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Testimony before the Committee on Ways and Means, Subcommittee on Human Resources

Expanding Opportunity by Funding What Works: Using Evidence to Help Low-Income Individuals and Families Get Ahead

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Chairman Boustany, Ranking Member Doggett, and Members of the Subcommittee, thank you for giving me the opportunity to testify today on behalf of the National Women's Law Center. This hearing on "Expanding Opportunity by Funding What Works: Using Evidence to Help Low-Income Individuals and Families Get Ahead" is especially important to women and their families: women are at greater risk of poverty than men at all stages of their lives, and nearly six in ten poor children live with single mothers. 1

Millions of women struggle to support themselves and their families, and give their children a chance at a better life. Full-time, year-round work at the federal minimum wage leaves a family of three thousands of dollars below the poverty line—and women are two-thirds of minimum wage workers. Many low-wage workers can only find part-time work; many have jobs with unpredictable and inflexible schedules that are especially challenging if they also are caring for children or aging parents. The child care they need to go to work consumes a large share of what they earn. Thus, women and their families disproportionately rely on public programs to access quality child care, higher education, and job training; to protect their health; and to help meet their basic needs during difficult times and as they age. Expanding opportunity by funding what works is vital to helping women, their families, and America succeed.

In brief, my testimony will show that:

- Public programs lift millions of Americans out of poverty, helping them meet their basic needs and get ahead.
- However, there are major gaps in safety net and work support programs, including TANF and child care assistance.
- Evaluating social programs is more complicated than Moneyball.
- We have solid evidence to support increased investments in programs that help families get ahead.
- We can find additional resources to make needed investments by applying the same standard of evaluation to tax expenditures as to programs serving low-income people.

Public programs lift millions of Americans out of poverty, helping them meet their basic needs and get ahead.

By analyzing Census data and using tools provided by the Census Bureau,⁵ we can see the impact of government programs in lifting people out of poverty. For example:

• The Earned Income Tax Credit (EITC) boosted the incomes of more than 5.3 million people, including 1.5 million women and 2.7 million children, above the poverty line.⁶

- Supplemental Nutrition Assistance Program (SNAP) benefits (formerly Food Stamps) lifted the incomes of more than 3.6 million people above the poverty line, including 1.4 million women and 1.5 million children.⁷ It was particularly effective in alleviating deep poverty, defined as income below 50 percent of the official poverty line. The family incomes of almost 2.0 million children, representing more than three in ten children living in deep poverty, were lifted above deep poverty by SNAP. ⁸
- Social Security is widely recognized as the foundation of retirement security for average Americans—and it's also the nation's largest anti-poverty program. It lifted 22.1 million people out of poverty, including 12 million women and 1.2 million children. Without income from Social Security, half of all women 65 and older would be poor. 10

Yet the importance of public programs in reducing poverty is often underestimated, because the official poverty measure does not count as "income" the value of non-cash benefits such as SNAP and housing subsidies, or tax credits such as the EITC and refundable Child Tax Credit (it does count cash benefits such as income from Social Security, unemployment insurance, and Temporary Assistance to Needy Families (TANF)). The official poverty measure, developed in the 1960s, is flawed in other ways: it uses a measure of need that is woefully out of date, does not take account of geographic differences, and does not take account of significant expenditures that affect the amount of income people have available to meet basic needs, including out-of-pocket medical expenses, work-related expenses such as transportation and child care, and taxes. Recognizing the shortcomings in the official poverty measure, Congress funded research to develop an updated and more comprehensive poverty measure, and the result is the Supplemental Poverty Measure (SPM), developed by the Census Bureau with support from the Bureau of Labor Statistics.

Analyzing the SPM data provides a clearer picture of the impact of the safety net and the needs of low-income people at different stages of life.

- For children, the poverty rate drops from 20.4 percent under the official measure to 16.4 percent under the SPM, a 20 percent decrease. Refundable tax credits and SNAP, which are targeted to households with children, play the largest role in reducing child poverty. Social Security—even though it's rarely thought of as a children's program—ranks third. But even under the SPM, children have the highest poverty rate of any age group.¹⁴
- For people 65 and older, the SPM reveals a different, and more troubling, picture of poverty than the official measure does. The poverty rate for seniors increases from 9.5 percent under the official measure to 14.6 percent under the SPM an increase of over 50 percent. The main reason for the increase is that the SPM takes account of out-of-pocket medical costs that are especially high for seniors—and the cash benefits that seniors receive from Social Security and Supplemental Security Income (SSI) are already counted in the official measure. ¹⁵
- For adults ages 18 to 64, the poverty rate increases from 13.6 percent under the official measure to 15.4 under the SPM, an increase of 13 percent. The adult population includes many low-income workers who receive little assistance from the EITC but face significant work expenses.¹⁶

