A Replicable Approach to Scoring Policy for How It Improves Fairness in Outcomes

A Proposed Methodology from the People's Score

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ABOUT THE PEOPLE'S SCORE
A partnership of PolicyLink and the Urban Institute

Federal legislation that serves all people is fundamental to building a nation in which all can participate, prosper, and reach their full potential. Yet, currently one-third of the population is experiencing material poverty, and the gaps between rich and poor, rural and urban, disabled and not are growing.

To ensure the federal government serves us all, we must accurately understand and assess whether every policy advances or impedes people's progress—and advances the constitutional promise of the 14th Amendment and its Equal Protection Clause.

The People's Score works to establish the foundation for a new legislative scoring approach. By assessing how well proposed bills could improve fairness in outcomes, we support an accountable, responsive democracy.

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The Urban Institute is a nonprofit research organization founded on one simple idea: To improve lives and strengthen communities, we need practices and policies that work. For more than 50 years, that has been our charge. By equipping changemakers with evidence and solutions, together we can create a future where every person and community has the opportunity and power to thrive.

ABOUT POLICYLINK
PolicyLink is a national research and action institute advancing racial and economic equity by Lifting Up What Works®. To advance equity, PolicyLink advocates for groundbreaking policy changes that enable everyone, especially people of color, to be economically secure, live in healthy communities of opportunity, and benefit from a just society. PolicyLink is guided by the belief that the solutions to the nation's challenges lie with those closest to these challenges: when the wisdom, voice, and experience of those traditionally absent from policymaking drive the process, profound policy transformations emerge.

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Executive Summary

Equity assessment is the practice of quantitatively estimating what a proposed policy will mean for outcomes people care about, especially for those who, due to the design of current and past structures, are worse off economically. This report offers a methodology for assessing how and to what extent a policy or policy proposal is improving or diminishing fundamental fairness for all.

A scan of the state and local equity assessment landscape highlights that equity (or fairness) information is in demand in the policymaking process and debate, but approaches to producing that information are inconsistent. This variability demonstrates that the field has not reached consensus on foundational problems of practice, such as the difference between equality and equity and the methodology for translating the latter into analytical practice.

Our most ambitious vision for equity assessment is equity *scoring* (quantitative estimates, not necessarily a scorecard). Alongside the mandatory and codified practice of budget scoring that already disaggregates most estimates by income groups, equity scoring would be governmentally embedded in the legislative process, where estimated improvements disaggregated by job, geography, housing, disability, race, or gender would inform policymakers, legislative staff, advocates, communities, and members of the public. This long-term vision requires a replicable and scalable equity scoring methodology, so the field can build capacity, confidence, and legitimacy.

In response, we lay the foundation for a more unified and consistent approach to equity assessment. We propose essential components of equity assessment that build on the widely used evaluation concepts of what works, for whom, and under what conditions, which require analysts to go beyond evaluations of short-term outputs. Because equity is about improvement in outcomes, our proposed method measures equity in three dimensions of outcome improvement. Our equity improvement dimensions provide a structure for determining whether people's outcomes improve, worsen, or remain as is, and how well the potential effects of the policy changes reflect fairness. These essential components serve as the building blocks for our equity assessment approach, which we present in five steps that other analysts can follow to conduct equity assessments that inform decisions before legislation is passed. We conclude by outlining future directions and new questions for the field.

If the goal of policy is to ensure the fair distribution of resources that enable all to thrive, then policymakers and the people they serve need to know how effectively policy meets this goal. With a clearer shared process for equity assessment, analysts can provide this information alongside more conventional policy cost considerations to all the participants in a healthy democracy.

A Replicable Approach to Scoring Policy for How It Improves Fairness in Outcomes

People need to know what policy means for them. The democratic process of advocating for change, voting on policies, or voting for candidates who represent policies, assumes that people understand the proposed policies and their potential impact. The democratic process is weakened when people are unclear about what a policy will mean for their well-being and the well-being of others. A strong democracy, therefore, requires both the governing and the governed to understand the potential impacts of proposed policy on meaningful outcomes. This is how policymakers design, and communities demand, policy that is fair.

The principle of fairness features prominently in the American ethos: everyone should have the opportunity to thrive. This would mean that rules and laws do not, for example, concentrate resources and opportunities among the privileged at the expense of the disadvantaged. If we believe that government plays a central role in delivering on the ideal of fairness—through developing and implementing policies, rules, and regulations that collect and distribute resources and secure people's rights—then people and the policymakers that serve them need to know how well the government is accomplishing that core charge.

Therefore, the democratic process requires information about potential results of policies and for voters and policymakers to see and use this information early in the decisionmaking process so they can weigh in about whether a policy benefits their communities. This report reviews existing processes and proposes a more systematic method for improving on current equity assessment tools, thereby delivering something closer to a people's score of policy.

Tools for measuring differences and costs are not intended to help design fair policy. Many local tools document differences in outcomes in policymaking, implementation, and monitoring. The public procurement and contracting processes in many cities, for example, have refined the disparity study as a way of monitoring who receives government contracts, whether that outcome differs across subpopulations, and whether groups who have historically been left out or disadvantaged by past policies remain so. Health departments use several measures to document health disparities, or worse health outcomes among disadvantaged populations compared with a reference population at a point in

time. Disparity indices do something similar for child well-being outcomes. Relatedly, fields ranging from health care to education to small business development have used disproportionality analysis to identify when the share of people achieving a certain outcome does not align with that group's representation in the population.

While these measures and approaches can inform policymaking, they do not tell us much about what caused the differences or when or how they began—limiting insight into what policymakers need to change or how to pursue reforms that improve outcomes for all.

The federal government has a well-established infrastructure—budget scoring, or the process of estimating the cost of a piece of legislation or executive action—for measuring a policy's fiscal outcomes. The House and Senate Budget Committees, the Congressional Budget Office, the Joint Committee on Taxation, and the Office of Management and Budget, by law and by common practice, all consider budget implications of bills that propose any change to mandatory spending programs. Budget scores, fiscal notes, and other elements that estimate the future cost of a legislative proposal are usually presented against a target number, level, or other threshold—and proposals that exceed a certain percentage or deficit target do not advance for further debate or are strongly discouraged from consideration without modification. This process reflects elected officials' commitment to fiscal responsibility.

The existence of this expansive machinery—as well as the culture and practice among policymakers of engaging with the estimates it produces—speaks to a collective commitment to build structures that match our values. Fiscal responsibility is a value, so Congress built out a budget scoring apparatus. But **economic efficiency is not the only goal of government;** it is merely one consideration, albeit an important one, in the government's actual purpose of delivering services, providing resources, and enforcing rights.

By focusing on the country's financial bottom line, **budget scoring alone neglects the personal bottom lines that matter more to people**. Budget scores or estimates of future deficits do not tell concerned retirees how a proposal will affect their economic security, or help parents advocate for policies that could improve the quality of education services their children need, or enable older adults to anticipate what a proposed shift in Medicare could mean for their access to health care this year. And they often do not explain a policy's potential future outcomes for different groups who, due to the legacy of historical policies, start in different places.

Many budget analysts are well aware of these limitations and are strong advocates for carefully implementing and further nuancing their approach (e.g., setting and considering baseline years and policy provisions, and producing estimates by race or disability status, respectively). Many analysts can

also imagine a set of policy analyses and design tools for measuring economic costs more holistically, and for measuring fairness in outcomes that people experience more directly and therefore care about in their daily lives.

Equity assessment, a more people-centered way of evaluating policy proposals, is becoming more quantitative, replicable, and scalable. Many localities use equity assessment approaches to measure the fairness of a policy's outcomes. They take many forms, from point estimates of policy impacts (comparable to budget scoring that produces an estimate of a policy proposal's cost and impact on the federal deficit) to less precise measures that provide directional or even descriptive information (Ashley et al. 2022). These different types of equity assessments are unified by an attempt to quantify how a policy might change outcomes in the future.

