

GEORGIA HEALTH POLICY CENTER



BUILDING AND SUSTAINING COLLABORATIVE PARTNERSHIPS TO ADDRESS SOCIAL DETERMINANTS OF HEALTH AND EQUITY:

Insights From an Earned Income Tax Credit Policy
Implementation Lab

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A special thank-you to the coalitions who participated in the EITC Policy Implementation Lab, for sharing their time, resources, and insights.

Special Acknowledgements for Ongoing Thought Partnership

Centers for Disease Control and Prevention, Office of the Associate Director for Policy and Strategy

Elizabeth Skillen, PhD, MS; Samuel Clasp, DrPH, JM, MPH

National Network for Public Health Institutes

Leah Ettman, MS, MPH; Kate Holmes, MPH; Whitney Magendie, MPH; Keith Moree, MPH

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This project was supported by the Centers for Disease Control and Prevention (CDC) of the U.S. Department of Health and Human Services (HHS) as part of a financial assistance award with 100 percent funded by CDC/HHS. The contents of this report and the views expressed in it are those of the authors and project participants, and do not necessarily represent the official views of, nor an endorsement, by CDC/HHS, or the U.S. government, nor does mention of trade names, commercial practices, or organizations imply endorsement by the U.S. government.

EARNED INCOME TAX CREDIT POLICY IMPLEMENTATION LAB: Key Insights to Promote Health and Financial Stability

Earned Income Tax Credit (EITC) is a tax policy that can be implemented at the federal, state, and local level that can help build economic stability for low income earners. Economic stability is an important driver for women and children's health, as recognized by the Health Impact in 5 Years Initiative.

30 states, the District of Columbia, and Puerto Rico have enacted state-level EITC policies, as of November 2021.

20% of eligible federal filers do not claim EITC, indicating a need to improve EITC policy implementation. Many state-level filers mirror or hover around this same percentage.



Leverage opportunities and mindset shifts driven by crisis.

- Develop a mindset that turns crisis into an opportunity for innovative, collaborative strategies to promote health and equity.
- Build resiliency and adaptiveness into collaborative structures.
- Proactively build capacity to adapt and innovate rapidly to reach those who are often most impacted during crises.

Take a systems approach to promoting health and equity.

- Health inequities can influence economic inequities, and vice versa, creating a vicious cycle.
- EITC and other strategies promoting economic stability can also promote health and equity.
- Addressing economic insecurity requires a systems approach and diverse perspectives.



Identify intersections with potential collaborators within and across sectors.

- EITC can be an "entry policy" for addressing social determinants of health and establishing new collaborations.
- It takes time and energy to build and sustain momentum and relationships that can be transformative for health equity.
- Clarify the functions of different actors in the systems that support EITC implementation efforts.
- Community development can be a helpful partner with public health to promote economic supports like the EITC.

Define roles collaboratively and adaptively.

- A systems view helps identify partners better positioned to lead EITC implementation efforts.
- Economic stability is an underlying driver of outcomes across public health areas of interest (e.g., chronic disease, maternal and child health, injury prevention).



Develop communication strategies to build common understanding, actions, and trust.

- Language matters when communicating about EITC and other economic stability interventions.
- Creating inclusive language, especially when communicating across sectors, can expand partnerships and intervention points.
- View EITC implementation holistically as part of policy, systems, and environmental change efforts.
- Timely and credible data is crucial to helping build buy-in to a policy intervention, but scarcity of local data is a common challenge.
- Raising awareness of EITC is important but insufficient; providing warm hand-offs to tax filing providers is a recognized strategy to boost filing.

Public Health's Role in EITC Implementation

- Front-line perspective bringing trusted relationships, including with community.
- Connector bringing a holistic perspectives on health and well-being, including economic health.
- Link to other social determinants of health initiatives.
- Convener for policy and strategy development, and a trusted source of credible data.
- Communicator developing messaging adaptable for local communities.

The Centers for Disease Control and Prevention (CDC) contracted with the National Network of Public Health Institutes (NNPHI), which engaged the Georgia Health Policy Center at Georgia State University to design and facilitate an EITC Policy Implementation Lab to build the capacity of coalitions to improve EITC uptake in their respective states. This report presents actionable, emerging insights from state coalitions and subject matter experts who participated in the EITC Policy Implementation Lab from December 2020 through May 2021.

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EXECUTIVE SUMMARY

PURPOSE AND INTENDED AUDIENCE

This report presents actionable, emerging insights shared by and learned from state coalitions and subject matter experts who participated in the Earned Income Tax Credit (EITC) Policy Implementation Lab (EITC Policy Lab) from December 2020 through May 2021. Many of these insights are broadly relevant to a variety of actors working toward systemic strategies to advance health and well-being. The primary audiences are public health practitioners and their allies in other sectors working to address health disparities exacerbated by income insecurity. This includes those seeking to increase uptake of EITC or other tax credits to help build economic stability for low- and moderate-income individuals and families.

FRAMING THE POLICY IMPLEMENTATION LAB: CONTEXTS FOR LEARNING

This section describes the background, origins, and structure of the EITC Policy Lab and explains how the COVID-19 pandemic became a major contextual factor for participant learning.

Background

To reduce health inequities, public health is working to address the social determinants of health (SDOH), or the conditions in which people live, work, and learn. The Centers for Disease Control and Prevention (CDC) developed the Health Impact in Five Years (HI-5) initiative (www.cdc.gov/hi5) to help build public health capacity to address SDOH through cost-effective, nonclinical, communitywide interventions that can be implemented at the policy level and are shown to achieve positive health impacts within five years. This report focuses on one such intervention, the EITC, identified as one of the largest and most effective policy tools to help promote economic stability of working individuals and families — an important determinant of health and health equity.¹ The EITC, designed to incentivize work and reduce poverty, is linked to a variety of health outcomes, particularly for mothers and their children. As of November 2021, 30 states, the District of Columbia, and Puerto Rico have enacted similar state-level EITC-type credits.

In 2019, CDC Foundation and others, with technical assistance from CDC, sought to understand what factors led to successful EITC implementation in 11 “innovator states” that enacted state-level EITCs. Criteria for innovator states included relevant policy enacted within the last 10 years, promotion of positive health outcomes, multisector collaboration, and diverse geographic and political landscapes. The team engaged representatives from these states through interviews and two stakeholder convenings to surface themes and insights, which are highlighted in the box and provided the foundation for the EITC Policy Implementation Lab.

