



January 31, 2024

U.S. House of Representatives  
Washington, DC 20015

Dear Representative:

On behalf of our 3 million members and the 50 million students they serve, we urge you to VOTE YES on the bipartisan Tax Relief for American Families and Workers Act of 2024 (H.R. 7024). Votes on this issue may be included in NEA's Report Card for the 118th Congress.

We are pleased that the bill would raise the amount of the Child Tax Credit over three years, index it to inflation, and increase the "refundable" portion for the poorest families (those earning so little they pay no federal taxes). Changes in how the credit is calculated would further increase benefits for low-income families with more than one child.

According to the [Center on Budget and Policy Priorities](#), 16 million children from low-income families would benefit from the bill in tax year 2023, including 3 million children under age 3. By tax year 2025, more than 500,000 children could be lifted above the poverty line. Overall, more than 20 percent of U.S. children under age 17 would benefit.

Changes in the Child Tax Credit introduced by the American Rescue Plan Act cut child poverty dramatically—nearly in half. Since 2021, when the expansion expired, the rate of child poverty has more than doubled. While H.R. 7024 is an important step toward reversing this terrible trend, we welcome efforts to strengthen the Child Tax Credit provisions of the bill still more.

The bill would also enhance the Low-Income Housing Tax Credit to spur construction of affordable housing—as many as 200,000 units, according to [Novogradac](#).

Please VOTE YES on the Tax Relief for American Families and Workers Act of 2024.

Sincerely,

Marc Egan  
Director of Government Relations  
National Education Association