Current approaches that quantitatively or qualitatively assess the impacts of specific policies or programs run the gamut (see appendix B). Different measures reflect slightly different definitions of equity and different ways to put ideas into action. For example, the city of Tacoma, Washington's Equity Index includes 34 quantitative indicators that assess census tracts and allocate resources (City of Tacoma 2024). Other jurisdictions focus on specific outcomes, such as reducing violence, and use a range of data sources, such as data on who uses existing laws meant to reduce firearm deaths.[1] Related policy tools, such as health impact assessments and environmental impact statements, often stop short of examining equity improvement in terms of population outcomes of interest (Rigby and Chapman 2024). And some analyses described as equity assessment are, by our definition, equality analyses that describe point-in-time differences rather than analyzing differences over time and between groups. These examples are evidence of both state and local demand for equity and fairness information in the policymaking process, as well as uncertainty about how to get that information, further illustrating the need for a more consistent and standard approach to conducting equity assessment.

Our vision: a people's score. When policymakers say in a press conference how many more people can afford groceries or make rent as a result of their legislation, they are already taking steps toward a more people-centered "score" (citing numbers, not issuing a scorecard). To make these statements, and be able to compare them across bills, we can build on the most ambitious and rigorous of existing equity assessments to imagine equity *scoring*—a governmentally conducted analysis of key legislation for its potential outcomes related to health, economic security, and well-being. Such an analysis would provide a method for examining how policies historically and currently pose structural advantages and disadvantages to different groups (urban residents, white-collar employees, etc.), using a clear sequence of replicable steps. These steps, when built into the policymaking process, would quantify a policy proposal's potential to improve outcomes overall and for specific groups—thereby quantifying fairness.

By comparing projected outcomes against a threshold or target level, equity scores would help identify policy design choices that undermine fairness in outcomes and those that promote fairness.

We envision a future in which voters can count on key bills having an equity or people's score—an estimated effect they can understand that conveys a proposal's potential impact on their lives. Equity scoring could provide a reliable and frequently used information source, thanks to laws, rules, and processes that could require the release of equity improvement information as part of the policymaking process and debate. Equity scoring coupled with budget scoring would give people and policymakers more actionable information than either one alone (and more than a scorecard would). This initiative intends to open up an innovative approach to assessment that first and foremost prioritizes understanding the impacts of policies on people. We hope that this approach might also allow for greater flexibility in how policies are analyzed, without constraining that understanding to a single, strict method that could unintentionally restrict our ability to fully understand impacts. Scoring legislation in this way could even be a tool for proactively preventing discrimination and protecting people's right to fair treatment under the law.

As we discuss in greater detail below, while the field is pursuing this future, it is far from achieving it. This report aims to help move the field toward the vision of a people's score.

Goals and Organization of This Methodology Report

Benefiting from the past two years of practice, applications to different policy proposals (box 1), conversations with analysts and policymakers, and shared learning across the emerging equity scoring field, this report presents a high-level methodology for equity scoring that is applicable across policy topics and areas. The methodology focuses on policy proposals that legislators have enacted or could consider for a vote. We discuss key equity assessment components, then propose steps for scoring a policy for its potential or actual equity improvements. We use examples from the predecessor effort to the People's Score, the Equity Scoring Initiative, and its archive of analyses demonstrating different approaches to assessing equity improvement.[2] We intend for this methodology to be a resource to the field and to ignite ideas among those driving its technical development.

BOX 1
Prior Demonstration Analyses

Between 2022 and 2024, the Urban Institute and PolicyLink provided definitions, commentary, and guidance to inquiring governmental agencies and completed four demonstration analyses. Each illustrated different paths to improving outcomes and the need for multipronged approaches to advance equity.

How Might Equity Scoring Apply to Federal Legislation? (Balu et al. 2022) studied a potential permanent version of the 2021 federal child tax credit and the Family and Medical Insurance Leave Act. Results showed that the child tax credit expansion would lower poverty rates for families of color and benefit all eligible families regardless of race or ethnicity. Similarly, the Family and Medical Insurance Leave Act would increase access to paid family and medical leave for all workers while reducing gaps in access for Black and Latine workers. In both cases, the size and direction of the change was large and clear. However, the child poverty rate would remain around 8 percent after the child tax credit expansion, and the Family and Medical Insurance Leave Act would not create full access to paid leave.

Does the 2023 Social Security Expansion Act Improve Equity in Key Outcomes? (Johnson et al. 2024) analyzed the proposed Act's impacts on Social Security benefits and economic security. Results showed that it would meaningfully enhance equity by reducing economic insecurity in retirement for Black, Latine, and white adults as well as reducing the gaps between Black and white and Latine and white adults. However, results also showed that the Act would have mixed effects on Social Security benefits, increasing total and net lifetime benefits for all three racial/ethnic groups but expanding gaps between Blacks and whites and Latines and whites.

Does the SECURE 2.0 Act Improve Equity in Workers' Access to Retirement Accounts? (Zhong et al. 2024) assessed whether SECURE 2.0 would expand retirement savings by type of worker. Results showed that the Act would significantly improve access to retirement savings overall. Further, it would shrink gaps in access to employer-provided retirement plans between small-employer and large-employer workers, enhancing equity for the former, a historically disfavored group. However, SECURE 2.0 would also likely generate greater gains (in absolute value) for full-time workers (conventionally favored in workplace benefits) than for part-time workers, widening the gap in access to retirement savings. Given these mixed findings, SECURE 2.0 is not projected to comprehensively enhance equity.

How Does Funding of Administrative Expenses Affect Equity? (Smalligan et al. 2024) showed that when the Social Security Administration's discretionary appropriations budget does not keep pace with the volume of claims and other workloads, people with disabilities (a historically disfavored group) experience disproportionately high reductions in services (see appendix figure C.1). Although disability benefits are funded through mandatory appropriations for all eligible people, insufficient agency resources limit who can apply or receive application assistance. Subsequently, disabled applicants' and beneficiaries' earnings and employment are affected. Changing how the Social Security Administration's functions are funded could improve fairness in outcomes for all applicants and beneficiaries while remedying the disparate treatment of those with disabilities.

Essential Components of Impact Assessment

First, as with any policy analysis, equity scoring focuses on the levers for policy change, especially funding, program elements, incentives, and oversight. By examining proposed policy changes *before* passage and implementation, and how effects might vary, prospective equity scoring can inform the policy design and debate. Analysts also can add value by scoring policies *after* implementation, to shed light on how the policy could be improved through better implementation of the levers and, potentially, future redesign. For brevity, this report omits post-legislation methods, which require additional steps.

Second, equity scoring needs to define what the policy could change; that is, the outcomes. Policymakers, staff, and experts in a specific policy area may want to analyze outcomes directly related to the policy change being scored. For example, a modification to Medicaid may be evaluated by the proportion of children newly eligible or the level of reimbursement provided for health care services. Outcomes can also be indirect, and these indirect outcomes may ultimately be of greater interest to the people the policy is intended to serve. To continue the Medicaid example, recipients may care about access to specific health care services, specific health outcomes, medical debt, and economic security. No single policy is causing these more holistic indirect outcomes, but considering the collection of policies is an important part of estimating a policy's ultimate impact.

Third, examining outcomes necessitates specifying "for whom," or the population(s) the policy affects. Equity scoring requires considering how past and present structures benefit, neglect, or harm certain communities in order to define two populations: the conventionally/historically disadvantaged group (focal) and the advantaged group (comparison). These groups can be defined by objective criteria (e.g., in the Medicaid example, are people without health care gaining access; in a business example, are people without loans or credit gaining access) rather than by default definitions. Factors used to define focal and comparison groups include social identities (e.g., tribal affiliation, immigration status, disability status, gender and sexual orientation, and race/ethnicity) as well as characteristics of place (e.g., urban versus rural, geography, segregation), and institutional characteristics (e.g., employer size, segregation). These characteristics can be combined to inform a more nuanced understanding of the intersectional impact of a policy or proposal.

The policy change components of levers, outcomes, and populations form the foundation for the innovation of equity scoring—the dimensions of equity improvement, which provide a structure for determining not just whether outcomes are likely to change, but also how and how much. Equity scoring also can illustrate trade-offs between groups in a way that can inform policymakers' decisions.

The People's Score defines three dimensions for whether and how equity is improving (Balu et al. 2022):

1. **Within-group improvement for disfavored group(s)**: improvement over time measured as better outcomes for historically disfavored or worse-off groups under the studied policy than under the status quo.

2. **Between-group improvement for disfavored group(s)**: more improvement for historically disfavored groups than for historically favored groups, when comparing the studied policy with the status quo (i.e., within-group improvement is greater or faster for historically disfavored than for favored groups).

3. **Within-group improvement for all groups**: shared prosperity reflected in better outcomes for all groups under the studied policy than under the status quo.