Foundational Insights on EITC and Public Health from 2019 HI-5 Deep Dive Convenings²

Critical elements for successful implementation:

- Developing strong partnerships/coalitions
- Identifying decision-makers and cultivating champions
- Seizing policy opportunities
- Embracing persistence and perseverance

Infrastructural context factors:

- Economic climate
- Political environment (emerged as most likely to influence extent to which state EITCs could be successfully implemented)

Opportunities for public health in the implementation of state EITCs:

- Build evidence to support communitywide interventions
- Accelerate efforts by providing persuasive health perspectives
- Leverage valuable networks to bring diverse potential collaborators together to support the work

EITC Policy Implementation Lab

The CDC contracted with the National Network of Public Health Institutes (NNPHI), which engaged the Georgia Health Policy Center (GHPC) in the Andrew Young School of Policy Studies at Georgia State University, to design and facilitate an EITC Policy Lab. GHPC's role also included one-on-one coaching to build the capacity of lab participants to improve EITC policy implementation in their states and pilot the EITC Action Guide. NNPHI and GHPC ("the project partners"), assisted by the CDC, identified state-level coalitions that could participate in the EITC Policy Lab designed to increase uptake of EITC by improving implementation of existing EITC policies already available at the federal level and in their respective states. These policy implementation efforts are important because, despite the proven benefits of EITC, approximately 20% of eligible filers do not claim the federal tax credit.³

While the EITC was the primary focus, the EITC Policy Lab was designed with the overarching goal of addressing two critical skills of public health practitioners: working across sectors to address upstream root causes of health inequities through policy (skill identified for Public Health 3.0 [PH 3.0]⁴) and using an existing policy (i.e., EITC) to build capacity in three of the 10 Essential Public Health Functions:⁵

- Communicate effectively to inform and educate people about health, factors that influence it, and how to improve it.
- Strengthen, support, and mobilize communities and partnerships to improve health.
- Create, champion, and implement policies, plans, and laws that impact health.

The project partners understood that building capacity for these three functions, as well as PH 3.0 activities, required adaptive leadership and systems thinking to cross silos and build cross-sector partnerships that work collectively to address complex issues.

Beyond capacity building, the project partners wanted to better understand public health's role in engaging other networks to improve implementation of an existing EITC policy and identifying the resources and tools needed to do this policy implementation work.

Planning the Policy Implementation Lab: Adaptability in a Changing Context

President John Adams once said, "every problem is an opportunity in disguise,"⁶ and this mindset became self-evident through the course of the EITC Policy Lab, as global events of 2020 required ongoing adaptations to both the timing, setting, and structure of the EITC Policy Lab, and ongoing EITC-related efforts in communities across the nation.

The project partners began planning the EITC Policy Lab in January and February 2020 with an aim of inviting existing coalitions to an in-person kick-off convening at the NNPHI Annual Conference in spring 2020. However, EITC Policy Lab planning paused in March 2020 as COVID-19 upended public health efforts and foci across the globe. Planning resumed in September 2020, and eventually six entities in five states (Arizona, California, Louisiana, Massachusetts, and Utah) were invited to participate in the EITC Policy Lab. Please see Appendix A for brief descriptions of each. Many other coalitions and public health

departments expressed interest in participating but were unable to because of demands from the ongoing COVID-19 response.

Structuring the Adapted Version of the Policy Implementation Lab

The adapted version of the EITC Policy Lab, which ran from December 2020 through May 2021, offered two major components:

- Four webinars with relevant subject matter experts and opportunities for peer-learning
- Monthly and as-needed technical assistance coaching calls with policy experts at GHPC to support implementation efforts

The initial webinars, which included subject matter experts from the CDC and GHPC, focused on EITC as a public health intervention, the policy process ([CDC Policy Process](#)), systems thinking, and adaptive leadership. Later webinars included subject matter experts who represented organizations working to close the wage gap using EITCs and improved technology solutions that promote public-sector provision of services, conduct and disseminate policy and budget research, and support equitable community development. Please see Appendix B for brief descriptions of each webinar and Appendix C, which includes information about the project partners and their roles in the EITC Policy Lab.

COVID-19 Implications for Participating Coalitions

As the pandemic continued to worsen, some, particularly those from state health departments, had less time to participate in the EITC Policy Lab or focus on their EITC and policy implementation work. Many also described engagement challenges with coalitions and partners because of the shift to working remotely. Specific to EITC uptake, the pandemic reduced in-person tax assistance, resulting in increased need for technology and innovative approaches to reach eligible tax filers. With the mindset that significant and emergent challenges can open windows of opportunities, some project partners were able to change course to adapt to the critical challenges and opportunities COVID-19 presented. For example, in Massachusetts, economic security partners quickly pivoted from using community outreach volunteers to promote free tax preparation to a variety of innovative strategies. These included outreach through hyperlocal community partners (e.g., focused on a smaller unit, such as specific neighborhoods, a specific population or demographic group, etc.) who continued to operate during the pandemic, free semivirtual tax preparation concierge services (e.g., curbside tax documentation drop off to support virtual tax preparation), and rapid uptake of Code for America's new virtual GetYourRefund platform.

Nonetheless, discussions continued throughout the EITC Policy Lab sessions, surfacing and refining important learnings pertinent to building coalitions across sectors to address SDOH. For example, while colocating free tax preparation assistance in other settings might help reach more eligible EITC filers, the partnership and logistics required take time to develop and can be complex. These challenges multiply under complex and rapidly changing contexts, such as those created by natural disasters or pandemics. By making this challenge explicit, participants agreed that with collaboration to overcome the immediate challenges, **stronger relationships could emerge**. This insight aligned well with other

discussions, which emphasized the importance of trust, both in the relationships across sectors and with the communities being served.

As discussed more below, when the next pandemic or natural disaster occurs, one overarching learning surfaced early in the EITC Policy Lab was to **proactively and systemically build the resiliency of public health to adapt and innovate** in the face of such crises. This early learning confirmed project partners' initial beliefs that building public health capacity for adaptive leadership and systems thinking skills will help them thrive in complex and changing conditions to better address the inequitable impacts of such crises. It also highlights a need for public health to continue to build and bolster strategic partnerships to address SDOH and ensure a stronger collective ability to “weather the storm” in future disruptions. Public health can lead by encouraging partners to pool resources, increase community and organizational ties, and implement strategies to mitigate the challenges faced by those communities that often bear the brunt of natural disasters, infectious disease outbreaks, and pandemics.

ACTIONABLE INSIGHTS: FIVE OVERARCHING LESSONS LEARNED FROM THE EITC POLICY LAB

The combination of webinars, one-on-one technical assistance coaching, and subject matter experts and participating coalition insights led to a greater understanding of the challenges and opportunities for EITC implementation efforts. It should be noted that there is a wealth of research and resources that could further inform cross-sector partnerships to address SDOH. However, with one exception, the insights presented here are tied exclusively to content explored during this EITC Policy Lab. That exception relates to revisiting the primary roles of public health identified during the HI-5 Deep Dive Convenings for working across sectors to improve implementation of an existing policy. These included building evidence, being a policy accelerator, and promoting EITC to increase uptake. EITC Policy Lab learnings reinforced these top three roles and surfaced additional nuance in these roles and responsibilities for EITC policy implementation.

Importantly, the EITC Policy Lab engaged a variety of perspectives, with coalitions ranging from established networks seeking to expand their focus and sustain successful efforts to emerging coalitions wanting to engage critical partners and structure their efforts for future success. This diversity of perspectives helped generate the following high-level insights that are actionable across different contexts of readiness.

