff member serve as expert witness on WFTC expansion bills, and working closely with immigrant rights partner organizations El Centro de Igualdad y Derechos (El Centro) and Somos Un Pueblo Unido (Somos). Strengthening the partnerships and the level of trust with El Centro and Somos has laid a strong foundation for work together during the grant and in the future. These partners bring deep strategic thinking about power-building for *and with* communities of color, and they have increased NM Voices' understanding of grassroots advocacy and mobilization, and the ways in which it can work well with the traditional model of policymaker education.

Though the proposed expansions of the tax credit did not pass both chambers of the Legislature, they did pass four legislative committees and the full House of Representatives, garnering support from key legislators and votes from legislators of both parties. This movement shows significant progress for a first-year proposal and bodes well for continuing to advance the policy in the future.

Four types of messages worked well:

- The EITC and WFTC benefit businesses and the economy: *“These credits are widely supported as bipartisan and pro-business policy solutions because they’ve been proven to incentivize work, inject money right back into our local economies, and because workers who are better able to afford things like reliable transportation and child care are more likely to be reliable employees.”*
- The EITC and WFTC benefit workers: *“The WFTC is a common-sense program that helps working people meet basic needs and pay for things that allow them to keep working, such as child care and transportation.”*

- The EITC and WFTC benefit kids: *“The credits can make a big difference for kids. An extensive body of research links the credits to improvements in health and well-being outcomes – both during childhood and later on in life – for children in families that receive the credit.”*
- Shared prosperity for all New Mexicans: *“Ending exclusions in the credit would benefit all of New Mexico.”*

NM Voices also continued to frame the policy in terms of equity and health. Though the health messaging frame wasn’t repeated as extensively as the others, they believe there is still value to policymakers and partners in having this understanding.

Oklahoma—Oklahoma Policy, Inc.:

Prior to the start of the 2020 Legislative Session, Together OK hosted two EITC education forums in rural Oklahoma. As a result, members of the Oklahoma Policy Institute’s team were invited to attend the Five Tribes Inter-Tribal Council and strengthened Tribal leader support and engagement.

In addition to this work with tribal leaders, until the March shutdown, the Oklahoma Advocates Table met and shared information collected at the Capitol on issue areas, including the EITC. And at the beginning of session, Senator Montgomery, a Republican from Lawton, introduced a bill to phase in refundability. However, the shutdown altered plans for all policy work. Throughout the spring, most actions taken by the Oklahoma Legislature were COVID protections and the passage of the FY ’21 budget. Unfortunately, this budget did not include restoring EITC refundability, and there was significant effort required to protect it from even further cuts.

At the end of 2020, work finished on phase one of the “Cliff Effects” project (see later links). The report includes steps other states have taken to address imperfections in programs that serve low-income families and offers recommendations for improvement, including restoring refundability of the state EITC and increasing the amount of the credit.

Together Oklahoma’s advocates and volunteers were OK Policy’s number-one allies. Messages around the positive outcomes (improved health when you can afford food) and those focused on hardworking Oklahomans were the most effective. The tax fairness argument, which points out that low- and middle-income Oklahoma households pay a higher share of their income in state taxes compared to the richest households, appeals to reason.

Oregon—Oregon Center for Public Policy:

Oregon Center for Public Policy’s biggest success was the Governor’s office asking OCPP policy analyst Janet Bauer to chair the EITC Eligibility work group, one of three workgroups formed to inform the Governor’s policy priorities and budget for 2021-23. This provided a venue for key stakeholders, such as the Department of Revenue, to grapple with implementing innovative improvements, galvanized the confidence of advocates, and provided the Governor with clarity to move forward with some EITC initiatives in her recommended budget. The workgroup’s focus on equity yielded an unanticipated

recommendation: Oregon should not only provide ITIN filers an EITC under state rules, but also provide an amount equal to what ITIN filers are denied under the federal credit, part of a 2021 bill (HB 2819) to include ITIN filers in Oregon's EITC.

In addition to working with the Governor's office, OCPP cultivated existing partnerships and in the second half of the year enlisted two new partners representing immigrant communities, Pineros y Campesinos Unidos del Noroeste (PCUN) and Causa (an immigrant rights organization). These partners have been key to the goal of including ITIN filers. Although the pandemic hampered their plans to mobilize the grassroots, the topic of removing the barrier to the EITC for ITIN filers continues to elicit strong interest. As a result, both organizations have prioritized the issue and stepped up to lead the campaign for the 2021 legislative session.

