#### The Impact of the 2021 Expanded Child Tax Credit on Child Poverty

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Abstract: The Census Bureau produces the Supplemental Poverty Measure annually. This measure of poverty incorporates money income and non-cash benefits (such as nutritional assistance programs, housing subsidies, tax credits, and stimulus payments) while subtracting necessary expenses such as income and payroll taxes and work and medical expenses. This paper examines the impact of the expanded Child Tax Credit on child poverty. We find that the Child Tax Credit lifted 2.9 million children out of poverty. Additionally, we find that the 2021 expansion of the Child Tax Credit accounted for 2.1 million of these 2.9 million children lifted above the poverty line.

<sup>&</sup>lt;sup>1</sup>This paper is released to inform interested parties of ongoing research and to encourage discussion of work in progress. Any views expressed are those of the authors and not those of U.S. Census Bureau. Information on confidentiality protection, sampling error, nonsampling error, and definitions is available at <www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf>. The Census Bureau reviewed this data product for unauthorized disclosure of confidential information and has approved the disclosure avoidance practices applied to this release. This paper meets all of the U.S. Census Bureau's Disclosure Review Board (DRB) standards and has been assigned DRB approval number CBDRB-FY23-SEHSD003-011.

#### I. Introduction

In 2011, the U.S. Census Bureau began producing the Supplemental Poverty Measure (SPM) in addition to the official poverty measure, a measure that has been produced since the 1960s. The SPM is a post-tax and transfer measure of poverty produced annually in conjunction with the official poverty measure. It incorporates money income and non-cash benefits (such as nutritional assistance programs, housing subsidies, tax credits, and stimulus payments) while subtracting necessary expenses such as income and payroll taxes and work and medical expenses. Income is summed to the SPM-unit level; SPM units are defined as all related persons, cohabiting partners and their relatives, foster children under the age of 22, and unrelated individuals under age 15 living together in the same household.

The SPM's inclusion of taxes makes it relevant for analysis given recent legislative changes. For calendar year 2021, the American Rescue Plan Act (ARPA) included changes to existing tax credits and a third round of economic impact payments meant to address the economic hardships related to the COVID-19 pandemic. ARPA made several major modifications to existing tax credit programs including the Child Tax Credit (CTC). The CTC was expanded in 2021 by increasing the value of the credit and making the credit fully refundable, meaning that more families were able to receive the credit than in 2020. In addition, ARPA allowed families to receive an advance on their CTC in the form of six monthly payments totaling 50 percent of their expected credit, with the remaining half distributed upon filing taxes in 2022. The U.S. Treasury estimates that the new expanded CTC affected approximately 88 percent of children in the U.S. during the 2021 tax calendar year (U.S. Treasury, 2021). While distributing the tax credit in advance had a meaningful effect on the financial well-being of families, for the purposes of annual poverty measurement, the first two expansions of CTC are most relevant.

This paper uses the 2021 and 2022 Current Population Survey Annual Social and Economic Supplement (CPS ASEC), covering calendar years 2020 and 2021, and the Census Bureau's CPS ASEC Tax Model to analyze the effect of CTC on child poverty rates overall and by child age, race and Hispanic origin, and family structure. We estimate poverty status in this paper using the SPM. A key characteristic of the SPM is its ability to isolate how different social safety net programs and policies lift or push persons out of or into poverty. We first compare the overall impact of the CTC on poverty for 2020 and 2021 with a focus on child poverty. Next, we estimate counterfactual child poverty rates in an environment in which the CTC remained at its original pre-ARPA status for 2021. Additionally, we explore the effect of CTC expansions on child poverty at different points in the income-to-poverty ratio distribution. By conducting this counterfactual exercise, we can examine the effect of expansions in the CTC in addition to the overall impact of the CTC on child poverty.

#### II. Background

The SPM was developed following decades of research on poverty measurement. Concerns about the adequacy of the official measure culminated in a Congressional appropriation in 1990 for an independent scientific study of the concepts, measurement methods, and information needed for a poverty measure. In response, the National Academy of Sciences (NAS) convened a Panel on Poverty and Family Assistance, which released its report, *Measuring Poverty: A New Approach*, in 1995 (Citro and Michael, 1995).

The Interagency Technical Working Group (ITWG) on Developing a Supplemental Poverty Measure was formed in 2009 and charged with developing a set of initial starting points to permit the Census Bureau,

in cooperation with the BLS, to produce the SPM. In 2010, this ITWG (which included representatives from many U.S. statistical agencies) issued a series of suggestions to the Census Bureau and the BLS on how to develop the SPM.<sup>2</sup> In November 2011, the Census Bureau released the first SPM report, providing SPM estimates for 2009 and 2010.

The NAS panel and the ITWG recommended that the calculation of resources for poverty measurement should subtract necessary expenses. The SPM subtracts federal and state income taxes and Social Security payroll taxes (FICA). The CPS ASEC does not collect information on taxes paid, but instead relies on a tax calculator to simulate taxes paid. These simulations also use a statistical match to the IRS Statistics of Income public-use microdata file of tax returns. While SPM units can comprise multiple tax units, CTC receipt and value are based on tax units.

A hallmark of the SPM is its ability to adapt to policy changes. In 2021, the expansion of the CTC increased resources for many families. Incorporating changes to the CTC is possible due to the Census Bureau tax's model. This model can estimate relevant state and federal taxes based on each individual's responses in the CPS ASEC. In doing so, it estimates a tax filer's expected refunds for various federal tax programs such as the Earned Income Tax Credit (EITC), the CTC, and the Child and Dependent Care Credit. Anticipating the impact the expanded CTC would have on the SPM, in 2021 the CPS ASEC included a question about receipt of CTC. Additionally, the CPS ASEC Tax Model was updated to reflect the changes to the CTC as well as other credit changes. Finally, the tax model also estimated a family's CTC refund under pre-ARPA CTC rules. More information about the changes to the tax model and the CTC can be found in Bee et al. (2022).

<sup>&</sup>lt;sup>2</sup> Refer to <www.census.gov/content/dam/Census/topics/income/supplemental-poverty-measure/spm-twgobservations.pdf>.

Updates to the Child Tax Credit

The following text table details changes to amounts and eligibility of the Child Tax Credit (Congressional Research Service, 2021).

	Child Tax Credit Policy: 2020 and 2021											
Year	2020 (Tax Cuts and Jobs Act—TCJA)	2021 (American Rescue Plan Act—ARPA)										
Credit	\$2,000 credit per child under aged 0-16	<ul><li>\$3,600 credit for children aged 0-5</li><li>\$3,000 for children aged 6-17</li></ul>										
Refundability	Partially refundable, up to \$1,400/child	Fully refundable										
Eligibility	Must have at least \$2,500 in earned income	No minimum earned income										
Phase Out	Begins to phase out at a rate of \$50 for every \$1,000 in additional income over income thresholds	Gradually phases out at a rate of 5 percent as income exceeds specified thresholds until the credit amount equals the TCJA-law maximum of \$2,000 per child										
Phase-Out Income Thresholds	<ul> <li>\$200,000 for single/head-of-household filers</li> <li>\$400,000 for married-joint filers</li> </ul>	<ul> <li>\$75,000 for single filers</li> <li>\$112,500 for head of household filers</li> <li>\$150,000 for married joint filers</li> </ul>										

#### III. A Short History of Child Poverty and the SPM

Child poverty rates using the SPM are available back to 2009. Comparisons between SPM and the official poverty are possible with a consistent universe (official<sup>+</sup>).<sup>3</sup> The SPM child poverty rate has consistently been lower than official<sup>+</sup> child poverty from 2009-2019. The two measures tended to move in the same directions, as seen in Figure 1.<sup>4</sup> However, in 2020 the two measures began to diverge due to the effect of large anti-poverty programs established or expanded in response to the COVID-19 pandemic, such as the stimulus payments, expansions to Supplemental Nutrition Assistance Program (SNAP), and the expansion of the Child Tax Credit.

Child poverty, as measured by the SPM, fell to its lowest recorded level in 2021, declining 46 percent (or 4.5 percentage points) from 2020 to 2021 from 9.7 percent to 5.2 percent. In contrast, child poverty as

<sup>&</sup>lt;sup>3</sup> Unrelated children under the age of 15 are excluded from the official poverty measure universe but included in the SPM universe. To compare the two measures, unrelated individuals under the age of 15 are assigned an official poverty status to match that of the reference person of the household in which they reside; we refer to this as "official+" throughout the rest of the paper. The official poverty status is not recalculated for anyone else in the household.

<sup>&</sup>lt;sup>4</sup> For historical child poverty data by race and Hispanic origin group, see Creamer et al. (2022).

measured by the official<sup>+</sup> poverty measure declined only 0.7 percentage points, from 16.0 to 15.3 percent, between 2020 and 2021.