1. Leverage opportunities, including new ways of thinking and working created in crisis.

Build adaptiveness and resiliency; Hybrid and virtual approaches for services such as VITA; Create new areas of inquiry

To improve preparedness and response capability for the next pandemic or natural disaster, one overarching insight is the importance of building adaptiveness and resiliency into collaborative structures. To leverage such opportunities, public health should proactively build their capacity to adapt

and innovate rapidly to reach those most impacted during these events. For example, some in public health identified a need to invest in a robust communications infrastructure and digital access for communities with low incomes and smaller, less-resourced community-based organizations. This would allow more rapid deployment of, and access to, critical and timely information and education in times of crisis. Additionally, proactively building stronger and more sustainable collaborations within and across sectors could ensure more informed strategies and help ensure that a more robust infrastructure is in place to respond to the secondary public health crises created by income loss and other SDOH impacts, as public health is called to the front lines to direct infectious disease response ([milkeninstitute-two-public-emergencies-same-time](#)).

By adapting, public health can be a stronger convener and partner, identifying strategic opportunities to leverage strengths and cocreate innovative solutions. When met with a strategic mindset, these opportunities can lead to improvements in the near-term emergency response and in longer-term efforts to address systemic inequities often exposed during these types of crises.

During the EITC Policy Lab, subject matter experts from CDC and GHPC noted how aspects of the pandemic response increased attention on SDOH, [given that much of the disparity in COVID-19 outcomes is driven by persistent pre-existing inequities rooted in SDOH](#).⁷ One example of an organizational change in response to this increased attention is CDC's creation of a Chief Health Equity Officer Unit as part of its COVID-19 response ([CDC COVID Inequities Efforts](#)). One such SDOH, income insecurity, was identified during the EITC Policy Lab experts as a key risk factor, highlighting the importance of EITC and similar work.⁷ EITC Policy Lab participants also recognized the value and challenges of continuing EITC-related efforts during the COVID-19 pandemic. Access to financial resources such as earned income and other tax credits is even more critical for people most impacted by pandemics and natural disasters, and yet more difficult because of the significant disruptions.

The EITC Policy Lab provided an opportunity for participants to share their perspectives and problem-solve about small and large shifts in their ongoing EITC efforts during the pandemic. One of the high-level needs identified was for hybrid and virtual approaches for services such as [Volunteer Income Tax Assistance](#) (VITA) (Internal Revenue Service [IRS]) that had previously relied on in-person interactions. Providing more ways to access VITA could help address existing barriers, such as transportation and scheduling challenges faced by working families. Yet it was also recognized that virtual access is likely to exacerbate the underlying inequities caused by the "digital divide" (inequitable access to reliable internet service) that disproportionately impact people eligible for the EITC. As one participant stated, "we went from forty tax-prep sites to four and a phone." Moreover, distrust in the safety and use of data sent electronically, without the benefit of a trusted in-person interaction, also created some additional barriers.

The pandemic also created new areas of inquiry for participants with research-oriented roles. Some had begun working within their states to better understand how COVID-19 influenced the population of eligible tax filers. They obtained data from workforce development agencies to examine trends in income at local and state levels, primarily the hard-hit service industry sector. However, available data were not sufficient to characterize potentially newly eligible tax credit participants, which parallels some of the insights noted below around common challenges to "hot spotting," or identifying specific places with low EITC uptake to target for increased outreach.

Paradoxically, the emergency context hindered collaborations between public health and other agencies while simultaneously increasing awareness of the importance of those collaborations. Participants identified the need to maintain relationships during the crisis, even if some pre-existing collaborative efforts may be delayed. In one example, participants noted that an already long and complex cross-agency clearance process for EITC communication materials stalled due to pandemic-response shifts in priorities at the highest levels of the public health department. Interestingly, at the same time, subject matter experts noted that COVID-response actions like the American Rescue Plan created opportunities to make tax credit expansions permanent and viewed more holistically — exactly what some of the disrupted efforts were aiming to do prior to the pandemic.

Several policy lab participants asserted that large-scale efforts and resources are needed to respond to the current public health crisis. Public health resiliency to respond to this and new crises could be improved through use of adaptive leadership skills and increasing the number and strength of collaborative partners to identify and leverage opportunities created by COVID-19. Doing so can help better prepare public health and their partners to reach those most impacted during this — and any new — crises on the horizon while identifying innovative solutions to promote health and health equity.

2. Take a systems approach to addressing inequity.

Implementation infrastructure support is critical; Think differently about the structures within the socioeconomic system; Build shared picture across sectors and silos; Change vicious into virtuous cycles

Economic stability is a critical determinant of health that is best understood through perspectives that embrace the contextual complexities that produce (or inhibit) it. To better understand these complexities, the EITC Policy Lab introduced systems thinking as a foundational framework for participants to use in their EITC efforts. A systems thinking approach recognizes that outcomes are produced by relationships between interdependent system elements, rather than from any one system element, and, therefore, requires synthesis of the interconnected elements involved to understand how they come together to produce the outcomes of interest.⁸ Systems thinking principles and tools can be used to help diverse groups of potential collaborators build a shared picture of a complex issue by unpacking the various interconnected elements at work within and across relevant systems and silos that produce the outcomes at issue.⁸

Applying a systems thinking lens, “economic stability” can be seen as a result of a variety of interdependent systems (e.g., economic, labor, health) that, as currently operating, can perpetuate both health and economic inequities. Health inequities can influence economic inequities, and vice versa — creating a vicious cycle. Strategies focused on the economic system, through the EITC and similar policies aimed at reducing economic disparities, can promote health outcomes. Improved health outcomes can promote opportunities for economic stability, changing the vicious cycle to a virtuous one. For example, as an eligible family claims the EITC and other applicable tax credits, they may use the additional income to live in safe and healthy homes, thereby reducing their child’s exposure to asthma triggers, which in turn reduces the parent’s hours of missed work to care for the child.

Strategic discussions to address systemic challenges like economic insecurity can benefit by engaging multiple diverse perspectives within the system. The EITC Policy Lab encouraged participants to recognize and collaboratively explore their respective roles and associated responsibilities, resources, and needs. The diversity of participant roles included program coordinators and directors in public health and regional VITA programs, public health and academic researchers, and advocates. In the EITC Policy Lab, a common set of needs emerged, which helped align participants' diverse perspectives. As a result, EITC Policy Lab participants identified they wanted to learn more about:

- Increasing EITC participation
- Providing credible data to decision-makers
- Focusing organizational attention on SDOH
- Collaborating with others working to address poverty
- Working within state-specific policy contexts

In the context of the broader work to address poverty and improve community well-being, a systems approach to improving EITC implementation helps coalitions learn from each other and informs further action. By reflecting on the coalition's readiness, strengths, skills, and context, a more coordinated cross-system approach can emerge, benefiting both tactical and strategic efforts of the groups working to address inequities.

From a tactical perspective, participants noted that thinking differently about structures within the socioeconomic system can highlight the benefits of filing an EITC. This included providing public health, health care, and social service potential collaborators with tested messages about filing taxes as an opportunity to bolster income through earned tax credits and benefit family health and wellness. This type of "implementation infrastructure support" helps deliver credible messages to potential tax filers from trusted sources, expanding the reach of any single organization working to address economic stability.