The first within-group improvement dimension zeros in on the experience of the focal population (rather than the average person across all populations) and asks, "Are they better off under the proposed policy than they would be if the policy was not changed?" Drawing this conclusion ideally involves comparing their outcomes across time (present versus future) and policy (status quo versus proposal). For example, a proposed tax credit program that gives a tax break to those making less than $30,000 would meet this dimension; families experiencing poverty would be paying less in taxes than they would if there was no tax credit. This example also illustrates the difficulty of characterizing a change as "positive" or "increasing." Whether a change from the status quo to the proposed policy is equity-enhancing *and* "positive" depends on whether policymakers want the population to experience more of the outcome (e.g., income, years of healthy life) or less of it (e.g., taxes paid as a proportion of income, evictions, illness). It also could depend on the starting (baseline) year chosen for the status quo comparison. For example, many cities paused evictions during 2020 and 2021 in response to COVID-19 pandemic-related job losses, so evictions during those years would be lower than evictions today.

The between-group improvement dimension measures whether the focal group (historically disfavored) is improving more than the comparison group (historically favored), capturing the aspect of equity that involves repair and making up for lost access. Essentially, this dimension takes the within-group change from the first dimension and compares it with the within-group change for the historically favored group and asks, "For whom is the projected improvement in outcomes greater?" If the policy is equity-enhancing, the historically disfavored group improves more than the historically favored group. This dimension illustrates whether unfair gaps between groups are closing over time. Continuing with the previous example, if our hypothetical tax credit gave a $2,500 tax cut to families making less than

$30,000 (as the child tax credit did), but a $10,000 tax cut to families making more than $100,000, then the between-group dimension of equity improvement would not be met; the historically favored group (those making over $100,000) receives more benefit than the disfavored group in a higher dollar amount and rate. In addition, if we considered how much income families have left after covering their cost-of-living needs, we would find that families earning less than $30,000 are not meeting their basic cost-of-living needs, and therefore the credit for that group is covering expenses rather than adding to savings. Selecting an outcome that has a threshold for well-being (e.g., if economic security is defined as 250 percent of the federal poverty level) is useful; analysts can measure when a group is landing above or below the threshold, which makes it easier to repeat comparisons across years and policies analyzed.

The final dimension of equity improvement examines whether all groups are better off under the proposed policy than they would be under the status quo. This dimension describes shared prosperity. By some counts, the tax credit example would show shared prosperity. But this is where the outcome and how it is defined matter. If the outcome is reductions in the poverty rate, both the historically favored and disfavored groups experience reduced poverty, even if not to the same extent. However, if the outcome is reduced rent burden, the two groups are unlikely to show shared prosperity.

Any policy can be evaluated for its potential to improve equity on these dimensions; while the estimation approach may vary, the parameter of interest (improvement in equity) stays constant. The policy itself—whether about mining or housing—does not have to state that it aims to improve equity, because the implicit function of policy is to improve at least some well-being outcomes. These three dimensions can function independently, and they come with trade-offs in the policy design process. In our hypothetical example, a tax cut that benefits all will probably be less generous to any one group than would a tax cut focused on a target group. Collectively, the dimensions provide a holistic picture of how a policy improves fairness. Each dimension can be translated to a calculation that, when completed with estimated subgroup outcomes under the projected policy change and the status quo, identifies how outcomes and equity are being improved, if at all (i.e., in which of the three dimensions), and by how much (the magnitude of the estimate).

A Legal Framework for Equity Scoring

This section was informed by legal research performed by Relman Colfax PLLC with contributions from Amber Koonce, Senior Director of Legal Research and Development at PolicyLink.

Legislators may utilize equity assessments, including those that consider race, ethnicity, or gender, when devising policies to improve fairness. In fact, a broad range of analyses routinely informs the legislative process. Members of Congress consult journalistic articles, academic and independent research analyses, and government contractor reports to inform their policy agendas and their votes on individual bills. In addition to the formal budget scores that frame the debate on values related to the government's fiscal responsibility, House and Senate staffers leverage historical trends, analyses, and forecasts of family well-being outcomes as evidence to support budget proposals. Legislators consider all these types of information when they vote. For example, during the 2009 debate regarding health insurance expansion, forecasted improvements in health outcomes informed votes on expanding health care coverage, prescription drug benefits, and more. Moreover, the comparison of a forecasted or projected outcome to a desired outcome already occurs to some degree in budget scoring and fiscal notes; for example, proposals that exceed a certain threshold tend to be further discussed and/or revised in committee before moving forward.

To support the use of an equity scoring methodology in the legislative process, lawyers and advocates seeking legal grounding can look to the promise of the 14th amendment and its Equal Protection Clause, found in Section 1 of the Amendment. As described in PolicyLink's paper on the 14th Amendment, the Equal Protection Clause supports the governance guarantee of equity for all (Kim, Dunn, and Barton. 2025). Additionally, Section 5 of the 14th amendment gives Congress the power and the responsibility to enact legislation that enforces the protections promised by the Equal Protection Clause.

Together, Sections 1 and 5 provide the building blocks for the federal government to govern all people more fairly. It is here that the People's Score aligns with the historical intent of the 14th Amendment and the promise of just and fair governing institutions that deliver the benefits of democracy to all.

Equity Scoring Methodology

Building on the dimensions of improvement, we propose five steps to equity scoring or assessment (figure 1). Like many analyses, the steps follow a process of setting parameters, building an analytic model, then framing the results for decisionmakers. The first three steps involve defining the essential components described above. Step 4 takes these components and develops the analytic model that forecasts outcomes under the policy in question and the status quo. We compare the forecasted

outcome levels for the two groups to produce average equity change estimates, which we then compare with the desired change across the three dimensions of equity improvement. Step 5, which is aspirational, considers not just the average or point estimate change in outcomes, but the **change in the distribution of outcomes**. Steps 4 and 5 address whether and how well the policy will improve fairness in key outcomes.

The next section describes the five steps in greater detail and provides examples of each from our landscape scan and/or our demonstration analyses (summarized in box 1). Appendix A provides a checklist of methodological questions for analysts to consider within each step.

1. Define Policy Change Being Scored and Its Levers

Equity assessment begins by describing the proposed policy, including current and proposed future program implementation, program eligibility or coverage, and/or program funding, as well as incentives and oversight. This is followed by identifying the proposed levers and elements that might improve fairness in implementation or outcomes. All this is contextualized by reviewing historical and current policy choices that have been associated with unfair treatment or outcomes.

For example, the Setting Every Community Up for Retirement Enhancement 2.0 Act (SECURE 2.0), passed in 2022, incentivizes employers to offer retirement and other savings. In our analysis (Zhong et al. 2024), we selected a subset of the bill's provisions that were directly connected to those outcomes according to our understanding of the historical and current-day drivers of inequities in retirement savings practices. We further tried to select provisions that represented different policy design features; for example, provisions that mandated certain actions as well as provisions that incentivized employer and employee behavior. Our equity assessment, therefore, focused on proposed changes related to requiring automatic enrollment for new retirement plans, incentives to help small businesses establish retirement plans and offer matching contributions, and mandating enrollment for long-term part-time workers. Given the structure of SECURE 2.0, and its focus on employers, we developed a set of implementation scenarios that allowed us to estimate how different employer adoption rates would affect individual-level outcomes.

FIGURE 1
Five Replicable Steps to Conducting an Equity Assessment

Step	General Questions Answered	Examples in Practice
1 Define Policy Change Being Scored and Its Levers	*How have current and historical policies in this issue area operated? Who was included or excluded? What needs were prioritized? How does the policy being analyzed address those exclusions?*	ESI's selection of key provisions of the SECURE 2.0 Act to score based on historical patterns in retirement saving practices
2 Select Outcomes, Time Period, and Populations, Based on Historical Disadvantage	*To improve fairness, what outcomes would need to change for whom and over what time frame?*	ESI's analysis of the Social Security Expansion Act produces three measurable equity improvement statements, one for each dimension
3 Define Desired Equity Improvement	*How and to what extent would outcomes need to change to improve equity?*	The San Francisco Office of Racial Equity considers groups harmed by past policies when assessing proposed legislation
4 Conduct Analysis and Produce Average Equity Scores	*What is the estimated equity improvement? What are the forecasted average effects of the policy in question and the status quo? How do they compare to the desired change?*	The Seattle Race and Social Justice Initiative guides people to consider whether the benefits or burdens from a specific policy or program will be experienced disproportionately by key groups
5 Estimate Distribution of Equity Improvement	*What is the distribution of the estimated improvement? How would the distribution of outcomes changed over time for focal and comparison populations? How would the distribution of outcomes change under the policy in question versus the status quo?*	The Urban-Brookings Tax Policy Center conducts distributional analyses of tax policy changes, with outcomes for specific groups based on race and income percentile

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Source: Authors' analysis.
Notes: For a list of questions to consider in each step, see appendix A.

