

OUR PRIORITY FOR 2025

Expand the Child Tax Credit

In 2025 Congress will consider major tax legislation as the temporary provisions of the Tax Cuts and Jobs Act of 2017 (TCJA) expire. This is an important opportunity to make the tax code fairer. As parents, we have come together over the last several months to identify key priorities for 2025. We urge lawmakers to use this opportunity to expand the Child Tax Credit so that children and families have what they need. Specifically:

The Child Tax Credit (CTC) should be available to all children.

- Children in families with low or no income should receive the full credit, and there should be no earnings test or work history requirements.
- The CTC should be fully available to children in immigrant families, including children with Individual Tax Identification Numbers (ITINs) who were temporarily excluded from the CTC under the TCJA.

The CTC should be increased, to help with the rising costs of raising children.

- The temporary expansion of the CTC under the American Rescue Plan Act of 2021, which delivered monthly payments of \$250 or \$300 per child, helped millions of families pay the bills. With rising costs, parents need even more support so we can provide our children with what we know they need to thrive.
- Guaranteed income pilots that have provided between [\\$500](#) and [\\$1,000 per month](#) to families have helped them pay the bills on time, reduced stress, and enabled parents to invest in enrichment activities and spend quality time with their children.
- The CTC should be increased to at least \$500 per month per child, and the maximum benefit adjusted for inflation to keep up with the cost of living.

The CTC should be available via monthly payments.

- In 2021, the IRS proved it was possible to successfully deliver tax credits on a monthly basis when it delivered the expanded CTC to over 61 million children through monthly payments.
- The IRS should be funded with adequate resources to ensure smooth delivery of future monthly payments, and to provide additional support to families who face barriers accessing the CTC so that they can receive the support they are owed.

You can read more about the Automatic Benefit for Children (ABC) Coalition's Parent and Caregiver Advisory Board [here](#). For more on our priorities see the ABC Coalition's [Child Allowance Principles](#).