At the strategic level, the systems approach helped participants share and understand variations in context across their different communities. "Realizing how policies are determined uniquely by the state you are in" led to thoughtful and mutually supportive discussions about the replicability of approaches to EITC implementation. Building on the tested messaging example above, the tactic may be similar between communities, but the "landscape can be very different," leading to different pathways to EITC implementation goals. For instance, in areas with extensive VITA funding and sites, messages may focus on building awareness about and trust in these sites while also encouraging access to them; in areas without this infrastructure, messages may be more focused on building trust, accessing virtual services, and increasing local VITA sites.

Similar to the learning of leveraging opportunities created by crisis, participants suggested that public health and communities hit hardest by COVID-19 would benefit by proactively applying a systems thinking lens to identify the systems at play that exacerbate both COVID-19 inequities and those that existed prepandemic. This approach could help identify high-leverage opportunities to get at the root of these inequities near and longer term, while also building new partnerships and strengthening existing

partnerships by collaborating on this systems thinking approach. Moreover, this approach could help identify complementary strategies and goals that benefit all interested partners.

3. Identify intersections with potential collaborators across initiatives and sectors.

EITC as a “gateway” for new collaborations to address SDOH more broadly; Expand messaging and meaning to broaden connections; Building long-term collaborations takes time and resources

An approach that contextualizes EITC implementation efforts within a broader system of supports for community well-being presents numerous opportunities for collaboration. As a venue for sharing experiences across coalitions, the EITC Policy Lab helped participants appreciate the collaborative aspect of their work. Each coalition identified different types of existing and potential partners primed for collaboration because of their involvement with other initiatives, both internal and external to public health. The EITC Policy Lab created space for learning about these connection points at both a conceptual and practical level. Conceptual learning is illustrated by a participating economist who stated, “I didn’t understand the connection between taxes and ACEs [adverse childhood experiences] prior to participating in the EITC Policy Lab.” While from a practical level, a participant working in a health care setting found value in learning about “increasing access to EITC through accountable care organizations.” These peer-learning opportunities enabled the participants to learn about the various types of partnerships occurring at other sites and identify areas where they would benefit from a similar partnership.

“I didn’t understand the connection between taxes and ACEs [adverse childhood experiences] prior to participating in the EITC Policy Lab.”
–Participant

Participants gained understanding of the EITC as an “entry policy” for addressing SDOH more broadly and as a “gateway” for new collaborations. For example, one coalition initially perceived a health systems’ approach to SDOH as narrowly focused on specific services or programs like the Supplemental Nutrition Assistance Program⁹ and vouchers for rideshare services needed to reach medical appointments. Through their collaborations, the coalition was able to expand their health partners’ understanding of poverty by shifting concepts about poverty from lack of food and transportation access to a broader orientation around economic inequities and the need for economic supports. Raising awareness of EITC as one of these supports within the health care setting subsequently “built momentum for working together in a way that people haven’t before.” Another coalition clearly saw “making the connection between public health and people’s income” as a way to “bring community partners into the larger conversation on SDOH.”

In addition to identifying conceptual connections with other efforts to improve community well-being, participants offered practical perspectives about the time needed to develop cross-sector relationships critical to successful collaborations. They noted that the foundational work required to increase EITC uptake is similar to that needed for other HI-5 interventions. Trusted relationships are critical to addressing SDOH and health equity, but building and maintaining those relationships requires time and intentional effort. The seed for this important insight was planted during early discussions around how to leverage the crises of COVID-19, the public health response, and the strategies to increase EITC uptake.

In one discussion, a participant noted their “partners that are working together [on EITC] have worked together but not in this capacity before, so we are just trying to build connections between the team before being able to think further about next steps and activities. This will be a good time to regroup and game-plan for next tax season.” In some cases, participants observed that their EITC potential collaborators convene only around tax time, pointing to a need to find opportunities with similar initiatives to buttress longer-term, more frequent, sustained collaboration with these potential collaborators. Others from more established coalitions shared a perspective from decades of progress starting “with the coalition powered by EITC and the idea of VITA supporting health, which helped broaden their messaging and led to some state-level support. This, in turn, led to the ability of VITA sites to stay open beyond the tax season — vital for maximizing EITC and other tax credits to help close the wage gap. [Moreover,] [m]ore resources to support more time throughout the year is critical to build on momentum.”

Both participants and subject matter experts identified community development as a sector with an abundance of possible connection points for public health potential collaborators working to broadly address SDOH and specifically focus on economic supports such as EITC. One coalition in its early EITC work noted that their efforts are focused on grantees from the community development field already working on SDOH, and, because of their EITC Policy Lab participation, they introduced a new training module for the grantees to communicate the importance of EITC for both sectors’ goals and how to leverage it to improve health. Subject matter experts from Neighbor Works noted that many community development organizations are established, place-based potential collaborators that have already built trust with the communities they serve. This mutual trust makes aligning their existing financial counseling and health-oriented efforts an excellent space to promote EITC implementation and uptake.

Public health’s goals of promoting health and health equity can be complementary or mutually reinforcing to goals of other organizations — presenting potential bridges for partnership. In this case, making the connection between public health and people’s income helped bring community partners into larger conversations on SDOH. This could apply to other policies that are not traditionally framed as health promoting, and, applying systems thinking discussed earlier, could open other gateways for public health and partners to collaborate on SDOH more broadly, while catalyzing trust-building across partners.

4. Define roles collaboratively and adaptively.

Identify key partners best positioned to lead EITC efforts; Clarify roles of different actors in the system that supports EITC implementation effort; Context matters for implementation roles and actors

As mentioned, project partners sought multisector coalitions to participate in the policy lab, and a variety of perspectives were represented during the lab, including those from state-level public health agencies and institutes, health care organizations such as hospitals, social service, and community and economic development. Recognizing the need for collaborating across sectors, participants stated that an essential element for success is to clarify the functions of different actors in the systems that support EITC implementation efforts. Though the impetus for the EITC Policy Lab came from public health

perspectives, participants and subject matter experts clearly recognized that public health is not usually best positioned to lead efforts around EITC implementation. As opportunities to apply a systems approach to this type of work emerged, participants had to strategically identify key partners (actual or potential) who may be best positioned to lead aspects of the EITC effort within their specific contexts.

Convener, connector, coordinator, and program implementer were the most common roles participants described for themselves in their respective EITC systems. Several also shared roles related to building the evidence base and supporting others' efforts related to coordinating programs, policies, and strategies.

EITC Policy Lab discussions about how roles are defined reinforced the importance of the **context** of the systems in which participants operate. In some instances, public health's role for EITC efforts is defined by agency policies and plans, with one state health department sharing that EITC is a primary strategy for addressing equity and SDOH in their strategic plan. In other contexts, roles are defined by the system structure. For example, when state public health departments equip local districts with resources needed for promotion efforts, they have a distinct role in disseminating information through that structure and may not have much of a role "on the ground." As a participant operating in this type of structure noted, "our job at the state health department is to get local departments on board with the intersectionality of income, poverty, and public health needs." Structural roles at the federal level also influence what states do. One discussion focused on how "state partners needed to hear from federal or national partners that EITC promotion was a priority" given the number of priorities on which they are already working.