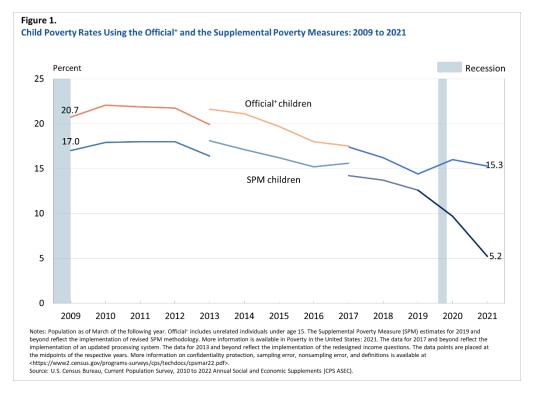
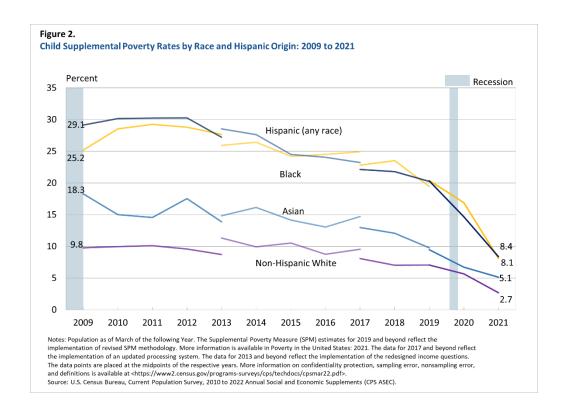


Figure 2 shows historical SPM rates for children by race and Hispanic origin. Figure 2 shows that 2021 had the lowest child poverty rates for all four race and Hispanic origin categories examined, with SPM rates for Hispanic children falling the most, from 29.1 percent in 2009 to 8.4 percent in 2021.<sup>5</sup> From 2009 to 2021, SPM rates for Black children fell by 17.1 percentage points, from 25.2 percent in 2009 to 8.1 percent in 2021.<sup>6</sup> In particular, between 2020 and 2021, Black child poverty fell by 8.8 percentage points. Hispanic child poverty rates fell by 6.3 percentage points between 2020 and 2021.

<sup>&</sup>lt;sup>5</sup> The SPM rate for Asian children in 2021 was not statistically different than its 2020 rate.

<sup>&</sup>lt;sup>6</sup> The SPM rate in 2021 for Black children (8.1 percent) was not statistically different than the SPM rate in 2021 for Hispanic children (8.4 percent)



#### IV. Characteristics of Individuals Receiving Refundable Child Tax Credit

An individual is considered to have received the refundable CTC if they lived in an SPM unit containing a tax filer eligible for the refundable portion of the CTC. In 2021, the entire CTC was fully refundable, so any filer eligible for CTC would be categorized as receiving a refundable CTC. In 2020, only part of the CTC was refundable, contingent on tax liability (see text table above for details). Table 1 presents results on characteristics of individuals in SPM units receiving a refundable CTC in 2020 and 2021.8

Overall, 45.8 percent of all people lived in a SPM unit that received a refundable CTC in 2021, compared to 16.8 percent in 2020. An estimated 97.1 percent of children lived in an SPM unit that received a refundable CTC in 2021, up from 38.2 percent in 2020.

Table 2 further delves into the share of units (as opposed to *people*) receiving a refundable CTC and average amounts of the refundable portion of the CTC, conditional on receipt. Among SPM units that received a refundable CTC, the average value increased from \$1,833 in 2020 to \$5,589 in 2021. Additionally, the share of SPM units with children that received a refundable CTC increased from 21.2 percent in 2020 to 60.2 percent in 2021. SPM units with 3 or more children saw the largest increase in average refundable CTC value between 2020 and 2021, followed by SPM units with children under the age of 6.

<sup>&</sup>lt;sup>7</sup> An SPM unit is a resource-sharing unit that includes families, unmarried cohabiting partners and their relatives, foster children under the age of 22, and unrelated individuals under age 15.

<sup>&</sup>lt;sup>8</sup> All tables located at the end of the paper.

<sup>&</sup>lt;sup>9</sup> All values aggregated to the SPM-unit level, not individual or tax-unit level values.

## V. Poverty and the Child Tax Credit in 2021

An important contribution of the SPM is that it allows us to gauge the potential magnitude of the effect of tax credits and transfers in alleviating poverty. Figure 3 shows the effect that various additions and subtractions had on the number of people who would have been considered poor in 2021, holding all else the same and assuming no behavioral changes. Additions and subtractions are shown for the total population and for three age groups. Additions shown in the figure include cash benefits like Social Security that are also included in the official poverty measure, as well as noncash benefits and tax credits included only in the SPM like SNAP, school lunch, and refundable tax credits like the Child Tax Credit in 2021.

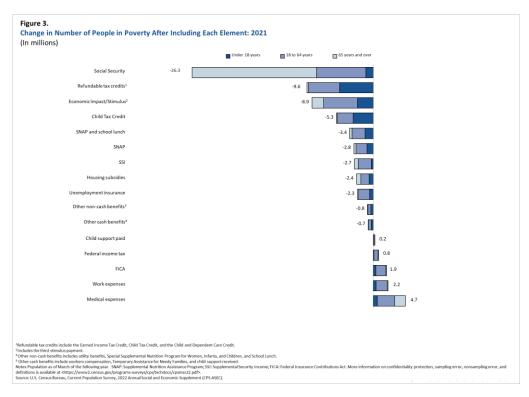


Figure 3 shows that in 2021, the CTC lifted 5.3 million people out of poverty, including 2.9 million children. For perspective, in 2020, the refundable portion of CTC lifted 1.2 million people out of poverty, including 613,000 children.<sup>11</sup>

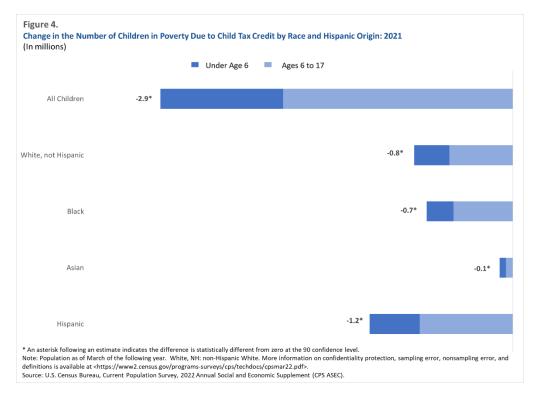
#### Impact by Age and Race/Hispanic Origin

Diving further into the CTC's poverty alleviation effects, Figure 4 and Table 3 show children lifted out of poverty by age and race/Hispanic origin. Overall, the CTC lifted 1.0 million children under the age of 6

<sup>&</sup>lt;sup>10</sup> More information on various programs and their impact on child poverty status is available in Creamer et al. (2022).

<sup>&</sup>lt;sup>11</sup> In 2020, only a portion of the Child Tax Credit was refundable. For details about each program's impact on poverty status in 2020 and 2021, please refer to Table B-8 in "Poverty in the United States: 2021" at <a href="https://www.census.gov/library/publications/2021/demo/p60-275.html">https://www.census.gov/library/publications/2021/demo/p60-275.html</a>.

out of poverty in 2021, decreasing their poverty rate from 9.8 percent to 5.3 percent. The CTC also lifted 1.9 million children aged 6-17 out of poverty in 2021, decreasing their poverty rate from 8.9 percent to 5.2 percent.<sup>12</sup>



The inclusion of the CTC significantly decreased the number of children experiencing poverty across several race and Hispanic origin groups (Figure 4).

The CTC reduced the Black child poverty rate by 6.3 percentage points, from 14.5 percent to 8.1 percent when included in SPM resources. Overall, this amounts to approximately 716,000 Black children lifted out of poverty by the inclusion of the CTC. Of the 716,000 Black children, 492,000 were ages 6-17.<sup>13</sup>

The CTC reduced the Hispanic child poverty rate by 6.3 percentage points, representing 1.2 million Hispanic children. Additionally, 820,000 White, non-Hispanic children and 110,000 Asian children were lifted out of poverty by the CTC.<sup>14</sup>

#### Impact by Family Structure

Family structure is another important demographic characteristic to consider when looking at the impact of the CTC. Historically, poverty rates have varied by family structure (i.e., SPM units in which the

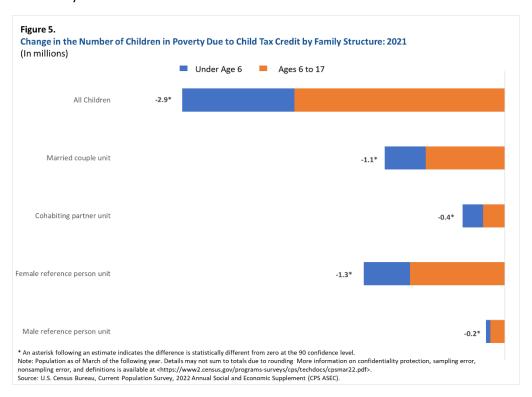
<sup>&</sup>lt;sup>12</sup> The SPM poverty rate for children under 6 (5.3 percent) in 2021 was not statistically different than the SPM poverty rate for children between 6 and 17 (5.2 percent) in 2021. Additionally, the decrease in poverty for children under 6 (4.5 percentage points) was not statistically different than the decrease in poverty for children between 6 and 17 (3.7 percentage points).

<sup>&</sup>lt;sup>13</sup> The number of Black children aged 6 to 17 (492,000) lifted out of poverty by CTC was not statistically different from the total number of Black children lifted out of poverty by CTC (716,000).