2. Select Outcomes, Time Period, and Populations Based on Historical Disadvantage

With the policy defined, the next step is to define the outcomes, focal and comparison populations, and time period that will be examined in the analysis. To understand the effect of an implemented policy, analysts typically measure change over time or differences between groups. Ideally, sufficient data exist to allow estimates of both changes (e.g., through a difference in difference, regression discontinuity design, or instrumental variable approach). This raises the question of which groups and which time frames to select. Typically, the analyst selects groups and time frames based on isolating the new policy's implementation period. For example, analysis may compare people between places (regions, cities, etc.) that did and did not implement the policy. However, this selection disregards historical disadvantage *within* regions (housing appraisal discrimination that keeps home values low, lead in water pipes that keeps some children sick, etc.). Also, the analysis typically does not use as baseline the year the historical disadvantage began; more often it uses the year before a policy change.

For a more forward-looking assessment of potential effects, analysts need to consider proposed implementation time frames, eligible populations, and likely outcomes. In addition, we suggest that analysts consider how historical disadvantages and the design of the policy/provisions factor into focal and comparison group selection and the time interval over which to look for change. In defining outcomes, we try to consider not just the direct effects of the policy in question, but the more holistic outcomes that might be indirectly impacted but may be more salient and meaningful to people.

San Francisco's Office of Racial Equity provides a local government example of defining groups harmed by past and/or proposed policy. Its analyses assess, among other things, whether the proposed legislation addresses racial disparities and "considers harmful or unintended impacts on communities of color." In the analysis of a proposed ordinance to regulate street vending in public spaces, the office focused on people of color, immigrants, and older workers as the historically disfavored groups, tracing discrimination back to the 1870s. The equity assessment noted that these groups may still be disproportionately represented among both street vendors and the customers they primarily cater to, and that excessive regulation and punitive enforcement may burden them more. Therefore, people of color, immigrants, and older workers may experience the most change from the reforms in the proposed ordinance, though the analysis does not compare their outcomes with those of other groups (Office of Racial Equity 2022).

3. Define Desired Equity Improvement

Step 3 takes the outcomes, time period, and focal and comparison populations defined in step 2 and plugs them into the dimensions of equity improvement to produce a set of equity improvement calculations, one for each dimension, that describe the relative outcome changes needed to satisfy the dimension. For instance, if an education policy increases within-group access to behavioral health services, then the difference (algebraically) in the focal population's access to services before versus after the policy would be positive.

This step is similar to (and compatible with) the current best practice of open science; analysts could publish or preregister their analysis plan, stating the outcomes and populations of interest and the expected direction of change if the policy were to improve fairness, before conducting the analysis. Such preregistration avoids concerns about cherry-picking results or arbitrary selection of outcomes or comparisons. It also helps stage the policy conversation by first laying a foundation for understanding historical privilege and disadvantage and what unfairness looks like, then discussing analytic results and assessing whether a policy addresses that unfairness.

To further nuance the desired change, analysts can use research and evidence on the intended and unintended consequences of related past policies to set thresholds and ranges for equity improvements. For example, the unintended consequences of bank deregulation may differ from the unintended consequences of expanding eligibility for food assistance. Banks are private-sector actors outside government, while food assistance programs such as the Supplemental Nutrition Assistance Program (commonly known as SNAP) and the Special Supplemental Nutrition Program for Women, Infants, and Children (commonly known as WIC) are run by the government and fluctuate with budget changes as well as policy reforms. Unintended consequences can shrink any potential improvement or switch the direction of change that conventional wisdom might suggest. Existing research may not explicitly focus on groups disadvantaged by past policy choices, but analysts can still identify policy choices that would or would not confer advantage or privilege for certain groups. Over time, analysts could have more resources that account for historical trends.

The analysis described in box 1 of the Social Security Expansion Act, or SSEA, provides an example of specifying the desired direction of change for disadvantaged groups relative to advantaged groups for each analyzed outcome (Johnson et al. 2024). For the SSEA to demonstrate within-group equity improvement for median lifetime Social Security benefits, the difference between the median outcome for the disfavored group under SSEA and the median outcome for the disfavored group under current law should be positive (see appendix table C.1). For between-group improvement, a positive value

would indicate improved fairness, with outcomes improving more for Black non-Hispanic or Hispanic people receiving Social Security (who historically worked in jobs that were excluded from benefits) than for white non-Hispanic people. For shared prosperity, the difference between any group's outcomes (historically favored or disfavored) under SSEA and the current law would be positive. In the case of these continuous outcome measures, the difference or change needed for all outcomes across all types of improvement happens to move in the same direction.

4. Conduct Analysis and Produce Average Equity Scores

Step 4 uses descriptive, inferential, or microsimulation techniques to project the chosen policy's effects on outcomes for the selected groups. These estimates are then entered into the equity improvement calculations specified in step 3 and compared against desired outcomes to draw initial conclusions about whether the policy in question improves fairness.

Continuing with the SSEA example, our coauthors used the Dynamic Simulation of Income Model 4 microsimulation to model both the SSEA and current law. They produced estimates of net and total lifetime benefits as well as economic security for our focal populations (Black and Hispanic adults collecting Social Security benefits) and the comparison group (white, non-Hispanic adults collecting Social Security benefits) under each policy scenario. We entered those estimated outcome levels into the calculations we defined in step 3 to produce projected equity changes, which we then compared against the desired change to draw conclusions about whether the SSEA would improve fairness in each outcome (see appendix table C.2). We projected, for example, that the SSEA meets all three dimensions of equity improvement for the outcome of economic security. For most policymakers, these comparisons will need to be further simplified. Others may want to see whether a policy improves outcomes for people with a disability, by gender, and by race.

To set a desired level or threshold for improvement, the Seattle Race and Social Justice Initiative's (2012) racial equity toolkit asks stakeholders to first determine their top "racially equitable community outcomes" to pursue, such as decreasing racial disparities in unemployment rates or ensuring greater access to technology for people of color. Then, when stakeholders determine the benefits or burdens from a specific policy or program, they determine whether it increases or decreases racial equity, including who benefits, whether there are unintended consequences, and whether the impacts align with the aforementioned community outcomes. These findings inform stakeholders' next steps to address potentially negative impacts of a given proposal or program, including shifting priorities, raising awareness, partnering with others, and addressing root causes.

5. Estimate Distribution of Equity Improvement: Analyze Distribution of Differences across Populations

The final step to equity assessment goes beyond looking at differences in averages to examine differences in outcome distributions—or the shape of outcomes for people ranging from the lowest performing to highest performing groups—and how they could shift under the policy in question. This is an aspirational step for future analyses; the pilot demonstration analyses so far presented differences in averages for simplicity. We recognize that, ultimately, policymakers and advocates need to see more than differences between the average worker, consumer, or person in a demographic group. Moreover, a policy could improve average levels while still concentrating privilege in the hands of a few; therefore, we need additional measures to show whether a policy is actually improving outcomes for all people within all groups.

We can illustrate the extent of concentration in different ways: (1) creating a full set of improvement estimates for people across the income distribution, to show whether the average improvement estimated at the end of step 4 is at the center of the distribution or is not representative; (2) comparing this distribution of outcomes between groups, as steps 3 and 4 aimed to compare average levels between groups; and (3) estimating whether the policy and status quo distributions show a statistically significant difference between groups or time periods.

Thus, distributional analyses in equity assessment present variation in effects across a population distribution and help us understand which policy elements (discussed in step 1) are driving the variation between/across outcomes, across time, and across cohorts (described further in the Next Frontiers section). The Urban-Brookings Tax Policy Center provides an example of distributional analysis outside the formal equity assessment context. Its analysis of racial disparities and capital income taxation provides distributional breakdowns of the specific proposals, including outcomes, such as change in tax rates, change in after-tax incomes, and the dollar amount of federal tax changes specific to all taxpayers, and to Black, Hispanic, white, and other taxpayers, each by income percentile (Holtzblatt et al. 2023).

