

## Share Our Strength Community of Practice Grant Case Study: Ohio

### *Improving Access to Tax Credits for Families*

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The American Rescue Plan Act of 2021 (ARPA) temporarily expanded the child tax credit (CTC) for most families with children. The CTC was already a key policy that reduces poverty among children and their families along with the earned income tax credit (EITC; Fox and Burns 2021); the CTC expansion increased the maximum credit for many and extended benefits to very low-income families who had previously been ineligible for the CTC or received only limited benefits (Tax Policy Center 2021). ARPA also mandated that up to half of a family's expected CTC be delivered as advanced payments. Families received monthly payments from July through December 2021. Shortly after payments began, food hardship dropped (Perez-Lopez 2021).

### **Barriers to Receiving CTC**

To be eligible for the CTC, adults must have a child under age 17 that has a Social Security Number (SSN). The claiming adult is required to have either an SSN or an Individual Taxpayer Identification Number (ITIN). An ITIN helps those considered ineligible for SSNs comply with federal tax reporting and are generally used by noncitizens. For many families, monthly payments of the CTC began shortly after the ARPA passed, with the IRS using information provided on tax returns filed in 2019 or 2020. However, families with very low incomes, who often had not previously filed a tax return, were more likely to need to actively apply for the CTC and thus were at risk of missing out on the monthly payments. Families with very low incomes are often not required to file a tax return as they are below the filing threshold and are not eligible for tax credits with income requirements. In limited cases, the IRS may have been able to send advanced monthly payments based on information individuals provided to claim an economic impact payment (i.e., stimulus check) in calendar year 2020. But often these families would need to apply to receive the CTC. Even when a tax return had been filed, it could contain outdated information on who is supporting a child, which could result in money being sent to the wrong person. For example, if a child's parents are not married, the filer claiming the child could change from year to year (including grandparents and other guardians). Previously filed tax returns also would not include children born after those tax returns were filed. Those most likely to miss out on the automatic advanced payment were Hispanic/Latinx families, non-Hispanic/Latinx adults who are American Indian/Alaska Native, Native Hawaiian/Pacific Islander, or more than one race; adults with very low incomes, Spanish-speaking households, and families with mixed immigration statuses (Fischer et al. 2022; Karpman et al. 2021).

## **Description of Initiative**

To improve awareness and take-up of the newly expanded CTC, Share Our Strength, a national organization working to end childhood hunger and poverty in the United States, provided grants to organizations and Volunteer Income Tax Assistance (VITA) sites in 13 states to improve outreach, tax assistance, and policy advocacy following the regular tax season (the regular tax season to file 2021 taxes opened January 24, 2022, and ended April 18, 2022). These organizations came together as a community of practice, learning together and sharing information in pursuit of their common goals. To facilitate learning from the experiences of the community of practice, the Urban Institute conducted an assessment of their successes, challenges, strategies, and results. These insights can inform ongoing outreach efforts for the expanded CTC, as well as outreach efforts for other tax benefits directed toward low- and middle-income families like the EITC. The most recent IRS and Census estimates of EITC participation suggest that 22 percent of eligible taxpayers failed to claim the EITC in 2018 (IRS 2022).

## **The Community of Practice**

Share Our Strength worked throughout the grant period to intentionally build a community of organizations engaging in similar work. Share Our Strength regularly checked in with grantees and conducted bimonthly peer learning calls that involved experts sharing information on relevant topics including outreach and media and how to collect stories from clients, among others. Share Our Strength offered grantees access to SimplifyCT, a nationwide virtual VITA service that provides one-on-one support for grantees with questions about the CTC application process via a tax advice hotline. Another key partner of Share Our Strength is Code for America, a nonprofit organization that seeks to reduce the gap between the public and private sectors in their use of technology and design. The organization provided technical assistance on outreach and the use of GetCTC Simplified Filing Portal. Share Our Strength partnered with the National Disability Institute (NDI) to increase awareness of the CTC and other tax credits within the disability community. NDI provided office hours and webinars to grantee and subgrantee staff throughout the grant period on best practices to reach taxpayers with disabilities. Share Our Strength engaged a policy expert to consult with grantees advancing state-level tax policies. Finally, grantees could communicate with each other through the community of practice's Slack channel to share updates, questions, and lessons learned.