<sup>&</sup>lt;sup>14</sup> The change in non-Hispanic White children (820,000) in poverty was not statistically different than the change in the number of Black children (716,000) in poverty.

reference person is married, a single male or female, or cohabiting).<sup>15</sup> In 2021, people living in female-reference units had higher poverty rates than people living in other family structure types (except people in male-reference units).<sup>16</sup> In 2020, the poverty rate for persons living in female-reference units was 18.2 percent. In 2021, this rate decreased to 11.7 percent. This 6.4-percentage-point decrease was the largest by family structure type (Creamer et al., 2022).<sup>17</sup>

In similar fashion to Figure 4, Figure 5 details how many children were pushed above their respective poverty threshold by the inclusion of the CTC in their SPM unit resources.



Children in female-reference units were among the largest group of children kept above the poverty line by the inclusion of the CTC in their respective unit resources, with 1.3 million children in this group being kept above the poverty line. In other unit types, 1.1 million children in married-couple units were lifted out of poverty due to the CTC.<sup>18</sup> Further details can be found in Table 3.

#### Distributional Impact of Child Tax Credit

Next, we focus on how the CTC affects the distribution of children across income-to-poverty ratios. The CTC provides benefits to millions of children both above and below the SPM poverty threshold, not just

<sup>&</sup>lt;sup>15</sup> SPM rates by family structure are published annually starting in 2011. For more information, please refer to the SPM publication series <a href="https://www.census.gov/topics/income-poverty/supplemental-poverty-measure/library/publications.html">https://www.census.gov/topics/income-poverty/supplemental-poverty-measure/library/publications.html</a>.

<sup>&</sup>lt;sup>16</sup> Poverty rates for all people by family structure are available in Creamer et al. (2022).

<sup>&</sup>lt;sup>17</sup> While SPM units can comprise multiple tax units, CTC receipt and value is based on tax units.

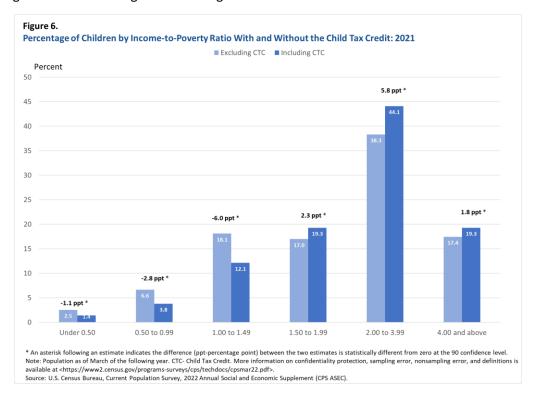
<sup>&</sup>lt;sup>18</sup> There difference between the 1.3 million children in female reference units and 1.1 million children in married units was not statistically different.

those slightly below their poverty threshold. The widespread impact can be observed by examining income-to-poverty ratios.

An income-to-poverty ratio represents how much income (both cash and non-cash and net of taxes and other necessary expenses) an individual or family receives in relation to its poverty threshold.

Individuals whose income is equal to their poverty threshold have an income-to-poverty ratio of 1.00 (100 percent). Ratios below 1.00 indicate income below the poverty level, and ratios of greater than 1.00 indicate income above the poverty level. For example, a ratio of 0.50 means that income was 50 percent of the poverty threshold.

Figure 6 and the first panel of Table 4 show the share of children living in specified income-to-poverty ratio categories both including and excluding the value of the CTC from resources.



The CTC reduced the proportion of children in the lowest income-to-poverty ratio category (those with income less than 50 percent of the poverty threshold) by 1.1 percentage points, from 2.5 percent to 1.4 percent.

The CTC also reduced the proportion of children in SPM units with resources between 50 percent to 99 percent of the poverty threshold by 2.8 percentage points, from 6.6 percent to 3.8 percent.

While not captured in the SPM rate, the CTC also reduced the share of children slightly above poverty. Children in the 1.00 to 1.49 category are just above the poverty threshold and can be considered "near-poverty." The percentage of children in near poverty declined 6.0 percentage points, from 18.1 percent without including the CTC to 12.1 percent with the inclusion of the CTC.

Including the value of the CTC shifts the income-to-poverty ratio distribution to the right: More children fall into higher income-to-poverty ratio categories. For instance, including the CTC increases the share of

children in the second highest income-to-poverty ratio category (200 to 399 percent of the poverty threshold) by 5.8 percentage points, to 44.1 percent.

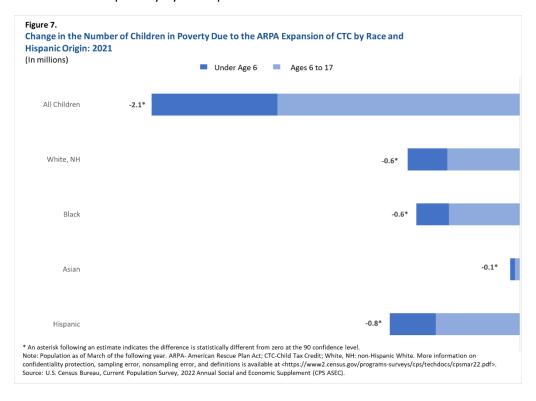
## VI. Expanded Child Tax Credit and Its Impact on Poverty

As previously mentioned, ARPA greatly expanded both the value of, and eligibility for, the refundable CTC. While the previous analysis estimated the *total impact* of the refundable CTC, this section focuses on the impact of the *expansion* of the CTC. To see the effect of the policy expansion rather than the total effect of the program, we re-estimate poverty using pre-ARPA CTC law.<sup>19</sup> This counterfactual exercise reveals that the 2021 expansions of the CTC lifted 2.1 million children out of poverty. These results can be seen in Table 5. As a reminder, the total impact of the CTC on child poverty was 2.9 million children pulled out of poverty (see Table 3).

All else equal, if the CTC had not been expanded in 2021, child poverty would have been 8.1 percent, 2.9 percentage points higher than it actually was in 2021. This exercise assumes that the CTC was held at its 2020 credit levels, refundability, and eligibility rules.

Impact of Expansion by Race and Hispanic Origin.

Figure 7 features expanded race and Hispanic origin groups for children. Here we can see how many children were lifted out of poverty by *the expansion* of the CTC.



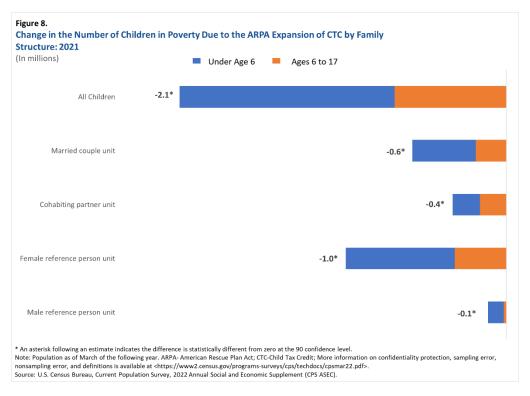
<sup>&</sup>lt;sup>19</sup> This counterfactual environment creates a set of alternative tax variables using the CPS ASEC tax model. A public-use research file extract for the 2022 CPS ASEC is available here:

<sup>&</sup>lt;a href="https://www.census.gov/data/datasets/2022/demo/income-poverty/child-tax-credit.html">https://www.census.gov/data/datasets/2022/demo/income-poverty/child-tax-credit.html</a>>.

This shows that 649,000 non-Hispanic White, 600,000 Black, 56,000 Asian, and 752,000 Hispanic children were lifted above the poverty line due to the CTC expansion.<sup>20,21</sup>

## Impact of Expansion by Family Structure

Figure 8 and Table 5 show the number and percentage of children lifted out of poverty due to the expansion of the CTC by family structure. Recall that Figure 5 showed that 1.3 million children in female reference units were lifted out of poverty due to the CTC. Of these 1.3 million children, 1.0 million children (as seen in Figure 8) were lifted out due to the CTC expansion. The CTC expansion was important to female-reference units as it removed minimum earned income thresholds for eligibility and was no longer limited in value by tax liability.



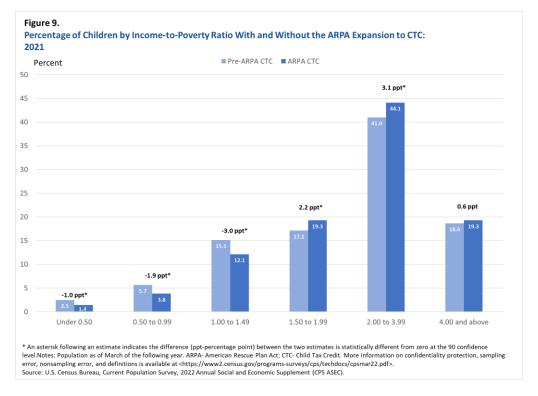
#### Distributional Impact of Expanded Child Tax Credit

Similar to Figure 6, Figure 9 shows the impact of CTC expansions on the income-to-poverty ratio distribution. Instead of focusing on income-to-poverty ratio distribution with and without the CTC, Figure 9 shows income-to-poverty ratio distribution under the two tax regimes. Light blue bars represent 2021 data with pre-ARPA CTC laws, while darker blue bars represent 2021 data with ARPA CTC laws. In Figure 9 and the second panel of Table 4, we can see that the share of children in the lowest three categories decreased by 1.0 percentage point, 1.9 percentage points, and 3.0 percentage points respectively. Conversely, the share of children in the 4<sup>th</sup> and 5<sup>th</sup> highest groups increased under ARPA

<sup>&</sup>lt;sup>20</sup> There was no statistical difference between the changes for non-Hispanic White (649,000), Black (600,000), and Hispanic (752,000) children.