OCPP also conducted research, updated analysis of Oregon's EITC participation, and explored EITC automated filing with the Department of Revenue. These conversations, cut short by the pandemic, provide the basis for moving forward on considering the specific implementation issues of an automated tax filing system the group identified.

Finally, OCPP explored tax assistance strategies to improve Oregon's participation rate by participating and contributing to the third workgroup convened by the Governor — the Support for Tax Filers workgroup. The workgroup's final report concluded that the primary barrier eligible non-filers face is the lack of accessible and culturally appropriate tax assistance. The group made a series of recommendations that the DOR has since considered implementing, including establishing a Taxpayer Advocate position and expanding community outreach.

Because of the pandemic OCPP did not expand their coalition or launch a grassroots education effort to the extent hoped. Nevertheless, together with other coalition members, they worked with legislative champions to file a bill prior to the 2021 session on ending the exclusion of ITIN filers. They also had the policy rationale needed to receive endorsements of key advocacy coalitions such as the Children's Agenda (organized by Our Children Oregon) and the Human Services Coalition of Oregon.

Lessons Learned

In order to inform the field and strengthen further EITC efforts, the following synthesis collects some of the many shared findings and lessons learnt.

- **COVID-19 both hindered and helped efforts** —Not surprisingly all the funded organizations have had to be nimble in response to the pandemic—shortened legislative sessions, shifting priorities, the transition to virtual meetings, the altered landscape and scope of community engagement. All groups have been impacted and their progress effected. Many have faced legislative disappointments, delays in anticipated successes, and, in some cases fights to maintain the current EITC coverage.

Interestingly, the pandemic also led to some unanticipated wins such as in Oregon where it was recommended by the Governor’s EITC Eligibility work group that the state should not only provide ITIN filers an EITC under state rules, but also provide an amount equal to what ITIN filers are denied under the federal credit, part of a 2021 bill (HB 2819) to include ITIN filers in Oregon’s EITC.

In other cases, the pandemic sharpened the focus of interest in those hardest hit, especially those filing ITIN’s. California, for example, became the first state to extend two tax credits — the CalEITC and the Young Child Tax Credit — to ITIN filers. These changes will benefit between 32,000 and 46,000 families. Another example is seen in Colorado, with the expansion of EITC eligibility to ITIN filers will provide additional cash to over 47,000 Coloradans. As they noted in their report, *“Truthfully, everything changed when the pandemic resulted in the months long recess of the Legislature. Luckily, the strength of our coalition resulted in passage of a strong bill that accomplished some of our anticipated objectives and actually proved to be a more equitable bill than as originally introduced.”* And again in New Jersey: *“At a time when the state budget was hard-pressed by the economic crisis precipitated by COVID-19 and the shutdowns, NJ legislators chose to reject austerity and invest in supports for those residents struggling to meet their basic needs.”*

Regardless of the impacts, the pandemic has shifted the conversation and made the work more urgent. And although the list of urgencies generated by the crisis has meant sometimes being lost in the shuffle, significant relationships have been strengthened and forged, and future legislative strategies, allies, and approaches made.

- **Partnerships are key**—All of the reports included testimony to the value of partners, of all types, in furthering the works and as key contributors to policy successes. An example of the impact of these relationships was shared by the Colorado Fiscal Institute who experienced unprecedented support from economic justice partners. When introduction of the post COVID version of the bill was delayed, a call was made to their coalition to contact legislators to push for introduction. The response to this call was so intense that the House Leadership, the target of the calls, called to ask them to stop the calls because they were being overwhelmed.

Similarly, in Maryland, where the diverse set of coalition partners enabled access and influence to keep the EITC as part of leadership conversations at both the Committee level as well as with the Speaker of the House and Senate President.