These comparisons and questions across our five steps are just the beginning of moving from equity assessment to equity scoring. In the next section, we describe ways to address gaps identified in existing equity assessments and our demonstration analyses, and we outline possible next frontiers for the equity scoring field.

Next Frontiers: New Analytic Approaches Necessary to Measure Fairness

As noted in our report, *Scoring Federal Legislation for Equity* (Ashley et al. 2022), to move from equity assessment to equity scoring at scale would likely involve government teams conducting analysis for policymakers and communities, who then make advocacy, voting, or other decisions on whether a policy should move forward as written or should be revised. For equity analysis to be hardwired into the policymaking process, as budget scoring has, the field must land on an approach that works across policy topics. For example, long-standing distributional analysis of tax benefits by household income, be it from the US Joint Committee on Taxation, US Congressional Budget Office, the Urban-Brookings Tax Policy Center, or the Yale Budget Lab, typically answers a similar set of questions and uses a similar template to present findings on who benefits, and to what extent.[3] This type of consistency will help to grow confidence in and legitimacy of equity assessment, which Rigby and colleagues (2024) identify as essential for tools of equitable policy design to be effective and impactful.

We propose areas for future development that could provide more consistency, in part by showing comparisons in more universal terms.

Technical Frontiers: Advancing Approaches to Comparing Disfavored and Favored Groups

Legislative scoring could better inform decisionmaking with enhanced capabilities in four areas.

1. **Comparison over time:** We have described comparing historical to current trends to understand cumulative disadvantage and the policy levers that would need to change (and when possible, current to future trends). Simply looking at the average difference today would obscure when a policy depressed potential growth in outcomes and the corresponding extent of losses accumulated over time. We must identify at what pace or rate a disadvantaged group would need to see improvement in order to not just shrink a gap today but to close a gap that has been growing over time and will likely continue to grow. This may involve estimating more dynamic models to identify the rate of change.

2. **Direction and size of change:** We have presented ways to compare desired change in outcomes with actual or projected change, on average. The next step is to do so across a distribution or range (as discussed in step 5), for each outcome and for key populations. We also need ways to understand variability in the variation (like a variation in the standard deviations). And for

simulations, we may need prediction intervals that convey the degree of certainty, given the many assumptions required to project outcomes. This would allow policymakers to consider what level of certainty they need in relation to the potential size of the change.

3. **By outcome:** We have demonstrated ways to measure improvement within and between groups for short-term outcomes and a well-being outcome. In a health insurance policy example, health care coverage levels are a direct outcome. A fuller theory of that policy's impact might suggest that expansion of access to insurance leads to better use of health care (and better health outcomes), so analysts also could examine subsequent health care access and utilization rates, chronic and acute disease burden, life expectancy, and so on. As we continue to develop the broader infrastructure for [governing for all](#), we could apply equity scoring to a core set of cumulative life outcomes that map to our country's core values of life, liberty, and the pursuit of happiness, such as life expectancy and economic security. These cumulative life outcomes can serve as a set of fixed outcomes that allow for comparisons between policy proposals. Each additional outcome introduces additional complexity, as well as insight.

   Future analysis could approach this comparison by standardizing scores to the same range of values. Statistically, this may look like a z-score, which shows the distribution of any given outcome or estimated effect relative to its average value on a scale of -1 to +1; but this presents the challenge of interpretation, because it shows units of standard deviation, which is too technical for most audiences. Another approach is to take the range of estimated equity improvement, and for each policy, if the majority of eligible people can experience improvement in well-being, its score is closer to 1, while a policy that makes everyone worse off is scored as 0. Many policies would likely fall in the middle, but they would then have some continuous score attached to the proposal that allows for easier ranking of policy proposals and comparisons.

4. **By policy lever and/or bill:** We alluded to describing different drivers of equity improvement in outcomes by analyzing each element of a bill separately, as well as the whole bill. The breakdown could help transfer insights into alternative policy proposals that might use similar policy levers (incentives, redistribution mechanisms, etc.). However, we need decision rules and dashboard-type visualizations to show what happens in a large bill with dozens of provisions, which otherwise could make comparisons between these provisions and drivers difficult to interpret. What happens when some provisions show potential for improvement while others show potential for no progress? In addition, analysts will need to describe how bills that take different approaches to the same core problem of unfairness could create different results.

Narrative Frontiers: Advancing New Mental Models for Framing and Communicating Equity Assessment

The legislative scoring field needs progress on more than just the technical front. We also need to develop the ways we communicate and position equity scoring.

1. **Beyond winners and losers:** Thus far we have discussed the kinds of comparisons required to understand what a policy must accomplish to improve or restore fairness. These comparisons are distinct from a simple focus on who the "winners and losers" are under a given policy proposal. We avoid framing potential outcomes in such terms because it obscures how some dollar losses today can preserve status over the long run (as in who holds wealth, which is fairly constant). We encourage analysts to focus on harms that depress status; for example, does a proposed reduction in testing for lead in water pipes potentially reduce health and well-being for a generation of children?

2. **Beyond closing gaps:** It is important to define equity improvement along data-driven dimensions that identify favored and disfavored groups based on policy-driven effects. However, focusing solely on "closing gaps" is insufficient because it assumes that the majority group is experiencing a positive outcome and/or that more improvements or accelerating the speed of improvements are unnecessary. For instance, merely closing the gap in maternal mortality between Black and white women would mean that many women would continue to die in childbirth from potentially preventable causes. Similarly, closing the gap in child poverty would still mean a substantial share of children would continue to live in poverty, despite the US having sufficient resources to essentially eliminate child poverty. Equity analysis should also illustrate the distance policymakers would need to travel to fully achieve their policy goals.

These technical and narrative approaches push us closer to understanding the scale of the change needed to resolve past unfairness. They also can help policymakers, advocates, and researchers see what is possible within a more incremental policy change frame, as well as in a more transformational frame.

Looking Forward: The Role of Legislative Scoring in Preserving and Strengthening Governance Systems That Work for All

In offering this new methodology for legislative assessment, we hopefully presented a clear next step toward a more unified, consistent, and employable approach for difficult but necessary considerations about how our legislation is crafted, and for the benefit of whom.

We see this new approach to legislative assessment as one tool available to further push our democratic systems to not only remedy harm when it occurs, but also to *proactively* pursue policy that is *fundamentally fair*, yielding benefits for all people and addressing historical harms. In this way, equity assessment might both *strengthen* the processes by which legislation is crafted and policy is implemented and *improve* the ways in which our governance systems fundamentally uphold and fully employ legal statute. We hope that this improved approach to legislative assessment might both comply with existing law and directly acknowledge and respond to the legal responsibility of the federal government to prevent systemic harm and to craft policy that benefits ALL people, allowing them to flourish.

Appendix A. Questions to Shape an Equity Assessment and Create a People's Score

1. Define Policy Change Being Scored and Its Levers

❑ *How have current and historical policies in this policy issue area operated unfairly, whether intentionally or not?*

- ☐ What previous policies denied opportunity to a group by limiting eligibility, coverage, funding, or access based primarily on individual characteristics?
- ☐ When did policymakers not take action when a community or population needed assistance?
- ☐ What groups were disproportionately affected? How did different characteristics come together to shape intersectional experiences of advantage and disadvantage?
- ☐ What does research from different disciplines and perspectives say about who has been favored and disfavored by previous related policies?
- ☐ What mechanisms did previous policy design choices use to preserve privilege and advantage for some over others (e.g., mandating actions, limiting or delaying services)?

❑ *How will the program be implemented? What parts of the proposed bill could improve or harm fairness?*

- ☐ What practices or rules does the policy change? For whom?
- ☐ What levers does the policy use to potentially change outcomes? Do these changes address structures and systems that preserve advantage and disadvantage?
- ☐ Who is responsible for delivering services—does the policy change the sector, staff, or other actors?
- ☐ Does the policy change incentives or penalties? For whom?
- ☐ Does the policy make an action mandatory or incentivize voluntary adoption? For whom?

❑ *How is the proposed program funded?*

- ☐ Is the program or policy change funded annually, in a periodic reauthorization, or in a one-time appropriation?
- ☐ Is federal funding meant to be matched with local funding? To what extent does that disadvantage some localities and favor others?
- ☐ Is there sufficient funding or appropriations to deliver services described in the bill? If not, how will underfunding affect outcomes, and for whom?
- ☐ What is the pattern of funding over time? How does it keep pace with need?