The composition of EITC Policy Lab participants highlighted the different intrasector perspectives of public health, with various coalitions having representation from chronic disease, maternal and child health, injury prevention, and infectious disease control (e.g., COVID-19 response). The recognition that the same social determinant, economic stability, is an underlying driver of outcomes across these program areas confirmed the value of building partnerships around SDOH-focused work within the single sector of public health.

As roles in EITC implementation broaden to include other sectors, opportunities for strategic collaborations increase. Several participating coalitions included representation from health care and hospital systems. Within broader EITC implementation efforts focused on health benefits, health systems are often conflated with public health, but they are very different in terms of their own responsibilities and needs. For example, the role of a public health epidemiologist may be to build the evidence base for the effectiveness of EITC as a population health intervention, while clinicians in a health care setting are often trusted sources of information, and patients often have time to read brochures and other educational materials, such as information about the value of filing taxes to claim the EITC, while waiting for their appointments.

In addition to public health and health care practitioners, some participating coalitions also included academicians, economists, advocates, community development professionals, and others. The more these perspectives are included, the more complex the system, but this robust collective view can also lead to more informed and shared strategies that leverage each partner's strengths and assets.

Understanding where opportunities for collaboration exist, as well as specific roles across these collaborations, became a clarion call throughout the policy lab. As contexts change, these opportunities and roles can change too, including who is best positioned to lead efforts. As one way to help foster effective action in promoting health and health equity through policy, public health could proactively, collaboratively, and iteratively lead efforts to identify and clarify the functions of different actors in the systems that support EITC — or other policy implementation efforts.

5. Develop communication strategies to build common understanding, actions, and trust.

Language matters; Create more inclusive language to build broader collaborations; Efforts are stronger with broader collaborations; Awareness is important but insufficient — need trusted sources and warm hand-off to resources; A lack of timely and credible data is a common issue across sectors implementing EITC

Learnings related to communication were rich and multifaceted throughout the EITC Policy Lab. By building on a systems approach to identify intersections with other initiatives, participants learned that framing communication about EITC and developing data-driven approaches to promote its uptake are integral to building trust among partners and communities. Trust reinforces and strengthens critical relationships needed for sustained success in achieving goals for improving community well-being through EITC and similar efforts. The importance of being more intentional about communication when working across sectors is highlighted below.

Language matters when communicating about EITC and other interventions intended to build economic stability: Participants encouraged each other to be thoughtful about the language used for EITC efforts. Some expressed concern that in some contexts, using the term *poverty* can lead to harmful perceptions of the “deserving” versus the “undeserving,” or it can lead to feelings of shame or inadequacy, making individuals reluctant to participate in EITC and similar efforts. For example, some subject matter experts and practitioners noted using terms such as *workers (or families) with low incomes, or low-income earners*, to reframe potential EITC filers as people who work but earn low incomes.

Language to describe how eligible filers can claim the tax credits they earned spurred thoughtful reflection from participants and subject matter experts. As one participant stated, “I think we should be careful about saying taxpayers ‘apply’ for the EITC. They don’t apply; they file a tax return because they are workers who had income, not poor people applying for benefits.” Another noted a “need to recognize that this isn’t welfare, these are essential workers who are the backbone of our country. ... It’s not a service or a program for poor people, it’s a mechanism for workers.” Alternative frames for communicating about EITC to eligible filers were discussed, with suggestions to talk about “claiming the tax credit you’ve earned” or encouraging people to “access tax credits.”

We “need to recognize that this [EITC] isn’t welfare, these are essential workers who are the backbone of our country ...”
—Participant

Creating more inclusive language for sharing information within and across sectors can reach more potential collaborators, build broader partnerships, and increase the number of potential intervention points in the system. The various perspectives represented surfaced some distinct messaging and approaches across sectors that could increase the number of potential intervention points in the system. For example, beyond public health, participants working closely with health care systems shared their view that “the medical world could reframe their messaging from keeping people alive to promoting equity and opportunity.” In one case, a hospital director who embraced this reframing began educating others about the role of wage reforms in local economic policy, using the institution’s role as an anchor institution operating from a position of power.

Other useful frames noted by participants came from economic and social service perspectives. For example, public health may view well-being as an outcome, whereas economists shared that they are more inclined to view human well-being as a resource. Considering this frame in a collaborative setting nudges approaches away from EITC as an intervention that drives well-being and toward a more inclusive view that embeds EITC and well-being within larger economic structures.

Public health may view well-being as an outcome, whereas economists shared that they are more inclined to view human well-being as a resource.

Participants from a state association focused on building economic security, and that works with hospitals to promote EITC uptake, borrowed a phrase more commonly associated with social service settings, framing tax preparation services as a “no wrong door” opportunity. In its simplest form, this phrase recognizes that individuals seeking support for filing their taxes to claim the EITC are also likely to have other unmet needs, and the people providing tax support can be conduits to other services that support health and well-being.

Other coalitions mentioned that they were working with public benefit agencies as part of their EITC efforts. Subject matter experts stated that clients who are requesting assistance with EITC filings may also be eligible for social service programs and be more willing to trust the public benefit agencies. Participants recognized the importance of leveraging “trust points” in the health system to increase EITC participation. For example, equipping community health workers with appropriate messages and providing ready-to-share resources (such as a referral to a VITA site) can be important sources of information for the individuals they serve.

Additionally, although public health perspectives were at the center of the EITC Policy Lab, the multidisciplinary nature of participating coalitions encouraged thinking about EITC implementation holistically as part of policy, systems, and environmental change efforts, not “reducing it to another public health promotion campaign.” One coalition noted that even within the public health sector, the opportunity for collaboration between different divisions of the state health department (Maternal & Child Health and Injury Prevention) on an EITC communications tool “brought to light how much stronger we are together. It broadens the message and allows us to reach more potential collaborators.”

Engaging in the policy process and the EITC are stronger if informed through various perspectives. The [CDC Policy Process](#)¹⁰ and the [EITC Public Health Action Guide](#)¹¹ are useful tools, and participants emphasized that they should be used in concert with frameworks and perspectives others bring to the

table. One participating coalition shared that they had a wealth of policy experience and different interpretations of *policy implementation* that seem to straddle the “adoption” and “implementation” phases outlined in the CDC Policy Process. This discrepancy did not diminish the value they received from the EITC Policy Lab, but rather pointed to a need for public health potential collaborators to intentionally test the frames they bring against those brought by partners from elsewhere in the system.

With the EITC Action Guide identified as an excellent starting point, participants cautioned against many of the “actions” as overly focused on raising awareness. Their collective experience taught them that raising awareness is important but insufficient on its own. Elevating understanding is key to moving partners toward action, but that understanding should ensure that “there are people on the ground to connect [tax] filers with trusted sources” of information and support. As one participant stated, “despite so much work to increase awareness, the needle in [our state] still doesn’t seem to move.” Others felt it was especially critical that “those involved in early stages of collaboration become informed enough to be an effective connector.” A participant from an early-stage coalition reinforced this perspective. This individual was “looking for more training to familiarize myself with EITC since partners ... are asking me to speak about it, and I don’t feel prepared yet.” It was noted that the EITC Policy Lab, framed around the action guide, was “a productive first step” toward that preparation and knowledge.

