

**EXPAND THE EARNED INCOME TAX CREDIT TO BETTER ACCOMMODATE  
WORKING FAMILIES AND INDIVIDUALS**

**WHEREAS**, the Earned Income Tax Credit (EITC) is the nation's largest wage support for low-income workers; and

**WHEREAS**, while the EITC is an effective support for many low-income workers, it does not provide needed assistance to most low-wage childless workers and noncustodial parents; and

**WHEREAS**, the broad expansion would be used to encourage and incentivize work for those populations that otherwise would not substantially benefit from the EITC; and

**WHEREAS**, studies show that non-custodial fathers who earn more, pay more child support, visit their children more often and are more likely to marry; and

**WHEREAS**, expanding EITC to non-custodial parents that are paying child support encourages both work and responsible parenting; and

**WHEREAS**, waiting until age 25, as the current EITC for singles does, may unnecessarily penalize young, non-college-bound workers who are supporting families; and

**WHEREAS**, currently, if a couple is married both parents' earnings are counted when calculating the EITC, therefore, married families receive significantly less EITC benefits than unmarried couples with children, which creates a marriage penalty; and

**WHEREAS**, current EITC policy disadvantages low-income married families compared to single parent families and it also discourages couples who otherwise might marry; and

**WHEREAS**, eliminating the EITC marriage penalty for low-income workers will strengthen American families; and

**WHEREAS**, public policy that supports low-income working individuals and families and encourages work strengthens American society; and

**WHEREAS**, since EITC is not indexed to protect against inflation, its value to low-income workers becomes eroded over time,

**NOW, THEREFORE, BE IT RESOLVED,** that The United States Conference of Mayors calls on Congress to reform the Earned Income Tax Credit so that the benefits available to lower income families and individuals will be increased, simplified, and easier to access; and

**BE IT FURTHER RESOLVED,** that Congress substantially expand the EITC amount by tripling it so that it better rewards hard working, lower income families; and

**BE IT FURTHER RESOLVED,** that Congress expand the eligibility for single adults by significantly increasing the maximum earnings cap for those workers from \$12,000 to \$18,000; and

**BE IT FURTHER RESOLVED,** that Congress expand the eligibility for non-custodial parents who are paying child support by significantly increasing the maximum earnings cap for those workers from \$12,000 to \$18,000; and

**BE IT FURTHER RESOLVED,** that Congress ensure that the EITC encourages an increased attachment to the workforce; and

**BE IT FURTHER RESOLVED,** that Congress should lower the age of eligibility for the EITC from 25 years of age to 21 years of age with the exception of making payments to full-time college students who often have other means of support; and

**BE IT FURTHER RESOLVED,** that Congress should increase benefits for working single adults and non-custodial parents by increasing the phase-in phase-out rate; and.

**BE IT FURTHER RESOLVED,** that Congress allow families with married parents to file for EITC separately and allow the parent who claims the children to receive the EITC rates for families and allow the other parent to receive the new EITC rate for single individuals, and thereby alleviate the "marriage penalty"; and

**BE IT FURTHER RESOLVED,** that Congress index the EITC to the minimum wage.