❑ *Who is eligible or covered in the proposed program?*
  ☐ Does the policy change eligibility thresholds or coverage rates?
  ☐ If adoption or usage rates increase, who is covered? If they decrease, who is excluded?
  ☐ Does the government program or an intermediary determine eligibility and/or provide coverage?
  ☐ How much time do current eligibility decisions take? Who is waiting the longest?

2. Select Outcomes, Time Period, and Populations Based on Historical Disadvantage

❑ *How will groups be defined?*
  ☐ Based on knowledge of structural inequity related to the policy and issue area in question (step 1), how will you define "historically disfavored" and "historically favored"?
  ☐ Given data availability and technical capacity, how will you measure favor and disfavor?
  ☐ What is the evidence that such advantage and disadvantage depressed or limited well-being for some intersections or combinations of groups? (e.g., female farmers, disabled veterans)

❑ *To select the baseline year: When did this disadvantage begin? Has it been compounding or additive? Which cohorts were affected? Which cohorts could experience a different kind of policy going forward?*
  ☐ What type, amount, and duration of cumulative disadvantage should current policies respond to?
  ☐ What outcomes capture the impact of the policy in question on peoples' lives?

❑ *What outcomes could this policy affect that reflect well-being* (e.g., health, financial security)?
  ☐ How might related changes in program funding or access change those well-being outcomes?

❑ *What outcomes do affected populations and advocates typically discuss?*
  ☐ Are these outcomes that policies should be generally increasing (such as income) or generally decreasing (such as homelessness, maternal mortality, and so on)?

❑ *What outcomes will likely show changes across the population distribution versus outcomes that may show changes for one portion of the population?*

❑ *If providing simple tabulations or descriptive analyses, what numerators and denominators reflect relevant rates and comparisons* (e.g., eligible population relative to total population; eligible disfavored group relative to total disfavored group)?

3. Define Desired Equity Improvement

❑ *For outcomes that have been analyzed in the past, what is the evidence on the direction and size of differences in outcomes between previously measured groups?*

- [ ] What do current data or evidence show as the difference between that favored group and the disadvantaged/disfavored population targeted by the bill?
- [ ] Based on the outcomes selected, what is the desired direction of change? Is there a desired size of the average change or a desired level to reach that represents improvement toward fairness?

- [ ] *What is the extent of change that would need to happen on any of the three dimensions of equity—within, between, or across groups?*
  - [ ] Would analysts expect equity improvements to happen in sequence—improvement within the disfavored group, improvement across all groups, then improvement between groups? Or something else?

4. Conduct Analysis and Produce Average Equity Scores

- [ ] *How does the desired change compare with the projected or actual change in outcomes? Do findings run counter to prior findings and benchmarks?*
- [ ] *For a given outcome, how does the desired versus actual change vary by type of equity improvement (within-group versus between-group)? Would the results differ if a different or intersectional equity lens were applied (e.g., if gender equity or disability equity were the focus versus racial equity)?*
- [ ] *What do mixed findings suggest in terms of whether the policy proposal is addressing the levers or causes of past disadvantage?*

5. Estimate Distribution of Equity Improvement: Analyze Distribution of Differences across Populations

- [ ] *How has the relevant population distribution changed over time? Is there greater concentration at the top or bottom?*

- [ ] *What proportion of population do the favored and disfavored groups represent in the past versus today? What is the relevant full population (e.g., all workers, all tax filers, all students)?*

- [ ] *Across the income distribution, how do equity improvement measures vary? Across a spatial distribution, how do equity improvement measures vary?*
  - [ ] What does this variation suggest about whether people who face the same circumstances are bearing different burdens? (horizontal inequity)

Appendix B. The Landscape of Equity Assessment Efforts

Over the past several years, multiple cities and states have begun assessing the equity implications of past and proposed policies on a set of named outcomes. Many actors have sought this information as part of a robust decisionmaking process: policymakers who want tactical and operational steps to draft policy that catalyzes equitable outcomes, advocates who want to make informed policy recommendations and endorsements about what policies will benefit their communities, researchers and analysts who want to use existing data to simulate potential future outcomes, and funders who want to support all of the above. These efforts from within and outside government at all levels, and across an array of policy areas, show how these actors consider equity among many decision factors.

We reviewed these efforts with some key questions in mind: What needs do equity assessments currently address? Is equity assessment applied to multiple policies or does it cluster in a few topic areas? What types of analyses do equity assessments include? Is the field refining how its definitions and methods are operationally distinguishing equity from equality? How close are we getting to scoring? To continue to build the practice of equity assessment and eventually scoring, the field needs to converge on shared answers to these formative and methodological questions.

What the Literature Scan Included

We conducted a landscape scan of equity assessment efforts, ranging from conceptual thought exercises to methodological guidance to applied analyses that appeared in publications, tools, and resources. We cast a wide net given the incipient nature of the field, reflected in the array of sectors (government and nonprofit), policy systems (transportation, housing, city planning etc.), and academic disciplines (law, political science, public health, etc.) involved in it, and the different terminology used to describe it. We then limited our review to what an earlier section in the paper identifies as the essential components of equity assessment: an intent to evaluate fairness in outcomes for a specific policy or set of policies, comparing at least two populations, and assessing one or more outcomes. The full results of that scan appear in our online appendix, and a brief write-up of key findings is also available.[4]

Our scan is robust but not exhaustive. For instance, equitable policymaking tools that focus on input checklists and that stop short of identifying and evaluating outcomes were outside the bounds for our scan, because this earlier generation of work does not meet the criteria of an equity assessment. But

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these early efforts likely paved the way for the deepened thinking, better data, and more advanced analysis we find in more recent efforts. We also recognize some work may be underrepresented in our scan. For example, we found a few examples of regional commissions that are using equity assessment tools to examine outcomes for protected classes or assess cumulative loss or harm. Some of these approaches were being piloted for transportation, parks, and planning, given a brief period of influx of federal infrastructure dollars and plans. However, the early stage of these efforts and the different government units or agencies using the assessments (e.g., legislative council offices versus executive agencies) make them harder to find than more standard analyses delegated to a specific type of agency.

Because there is not yet a common type of analysis, agency, or format for equity assessment, we organize the existing work and methodological elements to inform analytic choices. We used the following questions to catalog equity assessments for characteristics we hypothesized could define a methodology:

- Who is conducting the assessment (e.g., what organization or entity authored the product—is it governmental or nongovernmental, and what is its charge)?

- What is the stated goal of the assessment?

- What groups are considered, and how are focal and comparison populations defined (e.g., race/ethnicity, other social identities or characteristics, place, economy, an intersection or combination of multiple factors)?

- Does the analysis focus on inequality or inequity in outcomes (conditional on addressing a specific structure or policy and clear focal populations)?

- How binding are the product's actual or hypothetical findings (e.g., from no formal authority to playing a phasing or gating/advancing role in the policymaking process)?

- What type of output did the assessment yield (e.g., conceptual, methodological, demonstration)?

- The following questions pertain to the demonstration analyses:
  » How does it quantify an equity improvement (descriptive, descriptive scenario, directional, threshold, range, or point estimate)?
  » What are the characteristics of the specific policy or policies studied, including whether they were explicitly designed to address past structural unfairness, whether they are

proposed or have already been passed/enacted, and at what level (local, state, or federal)?
See table B.1.

» What specific outcome(s) were studied?

» What populations were studied in terms of focal (historically disfavored) or comparison
(historically favored)?

Equity Assessment Products by Key Substantive, Analytical, and Author Characteristics

Focus	Equality	Equity	Total
Total	22	30	52
Product type*			
Conceptual	7	16	23
Methodological	12	12	24
Demonstration	13	15	28
Author type			
Local/regional government	7	8	15
State government	5	1	6
Federal government	3	1	4
Nongovernmental	7	20	27
Characteristics for defining focal and comparison populations*			
Race and/or ethnicity	17	29	46
Economic	15	19	34
Place	2	3	5
Other social identities	11	14	25
Intersectional	3	12	15

Source: Authors' analysis.