Timely and credible data is crucial to building buy-in to a policy intervention, but it is a common challenge for EITC policy implementation. Population- and place-based framing can be powerful and require quality data that is currently unavailable or challenging to access.¹² Challenges include the lack of earnings information about individuals who do not file federal taxes and the inability to access timely income tax return data by racial or ethnic identity, ZIP code or census tract, languages spoken, and other factors that could help identify populations that are not fully claiming their EITC. As a result, participants — nearly universally — identified the lack of data as a missed opportunity to fully incorporate EITC efforts into place-based work to improve community well-being. A common challenge identified is the scarcity of local data on who is and is not claiming their tax credits and why (e.g., barriers, facilitators). Without data broken down by place or subpopulation, “hot spots” of low EITC uptake cannot be readily identified, limiting the ability to target promotion efforts. Some shared how their coalition recently started partnering with a state-level public policy institute to identify hot spots for more effective targeting. Other participating coalitions shared their efforts to “get timely IRS data that permit more sophisticated analyses at the geographic and individual levels to create more targeted interventions.”

However, participants indicated they had difficulty connecting with the IRS for data, and often the data they obtained was out of date for their purposes. The EITC Policy Lab facilitated discussions of how to advance EITC work more immediately while continuing to pursue more reliable data on access to EITC. As one participant stated, “you can talk about how many touch points and people you’ve helped, but it’s not a scientific impact; the ultimate effect of your program must take into account design, method, and data. We have people do assessments on intakes done through our state’s tax preparation support program, but we want to apply methods and use IRS data so we can produce a ‘gold standard’ on access.”

Data — or the lack of it — was a shared challenges across sectors. Although this challenge was not resolved, the EITC Policy Lab provided an opportunity to explore and align efforts to improve data availability and access. An initial step for data collaboration is to determine what data are available and

what is needed to promote uptake of EITC and similar tax credits. Participants noted that policymakers want data to target initiatives and frame impacts. One figure is the multiplier effect, which “economists assert ... is generally between 1.5 and 2 for local economies.”¹³ For every dollar claimed through the EITC, local economies experience an additional \$1.50 to \$2 in activity, demonstrating a return on efforts invested in increasing access to these credits, plus the additional activity resulting from available state credits.

As mentioned previously, a key component for success is to funnel data-supported communications through a trusted messenger who can deliver this information to communities in an actionable way. For example, in one state, participants are trying to “locate areas where EITC participation is low and then target trusted locations like clinics, schools, and churches to help with tax preparation and connect families with EITC benefits.” In that context, churches were identified as particularly well-regarded in those communities trying to increase uptake through tax preparation support services. However, the coalition had to jump through a lot of hoops to set up tax sites through the church, and are now trying to do outreach through an interfaith council and specific contacts within the church as a next step in their ongoing EITC efforts.

As we heard throughout the policy lab, public health, like other sectors, has developed its own language in pursuit of its respective goals. As such, broader and more inclusive perspectives and language can help build a more robust and informed effort to promote health and equity. Similarly, another important communication consideration discussed during the lab was the importance of being intentional about language used to describe efforts and the people for whom the interventions are intended, to promote collaboration across sectors and with communities, and to help remove stigma and other barriers to successful implementation efforts.

PUBLIC HEALTH ROLES, SUGGESTED RESOURCES, AND TOOLS

Public health professionals play a critical role in their communities, ranging from convener to researcher to practitioner. Using a multipronged approach and a diverse set of skills and resources, public health has focused on addressing the SDOH in many of its programs as a policy tool that promotes the economic stability of working individuals and families. There are numerous roles public health can play to support EITC and address the SDOH at the local, state, and national levels. The following list summarizes those learnings specifically gleaned from participants in the EITC Policy Lab. Below the discussion of roles are some suggested resources and tools that public health and other professionals can use in their efforts to build their capacity to improve EITC uptake and implement other programs and initiatives.

Potential Public Health Roles

Participants in the policy lab identified that public health professionals can play a variety of roles to advance EITC efforts, including:

- Functioning as connectors and conveners of public health, community-based organizations, and individuals and families, and engaging cross-sector partnerships to address SDOH and improve the implementation of EITC policy
- Providing “front-line” local perspectives on disruptions, such as pandemics and natural disasters, to state and federal policymakers
- Building upon pre-existing trusted relationships with community members and organizations to identify needs, communicate information, and implement programs and policies. This can also make it easier to reach communities in crisis and to learn about what they need.
- Implementing or facilitating joint responses, such as colocating testing or vaccination sites with free tax preparation services
- Providing a holistic perspective on wellness that includes physical health, behavioral health, and economic health and stability
- Explaining SDOH using understandable, relatable language that explains the relationship of poverty to trauma, and to health and well-being
- Utilizing intra–public health connections to align around the range of SDOH initiatives
- Serving as respected and trusted sources of credible data, evidence, and policy analysis; compiling fact-based information and creating and disseminating easily understood messages based on data, research, and evaluation
- Using experience with media campaigns to develop tested messages and tools that local communities can adapt for their specific contexts
- Developing communication tools that combine the economic and health behavior aspects of COVID resilience
- Facilitating joint responses such as colocating testing or vaccination sites with free tax preparation services
- Assisting with grant writing to provide families with laptops, expand broadband, and offer publicly available citywide Wi-Fi
- Becoming an IRS VITA Partner ([Become an IRS Partner to Help in Your Community | Internal Revenue Service](#))

Resources and Tools

- The CDC [Health Impact in Five Years \(HI-5\)](#) initiative provides evidence for EITC in different health domains that might be helpful for specific audiences or partners.
- [GetYourRefund.org](#)¹⁴ is a free mobile app created by Code for America that helps families earning less than \$66,000 a year file their taxes and maximize tax credits. It is available in both English and Spanish.
- Code for America also offers a [GetYourRefund Outreach Toolkit](#).¹⁴