<sup>&</sup>lt;sup>21</sup> Difference in number of Asian children is due to rounding in Figure 7.

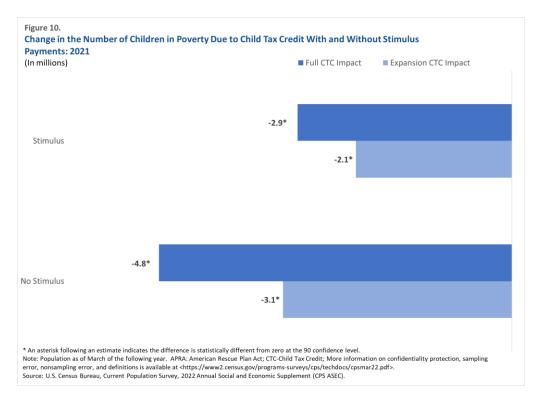
CTC, while the share of children above 400% of their poverty threshold was not statistically different across CTC tax regimes.<sup>22</sup>



## VII. Robustness Analyses: Supplemental Poverty Measure Without Stimulus

Between 2020 and 2021, three rounds of economic impact payments, or stimulus checks, were sent to U.S. households to alleviate some of the economic hardships associated with the COVID-19 pandemic. As such, the 2020 SPM included the first two rounds of stimulus in its measure of resources, and the 2021 SPM included the third round of stimulus payments. In 2021, stimulus payments lifted 2.3 million children out of poverty, decreasing the child poverty rate by 3.1 percentage points (Creamer et al. 2022). To separate the effect of the CTC (and the ARPA expansion of the CTC) from the anti-poverty impact of stimulus payments, we estimate poverty rates for 2021 without the inclusion of any stimulus payments.

<sup>&</sup>lt;sup>22</sup>The change for the 1.50 to 1.99 quantile (2.2 percentage points) was not statistically different than the change for the 2.00 to 3.99 quantile (3.1 percentage points).



By excluding stimulus payments from resources, more individuals fell below their poverty threshold and therefore could potentially be lifted out of poverty by the inclusion of the CTC. Table 6 shows that without stimulus payments, the child poverty rate in 2021 would have been 8.3 percent. Including the total value of the CTC decreased the child poverty rate by 6.6 percentage points. In other words, in the absence of stimulus payments in 2021, the CTC would have lifted 4.8 million children out of poverty (as displayed in the bottom half of Figure 10).

Table 7 shows the impact of the ARPA expansion to the CTC, excluding stimulus payments. Of the 4.8 million children lifted out of poverty by the CTC (excluding stimulus payments), 3.1 million children were lifted out of poverty due to the expansion of the CTC. Tables 6 and 7 contain additional estimates of the number and percentage of children lifted out of poverty by the CTC and the ARPA expansion, excluding stimulus payments.

Finally, Table 8 contains income-to-poverty ratios for children excluding stimulus payments from resources. The top panel displays the distribution of income-to-poverty ratios for children including and excluding the total value of the CTC. The bottom panel compares income-to-poverty ratios under the two tax regimes: the CTC under ARPA and the CTC pre-ARPA.

## VIII. Conclusion

This paper examines the impact of the Child Tax Credit (CTC) on child poverty for calendar year 2021. Due to temporary legislative changes in 2021, the value of the credit was increased, and eligibility was expanded. Most notably, the value of the credit increased from \$2,000 to \$3,600 for children aged 0 to 5 and \$3,000 for children aged 6 to 17. Furthermore, the credit was temporarily made fully refundable.

The temporarily expanded CTC had a significant impact on child poverty, as measured by the Supplemental Poverty Measure (SPM), in 2021. An estimated 2.9 million children were kept above the

poverty line due to the CTC payments, including 716,000 Black children and 1.2 million Hispanic (of any race) children. The expansion of the CTC kept 2.1 million of these 2.9 million children from falling below the poverty line. When looking at the CTC's effect on poverty by family structure, 1.3 million children in female-reference units were kept above the poverty line.

The expansion in the CTC also shifted the share of children in the lowest income-to-poverty ratio category. The share of children in the lowest income-to poverty ratio category, with incomes below 50 percent of their poverty threshold, would have been 2.5 percent in 2021 if the pre-ARPA CTC rules had been applied, compared to 1.4 percent under ARPA CTC amounts and eligibility. Finally, the impact of the CTC is further amplified when adjusting SPM resources to exclude stimulus payments. Under this scenario, the CTC kept 4.8 million children above the poverty line.

At the time of this writing, the changes to the CTC in ARPA were temporary and were only made available for the 2021 tax year. The CTC is expected to revert to pre-ARPA values and requirements for the 2022 tax year.

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#### **TABLES**

#### Table 1. Number and Percentage of People Receiving Refundable Child Tax Credit: 2020 and 2021

(Numbers in thousands. Margins of error in thousands or percentage points as appropriate. People as of March of the following year. Information on confidentiality protection, sampling error,

nonsampling error, and definitions is available at <a href="https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf">https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf</a>)

			2021									
Characteristic		Peop	ole in a SPN refunda		iving		Peop	ole in a SPN refunda		iving	Diffe	rence
	Total Population	Number	MOE <sup>2</sup> (±)	Percent	MOE <sup>2</sup> (±)	Total Population	Number	MOE <sup>2</sup> (±)	Percent	MOE <sup>2</sup> (±)	Estimates	Percentage Point
All People	328,700	150,500	900	45.8	0.2	328,100	55,100	600	16.8	0.2	95,400 *	29.0 *
Sex												
Male	162,100	72,800	700	44.9	0.3	161,800	25,800	400	15.9	0.2	47,000 *	29.0 *
Female	166,600	77,700	700	46.7	0.3	166,200	29,300	400	17.6	0.2	48,400 *	29.0 *
Age												
Under 18 years	73,500	71,300	700	97.1	0.2	74,000	28,300	400	38.2	0.5	43,000 *	58.9 *
18 to 64 years	199,100	76,200	700	38.3	0.3	199,800	25,800	400	12.9	0.2	50,500 *	25.4 *
65 years and older	56,200	3,000	100	5.3	0.2	54,300	1,000	100	1.9	0.1	2,000 *	3.4 *
Type of Unit												
Married couple unit	193,800	103,600	800	53.5	0.3	194,200	30,100	400	15.5	0.2	73,500 *	38.0 *
Cohabiting partner unit	29,300	14,300	300	48.8	0.8	29,000	7,500	200	25.8	0.7	6,900 *	23.1 *
Female reference person unit	42,200	26,000	400	61.5	0.7	42,900	14,700	300	34.3	0.6	11,300 *	27.2 *
Male reference person unit	16,500	6,700	200	40.4	1.1	15,900	2,800	100	17.7	0.8	3,800 *	22.7 *
Race <sup>3</sup> and Hispanic Origin												
White	249,300	109,500	800	43.9	0.3	249,400	38,300	500	15.3	0.2	71,200 *	28.6 *
White, not Hispanic	194,500	76,600	700	39.4	0.3	195,300	20,600	300	10.5	0.2	56,000 *	28.8 *
Black	44,100	21,800	400	49.5	0.7	43,800	10,400	300	23.8	0.6	11,400 *	25.7 *
Asian	20,700	10,000	300	48.5	0.9	20,400	2,500	100	12.4	0.6	7,500 *	36.1 *
American Indian and Alaska Native	4,100	2,400	100	57.0	2.1	4,000	1,100	100	27.6	1.8	1,300 *	29.4 *
Two or more races	9,200	6,000	200	65.7	1.4	9,300	2,400	100	25.8	1.3	3,700 *	39.8 *
Hispanic (any race)	62,700	38,000	500	60.6	0.5	61,900	20,200	400	32.7	0.5	17,800 *	28.0 *
Presence of Children												
SPM Unit with 1 child	57,800	38,700	500	66.9	0.6	58,000	9,500	200	16.3	0.4	29,200 *	50.6 *
SPM Unit with 2 children	64,400	47,900	600	74.4	0.5	64,800	16,400	300	25.4	0.4	31,500 *	49.0 *
SPM Unit with 3 or more children	73,900	63,900	600	86.6	0.4	71,300	29,200	400	40.9	0.5	34,800 *	45.7 *
SPM Unit with a child under 6	94,500	76,200	700	80.6	0.4	92,800	31,500	400	33.9	0.4	44,700 *	46.7 *
SPM Unit with a child between 6 and 17	163,900	127,400	900	77.8	0.3	162,300	47,300	500	29.1	0.3	80,200 *	48.6 *

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

<sup>&</sup>lt;sup>1</sup>Implementation of 2020 Census-based population controls.

<sup>&</sup>lt;sup>2</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number, when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

<sup>&</sup>lt;sup>3</sup> Federal surveys give respondents the option of reporting more than one race. Therefore, two basic ways of defining a race group are possible. A group, such as Asian, may be defined as those who reported Asian and no other race (the race-alone or single-race concept) or as those who reported Asian regardless of whether they also reported another race (the race-alone-or-incombination concept). This table shows estimates for the race-alone population and the Two or More Races population. The primary use of the single-race population does not imply that it is the preferred method of presenting or analyzing data. The Census Bureau presents data on race in a variety of ways. Estimates for Native Hawaiians and Other Pacific Islanders are not shown separately due to sample size.