Reducing hunger, providing shelter, and reducing the constant stress of trying to make ends meet is an important achievement. Research shows that growing up in poverty hurts children, creating disadvantages that are hard to overcome.¹⁷ Conversely, research shows broader, multigenerational, and lasting impacts from programs that reduce poverty. For example:

- An extensive body of research shows that the EITC encourages increased work effort, particularly among single mothers, and improves later wage growth, which in turn will increase their Social Security benefits later in life. ¹⁸ New research also shows that children whose families receive more income from refundable tax credits are healthier as children and adults, have higher test scores, increased high school graduation rates, are more likely to attend college, and to have increased work and earnings as adults. ¹⁹
- By helping poor families access nutritious food, SNAP (formerly Food Stamps) improves children's health and their chances for success in life. Children whose families received Food Stamps when the program expanded in the 1960s and 1970s were healthier as adults, and girls grew up to be more self-sufficient, than those born in counties that had not yet implemented the program. In addition to meeting its core goal of alleviating hunger and improving nutrition, SNAP has become increasingly effective as a support for low-income workers and their families. SNAP households with at least one working-age, non-disabled adult have high work participation rates, and SNAP benefits provide an important supplement to earnings, encouraging and rewarding work.

However, there are major gaps in safety net and work support programs, including TANF and child care assistance.

While the safety net has been strengthened for workers in low-wage jobs through policies like improvements to the EITC and refundable Child Tax Credit, it has been weakened for parents who can't find jobs or are unable to work. This is especially clear with regards to TANF.

When TANF was enacted in 1996, more than two-thirds of poor families with children (68 percent) received TANF assistance; by 2013 only about one-quarter (26 percent) did.²² Cash assistance amounts have declined and are too low to meet the basic needs of the families who receive them; TANF benefits are insufficient to bring a family's income above 50 percent of the federal poverty line in any state.²³ TANF is the core safety net program for poor families with children, but it does little to reduce poverty—or even deep poverty. In 2013, TANF lifted only 284,000 children out of deep poverty,²⁴ compared to two million for SNAP.

The restructuring of TANF into a fixed block grant made it less responsive during the Great Recession. TANF responded "only modestly" to significant increases in need at the national level—and in some states was wholly inadequate, with caseloads actually declining during the recession.²⁵

Child care assistance is a crucial work support for low-income parents. To be able to work, parents of young children need access to safe, reliable, affordable child care that promotes their children's healthy development. But child care is a major expense, especially for lower-income families. Families who pay for child care for children under five spend, on average, 36 percent of their incomes if they are below the federal poverty level; 20 percent, if they are between 100-200 percent of poverty; and 8 percent, if they are at or above poverty.

The Child Care and Development Block Grant (CCDBG) is the major federal child care program. When the program was reauthorized in 1996 as part of the broader welfare overhaul, Congress recognized that making child care assistance more available to low-income families would help families avoid going on welfare and help them stay off. It increased funding for CCDBG and the number of children served increased. Research found that single mothers who received child care assistance were about 40 percent more likely to be employed after two years than those who did not receive such help. But federal funding for child care assistance is significantly below where it was in Fiscal Year 2001, after adjusting for inflation, and the number of children served by CCDBG has declined.

The average number of children receiving child care assistance each month in 2013, 1.46 million, was at its lowest level since 1998; since 2006, an estimated 315,000 children have lost child care assistance.²⁹ The latest data shows that only one in six children eligible for federal child care assistance received it.³⁰ Eighteen states had waiting lists or frozen intake as of February 2014.³¹ Even families that receive assistance often face substantial co-payments that consume a large portion of their incomes,³² and reimbursement rates for providers—often low-income women themselves—are frequently inadequate. As of February 2014, only one state paid child care providers receiving CCDBG assistance at the federally recommended rate—a sharp decline from 2001, when over 40 percent of states set their reimbursement rates at this level.³³

Parents' stories, as well as statistics, provide evidence of the importance of child care assistance.