And again, in California, *“The collaboration of health and education advocates and partnerships with racial and gender equity organizations proved to be the key in expanding and increasing support for CalEITC expansions in 2019–20. The carryover of 2019 successes in this multisector, multilevel advocacy and outreach strategy, supported with consistent and strong research and analyses from the Budget Center, primed the coalition to act rapidly in the face of COVID-19.”*

- **New partners bolstered efforts**—In all reports, new relationships have been formed with organizations with shared goals. This includes partnerships with organizations specifically serving communities of color, where critical work has been undertaken to develop relationships. For example, New Mexico Voices for Children is working with new immigrant rights partner organizations El Centro de Igualdad y Derechos (El Centro) and Somos Un Pueblo Unido (Somos) and the Oregon Center for Public Policy is forging relationships with Pineros y Campesinos Unidos del Noroeste (PCUN) and Causa, again new partners representing immigrant communities. And in Maryland, where connections with advocates for special populations, including foster youth, non-custodial fathers, young workers, and pregnant first-time mothers, are helping with their expansion focused on single workers.

Additionally, new bridges have been built with larger entities or interest groups. For example Oklahoma’s work with the Five Tribes Inter-Tribal Council, Governor Anotubby (Chickasaw Nation), and Chief Batton (Choctaw Nation); the Colorado Fiscal Institute’s work with the Economic Equity Relief group, a table of equity focused community partners; Oregon’s work with the Governor’s office which resulted in OCPP policy analyst, Janet Bauer, being invited to chair the EITC Eligibility work group; and finally, in Hawaii, with Appleseed sitting on [Hawaii’s Tax Review Commission](#).

Finally, the pandemic also led to some ad-hoc partnerships such as in Colorado: *“There was a group of allied organizations, brought together under the title of #Navigating Budget Cuts that made a huge contribution to passage of the bill. This ad hoc group coalesced around the need for a creative solution to avoid budget cuts.”*

- **Grassroots efforts hampered by pandemic**— Some groups saw the pandemic impact their anticipated grassroots efforts. In Hawaii, for example, they were unable to generate the hoped for level of grassroots community support for the EITC. Similarly, in Oregon where the competing demands of the pandemic hampered plans by PCUN and Causa to mobilize the grassroots.
- **Seeding the work of the future**—Although the pace and articulation of the work shifted, there have been significant gains made in seeding the work for the next legislative season and developing commitment among stakeholders for the work that lies ahead.

In an example provided by Children’s HealthWatch, based on information modeled in their report, [“A Guaranteed Income for Massachusetts,”](#) Massachusetts legislators in both the House and Senate filed bills for the coming 2021-2022 legislative session that would widen and enhance the EITC.

Again, in Maryland, while several factors kept the legislation from advancing, *“Legislative leadership has assured us that EITC expansion is on the “short list” to aid low-income workers in the 2021 session.”* (As a note, this important legislation passed in early 2021.)

Similarly, because of the pandemic OCPP did not expand their coalition or launch a grassroots education effort to the extent hoped. Nevertheless, together with other coalition members, they worked with legislative champions to file a bill prior to the 2021 session on ending the exclusion of ITIN filers. In addition, although their exploration of automated filing with the Department of Revenue was disrupted by the pandemic, the initial conversations provide the basis for moving forward on considering the specific implementation issues of an automated tax filing system.

Finally, in New Mexico, although the proposed expansions of the tax credit did not pass both chambers of the Legislature, they did pass four legislative committees and the full House of Representatives, garnering support from key legislators and votes from legislators of both parties. This movement shows significant progress for a first-year proposal and bodes well for continuing to advance the policy in the future.

- **Messaging successes**—From a messaging perspective, information about the long-term impacts of increased income to EITC families as well as the stories of how the additional income was used by recipients were powerful. This power of this message has been compounded by COVID and the ability of the EITC to support those hardest hit by the pandemic whilst boosting post-COVID economic recovery.

One messaging and message strategy standout from the reports was shared by Appleseed who had their first year using Phone2Action. In January and February, it generated over 250 direct contacts with legislators. Appleseed was also successful in getting media coverage on the EITC. However, they were unable to create any videos.

Finally, in the 2020 hindsight question, Colorado shared, *“Knowing what I know now, back when we received the funding we would have . . . spent more money developing videos that told the stories of those most directly benefiting from the EITC. If we had recorded more of those stories on video, they would have been available to use in thank you follow-up activity and preparation for our 2021 push. It would have also provided additional development opportunities for our partners who used the EITC advocacy as components of their leadership development programs.”*

Communications—Exemplars

As part of the final report, each organization was invited to share 3-5 examples of communications materials that they felt were particularly impactful. What follows is a summary of responses (where possible, links to the original materials have been provided):

California:

The messaging around the urgency due to COVID-19 combined with the exclusionary policies from federal aid that left out immigrant workers and their families was the most impactful.