Note: Details may not sum to totals due to rounding; SPM- Supplemental Poverty Measure; CTC-Child Tax Credit.

Source: U.S. Census Bureau, Current Population Survey, 2021 and 2022 Annual Social and Economic Supplements (CPS ASEC).

## Table 2. Number of SPM Units Receiving Refundable Child Tax Credit and Average Amount of Refund: 2020 and 2021

(Numbers in thousands. People as of March of the following year. Information on confidentiality protection, sampling error, nonsampling error, and definitions is available at <a href="https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf">https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf</a>)

		2021				2020 <sup>1</sup>			
Characteristic of SPM Unit	Total SPM Units with	Percent Receiving Refundable	Receipt		Total SPM Units with	Percent Receiving Refundable	Average Value of Refundable CTC, Conditional on Receipt		Difference (2021 Ave. Value- 2020 Ave. Value)
	Children	СТС	Amount	MOE <sup>2</sup> (±)	Children	СТС	Amount	MOE <sup>2</sup> (±)	Amount
All People	60,470	60.2%	\$5,589	\$44	58,670	21.2%	\$1,833	\$29	\$3,756 *
Presence of Children									
SPM Unit with 1 child	22,080	53.1%	\$2,988	\$13	21,510	13.7%	\$1,011	\$20	\$1,978 *
SPM Unit with 2 children	20,440	57.4%	\$5,442	\$34	20,090	19.9%	\$1,613	\$37	\$3,829 *
SPM Unit with 3 or more children	17,950	72.0%	\$8,084	\$88	17,080	32.1%	\$2,437	\$51	\$5,647 *
SPM Unit with a child under 6	27,550	64.5%	\$6,536	\$72	26,480	25.6%	\$2,007	\$43	\$4,529 *
SPM Unit with a child between 6 and 17	49,090	60.9%	\$5,795	\$51	47,720	21.6%	\$1,917	\$32	\$3,878 *

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

Note: Details may not sum to totals due to rounding. SPM- Supplemental Poverty Measure; CTC- Child Tax Credit.

Source: U.S. Census Bureau, Current Population Survey, 2021 and 2022 Annual Social and Economic Supplements (CPS ASEC).

<sup>&</sup>lt;sup>1</sup>Implementation of 2020 Census-based population controls.

<sup>&</sup>lt;sup>2</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number, when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

#### Table 3. Total Impact of the Child Tax Credit on Supplemental Poverty Status: 2021

	SPM RateAge 0-17				SPM RateAge 0-5					SPM RateAge 6-17					
Characteristic	SP	M	SP	M	D:ff	SP	M	SP	М	D:((	SF	M	SF	M	D:((
	(includi	ng CTC)	(exclud	ing CTC)	Difference (Percentage	(includi	ng CTC)	(excludi	ng CTC)	Difference (Percentage	(includi	ing CTC)	(exclud	ing CTC)	Difference (Percentage
Panel A: Percent in Poverty	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)		MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)
All Children	5.2	0.4	9.2	0.5	-4.0 *	5.3	0.5	9.8	0.7	-4.5 *	5.2		8.9		-3.7 *
Race <sup>2</sup> and Hispanic Origin															
White	4.5	0.4	8.0	0.5	-3.5 *	4.2	0.6	8.2	0.7	-4.1 *	4.6	0.4	7.8	0.5	-3.2 *
White, not Hispanic	2.7	0.3	5.0	0.4	-2.3 *	2.4	0.5	5.1	0.7	-2.7 *	2.9	0.4	4.9	0.5	-2.1 *
Black	8.1	1.3	14.5	1.6	-6.3 *	9.7	2.2	15.9	2.6	-6.3 *	7.4	1.2	13.8	1.6	-6.4 *
Asian	5.1	1.4	7.7	1.6	-2.6 *	5.2	2.0	9.0	2.7	-3.9 *	5.1	1.6	7.1	1.8	-2.0 *
American Indian and Alaska Native	7.4	2.7	14.2	4.2	-6.8 *	6.4	3.7	13.3	6.0	-7.0 *	7.9	3.2	14.6	4.6	-6.7 *
Two or More Races	5.0	1.5	9.7	2.1	-4.7 *	5.9	2.2	11.0	3.2	-5.1 *	4.5	1.8	9.1	2.4	-4.6 *
Hispanic (any race)	8.4	0.8	14.6	1.2	-6.3 *	8.1	1.2	15.1	1.6	-7.0 *	8.5	0.9	14.4	1.3	-5.9 *
Family Structure															
Married couple unit	2.8	0.3	5.0	0.4	-2.2 *	3.0	0.5	5.4	0.6	-2.4 *	2.7	0.4	4.8	0.4	-2.1 *
Cohabiting partner unit	7.5	1.4	13.4	1.9	-5.9 *	8.6	2.0	15.8	2.5	-7.2 *	6.8	1.5	11.8	2.0	-5.0 *
Female reference person unit	11.1	1.1	19.9	1.4	-8.9 *	11.5	1.8	22.5	2.5	-11.1 *	11.0	1.1	19.0	1.4	-8.1 *
Male reference person unit	8.9	1.7	14.0	2.3	-5.1 *	11.2	3.6	17.5	4.6	-6.2 *	8.4	1.9	13.2	2.5	-4.8 *
Presence of Children															
SPM Unit with 1 child	7.6	0.6	10.1	0.6	-2.6 *	6.6	1.0	10.0	1.3	-3.4 *	8.0	0.7	10.2	0.7	-2.2 *
SPM Unit with 2 children	4.4	0.5	7.5	0.6	-3.1 *	5.1	0.8	8.3	1.0	-3.3 *	4.1	0.5	7.1	0.6	-3.0 *
SPM Unit with 3 or more children	4.5	0.6	10.3	0.9	-5.7 *	4.6	1.0	11.3	1.4	-6.6 *	4.5	0.6	9.9	0.9	-5.4 *
SPM Unit with a child under 6	5.0	0.5	9.9	0.7	-4.9 *	5.3	0.5	9.8	0.7	-4.5 *	4.5	0.7	10.1	1.1	-5.7 *
SPM Unit with a child between 6 and 17	5.1	0.4	9.1	0.5	-4.0 *	4.6	0.7	10.1	1.0	-5.6 *	5.2	0.4	8.9	0.5	-3.7 *
		1		14.3	=		14.3		14.3			1		1	
Panel B: Number in Poverty All Children	3.829	MOE* (±)	6.748	MOE* (±)	Difference -2.919 *	Estimate 1.196	MOE* (±)	Estimate 2.212	MOE* (±) 159		2.633		4,536		Difference -1,904 *
	3,829	264	6,748	338	-2,919	1,196	120	2,212	159	-1,016	2,633	192	4,536	245	-1,904
Race <sup>2</sup> and Hispanic Origin															
White	2,347	197	4,142	267	-1,795 *	655		1,289	117		1,692		2,853		-1,161 *
White, not Hispanic	976	116	1,796	157	-820 *	254	_	547	71		723		1,249		-526 *
Black	917	143	1,633	177	-716 *	346		569	94		571		1,063		-492 *
Asian	217	58	327	69	-110 *	70		122	37		147		204		-57 *
American Indian and Alaska Native	87	34	167	53	-79 *	22		45	22		65			42	-56 *
Two or More Races	220	68	427	94	-208 *	91			50		129				-130 *
Hispanic (any race)	1,575	155	2,755	220	-1,180 *	476	69	888	95	-412 *	1,099	117	1,867	166	-768 *
Family Structure															
Married couple unit	1,376	160	2,464	205	-1,088 *	471	77	843	96		905		1,621	148	-716 *
Cohabiting partner unit	487	97	870	130	-383 *	223	55	410	72		264		461	82	-197 *
Female reference person unit	1,599	166	2,876	223	-1,277 *	433	72		105	-418 *	1,166		2,025		-859 *
Male reference person unit	302	59	473	84	-171 *	70	24	108	34	-39 *	232	53	365	75	-132 *
Presence of Children															
SPM Unit with 1 child	1,326	104	1,781	118	-454 *	392		592	81	-200 *	934			87	-255 *
SPM Unit with 2 children	1,238	134	2,110	158	-872 *	430			84	-	808		1,404		-596 *
SPM Unit with 3 or more children	1,264	173	2,857	269	-1,593 *	374		914	119	-540 *	890		1,943		-1,053 *
SPM Unit with a child under 6 SPM Unit with a child between 6 and 17	1,767 3,106	181 233	3,506 5,589	263 314	-1,739 * -2,483 *	1,196 474		2,212 1,053	159 110	-1,016 * -579 *	571 2,633		1,294 4,536		-724 * -1,904 *

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

<sup>&</sup>lt;sup>1</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number,

when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

<sup>&</sup>lt;sup>2</sup> Federal surveys give respondents the option of reporting more than one race. Therefore, two basic ways of defining a race group are possible. A group, such as Asian, may be defined as those who reported Asian and no other race (the race-alone or single-race concept) or as those who reported Asian regardless of whether they also reported another race (the race-alone-or-in-combination concept). This table shows estimates for the race-alone population and the Two or More Races population. The primary use of the single-race population does not imply that it is the preferred method of presenting or analyzing data. The Census Bureau presents data on race in a variety of ways. Estimates for Native Hawaiians and Other Pacific Islanders are not shown separately due to sample size.