## **The Case Studies**

The Urban Institute's assessment of the community of practice initiative includes a case study of grantees in 10 states, as well as two briefs on nationally focused work being led by the NDI and work with Native communities in three additional states (Montana, South Dakota, and Minnesota) supported by the Oweesta Corporation. Case study reports summarize and document grantees' activities, strategies, successes and challenges, best practices, and any actions taken toward improving equitable receipt of the CTC. The Community of Practice focused on four areas of work:

- Outreach intended to improve knowledge about tax benefits
- Tax assistance for families that had not yet received the CTC or other state or federal tax credits
- Collection of narratives that could help policymakers and advocates understand the importance of tax benefits
- Policy work intended to improve tax benefits in the future

This case study describes our approach and provides an overview of the grantees in Ohio and their grant-funded activities, including their policy, outreach, and tax assistance work, and closes with information on their lessons learned and future goals. The material in the case study is based on the interviews that we conducted with grantees, subgrantees, and partners. Subgrantees are defined as organizations that received direct funding from the grantee, whereas partners are groups that grantees collaborated with without exchanging money.

## Case Study: Ohio

### Ohio State-Level Tax Environment

People in all states have access to the federal tax credits, but in some states, additional state tax credits benefiting similar populations exist. Since 2013, Ohio has offered a nonrefundable EITC. A nonrefundable credit can only be used to offset taxes owed. It often provides only limited assistance to families with low incomes who often owe limited amounts of tax. While it does not offer a child tax credit as of early 2023, it does provide a state child and dependent care tax credit.

TABLE 1

#### Ohio State Tax Credits

Tax Credit	About
Earned income tax credit	Yes (nonrefundable <sup>1</sup> ); 30% of federal credit
Child tax credit	No
Other tax credits	Child and Dependent Care Tax Credit (CDCTC)

Source: Waxman, Samantha, and Iris Hinh. 2023. “States Can Enact or Expand Child Tax Credits and Earned Income Tax Credits to Build Equitable, Inclusive Communities and Economies.” Washington, DC: Center on Budget and Policy Priorities.

<sup>1</sup> Nonrefundable tax credits can only be used to offset taxes owed. If a family qualifies for a tax credit worth more than they owe in state income taxes, the excess is lost. Families receive the full value of refundable tax credits. See “What Is the Difference between Refundable and Nonrefundable Credits?” Tax Policy Center Briefing Book, Tax Policy Center, accessed February 20, 2023, <https://www.taxpolicycenter.org/briefing-book/what-difference-between-refundable-and-nonrefundable-credits>.

Nationally, an estimated 79.3 percent of eligible taxpayers claimed the federal EITC in 2019, and in Ohio, 81 percent of eligible taxpayers claimed the federal EITC (IRS 2022). Families eligible for larger benefits are more likely to receive the EITC and the majority of people eligible for the EITC that do not receive the EITC do not file a tax return (Holt and Duratinsky 2021; Goldin 2018). CTC participation is less well understood. In general, participation is likely higher than that of the EITC. The vast majority of

families eligible for the CTC file tax returns each year. In 2021, the participation rate likely dropped slightly since families not required to file a return were made eligible for the full benefit.

