

The Analysis of Transfers, Taxes, and Income Security (ATTIS) Model

A microsimulation tool for state-specific estimates

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ATTIS relies on data from the [American Community Survey](#), which has a sample size large enough to provide state-level estimates.

ATTIS can forecast potential impacts of proposed policy changes in a [single program and across programs](#).

Urban researchers have used ATTIS to estimate national and state impacts of (1) the combined effect of [three proposed regulatory changes to SNAP](#), (2) an expansion of [the EITC for childless adults](#), and (3) an expansion of [Child Care and Development Fund subsidies](#) so that more low-income families and children benefit.

The Urban Institute developed the Analysis of Transfers, Taxes, and Income Security model to forecast the potential impacts of policy changes to safety-net programs on individuals and families at both the national and state levels.

ATTIS is a powerful tool to provide estimates by state because it starts with a baseline of data from the US Census Bureau's American Community Survey (ACS). The ACS, which provides annual information on the characteristics and economic circumstances of US households, has a sample size of approximately 1 million households, which is large enough to provide reliable state-level estimates.

WHAT ATTIS ALLOWS URBAN TO MEASURE

ATTIS can simulate the effects not just of one policy change in a safety net program but of several policy changes in a single program or across programs as well as their interactions.

The model estimates eligibility, enrollment, and benefits for the Supplemental Nutrition Assistance Program (SNAP, formerly known as food stamps); Temporary Assistance for Needy Families; child care subsidies through the Child Care and Development Fund; the Low-Income Home Energy Assistance Program; the Special Supplemental Nutrition Program for Women, Infants, and Children; public and subsidized housing; and Supplemental Security Income. ATTIS corrects for underreporting in survey data to provide a more accurate picture of who participates in safety net programs.

ATTIS also calculates what families pay in payroll taxes and federal and state income taxes as well as what they get back in tax credits. The data can capture changes in employment status during the year. ATTIS can also model increases and decreases in employment caused by policy changes, and although the ACS file the model uses always reflects a past year (the current baseline uses 2018 ACS data), we can "age" the data and program rules to better reflect present circumstances.

HOW ATTIS HAS ELEVATED THE DEBATE

ATTIS offers Urban the opportunity to inject critical evidence and data in major policy debates, providing a resource for policymakers, advocates, and other key stakeholders. Urban researchers have used ATTIS in several analyses of major

safety-net proposals and will continue to leverage its power to elevate the debate on national proposals that have state-level impacts and implications. In the past year, we have produced analyses on the following:

- **The combined effect of three proposed regulatory changes on SNAP benefit receipt and amount.** We modeled three changes to SNAP regulations proposed by the Trump administration—tightening the criteria by which states request waivers from time limits for able bodied adults without dependents who do not meet work requirements, restricting states’ ability to modify income limits and asset tests through broad based categorical eligibility, and standardizing the method for determining state standard utility allowances. We estimated that if the changes had been in effect in 2018, 3.7 million fewer people and 2.1 million fewer households would have received SNAP.
- **An expansion in earned income tax credit (EITC) eligibility and benefit amount for childless workers.** In recent years, support for expanding the EITC for families with and without resident children, the latter of which includes noncustodial parents, has been widespread and bipartisan. Using ATTIS, we modeled an expansion that would triple the current benefit for childless workers and raise eligibility to include those earning up to \$28,000 a year. Our analysis found this expansion would lead to a threefold increase in childless workers eligible for EITC benefits, from 8 million to more than 24 million nationally, with an average benefit increase of \$1,000 a year. We were able to show for all states and the District of Columbia the total number of workers to benefit and the average increase in their benefits under expansion, including for those living in states in which state EITC benefits would also increase because they are calculated as a share of the federal EITC.
- **A guaranteed CCDF child care subsidy for families earning below 150 percent of the federal poverty guidelines and meeting their state’s other eligibility rules.** When we modeled this expansion, we found that nationally, more than 2 million additional children would receive a subsidy, including those with families who are already eligible but not currently receiving a subsidy and those with mothers who would join the workforce, thereby becoming newly eligible. We demonstrated the increase in child care subsidy receipt and impact on the child poverty rate resulting from parental employment across states.

ADDITIONAL READING

CCDF Eligibility in Wisconsin, Statewide and in Substate Areas: A Microsimulation Analysis

Sarah Minton, Linda Giannarelli, Silke Taylor, Kelly Dwyer, and Ilham Dehry (forthcoming)

Estimated Effect of Recent Proposed Changes to SNAP Regulations

Laura Wheaton <https://urbn.is/2OimegV>

What If We Expanded Child Care Subsidies? A National and State Perspective

Linda Giannarelli, Gina Adams, Sarah Minton, and Kelly Dwyer <https://urbn.is/3dSJOKM>

Expanding the EITC for Workers without Resident Children

Elaine Maag, Kevin Werner, Laura Wheaton <https://urbn.is/2MbnpAj>

Assessing Changes to SNAP Work Requirements in the 2018 Farm Bill

Greg Acs, Laura Wheaton, and Elaine Waxman <https://urbn.is/2rK7agn>

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