Note: Details may not sum to totals due to rounding; SPM-Supplemental Poverty Measure; CTC-Child Tax Credit.

Source: U.S. Census Bureau, Current Population Survey, 2022 Annual Social and Economic Supplement (CPS ASEC).

# Table 4. Percentage of Children by Income-to-Poverty Ratio, Total Impact and Expansion Impact: 2021

(Margins of error in percentage points. People as of March of the following year. Information on confidentiality protection, sampling error, nonsampling error, and definitions is available at <a href="https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf">https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf</a>)

Panel A: Total Impact						
Ratio Group	Includi Share in		Excludi Share ir		Differenc	
	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	5C
Under 0.50	1.4	0.2	2.5	0.3	-1.1	*
0.50 to 0.99	3.8	0.3	6.6	0.4	-2.8	*
1.00 to 1.49	12.1	0.5	18.1	0.6	-6.0	*
1.50 to 1.99	19.3	0.6	17.0	0.5	2.3	*
2.00 to 3.99	44.1	0.7	38.3	0.7	5.8	*
4.00 and above	19.3	0.5	17.4	0.5	1.8	*

Panel B: Expansion Impact												
	ARPA	CTC	Pre-AR	PA CTC	Difference							
Ratio Group	Share in	Group	Share in	(Percentage								
	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)							
Under 0.50	1.4	0.2	2.5	0.3	-1.0 *							
0.50 to 0.99	3.8	0.3	5.7	0.4	-1.9 *							
1.00 to 1.49	12.1	0.5	15.1	0.5	-3.0 *							
1.50 to 1.99	19.3	0.6	17.1	0.6	2.2 *							
2.00 to 3.99	44.1	0.7	41.0	0.7	3.1 *							
4.00 and above	19.3	0.5	18.6	0.5	0.6							

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

Note: Details may not sum to totals due to rounding; CTC-Child Tax Credit; ARPA- American Rescue Plan Act.
Source: U.S. Census Bureau, Current Population Survey, 2022 Annual Social and Economic Supplement (CPS ASEC).

<sup>&</sup>lt;sup>1</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number, when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

#### Table 5. Impact of the Expansion of Child Tax Credit on Supplemental Poverty Measure Status: 2021

	SPM RateAge 0-17					SPM RateAge 0-5					SPM RateAge 6-17				
Characteristic	SF (ARP)	PM A CTC)	SF (Pre-AR	PA CTC)	Difference (Percentage	SP (ARPA		SP (Pre-AR		Difference (Percentage	SP (ARPA		SP (Pre-AR		Difference (Percentage
Panel A: Percent in Poverty	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)
All Children	5.2	0.4	8.1	0.4	-2.9 *	5.3	0.5	8.5	0.7	-3.2 *	5.2	0.4	7.9	0.5	-2.8 *
Race <sup>2</sup> and Hispanic Origin															
White	4.5	0.4	6.9	0.5	-2.4 *	4.2	0.6	7.0	0.7	-2.8 *	4.6	0.4	6.9	0.5	-2.2 *
White, not Hispanic	2.7		4.5		-1.8 *	2.4	0.5	4.5	0.6		2.9	0.4	4.5		
Black	8.1	1.3	13.4	1.5	-5.3 *	9.7	2.2	14.9	2.6	-5.3 *	7.4	1.2	12.7	1.6	-5.3 *
Asian	5.1	1.4	6.5	1.5	-1.3 *	5.2	2.0	7.1	2.4	-2.0 *	5.1	1.6	6.2	1.7	-1.0 *
American Indian and Alaska Native	7.4	2.7	12.3	3.9	-4.9 *	6.4	3.7	13.3	6.0	-6.9 *	7.9	3.2	11.9	4.1	-4.1 *
Two or More Races	5.0	1.5	8.7	2.0	-3.7 *	5.9	2.2	8.9	2.7	-3.0 *	4.5	1.8	8.6	2.4	-4.1 *
Hispanic (any race)	8.4	0.8	12.4	1.1	-4.0 *	8.1	1.2	12.6	1.5	-4.5 *	8.5	0.9	12.2	1.2	-3.8 *
Family Structure															
Married couple unit	2.8	0.3	4.1	0.4	-1.2 *	3.0	0.5	4.3	0.6	-1.3 *	2.7	0.4	3.9	0.4	-1.2 *
Cohabiting partner unit	7.5	1.4	12.9	1.9	-5.4 *	8.6	2.0	15.3	2.5	-6.6 *	6.8	1.5	11.3	1.9	-4.6 *
Female reference person unit	11.1	1.1	18.3	1.3	-7.2 *	11.5	1.8	20.4	2.3	-9.0 *	11.0	1.1	17.6	1.4	-6.6 *
Male reference person unit	8.9	1.7	12.5	2.0	-3.5 *	11.2	3.6	14.0	3.9	-2.8 *	8.4	1.9	12.1	2.2	-3.7 *
Presence of Children															
SPM Unit with 1 child	7.6	0.6	9.4	0.7	-1.8 *	6.6	1.0	8.8	1.2	-2.2 *	8.0	0.7	9.7	0.7	-1.7 *
SPM Unit with 2 children	4.4	0.5	6.4	0.5	-2.0 *	5.1	0.8	7.5	1.0	-2.4 *	4.1	0.5	5.9	0.6	-1.8 *
SPM Unit with 3 or more children	4.5	0.6	9.0	0.9	-4.5 *	4.6	1.0	9.4	1.3	-4.8 *	4.5	0.6	8.8	0.9	-4.3 *
SPM Unit with a child under 6	5.0	0.5	8.7	0.7	-3.7 *	5.3	0.5	8.5	0.7	-3.2 *	4.5	0.7	9.0	1.0	-4.5 *
SPM Unit with a child between 6 and 17	5.1	0.4	8.1	0.5	-3.0 *	4.6	0.7	8.7	1.0	-4.2 *	5.2	0.4	7.9	0.5	-2.8 *
Panel B: Number in Poverty	Estimate	MOE <sup>1</sup> (±)	Estimate	MOE <sup>1</sup> (±)	Difference	Estimate	MOE <sup>1</sup> (±)	Estimate	MOE <sup>1</sup> (±)	Difference	Estimate	MOE <sup>1</sup> (±)	Estimate	MOE <sup>1</sup> (±)	Difference
All Children	3,829	264	5,958	320	-2,129 *	1,196	120	1,924	151	-727 *	2,633	192	4,034	229	-1,402 *
Race <sup>2</sup> and Hispanic Origin															
White	2,347	197	3,594	243	-1,247 *	655	86	1,095	111	-439 *	1,692	150	2,500	178	-808 *
White, not Hispanic	976	116	1,626	152	-649 *	254	49	483	68	-229 *	723	95	1,143	121	-420 *
Black	917	143	1,517	175	-600 *	346	80	534	92	-188 *	571	96	982	123	-411 *
Asian	217	58	273	64	-56 *	70	27	97	33	-27 *	147	47	177	49	-30 *
American Indian and Alaska Native	87	34	145	49	-57 *	22	13	45	22	-23 *	65	28	100	37	-34 *
Two or More Races	220	68	381	91	-161 *	91	34	136	42	-45 *	129	53	245	69	-116 *
Hispanic (any race)	1,575	155	2,327	199	-752 *	476	69	742	91	-265 *	1,099	117	1,585	150	-487 *
Family Structure															
Married couple unit	1,376	160	1,990	179	-614 *	471	77	671	87	-200 *	905	119	1,319	132	-414 *
Cohabiting partner unit	487	97	838	128	-351 *	223	55	395	71	-172 *	264	61	442	79	-179 *
Female reference person unit	1,599	166	2,645	214	-1,046 *	433	72	770	99	-338 *	1,166	123	1,874	160	-708 *
Male reference person unit	302	59	421	74	-119 *	70	24	87	26	-17 *	232	53	334	66	-102 *
Presence of Children															
SPM Unit with 1 child	1,326	104	1,651	119	-325 *	392	62	520	75	-128 *	934	76	1,130	86	-196 *
SPM Unit with 2 children	1,238		1,804	147	-565 *	430			86	-205 *	808	105	1,168	114	-360 *
SPM Unit with 3 or more children	1,264		2,504		-1,239 *	374	86	767	111	-394 *	890	122	1,736		-846 *
SPM Unit with a child under 6	1,767		3,074		-1,307 *	1,196	120	1,924	151	-727 *	571	87	1,150		
SPM Unit with a child between 6 and 17	3,106		4,942		-1,836 *	474	74	-	101	-434 *	2.633	192	4,034	229	
* An asterisk following an estimate indicates	· · ·				,			200			_,:50		.,		-,

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

<sup>1</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number,

when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

<sup>&</sup>lt;sup>2</sup> Federal surveys give respondents the option of reporting more than one race. Therefore, two basic ways of defining a race group are possible. A group, such as Asian, may be defined as those who reported Asian nad no other race (the race-alone or single-race concept) or as those who reported Asian regardless of whether they also reported another race (the race-alone-or-in-combination concept). This table shows estimates for the race-alone population and the Two or More Races population. The primary use of the single-race population does not imply that it is the preferred method of presenting or analyzing data. The Census Bureau presents data on race in a variety of ways. Estimates for Native Hawaiians and Other Pacific Islanders are not shown separately due to sample size.