### *Demographic Data on Families with Children*

The national median annual household income for households with children under 18 in 2021 was \$84,197 and was \$80,500 in Ohio.<sup>1</sup> The average national child poverty rate in 2021 was 16.9 percent, compared with 18.2 percent in Ohio.<sup>2</sup>

A majority of people in Ohio identify as white, non-Hispanic (76.6 percent), 11.8 percent identify as Black, non-Hispanic, 4.9 percent identify as American Indian, Native Hawaiian and Pacific Islander or some other race or two or more races, 4.3 percent identify as Hispanic/Latinx, and 2.4 percent identify as Asian, non-Hispanic.<sup>3</sup> Ohio also has a food insecurity rate of 10.8 percent compared with 10.4 percent nationally.<sup>4</sup> Ohio's Senate and House both lean Republican.

### *Grant Structure in Ohio*

In Ohio, the main grant recipients are Children's Defense Fund (CDF) and Policy Matters Ohio. They work with four subgrantees within the state: Corporation for Ohio Appalachian Development (COAD), United Way of Greater Cincinnati, HOLA Ohio, and Northeast Ohio Black Health Coalition. We conducted interviews with CDF, Policy Matters, and COAD in the summer and fall of 2022.

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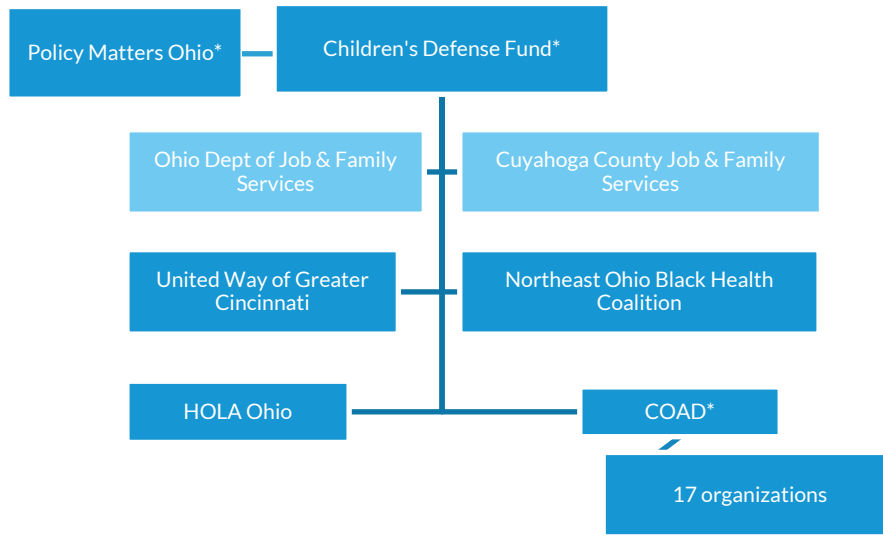
<sup>1</sup> "Median Family Income in the Past 12 Months (In 2021 Inflation-adjusted Dollars) by Presence of Own Children Under 18 Years," Table B19125, ACS 2021 1-year, Census Reporter, 2021, [https://censusreporter.org/data/table/?table=B19125&geo\\_ids=040|01000US&primary\\_geo\\_id=01000US](https://censusreporter.org/data/table/?table=B19125&geo_ids=040|01000US&primary_geo_id=01000US).

<sup>2</sup> "Small Area Income and Poverty Estimates (SAIPE): Under Age 18 in Poverty," United States Census Bureau, 2021, [https://www.census.gov/data-tools/demo/saipe/#/?s\\_measures=u18](https://www.census.gov/data-tools/demo/saipe/#/?s_measures=u18).

<sup>3</sup> See table DP05 from the 2021 5-year ACS estimates in "Census Data," United States Census Bureau, <https://data.census.gov>.

<sup>4</sup> Alisha Coleman-Jensen, Matthew P. Rabbitt, Christian A. Gregory, and Anita Singh, "Household Food Security in the United States in 2021," September 2022, <https://www.ers.usda.gov/publications/pub-details/?pubid=104655>.

**FIGURE 1**  
**Grantee, Subgrantee, and Partner Network in Ohio**



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Source: Share Our Strength Community of Practice.

Notes: We interviewed those with an \* next to the name. Grantees and subgrantees are in dark blue. Partners are highlighted in light blue.