- [Prosperity Now](#)¹⁵ is a nonprofit organization that works with communities to facilitate learning, connections, and action to create and improve programs and policies that foster opportunity, especially for those who have not had it before. Their website offers a variety of information and resources, including Scorecard — an interactive map offering data on household financial health, racial economic inequality, and policy recommendations to help put everyone in our country on a path to prosperity.
- The IRS offers data on [EITC Participation Rate by States](#).³
- The IRS also offers an [interactive database](#)¹⁶ on IRS ZIP code–level data on low-income federal individual income tax return filers with adjusted gross income under \$60,000.
- Systems thinking is a holistic approach to analysis that focuses on the way a system’s constituent parts interrelate and how systems work over time and within the context of larger systems. There are several resources available, including the [Academy for Systems Change](#)¹⁷ information on systems mapping using systems network analysis and causal loop diagrams, the iceberg model, and SSM (System Support Mapping) and the CDC’s [Thinking in Systems material](#).
- [Seven Vital Conditions for Health and Well-Being](#)¹⁸ is a useful framework for conceptualizing holistic well-being and the conditions that give rise to it, as well as identifying levers for community change and improvement. It brings together major determinants of health, exposing how parts of a multifaceted whole work as a system to produce population well-being.
- [NeighborWorks](#)¹⁹ is a congressionally chartered and funded nonpartisan nonprofit that supports networks of organizations providing communities with affordable housing, financial counseling and coaching, training, and resident engagement and collaboration in the areas of health, employment, and education.
- [Build Healthy Places Network](#)²⁰ is a neutral convener bringing together cross-sector partners, providing field-level thought leadership, creating and curating tools and resources, and strengthening collaboration. Through its programs and place-based advisory services, it supports multisector partnerships that mobilize investments and build community infrastructure to more effectively reduce poverty, improve health, and advance racial equity in urban and rural communities across the country.
- [What Works for America’s Communities](#)²¹ is a collection of essays that examines what we can learn from the history of community development and provides innovative ideas for working with new partners, creating new financing tools, and leveraging new technologies to bring opportunities to America’s struggling communities.
- [How Community Development Financing Can Help Support Healthier Neighborhoods](#),²² with funding from the Health Impact Project, a collaboration of the Robert Wood Johnson Foundation and the Pew Charitable Trusts, is an article that describes some of the findings related to three community development initiatives by local and national entities.
- [“Community Development and Health,”](#)²³ an article in *Health Affairs* by Amanda Cassidy.
- [Health Equity Guiding Principles for Inclusive Communication](#)²⁴ by the CDC.
- [Achieving Health Equity](#)²⁵ by the Robert Wood Johnson Foundation.

- [*Social Determinants of Health: Know what Affects Health*](#)²⁶ by the CDC.
- [*The State of the Earned Income Tax Credit*](#)¹³ provides data on EITC uptake, as well as economic return on investment (and multiplier effect) of EITC investment, which is helpful for policymaker education.
- [*Anti-poverty policy and health: Attributes and Diffusion of State Earned Income Tax Credits Across U.S. States from 1980 to 2020 — PubMed \(nih.gov\)*](#)²⁷ — an analysis by Emory University and the CDC.
- [*State Policy and Practice Related to Earned Income Tax Credits May Affect Receipt among Hispanic Families with Children.*](#)²⁸
- [*State Priorities Partnership*](#)²⁹ is a network of over 40 independent, nonprofit research and policy organizations that provides evidence and analysis to advance policies that give more people the opportunity to prosper.
- [*Get it Back Campaign*](#)³⁰ focuses on free tax filing and assistance, providing resources and tools that organizations can use to support outreach on the ground.

POTENTIAL NEXT STEPS FOR PUBLIC HEALTH AND INTERESTED ECONOMIC STABILITY PARTNERS

In addition to providing a structure for mutual learning and support across participating coalitions and subject matter experts, the EITC Policy Lab generated a series of potential next steps for applying and exploring emergent insights. This brief concludes with a summary of these future possibilities for considering in conjunction with the EITC Action Guide.

Strategically consider the timing of collaborative engagements around economic policy issues.

Timing emerged as a critical strategic component of both the discrete engagement of public health in EITC efforts and the contextual systems in which that engagement occurs. In the **near term** (over the next several months), those within public health who want to contribute to EITC efforts should become familiar with tax-filing schedules and how these schedules influence the actions and availability of potential partners who already directly connect with eligible filers — for instance, inviting free tax preparation service providers to colocate with public health services and events. Understanding the policy landscape and building relationships around federal, state, and other tax credits can drive **mid-term** (over the next year) actions by public health entities seeking to structure sustained collaborations beyond the policy implementation phase — such as participating in multisector working groups to identify alignment opportunities like information campaigns and data sharing. For **longer-term** (over multiple years) opportunities, cross-sector perspectives need to align around a broader systems view of economic supports and their influence on health and well-being — for example, building out the evidence and communications resources around economic stability, the role of EITC, and health. The trust built through short-term engagement of partners can be a foundational step toward codeveloping

and implementing sustained action and strategies at the intersection between public health and other economic stability perspectives.

Completing the EITC Policy Lab during the universal disruption of COVID-19 emphasized the importance of adaptability and taking the time to build stronger partnerships between disruptions: a reaction to one crisis should include an intentional accounting of opportunities to strengthen resiliency and mitigate negative impacts of the next event.

Continue to develop and disseminate information on health impacts of EITC.

One of the primary roles for public health is to continue collecting and disseminating credible information by conducting research on the population health implications of economic stability and the impact of specific EITC policies that aim to improve it. Less research-oriented public health individuals also play a role as excellent conduits for disseminating key findings to practitioners and clinicians, cross-sector partners, and advocates for policy changes supported by evidence.

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Replicate the policy implementation lab approach and other opportunities for peer learning.

Discussions with participants demonstrated value in the EITC Policy Lab approach and a desire for more peer-learning opportunities. Participants experienced the EITC Policy Lab as a unique space where they could learn from both subject matter experts and their peers in other parts of the country. They also indicated that the technical assistance coaching calls enhanced their collaborative efforts by providing additional opportunities to reflect and discuss the learnings from the full group sessions. The following comments from the participants illustrate the value of the EITC Policy Lab and may be important to consider for policy implementation labs focused on other policies:

- “Loved the opportunity to learn from other states — thought that was the best! Looking for ways to do that with other projects. More than just hearing about other states, but really learning from/with them.”
- “Having this lab has helped momentum because it gives space to meet and think about it.”
- “The time with coaching was also helpful to get more clear on project purpose — being ‘forced’ to articulate efforts led to more intentionality. Allowed time to think differently.”
- “Reinforced our commitment to the work. Influenced our Essentials for Childhood team to see a more 360 view.”

Recommended future directions for EITC Policy Implementation Lab approaches and peer cohorts.

Several topics to consider in any future activities that follow the format of the EITC Policy Lab emerged from participants and subject matter experts. Some of these are noted below and include both a deeper dive on EITC implementation as well as a broader policy focus on other economic supports and SDOH topic areas:

- **Increase attention on EITC uptake in rural areas.** Several states explicitly requested guidance on working with “local health departments and community partners to build action plans to boost EITC and VITA programs in rural areas.”
- **Examine other tax credits and similar economic supports.** By facilitating a systems approach, the EITC Policy Lab spurred participant thinking about intersections with other related policies that could benefit from this type of engagement. These included new federal child tax credits (set to expire at the end of 2021), paid family leave, expansion of minimum wage, and other family-friendly business practices. One participant noted that anything in the CDC Violence Prevention Technical Package³¹ related to economic supports for families would be worth a similar EITC Policy Lab.
- **Consider affordable housing and community development policies.** Participants and subject matter experts saw this sector similarly to the economic support of the EITC and especially ripe for a comparable collaborative approach. There are many programs trying to reach the same population groups, and they are often implemented in isolation from one another, without the insights gained from broader collaboration. Housing was noted as a policy arena with considerable overlap for EITC-related skills and approaches. As one example about where to find potential collaborators, one subject matter expert observed that the Department of Housing and Urban Development’s Family Self-Sufficiency Program³² naturally aligned with EITC-related efforts.