Note: Details may not sum to totals due to rounding; SPM- Supplemental Poverty Measure; CTC-Child Tax Credit; ARPA- American Rescue Plan Act.

Source: U.S. Census Bureau, Current Population Survey, 2022 Annual Social and Economic Supplement (CPS ASEC).

Table 6. Total Impact of the Child Tax Credit on Supplemental Poverty Status, Excluding Stimulus Payments: 2021

	S			SPM RateAge 0-17			SPM RateAge 0-5				SPM RateAge 6-17				
Characteristic	SP	M	SP	M	D:66	SF	M	SP	M	D:#f	SP	M	SP	М	D:#f
	(includi	ing CTC)	(excludi	ing CTC)	Difference (Percentage	(includi	ing CTC)	(excludi	ing CTC)	Difference (Percentage	(includi	ing CTC)	(excludi	ing CTC)	Difference (Percentage
Panel A: Percent in Poverty	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)
All Children	8.3		14.9			8.6	. ,	15.8			8.2		14.5		
Race <sup>2</sup> and Hispanic Origin															
White	7.3	0.5	13.1	0.6	-5.8 *	7.2	0.7	13.7	0.9	-6.5 *	7.3	0.5	12.9	0.7	-5.5 *
White, not Hispanic	4.4		8.2	0.6	-3.8 *	4.2			0.9	-4.4 *	4.4	0.5	8.0	0.6	
Black	12.7	1.5	23.0	2.0	-10.3 *	13.9	2.5	25.4	3.1	-11.4 *	12.2	1.6	21.9	2.1	-9.8 *
Asian	7.6	1.5	12.3	2.0	-4.6 *	8.4	2.6	13.9	3.1	-5.5 *	7.3	1.8	11.5	2.3	-4.2 *
American Indian and Alaska Native	12.2	3.7	24.4	5.2	-12.3 *	12.7	5.9	21.0	6.9	-8.3 *	12.0	4.0	25.8	5.7	-13.9 *
Two or More Races	7.7	1.9	14.3	2.5	-6.6 *	8.3	2.6	14.9	3.7	-6.6 *	7.4	2.2	13.9	2.9	-6.6 *
Hispanic (any race)	13.7	1.1	23.7	1.5	-10.1 *	13.6	1.6	23.8	2.1	-10.2 *	13.7	1.2	23.7	1.6	-10.0 *
Family Structure															
Married couple unit	4.7	0.4	9.0	0.5	-4.3 *	4.9	0.6	9.5	0.7	-4.6 *	4.6	0.4	8.8	0.5	-4.1 *
Cohabiting partner unit	11.9	1.8	20.7	2.0	-8.8 *	14.0	2.5	22.7	2.7	-8.8 *	10.5	2.0	19.4	2.4	-8.9 *
Female reference person unit	17.5	1.4	30.7	1.6	-13.2 *	19.1	2.3	35.3	2.7	-16.1 *	16.9	1.4	29.1	1.7	-12.2 *
Male reference person unit	12.5	2.1	19.9	2.8	-7.4 *	14.1	4.0	26.9	6.6	-12.8 *	12.1	2.3	18.3	2.8	-6.2 *
Presence of Children															
SPM Unit with 1 child	10.8	0.7	13.9	0.7	-3.1 *	9.9	1.3	13.3	1.3	-3.4 *	11.2	0.8	14.2	0.8	-3.0 *
SPM Unit with 2 children	7.2	0.5	11.3	0.7	-4.1 *	8.1	1.0	12.6	1.2	-4.4 *	6.8	0.6	10.8	0.8	-4.0 *
SPM Unit with 3 or more children	7.8	0.9	19.1	1.2	-11.2 *	8.1	1.3	21.0	1.8	-12.9 *	7.8	0.8	18.3	1.2	-10.5 *
SPM Unit with a child under 6	8.3	0.7	16.9	0.9	-8.5 *	8.6		15.8	0.8	-7.2 *	7.9	0.9	18.8	1.4	-10.9 *
SPM Unit with a child between 6 and 17	8.2	0.5	15.1	0.7	-7.0 *	8.0	0.9	18.5	1.4	-10.5 *	8.2	0.5	14.5	0.6	-6.3 *
Panel B: Number in Poverty	Estimate	MOF <sup>1</sup> (+)	Fstimate	MOE <sup>1</sup> (±)	Difference	Estimate	MOE <sup>1</sup> (±)	Estimate	MOF <sup>1</sup> (+)	Difference	Estimate	MOE <sup>1</sup> (±)	Estimate	MOF <sup>1</sup> (+)	Difference
All Children	6.099		10.920	427	-4.820 *	1.933		3.557	190		4.166		7.362	305	-3,196 *
Race <sup>2</sup> and Hispanic Origin	5,555				,,,,,						,,		.,		5,255
White	3,806	248	6,824	328	-3,018 *	1,132	112	2,142	146	-1,010 *	2,674	188	4,682	246	-2,008 *
White, not Hispanic	1,575		2,956		-	456		932			1,119		2,024	157	-905 *
Black	1,440	171	2,602	223	-1,162 *	498	91	907	111	-409 *	941	123	1,695	161	-754 *
Asian	323	66	518	87	-196 *	115	35	189	43	-75 *	208	52	329	68	-121 *
American Indian and Alaska Native	143	47	287	67	-144 *	43	22	71	27	-28 *	100	37	215	56	-116 *
Two or More Races	337	83	626	115	-288 *	128	41	228	58	-101 *	210	63	398	86	-188 *
Hispanic (any race)	2,574	202	4,466	280	-1,892 *	800	94	1,400	124	-599 *	1,774	153	3,066	206	-1,292 *
Family Structure															
Married couple unit	2,316	183	4,407	258	-2,090 *	761	89	1,470	120	-709 *	1,555	139	2,936	185	-1,381 *
Cohabiting partner unit	773	122	1,346	150	-573 *	362	68	589	82	-227 *	410	81	757	103	-346 *
Female reference person unit	2,523	211	4,430	277	-1,907 *	722	96	1,331	128	-609 *	1,801	160	3,099	202	-1,298 *
Male reference person unit	422	75	673	108	-250 *	87	27	167	55	-80 *	335	67	505	87	-170 *
Presence of Children															
SPM Unit with 1 child	1,891	118	2,438	132	-547 *	590	79	790	85	-200 *	1,302	92	1,648	102	-347 *
SPM Unit with 2 children	2,027	156	3,182	213	-1,155 *	688	90	1,064	107	-376 *	1,339	120	2,118	165	-779 *
SPM Unit with 3 or more children	2,181	246	5,299	366	-3,118 *	656		1,704	156	-1,048 *	1,525	172	3,595	257	-2,070 *
SPM Unit with a child under 6	2,944	236	5,956	337	-3,011 *	1,933	150	3,557	190	-1,625 *	1,012	121	2,398	190	-1,387 *
SPM Unit with a child between 6 and 17	4,999	287	9,286	406	-4,287 *	832	100	1,924	153	-1,092 *	4,166	233	7,362	305	-3,196 *
* An asterisk following an estimate indicates	change is s	tatistically d	ifferent from	m zero at the	90 nercent co	nfidence lev	rel .			·					

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

<sup>&</sup>lt;sup>1</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number,

when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

<sup>&</sup>lt;sup>2</sup> Federal surveys give respondents the option of reporting more than one race. Therefore, two basic ways of defining a race group are possible. A group, such as Asian, may be defined as those who reported Asian regardless of whether they also reported another race (the race-alone-or-in-combination concept). This table shows estimates for the race-alone population and the Two or More Races population. The primary use of the single-race population does not imply that it is the preferred method of presenting or analyzing data. The Census Bureau presents data on race in a variety of ways. Estimates for Native Hawaiians and Other Pacific Islanders are not shown separately due to sample size.

Note: Details may not sum to totals due to rounding; SPM- Supplemental Poverty Measure; CTC-Child Tax Credit.

Source: U.S. Census Bureau, Current Population Survey, 2022 Annual Social and Economic Supplement (CPS ASEC).