TABLE 2

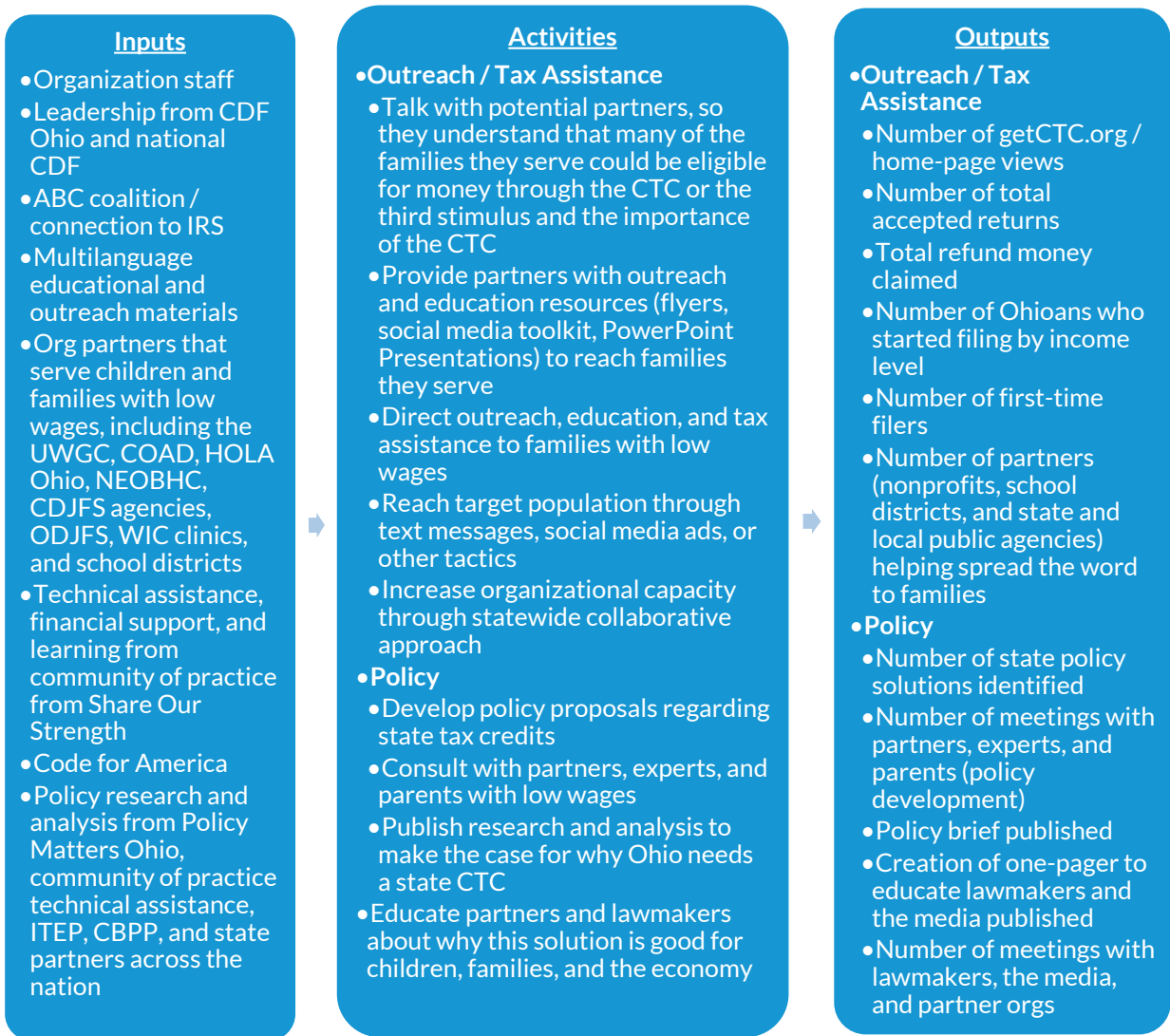
Description of Interviewed Grantees and Subgrantees in Ohio