When Sheila, a Maine mother, testified to the Senate Health, Education, and Pensions Committee in 2002, she had left her abusive husband and was on her state's waiting list for child care assistance. She described her struggle with child care costs. "The problem I'm facing is, although I believe my day care deserves every penny of it, my child care expenses are 48 percent of my weekly net income. I see no other way to fully provide for my son if this program can't help us. I make \$18,000 a year.....I'm asking for the ability to work to provide for my son." After testifying, Sheila did receive a child care subsidy. Years later, she wrote to the National Women's Law Center years. "I have been working as an Insurance Agent for 8 years now. My son is doing excellent. He was recently invited to test for the Johns Hopkins University Talent Search due to his high scores on the standardized tests at school. I was able to buy a home through the Rural Development agency a year ago. I honestly would not have been able to accomplish any of this without the child care assistance when I needed it."

Rita, a Maryland mother who received the child care assistance she needed, states the case concisely. "You can't go to a job interview with a baby. It just doesn't work. And you can't go to a job every day unless your child is safe, and cared for, reliably. I have that peace of mind. I needed just a few months of child care assistance to help us get our life together."

Evaluating social programs is more complicated than Moneyball.

Spring is in the air and opening day is just a couple of weeks away. I'd like to go with a baseball metaphor—but Moneyball has its limits as a model for government.³⁴ Moneyball is about using

"sabermetrics" statistics to identify baseball players with a high likelihood of winning who are undervalued by the market—and therefore affordable by teams that aren't the New York Yankees. That's a smart approach for a major league team manager. But the manager of a government-funded program who did that would be "creaming"— making performance statistics look good by selecting participants who are most likely to succeed, while leaving people more in need behind.

Evaluating the effectiveness of social programs is more complicated than Moneyball. It's easy to define the goal of a major league team manager and to measure success by games won and lost. There are multiple ways of defining and measuring "improved outcomes for at-risk children." And government programs are attempting to solve profoundly difficult problems in a challenging and changing environment; single interventions are unlikely to produce miraculous results.

We seek better lives for our children even as the nation is experiencing more income inequality, less upward mobility, larger numbers of single-parent families and greater numbers of people living in census tracts where at least 40% of residents are at or below the federal poverty line. The characteristics of these neighborhoods, including not only poverty but also crime, violence, dilapidated housing, high unemployment, poor schools and few social supports, are all risk factors for poor long-term outcomes.³⁵

To better use evidence to solve these tough problems, researchers are developing broader frameworks for gathering and analyzing evidence about how to achieve better outcomes, seeking information from multiple sources, including insights from clients and providers as well as researchers—and using the information for real-time learning and improvement. ³⁶ Large scale, multi-site experimental impact evaluations of the type described by David Mulhausen in earlier testimony to the Subcommittee ³⁷ are one source of evidence about what works—but they are only one type of evidence. As the General Accountability Office (GAO) has explained, randomized experiments may be infeasible—or unethical—in evaluating the effectiveness of government programs. ³⁸ Multi-site, multi-year experimental research takes time and money. And, by the time an experiment is fully evaluated, the needs of the target population, the social and economic environment, and the program may have changed—so results need to be interpreted with care and evaluated with other evidence.

The Head Start program provides a good example of the importance of evaluating multiple sources of evidence and using it for real-time learning and improvements. The multiple benefits of high-quality early education—especially, but not only, for children in lower-income families—are demonstrated by both small experimental studies and large scale studies of Head Start as well as state or local prekindergarten programs in places as diverse as Tulsa, Boston, and Chicago. The experimental Head Start Impact study, begun in 2002, found that participants made statistically significant gains over the course of the program in a number of areas, including cognitive-academic development, social-emotional development, approaches to learning, and health; however, for participants overall, the differences did not persist into elementary school.

The results of the Head Start Impact Study need to be evaluated carefully, as several researchers have noted. 40 The study does not show whether the convergence of test scores in elementary school between the test group and the control group was the result of "fade out" among the test group or "catch up" among the control group because they received additional help. It has not continued long enough to see if some of the non-cognitive gains children made in Head Start led to better outcomes in adulthood, as other longitudinal studies of Head Start and early education programs have found. 41 And conducting controlled experiments with real people has limits; researchers couldn't tell parents whose children were assigned to the control group because they were turned down for enrollment in one Head Start program that they couldn't enroll their children in a different early education program. About half of four-year-olds and 40 percent of three-year-olds in the "control" group were enrolled in other early learning programs, including child care centers, preschool programs, and other Head Start programs.