Notes: Categories marked with an asterisk (*) are not mutually exclusive. Three cities opted to be excluded from the Landscape Scan Airtable but are included in the totals here. For this scan of assessment products, both equity and equality analyses examine (or propose to examine) a specific structure or policy in terms of clear focal and comparison populations. However, an equity assessment also recognizes the historical nature of structural disadvantage embedded in policy and incorporates this recognition into its problem framing (e.g., naming historical structural drivers of inequity in the background, context, motivation), methods (e.g., collecting longitudinal data and conducting longitudinal analyses), and policy consequences (e.g., discussing implications of findings for the policy being examined).

Governmental and Nongovernmental Actors Are Both Advancing the Field

Most authoring entities are governmental, though a smaller number of nongovernmental research, advocacy, and intermediary organizations are highly active. Equity-oriented advocacy organizations at both the national (e.g., Government Alliance on Race and Equity) and local levels (e.g., Chicago United

for Equity), research organizations focused on specific issues (e.g., the Yale Budget Lab on tax policy), and those working across a broad set of policy topics (e.g., the Urban Institute and the Brookings Institution with the New School) are pushing the conceptual and methodological boundaries of equity assessment.[5]

Different Actors, with Different Needs, Drive Different Outputs

Different actors pursue equity assessment with different motivations, and this is reflected in the variety of products we found, from conceptual efforts to imagine a broad scope for equity assessment, to methodological products that delineate how to conduct an assessment, to demonstration papers that assess a specific policy in terms of a set of populations and outcomes.

Nongovernmental organizations, especially those working independently, tend to be working on all three fronts. Their distance from the policymaking process offers them more space to push the conceptual and methodological frontiers of equity assessment. Governmental actors, particularly local or regional ones, tend to be more pragmatic and driven by policymaking needs and timelines, resulting in more demonstration analyses and approximate estimates. Federal bodies tend to be more methodologically oriented, given their closeness to large-scale data infrastructure.

The majority of products found in the landscape scan are either methodological guides, demonstration analyses, or a combination of the two. Very few products are purely conceptual, suggesting that the field is, somewhat understandably, more focused on getting to answers that advance a technical or policymaking conversation than on developing a shared set of concepts, questions, and corresponding approaches. Governmental demonstration analyses are largely prospective—usually providing assessments for proposed policies in a specific legislative subfield (for example, criminal justice policies)—and informational, meaning they are used to inform policy decisions but do not determine whether a legislative proposal is rejected. Conversely, nongovernmental demonstration analyses tend to be retrospective, assessing a policy that has already been enacted, often with a methodological component that generalizes their approach to conducting the assessment.

Equity Assessments Thus Far Focus on Race, Ethnicity, and Economic Disadvantage

Identifying a historically disfavored population of interest, and studying specific outcomes for that population, are key to conducting equity assessments. Among the demonstration analyses we explored, most defined populations for comparison based on race and ethnicity, examining outcomes for Black and Latine households.[6] Historical barriers in access to income and wealth-building vehicles, housing and business ownership, criminal legal systems, plus economic development and ongoing inequities by race and ethnicity may explain why most government and nonprofit organizations' equity assessments have analyzed race and ethnicity.

Many equity assessments also considered economically disadvantaged groups among their main populations of interest, in addition to households of color. For example, the Connecticut Commission on Human Rights and Opportunities' Equity Study Report (2024) includes people adversely affected by persistent poverty and inequality, such as those below the federal poverty level, among the "underserved populations" it identifies, in addition to Black, Latine, Native American, and Asian people.

Some assessments focused on other identity dimensions relevant for key policies, such as gender and disability, but this was less common. The US General Services Administration Office of Evaluation Sciences, for example, looked at women-owned businesses, including breakdowns of women-owned businesses by race and income, to study which business owners were accessing COVID-19 relief funds (Johnson and Safran 2021).

Other approaches focus on specific types of outcomes. For example, the Educational Fund to Stop Gun Violence's racial equity framework for gun violence prevention analyzes Colorado's Extreme Risk Protection Order statute, which was codified in 2020 with the goal of reducing firearm homicides and suicides (EFSGV et al. 2022). The analysis first provides a legal overview of the Extreme Risk Protection Order laws and racial inequities in criminal legal systems, in addition to describing local jurisdiction actions that may blunt the implementation of the new statute. It then summarizes quantitative court data on the number of Extreme Risk Protection Order petitions filed, with breakdowns by geography, types of cases, who is using the orders, and against whom. In its conclusion, the framework identifies existing demographic data and community engagement gaps for continued evaluation and accountability. The racial equity framework emphasizes the importance of identifying how effectively the policy remedies racial inequities, and whether legislation can be written in a way that promotes antiracism, antiviolence, harm reduction, and decarceration. However, the analysis does not

authoritatively conclude whether Colorado's Extreme Risk Protection Order statute remedies racial inequities, in part due to limited implementation data.

Future equity assessments could explore combining a focus on specific outcomes with a range of population characteristics, such as age and rurality, as well as their intersections with race and ethnicity, gender, and disability, to expand the evidence base on the persistent and compounding impacts of structural barriers.

Many "Equity" Assessments Are More about Equality

Perhaps the best example of the still-developing lexicon and conceptual foundations of equity assessment is the variability in what is meant by "equity." Although we focused on a narrow slice of the literature—namely, attempts to systematically evaluate the differential impact of a given policy on prespecified outcomes for populations of interest—we still found considerable differences in how the concept of equity was defined and translated into analytical choices. Within our scan, an assessment of *inequality* looks at how a structural mechanism favors and disfavors certain clearly identified populations in terms of key outcomes at a single point in time.[7] An assessment of *inequity* goes one step further and examines these structures, populations, and outcomes over time, incorporating a historical element in both the understanding of the unfairness origins and a longitudinal analysis. Compounded inequality over time becomes inequity.[8] This is analogous to considering what spending occurs in the baseline for budget scoring and producing multiyear estimates of policy changes (such as 10 years, in the case of federal budget scoring).

What we found in our scan were mostly equality analyses—reports of between-group differences at a point in time that do not incorporate a historical lens in either their diagnosis of the problem or the analyses. Including a longitudinal component in the analyses was the harder of the two criteria to meet, which speaks to the need for better data availability and access as well as analytical methods. The prevalence of equality analyses was especially high in products written by governmental entities.

Meanwhile, different disciplines and policy topics use equity to imply different policy choices. Educational equity typically refers to fairness in access to necessary resources, while tax equity refers to fairness related to a taxpayer's ability to pay (see box B.1). Both notions are distinct from equality, in that the concepts don't suggest that offering every student or taxpayer should receive or owe the same amount.

Case Study of Measuring Fairness: How Tax Policy Considers Equity

Tax policy evaluations typically follow some of the essential components noted in step 1 of this paper's methodology, by specifying (1) funding: revenue adequacy to meet the current and future obligations of government; (2) funding and program elements: efficiency in allocation of resources with minimal disruption to economic behaviors and economic growth; (3) equity (Mazur 2018).

Conventionally, tax equity is defined along two dimensions of "fairness" (Fano 2024):

- Horizontal equity is the concept that people with similar incomes should have similar tax burdens. For example, a taxpayer whose compensation comprises only wages, versus a taxpayer whose compensation is a mix of wages and income from business investments, will have different tax liabilities.

- Vertical equity is the concept that taxes should be based on ability to pay, with varying tax liabilities for varying income levels. For example, under the progressive federal individual income tax system, those with higher incomes face higher tax brackets and therefore pay higher proportions of their incomes in taxes.

These tax equity dimensions also can capture inequalities in tax benefit and tax liability outcomes. However, in isolation, they may fail to focus on historically disfavored or marginalized populations and address the root causes of disparities. For example, structural barriers in access to tax-preferred income sources like business investments may lead to a Black family owing more in taxes than a white family with similar total incomes. Per the US Treasury, several "tax expenditures"—in the form of deductions, exclusions, or credits that benefit certain taxpayers and activities—widen racial disparities and violate the tenets of horizontal equity and vertical equity (Cronin et al. 2023).