Table 7. Impact of the Expansion of Child Tax Credit on Supplemental Poverty Measure Status, Excluding Stimulus Payments: 2021

	SPM RateAge 0-17				SPM RateAge 0-5					SPM RateAge 6-17					
Characteristic	SP	М	SP	М	Difference	SP	М	SP	М	Difference	SPM		SP	M	Difference
	(ARPA	CTC)	(Pre-AR	PA CTC)	(Percentage	(ARPA	CTC)	(Pre-AR	PA CTC)	(Percentage	(ARPA	A CTC)	(Pre-AR	PA CTC)	(Percentage
Panel A: Percent in Poverty	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)
All Children	8.3	0.4	12.6	0.6	-4.3 *	8.6	0.7	13.5	0.8	-4.9 *	8.2		12.2	0.6	-4.0 *
Race <sup>2</sup> and Hispanic Origin															
White	7.3	0.5	10.9	0.6	-3.6 *	7.2	0.7	11.4	0.9	-4.2 *	7.3	0.5	10.6	0.6	-3.3 *
White, not Hispanic	4.4	0.4	6.8	0.5	-2.5 *	4.2	0.6	7.2	0.8	-3.0 *	4.4	0.5	6.7	0.6	-2.2 *
Black	12.7	1.5	20.2	1.9	-7.4 *	13.9	2.5	22.4	3.1	-8.4 *	12.2	1.6	19.1	1.9	-7.0 *
Asian	7.6	1.5	10.3	1.8	-2.7 *	8.4	2.6	12.8	3.1	-4.3 *	7.3	1.8	9.1	2.0	-1.9 *
American Indian and Alaska Native	12.2	3.7	21.4	4.9	-9.2 *	12.7	5.9	16.6	5.8	-3.9 *	12.0	4.0	23.3	5.7	-11.3 *
Two or More Races	7.7	1.9	12.2	2.4	-4.5 *	8.3	2.6	13.0	3.5	-4.7 *	7.4	2.2	11.8	2.7	-4.5 *
Hispanic (any race)	13.7	1.1	19.9	1.4	-6.3 *	13.6	1.6	20.3	1.9	-6.6 *	13.7	1.2	19.8	1.5	-6.1 *
Family Structure															
Married couple unit	4.7	0.4	6.7	0.5	-2.0 *	4.9	0.6	7.2	0.7	-2.3 *	4.6	0.4	6.5	0.5	-1.9 *
Cohabiting partner unit	11.9	1.8	19.6	2.0	-7.7 *	14.0	2.5	22.0	2.8	-8.0 *	10.5	2.0	18.0	2.3	-7.4 *
Female reference person unit	17.5	1.4	27.7	1.6	-10.2 *	19.1	2.3	32.5	2.8	-13.4 *	16.9	1.4	26.0	1.6	-9.1 *
Male reference person unit	12.5	2.1	17.4	2.5	-4.9 *	14.1	4.0	18.8	4.8	-4.7 *	12.1	2.3	17.1	2.8	-5.0 *
Presence of Children															
SPM Unit with 1 child	10.8	0.7	12.9	0.7	-2.2 *	9.9	1.3	12.5	1.3	-2.6 *	11.2	0.8	13.1	0.8	-1.9 *
SPM Unit with 2 children	7.2	0.5	9.7	0.7	-2.4 *	8.1	1.0	10.9	1.1	-2.8 *	6.8	0.6	9.1	0.7	-2.3 *
SPM Unit with 3 or more children	7.8	0.9	15.3	1.2	-7.4 *	8.1	1.3	16.9	1.8	-8.8 *	7.8	0.8	14.6	1.1	-6.8 *
SPM Unit with a child under 6	8.3	0.7	14.0	0.9	-5.7 *	8.6	0.7	13.5	0.8	-4.9 *	7.9	0.9	15.0	1.4	-7.0 *
SPM Unit with a child between 6 and 17	8.2	0.5	12.6	0.6	-4.5 *	8.0	0.9	15.1	1.4	-7.1 *	8.2	0.5	12.2	0.6	-4.0 *
Panel B: Number in Poverty	Estimate	MOE <sup>1</sup> (±)	Estimate	MOE <sup>1</sup> (±)	Difference	Estimate	MOE <sup>1</sup> (±)	Estimate	MOE <sup>1</sup> (±)	Difference	Estimate	MOE <sup>1</sup> (±)	Estimate	MOE <sup>1</sup> (±)	Difference
All Children	6,099	312	9,226	414	-3,127 *	1,933	150		189	-1,103 *	4,166		6,190	288	-2,024 *
Race <sup>2</sup> and Hispanic Origin															
White	3,806	248	5,662	317	-1,856 *	1,132	112	1,787	140	-655 *	2,674	188	3,875	232	-1,201 *
White, not Hispanic	1,575	143	2,466	188	-891 *	456	65	777	84	-321 *	1,119	116	1,688	144	-569 *
Black	1,440	171	2,279	215	-839 *	498	91	800	111	-301 *	941	123	1,479	149	-538 *
Asian	323	66	435	80	-112 *	115	35	174	42	-59 *	208	52	262	58	-54 *
American Indian and Alaska Native	143	47	251	63	-108 *	43	22	56	23	-13 *	100	37	194	54	-95 *
Two or More Races	337	83	537	109	-200 *	128	41	199	55	-71 *	210	63	338	81	-128 *
Hispanic (any race)	2,574	202	3,753	267	-1,178 *	800	94	1,190	115	-390 *	1,774	153	2,562	196	-788 *
Family Structure															
Married couple unit	2,316	183	3,304	233	-987 *	761	89	1,124	110	-363 *	1,555	139	2,180	162	-624 *
Cohabiting partner unit	773	122	1,269	149	-497 *	362	68	569	83	-206 *	410	81	701	99	-290 *
Female reference person unit	2,523	211	3,998	270	-1,475 *	722	96	1,226	128	-504 *	1,801	160	2,772	193	-971 *
Male reference person unit	422	75	590	96	-167 *	87	27	117	35	-29 *	335	67	473	85	-138 *
Presence of Children															
SPM Unit with 1 child	1,891	118	2,272	126	-380 *	590	79	744	86	-154 *	1,302	92	1,528	96	-226 *
SPM Unit with 2 children	2,027	156	2,714	190	-686 *	688	90	922	99	-234 *	1,339	120	1,792	146	-452 *
SPM Unit with 3 or more children	2,181	246	4,241	345	-2,060 *	656	113	1,370	155	-714 *	1,525	172	2,871	236	-1,346 *
SPM Unit with a child under 6	2,944	236	4,947	331	-2,003 *	1,933	150	3,035	189	-1,103 *	1,012	121	1,912	178	-900 *
SPM Unit with a child between 6 and 17	4,999	287	7,758	388	-2,759 *	832	100	1,567	150	-735 *	4,166	233	6,190	288	-2,024 *
* An asterisk following an estimate indicates	change is s	tatistically	lifferent fro	m zero at th	e 90 percent coi	nfidence lev	el.								

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

<sup>&</sup>lt;sup>1</sup>A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number,

when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.

<sup>&</sup>lt;sup>2</sup> Federal surveys give respondents the option of reporting more than one race. Therefore, two basic ways of defining a race group are possible. A group, such as Asian, may be defined as those who reported Asian regardless of whether they also reported another race (the race-alone-or-in-combination concept). This table shows estimates for the race-alone population and the Two or More Races population. The primary use of the single-race population does not imply that it is the preferred method of presenting or analyzing data. The Census Bureau presents data on race in a variety of ways. Estimates for Native Hawaiians and Other Pacific Islanders are not shown separately due to sample size.

Note:Details may not sum to totals due to rounding; SPM-Supplemental Poverty Measure CTC-Child Tax Credit; ARPA- American Rescue Plan Act.

Source: U.S. Census Bureau, Current Population Survey, 2022 Annual Social and Economic Supplement (CPS ASEC).

## Table 8. Percentage of Children by Income-to-Poverty Ratio Excluding Stimulus Payments, Total Impact and Expansion Impact: 2021

(Margins of error in percentage points. People as of March of the following year. Information on confidentiality protection, sampling error, nonsampling error, and definitions is available at <a href="https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf">https://www2.census.gov/programs-surveys/cps/techdocs/cpsmar22.pdf</a>)

Panel A: Total Impact												
	Includi	ng CTC	Excludi	ng CTC								
Ratio Group	Share in	n Group	Share in	n Group	Difference							
natio Group					(Percenta	ge						
	Percent	MOE¹ (±)	Percent	MOE <sup>1</sup> (±)	Point)							
Under 0.50	2.2	0.2	3.9	0.3	-1.7	*						
0.50 to 0.99	6.1	0.4	10.9	0.5	-4.9	*						
1.00 to 1.49	16.9	0.5	19.4	0.6	-2.6	*						
1.50 to 1.99	17.8	0.6	15.1	0.5	2.7	*						
2.00 to 3.99	38.7	0.7	34.0	0.7	4.7	*						
4.00 and above	18.3	0.5	16.7	0.5	1.6	*						

Panel B: Expansion Impact												
	ARPA		Pre-AR		Difference							
Ratio Group	Share in	n Group	Share in	(Percentage								
	Percent	MOE <sup>1</sup> (±)	Percent	MOE <sup>1</sup> (±)	Point)							
Under 0.50	2.2	0.2	3.7	0.3	-1.5 *							
0.50 to 0.99	6.1	0.4	8.9	0.5	-2.8 *							
1.00 to 1.49	16.9	0.5	17.6	0.6	-0.8 *							
1.50 to 1.99	17.8	0.6	15.9	0.5	1.9 *							
2.00 to 3.99	38.7	0.7	36.1	0.6	2.6 *							
4.00 and above	18.3	0.5	17.8	0.5	0.5							

<sup>\*</sup> An asterisk following an estimate indicates change is statistically different from zero at the 90 percent confidence level.

Note: Details may not sum to totals due to rounding; CTC-Child Tax Credit; ARPA- American Rescue Plan Act.
Source: U.S. Census Bureau, Current Population Survey, 2022 Annual Social and Economic Supplement (CPS ASEC).

<sup>&</sup>lt;sup>1</sup> A margin of error (MOE) is a measure of an estimate's variability. The larger the MOE in relation to the size of the estimate, the less reliable the estimate. This number, when added to and subtracted from the estimate, forms the 90 percent confidence interval. MOEs shown in this table are based on standard errors calculated using replicate weights.