

Senate should put politics aside and follow House by passing bill to expand the Child Tax Credit

By Jeffery M. Leving SM

American families are one step closer to getting additional tax relief after the House approved a bill that would expand tax credits for parents. The bill, called the Tax Relief for American Families and Workers Act of 2024, was approved with bipartisan support in the House. It will head to the Senate next, where Senators should likely pass it to support the concerns of their constituents.

This bill, called the Tax Relief for American Families and Workers Act of 2024, comes more than two years after lawmakers let the expanded Child Tax Credit expire. That program credited parents as much as \$3,600 per child, which was a large increase from the current amount of \$2,000 per child.

This bill, if approved in the Senate, will bolster the Child Tax Credit and provide much needed help to lower-income families. While it is not as large as the pandemic-era enhancement of the credit that resulted in child poverty decreasing to record levels, it is a positive for many families and has been pushed by advocates since the expanded Child Tax Credit expired more than two years ago.

In a statement after the current bill was passed in the House, Sharon Parrott, president of the Center on Budget and Policy Priorities said in the first year it will lift as many as 400,000 children above the poverty line and give more financial support to an additional 3 million children in families with incomes below the poverty line.

While poor families would benefit the most, the Child Tax Credit helps families with many economic backgrounds. To qualify for the Child Tax Credit, families with children under 17 by the end of the calendar year and who have a Social Security number are eligible, according to the IRS.

Parents can claim the Child Tax Credit for each child if the child has lived with them for more than half the year and can be claimed on their tax return as a dependent. For divorced parents, the issue of who can claim the Child Tax Credit should be worked out in the divorce decree and sometimes it may be able to be split between parents.

In addition to biological parents, the credit can be claimed by foster parents as well as other relatives, such as grandparents or stepparents, as long as the child meets the IRS' eligibility requirements.

High-income households may be limited in the amount they can claim from the CTC. Only single filers with adjusted gross incomes below \$200,000 and joint filers

with less than \$400,000 can receive the full credit. The CTC amount is whittled down by \$50 for every \$1,000 above those thresholds.

The bill was passed in the House by an overwhelming 357 to 70 vote, so needless to say it was supported by both parties. I truly hope it has similar support in the Senate, but fear that the timing may cause a vote to be delayed. No vote has been scheduled yet in the Senate, but according to news reports, there is fear that Republican Senators have expressed concerns about the cost and some might be hesitant to give the Biden administration something it could use as a win in an election year. To offset those fears, the bill includes some revived tax cuts for businesses, which may make it more attractive to Republicans.

To those Senators, I urge them to put politics aside and realize that passage of this bill is a win for American families, not for either political party.

Providing relief to American families should satisfy most people. Providing tax relief to American families is one way we take care of our own and should not be controversial.

Simply put, the Tax Relief for American Families and Workers Act of 2024 should be signed into law as soon as possible.

Attorney Jeffery M. Leving is the recipient of President Biden's 2023 Presidential Lifetime Achievement Award.

Leving, who has dedicated his career to safeguarding children and reuniting them with their fathers, has written three acclaimed books: "Fathers' Rights," "Divorce Wars" and "How to be a Good Divorced Dad," the latter of which was praised by President Obama and by Cardinal Francis E. George, then the Archbishop of Chicago. Follow Jeffery M. Leving on Facebook and X @DadsRights.