- [MEDIUM - COVID-19 crisis or not, racist policies have no place in California](#)
- [MEDIUM -Who are the Californians left out of the federal relief efforts and need support now from state policymakers?](#)
- [CalMatters - What California needs to move forward economically](#)

Colorado:

Examples from their [social media tool](#), which received great feedback from partners and was used to share messaging.



Hawaii:

- Our [one-pagers specific to each legislative district](#) are individually tailored to each legislator, making it easy for them to tell their constituents how their community benefits from EITC expansion.
- Our [COVID-19 Response Briefs](#) were impactful because they were released quickly—at the front end of the deluge of info that came.
- Our [Hawaii’s Earned Income Tax Credit: Next Steps](#) report was relatively brief compared to other reports we’ve released, but it needed to be so given our target audience of legislators.

Massachusetts:

When ITIN tax filers and mixed status households were left out of the federal CARES Act economic impact payments, an important conversation began about their integral role in a just economic recovery. In this space, communications that were most impactful included:

- [A Guaranteed Income for Massachusetts](#)
- [Responding to the COVID-19 Crisis: Filling Gaps in Federal Cash Support for Individuals and Families](#)
- [The taxpaying workers in Massachusetts who still need coronavirus cash relief](#)

Maryland:

- [EITC expansion fact sheet](#)
- [Social Media](#)
 - The EITC is one of the most effective tools we must increase economic security for low-income workers. We have the chance to make it stronger and boost up 280,000 Marylanders. #ExpandEITC
 - Our Earned Income Tax Credit leaves behind workers without children. We can expand it and help more low-income Marylanders make ends meet.
 - Our communities and our economy are stronger when more Marylanders can make ends meet. Let’s make sure the EITC works for everyone!
 - The Earned Income Tax Credit (EITC) is the largest and most effective anti-poverty tool for Maryland residents, helping more than 400,000 Marylanders make ends meet and putting millions of dollars into local communities. Unfortunately, the EITC still leaves behind many low-income workers who don’t claim dependents on their taxes. Legislation under consideration this year would make our EITC as effective for these workers as it is for those raising children.

New Jersey:

- Report: Kapahi, Vineeta. [“Building a More Immigrant Inclusive Tax Code: Expanding the EITC to ITIN Filers.”](#) New Jersey Policy Perspective, July 15, 2020.
- Report: Kapahi, Vineeta. [“Labor Day Snapshot: How New Jersey Can Honor Workers and Improve Economic Security.”](#) New Jersey Policy Perspective, September 7, 2020.

- Op-Ed: Rodriguez, Nicole. “[Tackle inequality, coronavirus with tax credits for working families.](#)” The Asbury Park Press, April 13, 2020.
- Testimony: Kapahi, Vineeta. “[Support Young Workers by Expanding the EITC.](#)” New Jersey Policy Perspective, September 22, 2020.

New Mexico:

- Our [policy brief](#) on the importance of expanding and increasing the WFTC
- Our factsheets in [English](#) and [Spanish](#)
- An Associated Press story that was picked up by at least one local paper, the *Las Cruces Sun-News*: <https://www.lcsun-news.com/story/news/local/new-mexico/2020/01/28/new-mexico-tax-credits-non-citizens-immigrant-communities/4592807002/>
- Our press release that was posted by two online outlets: <https://losalamosreporter.com/2020/02/04/state-should-end-exclusions-for-effective-anti-poverty-tax-credit/>
- Our social media graphics, such as these below:



Oklahoma:

- “Plateaus and Cliff Effects in Oklahoma”:
 - [Report](#)
 - [Executive Summary](#)
 - [Overview blog post](#)
- [Policy Matters: Making our tax code work for working families](#) (Journal Record column)
- [Oklahoma’s working families need a tax cut. Here’s why.](#) (Blog Post)
- [How Does the EITC Work?](#) (Explainer Video)
- [Rebuilding Oklahoma: Policy Recommendations to Respond to the COVID-19 Pandemic and Strengthen Our State for the Long Term](#) (Blog Post)
- [The EITC is an effective poverty-fighting tool, and Congress should make it more effective](#) (Blog Post)