The Head Start program we have today is not the Head Start program that was evaluated by the Impact Study starting in 2002. Several important steps were taken to reform and strengthen the Head Start in its 2007 reauthorization. These included requiring increased credentials for teachers—today, 73 percent of Head Start teachers have a B.A. degree; expanded observations for evaluation; and competition for programs not meeting certain quality benchmarks. Under the Designation Renewal System established pursuant to the reauthorization, grantees that fall short on quality benchmarks, including classroom quality, health and safety, financial accountability, and program management standards, are now required to re-compete for funding. In addition, evaluation and data are being employed to continuously strengthen the program; the Office of Head Start uses the best available science on early learning and development to review and update quality performance measures and target quality improvement efforts at grantees that most need it.⁴³

Congress and the Administration have created a framework for evaluating and promoting quality improvements in Head Start. But implementing and sustaining quality improvements takes adequate, stable, and predictable resources to hire well-qualified staff, invest in safe and well-equipped facilities and materials, and provide children sufficient instructional time. Short-term funding bills and the threat of sequestration are not conducive to investing in quality. For example, cuts from sequestration in 2013 forced Head Start programs around the country to cut slots for children, lay off staff, reduce staff training, cut back full-day and full-year programs, cut back on materials and snacks, and eliminate transportation and other services.⁴⁴

Head Start is not the only area in which the Obama Administration is using research to evaluate the effectiveness of programs. As Ron Haskins, a frequent witness before this Subcommittee, who helped House Republicans design the 1996 welfare overhaul and later advised President George W. Bush on social policy, concluded, "Hardly anyone knows it, but since its earliest days the Obama Administration has been pursuing the most important initiative in the history of federal attempts to improve social programs."

There's always more we can learn about what works—and in a changing world, the process of trying and learning, and trying and learning, must be ongoing. But we know enough—today—to support increased investments in programs that help low-income individuals and families get ahead.

We have solid evidence to support increased investments in programs that help low-income people get ahead.

I'll just give a just few examples, focusing on programs within the jurisdiction of the Ways and Means Committee, where solid evidence calls for further investments.

- Refundable tax credits for working families dramatically reduce poverty, encourage work, and provide long-lasting health and educational benefits for children, as my earlier testimony explains. Conversely, failure to extend the 2009 improvements in the Earned Income Tax Credit and refundable Child Tax Credit will push about 16 million more people, including eight million children, into, or deeper into, poverty, after the improvements expire in 2017. The case for making these improvements permanent could hardly be clearer.
- The EITC has been dramatically effective in increasing work effort by single mothers. But it provides virtually no help to a childless adult working full-time in a minimum wage job. Indeed, millions of childless workers are taxed into, or deeper into, poverty by federal income and payroll taxes. By increasing the EITC for workers without qualifying children, as policy makers in both parties have proposed, Congress could reward and encourage their work.⁴⁷
- There's widespread agreement about the effectiveness of home visiting programs for vulnerable families. 48 Ron Haskins highlighted home visiting as one of the programs that "produce solid impacts that can last for many years." But when the program came up for reauthorization in 2014, it was only reauthorized for a year—and that expires in just two weeks, on March 31. There's no reason—and little time—to wait.
- Last year, on a bipartisan basis, Congress reauthorized the major federal child care program, CCDBG. The prior reauthorization was nearly 20 years ago, during the 1996 welfare overhaul, when many Members of Congress viewed the program primarily, if not only, as a work support to enable low-income parents to avoid welfare. The latest CCDBG reauthorization recognizes that child care is a two-generation support with two important and complementary goals: supporting parents' work by helping them access affordable and reliable child care, and promoting children's healthy development by improving the health and safety of children in child care settings.

The new law includes a number of provisions designed to improve the health and safety of children and strengthen the quality of care, including having states set more consistent health and safety standards; requiring more consistent evaluation and monitoring of providers; increased training for providers; and an increased set-aside for investments in quality and to increase the supply and quality of infant and toddler care. The law also includes provisions to make it easier for parents to access child care assistance to help them maintain employment and to provide more stable care for their children, including simplifying eligibility and redetermination requirements. This will also allow child care assistance to be better coordinated with other programs. The new law also calls for strengthening consumer education requirements so that parents will have more information when choosing their child care arrangements.⁵⁰

The reauthorization of CCDBG reflects a new vision for child care in the United States. However, Congress failed to authorize adequate funding to implement the new

requirements.⁵¹ Additional mandatory funding, because it is more stable and predictable than funding through the annual appropriations process, would be particularly helpful to states as they make decisions about implementation. However, CCDBG's mandatory funding has been frozen since FY 2006, and funding in many states is already inadequate to meet the need.⁵² Without additional resources, states may find it difficult to meet the law's requirements without reducing the number of children served or support to providers.