Grantee/Subgrantee	Description of Organization	Grant Activities	Target Population
<b>Children’s Defense Fund</b>	State-level affiliate of national organization that advocates for child well-being	Conducted outreach and coordination of tax preparation with the subgrantees; supported subgrantees in improving outreach tactics	Particular focus on those receiving SNAP and other public benefits, communities of color, new mothers, and those with disabilities
<b>Policy Matters Ohio</b>	Nonprofit policy research organization that works to create more equitable policy changes in Ohio	Worked with policymakers to expand access to the CTC; worked with grassroots organizations and the Institute on Taxation and Economic Policy (ITEP) to develop policy solutions and release research to make the case for a state thriving families tax credit (a refundable state CTC)	Low-income populations; Policy Matters Ohio also worked with groups like Ohio Organizing Collaborative to focus on communities of color and groups that have experienced past and present discrimination
<b>Corporation for Ohio Appalachian Development</b>	Coalition of 17 organizations across Ohio providing direct services to Appalachian region	Worked with CDF to improve outreach and tax assistance in the target community	Rural communities in the Appalachian region

Source: Organization websites and interviews with grantees and subgrantees.

FIGURE 2

Logic Model for Family Economic Security Program, Policy Matters Ohio and Children's Defense Fund



### Short-Term Outcomes

- More children and families receive the child tax credit
- More Ohioans understand the value and impact of the child tax credit
- Parents and caregivers have some stress and some weight lifted off their shoulders
- Parents and caregivers have the ability to make purchases to best support their family
- Lawmakers introduce legislation to expand the public discussion about a state child tax credit



### Long-Term Outcomes

- Families will have more economic security and stability
- Families will have more income to pay for the basics, like groceries, rent, child care, healthcare, and utilities
- When children from families who live in deep poverty have more resources, more security, and more stability, research shows children have better education, health, and economic outcomes in life (when children and families have more economic security that expands opportunity for Black and brown children and children from families with low wages)
- A reduction in childhood poverty in Ohio, particularly among Black and Native American children
- Increased food security
- Ohio passes a refundable state child tax credit that advances the same goals as the federal CTC

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## Outreach Work

Grantees identified a minimum of two communities in their state to deliver post-tax season outreach to encourage enrollment in the CTC, EITC, and other relevant benefits. Grantees were allowed to develop and employ a wide range of strategies. Some grantees utilized GetCTC's unique URL system, an outreach tracking weblink that allowed GetCTC staff to track how many people were reached that started a tax return—a helpful metric in gauging effectiveness of outreach strategies. GetCTC is a national online platform developed by Code for America (CFA) that allows families with children with incomes below \$25,000 to claim a CTC without filing a full tax return. Upon request, CFA created a unique URL for organizations working on reaching out to these communities to use to better track how people found GetCTC.

Ohio's outreach strategy centered around building general awareness through a multitude of partners and stakeholders.

### *CDF*

- Led Ohio's mass outreach efforts and built both on-the-ground relationships with trusted community-based organizations and also got local and state legislators involved
- Conducted meetings with government agencies overseeing programs such as WIC and Medicaid, and the Ohio Department of Job and Family Services (ODJFS), who could then broadcast the prepared flyer to increase outreach; held meetings with the governor's office
- Completed several large-scale outreach efforts, including sending 60,000 messages to SNAP recipients in several counties about CTC, which was very successful



- One of their subgrantees that focuses on immigrant populations, Hola Ohio, gave out physical flyers at supermarkets; this increased walk-ins to their office, where they could then refer them to tax preparers
- Partnered intentionally with Hola Ohio and Northeast Black Health Coalition to engage hard-to-reach populations that are not already connected to services like SNAP, such as migrant workers
- Conducted several outreach efforts, including holding six webinar presentations, sending hundreds of emails to state, county, and local officials requesting more awareness and outreach with their constituents, sending emails to state agencies and WIC clinics, and holding a statewide meeting between partners committed to advancing a statewide CTC, policy analysis and development for a statewide CTC