Equity scoring can build upon the foundation of horizontal and vertical tax equity norms to evaluate fairness in taxation outcomes, by measuring the progress made by a particular policy toward fairness for specific populations (such as those historically disfavored or marginalized), and with certain predefined outcomes of interest (such as after-tax income).
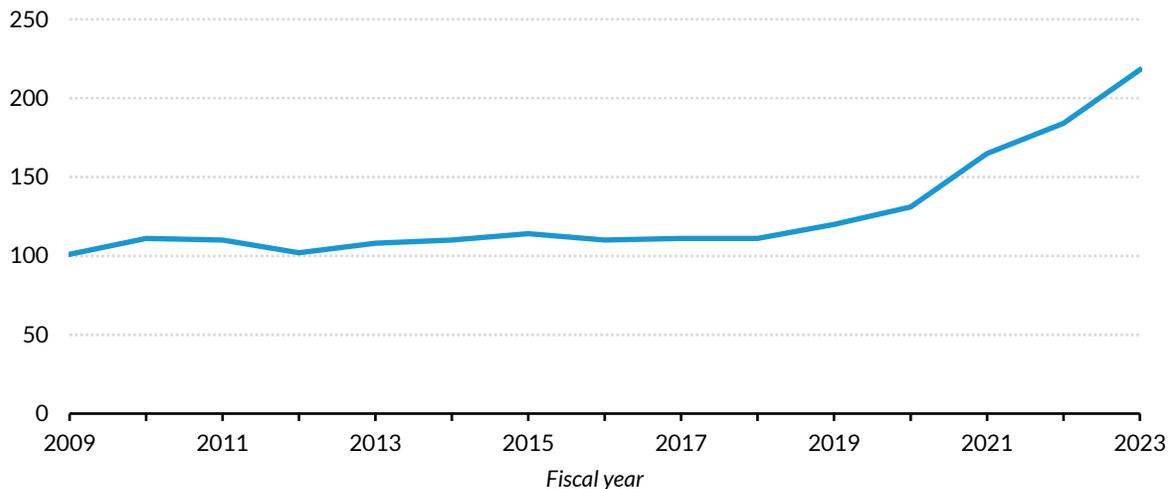
Appendix C. Exhibits from Prior Demonstration Analyses

Initial Disability Decision Wait Times for SSDI and SSI Claims, Fiscal Years 2009–23
In days

URBAN INSTITUTE

Source: "Social Security Administration (SSA) Monthly Data for Combined Title II Disability and Title XVI Blind and Disabled Average Processing Time," Social Security Administration, accessed August 12, 2024, www.ssa.gov/open/data/Combined-Disability-Processing-Time.html.

Reused from *How Does Funding of Administrative Expenses Affect Equity?* (Smalligan et al. 2024).

TABLE C.1

Three Dimensions of Equity Improvement as Applied to Scoring the SSEA Proposal

Dimension	What improvement looks like	How improvement is calculated
Within-group improvement for disfavored group(s)	Black non-Hispanic and Hispanic people (historically disfavored groups) have better outcomes under the SSEA than under current law.	$X_{D2} - X_{D1} > 0$ (Median outcome for the historically disfavored group under SSEA) – (Median outcome for the historically disfavored group under current law)
Between-group improvement for disfavored group(s)	The improvement for Black non-Hispanic and Hispanic people under the SSEA compared with current law is larger than the improvement for white non-Hispanic people under the SSEA compared with current law.	$(X_{D2} - X_{D1}) - (X_{F2} - X_{F1}) > 0$ ((Median outcome for the historically disfavored group under SSEA) – (Median outcome for the historically disfavored group under current law))- ((Median outcome for the historically favored group under SSEA) – (Median outcome for the historically favored group under current law))
Within-group improvement for all groups	An extension of within-group improvement wherein people in each demographic group have better outcomes under the SSEA than under current law.	$X_{D2} - X_{D1} > 0$ and $X_{F2} - X_{F1} > 0$ (Median outcome for each group under SSEA) – (Median outcome for each group under current law)

Source: Authors' conceptual work.

Notes: The median outcomes (X) are lifetime total benefits, lifetime net benefits, and rate or proportion of economic security. D= historically disfavored, F= historically favored, 2 = SSEA (the policy being studied) and 1 = current law (the status quo).

Reused from *Does the 2023 Social Security Expansion Act Improve Equity in Key Outcomes?* (Johnson et al. 2024).

TABLE C.2

SSEA Proposal Would Improve Equity in Some Dimensions but Widen the Benefit Gap for Black Non-Hispanic and Hispanic Adults Relative to White Non-Hispanic Adults

Estimated direction (and values) for two dimensions of equity improvement

	Within-Group Improvement			Between-Group Improvement	
Change	**Black non-Hispanic**	**Hispanic**	**White non-Hispanic**	**Black non-Hispanic vs. white non-Hispanic**	**Hispanic vs. white non-Hispanic**
Median total lifetime benefits ($)	Positive (189,200) ✓	Positive (201,000) ✓	Positive ($235,500) ✓	Negative (-46,300) ✗	Negative (-34,500) ✗
Median net lifetime benefits ($)	Positive (140,800) ✓	Positive (149,300) ✓	Positive (157,400) ✓	Negative (-16,600) ✗	Negative (-8,100) ✗
Economic security (%)	Positive (12.2) ✓	Positive (12.8) ✓	Positive (9.2) ✓	Positive (3.0) ✓	Positive (3.6) ✓

Source: Authors' estimates from DYNASIM4, run id 1004.

Notes: Checkmarks (✓) indicate that the SSEA is projected to improve equity, and cross marks (✗) indicate that the SSEA is not projected to improve equity, according to the specified outcome. The within-group improvement measure is computed as a group's outcomes under SSEA minus the group's outcomes under current law. See table 2 notes for calculations. Total and net lifetime benefits are projections for adults born between 2001 and 2010 who survive to at least age 25. Lifetime benefits and contributions are reported in inflation-adjusted 2022 dollars and discounted to age 65 using an annual real interest rate of 2.3 percent. The analysis excludes benefits paid before age 25. Economic security is defined as having household income at or above 200 percent of FPL; the table reports the projected percentage of adult Social Security beneficiaries experiencing economic security in 2080. Standard errors are not reported because of the excessive computational resources needed to quantify the uncertainty of dynamic microsimulation estimates.

Reused from *Does the 2023 Social Security Expansion Act Improve Equity in Key Outcomes?* (Johnson et al. 2024).

Notes

1   Colorado Department of Public Health & Environment, "Extreme Risk Protection Orders," accessed July 22, 2025, https://cdphe.colorado.gov/colorado-gun-violence-prevention-resource-bank/colorado-firearm-laws-and-regulations/extreme-risk.

2   More information about the People's Score and its predecessor is available at https://www.urban.org/projects/equity-scoring-initiative.

3   See "How Should Distributional Tables Be Interpreted?" Tax Policy Briefing Book, Urban-Brookings Tax Policy Center, last updated January 2024, https://taxpolicycenter.org/briefing-book/how-should-distributional-tables-be-interpreted; "Dynamic Scoring Using the FRB/US Macroeconomic Model," The Budget Lab at Yale, April 12, 2024, https://budgetlab.yale.edu/research/dynamic-scoring-using-frbus-macroeconomic-model; "Simulating the Long-Term Impact of Cash Assistance to Children on Future Earnings," The Budget Lab at Yale, April 12, 2024, https://budgetlab.yale.edu/research/simulating-long-term-impact-cash-assistance-children-future-earnings; and "Tax Provisions in the Reconciliation Bill: Combined Distributional Impacts," The Budget Lab at Yale, June 30, 2025, https://budgetlab.yale.edu/research/tax-provisions-reconciliation-bill-combined-distributional-impacts.

4   See https://airtable.com/appVCWO7WiGIT6CFW/shrSX7xViLlVoM9UE/tblXlQk0c7DXfhqWC/viwTuS0iUW4HSbG14 and Aashna Lal and Karishma Furtado, "Improving How Policymakers and Researchers Measure Policy Outcomes and Fairness," *Urban Wire* (blog), Urban Institute, May 22, 2025, https://www.urban.org/urban-wire/improving-how-policymakers-and-researchers-measure-policy-outcomes-and-fairness.

5   See Nelson and Brooks (2016), 2019 CUE Fellows (2019), Theodos et al. (2023), Loh and de Souza Briggs (2025), Briggs and McGahey (2022), and the Budget Lab at Yale examples listed in note 2.

6   The unit of analysis, even among reports focused on race and ethnicity, varied across the breadth of our landscape scan. For example, some examined the majority composition of ZIP codes or city and state level aggregates of residents by race; others looked at the demographic profiles of business owners, street vendors, taxpayers, or those impacted by criminal legal systems.

7   Beyond the boundaries of our scan, inequality analyses can be even more variable in terms of whether they include a structural dimension.

8   Lal and Furtado, "Improving How Policymakers and Researchers Measure Policy Outcomes and Fairness."

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