

# Earned Income Tax Credits May Prevent Abuse

By Qing Wai Wong, *PHP Fellow 2017*

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## RESEARCH



**O**ne potential solution to reduce the number of child abuse and neglect cases is to simply give parents more money. Dr. Joanne Klevens of the Division of Violence Prevention within the Center for Disease Control's National Center for Injury Prevention and Control and colleagues looked for **associations between the Earned Income Tax Credits (EITC) and reductions in child maltreatment** (<https://www.ncbi.nlm.nih.gov/pubmed/28609181>). They hypothesize that **EITC may reduce** (<https://www.cdc.gov/violenceprevention/pdf/can-prevention-technical-package.pdf>) child maltreatment by decreasing **stress and mental health problems** (<http://www.nber.org/papers/w16296>), improving **child care arrangements** (<https://link.springer.com/article/10.1007/s13524-014-0295-8>), and reducing the **cognitive load** (<http://science.sciencemag.org/content/341/6149/976>) carried by parents. Cognitive load refers to the mental resources needed to accomplish tasks, such as determining how to pay for groceries on a limited income. High cognitive load **can compromise** (<https://www.ncbi.nlm.nih.gov/pubmed/27028986>) coping abilities and impair how a person reacts to everyday situations, such as an infant crying.

## What is EITC?

**EITC is a tax credit** (<http://www.taxpolicycenter.org/briefing-book/what-earned-income-tax-credit-eitc>) mainly given to low-to-moderate income working parents. The federal tax credit program was proposed in **the early 1970s** (<https://www.epi.org/publication/ib370-earned-income-tax-credit-and-the-child-tax-credit-history-purpose-goals-and-effectiveness/>) and enacted during President Ford's administration. Twenty-six states and the District of Columbia have **created their own EITC** (<https://www.cbpp.org/research/state-budget-and-tax/states-can-adopt-or-expand-earned-income-tax-credits-to-build-a>) to supplement the federal tax credit.

Some states have refundable EITC, meaning that families receive the credit even if no taxes are owed. Other states have nonrefundable EITC, meaning that the household only receives the credit if taxes are owed. Previous research links EITC to decreased **infant mortality and low birth weight** (<https://gspp.berkeley.edu/assets/uploads/research/pdf/Hoynes-Miller-Simon-AEJPolicy-Feb-2015.pdf>), reduced **maternal stress** (<https://www.cbpp.org/research/federal-tax/eitc-and-child-tax-credit-promote-work-reduce-poverty-and-support-childrens>), increased **health insurance coverage** ([https://www.jstor.org/stable/41790297?seq=1#page\\_scan\\_tab\\_contents](https://www.jstor.org/stable/41790297?seq=1#page_scan_tab_contents)), and more.

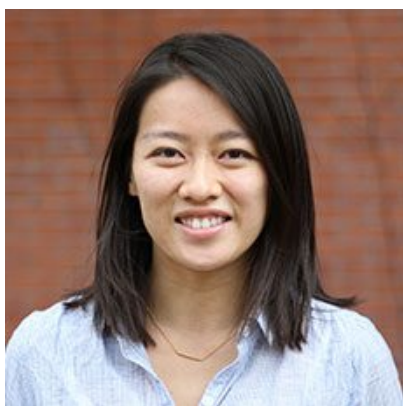
## EITC and Child Maltreatment

**Head trauma is one the most serious types of child abuse injury** (<https://www.cdc.gov/violenceprevention/pdf/pedheadtrauma-a.pdf>) resulting from blunt impact or violent shaking. Past research shows that EITC reduces risk factors for child maltreatment such as poverty, maternal stress, and depression. Dr. Klevens and her colleagues measured child maltreatment using inpatient admissions data for abusive head trauma in children under age two between 1995 and 2013. They compared 14 states with either refundable or nonrefundable EITC to 13 states without EITC.

States with refundable EITC had 13% fewer abusive head trauma admissions than states without EITC. The association between refundable EITC and lower child maltreatment remained even after taking into consideration other factors such as racial diversity in the state, high school graduation, unemployment rates, and childhood poverty. While the study found an association between refundable EITC and lower child maltreatment, it was not statistically significant. And, relative to states without EITC, states with nonrefundable EITC did not show a difference in abusive head trauma admissions. In these states, the EITCs may be missing the most vulnerable population. Nonrefundable EITC only benefits employed parents. Arguably, unemployed parents may have a greater need for the additional income than employed parents.

The average refundable EITC was about \$400. Dr. Klevens and colleagues reason that the money from the tax credit may decrease stress and mental health problems which are risk factors for abuse. It may also offer parents the ability to afford better child care. Previous research suggests that EITC money **may prevent** (<https://www.ncbi.nlm.nih.gov/pubmed/24728708>) some mothers from bringing new male partners into the home. Father surrogates are the **second most common perpetrators** (<https://www.ncbi.nlm.nih.gov/pubmed/11675811>) of child maltreatment. Tax credits may be a reasonable price to pay when considering the health, economic, and societal impact of child maltreatment which lasts far past tax season.

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**Qing Wai Wong**

Qing Wai received her MPH from Boston University School of Public Health, with certificates in Health Policy and Epidemiology. Her interests include policies that reduce health disparities and equal access to quality education as an important social determinant of health. When not pursuing her academic interests, Qing Wai can be found on the volleyball court, running, or volunteering for various youth development programs in the community.

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