### *Policy Matters*

- Partnered on a texting campaign with ODJFS, who already has a relationship with families that participate in SNAP, Medicaid, and cash assistance; this effort led to 242 Ohioans with low wages completing simplified tax filings that were accepted by the IRS

### *COAD*

- Sent flyers to all their coalition organizations to distribute and organized a backpack food program that included flyers at their events and on social media; all their organizations also had a vast social media presence, and each individual office had their own pages (though these have not been extremely effective)

### *Successes*

- **Working closely with partners:** CDF used two flyers (one directed to new moms and one directed to the general public) to advertise their subgrantees' GetCTC URLs and add partners' logos. This customized approach allowed each organization to add a personal touch to their outreach.
- **Language accessibility:** The flyers were in English and Spanish, and they are working on a Somali version as well.
- **Utilizing unique URLs:** Grantees used unique GetCTC URLs in SMS text campaigns. These data allowed them to illustrate how effective the campaign was to leadership at the Department of Family Services and show the impact of their work, which can encourage other entities that work with families with children, including school districts, to do similar work.
- **Awareness of CTC:** CDF saw awareness of the CTC grow among families and community members they have been reaching out to.
- **Strong coalition emerging:** Policy Matters Ohio created a strong coalition, which they are organizing to advocate for state credits. PMO circulated a sign-on letter with several other state level partners to call on Congress to include an expansion of the CTC and the EITC in the

year-end appropriations bill. Through this process, PMO identified partners across the state who share their overall policy goal of economic security for workers, children, and families.

## Challenges

- **Difficulty reaching schools:** The Ohio organizations would like to encourage education associations to increase outreach, but it's proving to be a challenge. They were in conversation with Columbus City schools to distribute flyers regarding CTC, but the ability to engage with that community has been reduced by school district labor actions. They are, however, hopeful that they can engage with families at "parent days" in Columbus, Cleveland, and Cincinnati.
- **Lack of connectivity/social media access:** Many areas in Ohio do not have broadband access, especially in the Appalachian region. Organizations like COAD used hard copies of flyers to deliver messages to potentially eligible families. Although CDF also provided a social media toolkit for all subgrantees that includes the unique URLs to track engagement, they have experienced only limited success in getting people to sign up through GetCTC via social media.
- **Reaching immigrant populations:** CDF's partner, Hola Ohio, primarily works with immigrant and refugee families but has had difficulty convincing families that they might be entitled to these benefits. The issues around ITIN and ITIN assistance also proved to be a challenge for them. To combat these issues, CDF engaged in advocacy efforts to alleviate barriers, translated marketing and resource materials, collaborated with community partners (outreach, program implementation), and held community events.
- **Political landscape:** Policy Matters worked with ODJFS (part of Governor DeWine's administration) based on their shared goal of economic security for children and families. They worked with lawmakers who are interested in introducing legislation to enact a thriving families tax credit in Ohio.

## Tax Assistance Work

Grantees in the cohort can either be statewide nonprofit organizations that engage in advocacy, policy, and outreach work, or they can be VITA sites. VITA sites offer free tax preparation help to low-income individuals, persons with disabilities, the elderly, and non-English speakers that otherwise face barriers preparing tax returns, including claiming valuable tax credits. Nationally, about 60 percent of tax returns are prepared with the help of a tax preparer, though it is not a requirement that one be used. Although VITA sites are used to prepare a relatively small amount of all returns (less than 2 percent of tax returns with incomes less than \$30,000 are filed each year with VITA sites), they provide a critical resource that allows people to avoid costs associated with using a paid tax preparer and receive the full value of their tax credits.<sup>5</sup>