This Subcommittee should recommend the mandatory funding needed to implement the law effectively, so that parents to can earn while their children learn.

We can find additional resources to make needed investments by applying the same standard of evaluation to tax expenditures as to programs serving low-income people.

My testimony recommends increased funding for programs that help low-income people get ahead. By subjecting tax expenditures—also within the jurisdiction of the Ways and Means Committee—as well as defense and other programs to the same standard of evaluation applied to social programs, Congress can identify ways to achieve savings to fund needed investments.

As the Congressional Budget Office explains, tax expenditures "resemble federal spending in that they provide financial assistance to particular activities, entities, or groups of people. Like conventional federal spending, tax expenditures contribute to the federal budget deficit. They also influence people's choices about working, saving, and investing, and they affect the distribution of income."⁵³

The more than 200 tax expenditures in the individual and corporate income tax code are projected by CBO to total \$1.5 trillion in FY 2015 alone—substantially more than the federal government spends on Social Security, Medicare, or defense. ⁵⁴ Tax expenditures are not subject to annual appropriations; they are entitlements available to anyone who qualifies. But, because of their budgetary treatment, tax expenditures are much less transparent than spending on mandatory benefit programs. ⁵⁵

In addition, the benefits of tax expenditures are distributed unevenly across the income scale. CBO analyzed the distribution of the ten largest individual tax expenditures, which account for about two-thirds of all tax expenditures. It found that in 2013, more than half of the tax benefits went to households in the top fifth percent of the income distribution, with 17 percent going to the top one percent. In contrast, 13 percent of the benefits of these tax expenditures go to households in the middle fifth. Only eight percent went to households in the bottom fifth of the income distribution—even though the tax expenditures analyzed included the refundable portions of the Earned Income Tax Credit and Child Tax Credit. Tax incentives in the individual income tax code designed to help people build assets—to save and invest, buy a home, finance a college education—are upside-down, disproportionately benefiting higher-income families while doing little or nothing for families that need help the most. The income scale is a proper to the income scale in th

Tax expenditures on the corporate income tax side, including those decried as "lobbyist loopholes" by former Ways and Means Chair Dave Camp when he released his tax reform plan, ⁵⁸ are also costly and concentrated among the largest corporations. A study by Citizens for Tax Justice and the Institute on Taxation and Economic Policy found that of the 288 Fortune 500 companies that were consistently profitable over a five-year period, 26 paid no corporate income

tax at all over the period; 111 (39 percent) paid zero in at least one year—and they were profitable every year; and 93 (32 percent) paid an effective corporate tax rate of less than 10 percent over the period. The 288 companies received a total of \$364 billion in tax subsidies over the five year period.⁵⁹

In short, we have evidence of what works and the resources necessary to make the investments that will help families get ahead. Thank you again for giving me this opportunity to testify.

http://www.nwlc.org/sites/default/files/pdfs/public programs lift millions of women and children out of povert yfinal.pdf.

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⁵ For example, the U.S. Census Bureau's Current Population Survey Table Creator, http://www.census.gov/cps/data/cpstablecreator.html, permits users to compare various income definitions to a number of different poverty measures.

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⁸ NWLC calculations based on U.S. Census Bureau, Current Population Survey, Annual Social and Economic Supplement 2014 (CPS ASEC) using CPS Table Creator, http://www.census.gov/cps/data/cpstablecreator.html (last accessed March 12, 2015).

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¹³ *Id*.

 $^{^{14}}$ Id., and NWLC calculations based on Id. at Tables 1 and 5a. 15 Id.

¹⁷ See, e.g., Children's Defense Fund, Ending Child Poverty Now (2015),

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⁵³ Congressional Budget Office, The Budget and Economic Outlook: 2015 to 2025 (Jan. 2015), at 101 http://www.cbo.gov/publication/49892.

⁵⁴ *Id*. at 102.

⁵⁵ *Id*.

⁵⁶ Congressional Budget Office, The Distribution of Major Tax Expenditures in the Individual Income Tax System

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