In Ohio, neither of the main grantees are involved in tax preparation. They partner with a subgrantee VITA site, United Way of Cincinnati, that provides direct tax assistance. VITA grantees were

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<sup>5</sup> "Why Do Low-Income Families Use Tax Preparers?" Tax Policy Center's Briefing Book, Tax Policy Center, accessed March 23, 2023, <https://www.taxpolicycenter.org/briefing-book/why-do-low-income-families-use-tax-preparers>.

expected to offer post-tax season CTC outreach. Originally, CDF hoped to be involved in tax preparation work but ultimately leaned mostly on their subgrantee (United Way of Greater Cincinnati) to handle that effort since they wanted to focus on outreach. Some specific challenges included helping immigrant populations file returns, as only those with ITINs or SSNs can receive the credit. Hola Ohio found success in helping inform people of the ITIN applications when they came in for other services instead of cold calling families. Efforts to send in ITIN applications have slowed since these individuals would not get the CTC at this point in the year.

During the grant period, grantees in Ohio did the following:<sup>6</sup>

- Filed **roughly 750** tax returns
- Helped individuals claim **roughly \$3,250,000** in CTCs and EITCs

## Collecting Participant Data

Share Our Strength believes that client narratives can be a powerful advocacy tool, helping policy makers understand the impact of tax credits for low-income families. CDF encouraged their subgrantees to collect participant data because the subgrantees have their own networks and can collect authentic stories. Though CDF has a list of people to reach out to, they noted it feels uncomfortable asking clients to share their stories given the personal nature of their finances. Policy Matters Ohio has built relationships with a couple of parents who shared their stories with the media, on educational webinars, and through other projects. Specifically, CDF and PMO engaged (and compensated) two parents with children and elevated their stories about what the expanded child tax credit meant for them and their families in a sign-on advocacy letter to Senators Brown and Portman.

## Policy Agenda

Share Our Strength also encouraged their grantees to partner with key stakeholders to identify and implement strategies to advance legislative or administrative priorities aimed at increasing access to tax credits. Most states include advocating for a state-level refundable CTC or EITC if the state does not already have one in their policy priorities. Other priorities include administrative changes such as creating simplified filing portals, advocating for tax forms in different languages, and data sharing between the IRS and state agencies. In regard to the simplified filing portals, at the time of the advanced CTC payments, the IRS faced a tremendous backlog of paper forms (GAO 2022). Families were encouraged to claim the CTC electronically to avoid new paperwork getting caught up in existing delays.<sup>7</sup> Given the diversity of political environments across the cohort, this work may have taken many

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<sup>6</sup> These numbers are approximate and are pulled from ongoing reporting completed during the grant period. These may be inaccurate due to fluctuations and inaccuracies in the reporting process.

<sup>7</sup> "2022 Tax Filing Season Begins Jan. 24; IRS Outlines Refund Timing and What to Expect in Advance of April 18 Tax Deadline," IRS, January 10, 2022, <https://Content.Govdelivery.Com/Accounts/USIRS/Bulletins/304f388?Reqfrom=Share/>.

forms. Unlike short-term outreach efforts to increase access to tax credits, policy work is typically a long-term endeavor.

In Ohio, Policy Matters led this work given their expertise in this area. Overall, they thought about changes that could be made to the state budget to move more money into the pockets of Ohioans with low wages. Policy Matters did the following:

- Worked with the Institute for Taxation and Economic Policy (ITEP) to identify two state EITC solutions (a 5 percent and 10 percent refundable EITC), as well as several models for a state CTC
- Consulted with policy leaders in New Jersey to learn how they passed a young child CTC
- Released research outlining how state lawmakers can change the tax code to support the economic security of families who have historically been excluded; the research highlighted two “thriving families tax credit” proposals (refundable CTC options) that would benefit an estimated 1.8 million children and 986,000 families making less than \$85,000 annually with an average tax refund of roughly \$1,000 each year (Petrik and LaPlace 2022)
- Urged Ohio legislature via sign-on letter to expand the CTC and EITC in the final appropriations bill during the lame duck period and received strong support from 165 organizations
- Strategized with CDF Ohio, Northern Ohioans for Budget Legislation Equality, the Ohio Organizing Collaborative, and the Ohio Association of Foodbanks to determine how they can achieve economic security for all Ohioans; partners discussed several budget and policy goals over the next four years, including a refundable EITC or a state CTC, expanding access to SNAP, childcare, and unemployment compensation
- Partnered with Data for Progress to survey Ohioans on policy priorities, and found that 77 percent of Ohio voters support a state CTC (Penumaka and Fairclough II 2022)

Policy Matters had existing relationships with grassroots partners across the state and collaborates on the [All in for Ohio](#) community-facing, proactive policy agenda. Both CDF and Policy Matters attended meetings with various policymakers. A challenge in Ohio for securing additional credits is the conservative political environment; because of this, Policy Matters Ohio has little state support. However, they are hopeful that the Republican majority will be open to solutions to make Ohio the best state to raise a family. They have also received feedback that the term CTC has become too politicized, so they are brainstorming other names that could be used for a state-level credit focused on families with children, such as the “thriving families tax credits” (Petrik and LaPlace 2022).

## **Lessons Learned and Future Goals**

The expanded CTC in 2021 included substantial benefits for people who had previously received no or limited benefits from the CTC. To deliver those benefits, advocates in many states worked together to reach the communities least likely to receive the credit including Hispanic/Latinx, American Indian/Alaska Native, Native Hawaiian/Pacific Islander, and low-income families. The temporary nature

of the credit also offered an opportunity for organizations to advocate for the credit's continuation at the federal level, or supportive state policies.

Share Our Strength facilitated groups in states working together toward improved outreach, policy and advocacy, and access to tax assistance. This community of practice met regularly, shared strategies, and generally coordinated efforts in the hopes of having a larger impact than they would have if they had not collaborated.

### *Lessons Learned*

- Sharing information through trusted organizations (like WIC offices, Community Actions, ODJFS, etc.) brings legitimacy to outreach efforts. As an organizing body, CDF also learned that using standard flyers across a coalition decreases work for individual organizations and facilitates more streamlined outreach.
- While using mass text message campaigns through state agencies and other outlets is a strong method of outreach, remaining focused on community-based organizations, who are ultimately best equipped to help the communities they work in, is key to successfully connecting with all Ohioans. Hola Ohio, for example, has a strong community connection with migrant farm workers and had success in this community through their outreach, which otherwise would not have been possible through the text message campaign.
- Having a strong coalition of partner organizations across a state can help make efforts to create state tax credits more impactful.
- Client voices are key to effective advocacy. Actively and repeatedly prioritizing people that have direct experience with policy issues in messaging can play a large role in advocacy. This was the impetus for the engagement of two parents whose stories were shared in the sign-on letter from Policy Matters.

### *Future Goals*

- COAD is in the process of setting up step-ahead texting (mass texting to all providers) to use in the future.
- COAD is providing robocalls as an option for subgrantees but would like to see an example where this was done well.
- CDF is actively participating in a statewide coalition working toward adopting a statewide CTC, and they hope to maintain their relationships with the community-based partners in conducting tax outreach and assistance.
- Policy Matters Ohio has the following future goals:
  - » Improve the lives of Ohioans with low incomes by advocating for budget and policy solutions, such as the state thriving families tax credit, that help folks with low wages live more stable, secure lives.

- » Fight against budget and policy proposals that harm communities who are paid low wages and/or that could lead to more economic insecurity.
- » Shift how people think and talk about the “safety net” by building broad public support around shared values and vision (dignity and economic stability and security that we all need) and the positive impact public programs have on children, adults, and families in Ohio.
- » Build a coalition of people and organizations across the state who share their values and are committed to taking action to advance their goals.

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