Consider supporting future collaborations around economic stability and health.

Last, participants observed that human and financial resources are critical elements of collaborative work. Many participants indicated that one-off initiatives do not enable development of sufficient structure for sustained collaboration. Participants from a more established collaborative noted that the ongoing need to cobble together various funding sources for their coalition led to instability in roles. Many saw an opportunity to better coordinate resources to support collaborative work and a chance to integrate SDOH-related collaborations in organizational planning and practices.

Participants expressed appreciation for the opportunity to participate in the EITC Policy Implementation Lab. They recognized the benefits of sharing information about collaborative cross-sector strategies to increase uptake of the EITC, and they acknowledged both the challenges and value of participating in the EITC Policy Lab while simultaneously working in their communities on EITC-related efforts during the COVID-19 pandemic. They embraced the concept of systems thinking and adaptive leadership introduced during the EITC Policy Lab and encouraged CDC to continue to develop tools and resources

that build capacity, increase EITC policy implementation, reduce economic disparities, and improve the health and well-being of individuals at the community level.

FINAL THOUGHTS AND REFLECTIONS

With the EITC as the specific policy focus, this policy lab was also designed with a higher aim of building public health capacity to work across sectors to address root causes of health inequities through policy, a critical skill identified for [Public Health 3.0](#) (PH 3.0).³³ Many of the learnings surfaced during this policy lab reinforced the roles and skills identified for a PH 3.0 workforce, and, therefore, this report may offer tangible considerations for other public health initiatives intended to improve SDOH and health equity.

For example, a variety of potential roles were identified for public health in their work to increase economic stability through policies such as the EITC. This suggests public health would benefit from continuing to adopt new skills and tools to effectively fill these potential roles. The policy lab also underpinned the importance for public health in identifying and leveraging shared intersections with potential collaborators across and within topical silos and initiatives. While acknowledging the time needed to do so, participants indicated that the transformational nature of these trusted relationships is critical for the long-term work needed to improve SDOH and equity. This learning also focused on the value of viewing the EITC as an evidence-based “entry policy” for improving SDOH and a gateway for new collaborations. This lens may offer a tangible approach for building multisector partnerships, as called for in PH 3.0.

PH 3.0 also encourages public health to take a systems approach mirroring another learning from this lab. In this case, discussions included how economic stability influences health, and health influences economic stability, which can in turn lead to virtuous or vicious cycles for different populations, pointing to the need to make more visible the various interconnected structures of the systems at play. Similarly, participants identified that viewing economic stability as an underlying driver of outcomes across various public health topics (e.g., chronic disease, maternal and child health) can benefit public health efforts more broadly. This point may provide a potential tangible avenue for public health to practice and build their systems thinking capacity internally while looking for opportunities to expand this approach with external collaborators.

One last example of a learning that reinforces PH 3.0 elements is the importance of working together to facilitate availability and synthesis of timely and actionable data that is as granular (e.g., hyperlocal) as needed to target strategies more effectively. A shared pain point across all participant sites in this policy lab was the hunger for and lack of such data. This also underpins the importance of building partnerships across and within topical silos, where other potential partners may be tracking data specific to their own work that may be valuable, currently missing pieces of the data puzzle.

A final important policy lab learning that can be viewed as crosscutting is the importance of being intentional with communication. This applies to describing interventions and populations for whom the interventions are intended, characterizing the data, as well as creating more inclusive language for communicating and sharing information across sectors to reach more potential collaborators, build broader partnerships, and increase the number of potential intervention points in the system.

APPENDIX A: PARTICIPANT PROFILES BY STATE

Arizona

Emerging partnerships and priorities, windows of opportunity

Policy Context

The state of Arizona includes populations with considerable economic barriers but does not have a state-level EITC. Historically, VITA providers have convened at the local or regional level to coordinate during tax season and have not pursued statewide strategies. There have been some growing initiatives to align across community development and public health and to make the business case for economic access as a health promotion measure.

EITC Policy Lab Participants

The Arizona Partnership for Healthy Communities (the Partnership) engaged the Arizona Department of Health Services (ADHS) and the state's community action agency, Wildfire, to participate in the EITC Policy Lab. The Partnership works to create multisector collaborations by bringing together the public health, housing, transportation, community development, and economic development fields. The relationships between their agencies and their collaboration around economic security were still in the early stages. The Partnership had been engaging around some aspects of community development, while ADHS had previously championed EITC as a key SDOH intervention. However, key staff transitions created a need for new relationships and a new agenda.

Needs and Opportunities at Beginning

ADHS and the Partnership came to the EITC Policy Lab needing to learn more about EITC. Areas they sought to learn about included mechanisms for state EITC, which was not an area they had worked in before. Much of the work around EITC was at the local level, primarily aimed at VITA access. They used participation in the EITC Policy Lab to consider how a statewide SDOH collaborative could think about EITC.

2021 has presented several policy windows around EITC and health. The Partnership was engaged to help inform the statewide health improvement plan (AZHIP) developed by ADHS. Additionally, ADHS made health equity a focus with support of their department director. It is overseen by a separate office and is meant to be woven into all areas of work. Their biggest focus related to EITC and health equity is around its links to chronic disease. Strategic objectives around EITC and other SDOH have been written into the AZHIP, and their implementation will be supported by the Partnership. There are many future opportunities to address SDOH at the state level, including bipartisan support for a state EITC, interest in housing and community development policy, and more.

The developing relationship between ADHS and Wildfire contributes to new opportunities as well, due to their connections with local community action agencies (CAAs) and community development organizations. Previously, organizations that supported EITC uptake mainly came together at tax season to roll out free tax preparation and had not developed strategic goals or activities. Tax season presents an opportunity to engage partners to collaborate on joint tax preparation and COVID messaging, or colocated tax preparation with testing and vaccination sites. This will allow them to connect with local coalitions, create relationships, and locate data sources regarding EITC uptake and barriers. After tax season, they could play a leading role from the lens of strategic health/EITC connections. In this capacity,

building on relationships developed during tax season, they can convene potential collaborators around the health benefits of EITC participation, communicate their evidence around chronic disease–lower income associations to support EITC, and promote the distributed economic benefits of increased uptake.

Priorities

From the EITC Policy Lab, Arizona participants needed connections to local and national partner organizations, data and evidence tailored to their populations, examples of successful collaborative frameworks for partnering between health and EITC/anti-poverty organizations, and tested messages about EITC that communicate its importance for public health, chronic disease, COVID resilience, and increased prosperity. Additionally, they identified needs for place- and population-specific data on EITC eligibility and claims, for local evidence showing the association between EITC participation and chronic disease control, and for stronger relationships between public health and community development activities and infrastructure. In the future, they will need more information to guide prioritization of potential action items.

Impact of EITC Policy Lab

The EITC Policy Lab helped them add, sustain, and build momentum with partners, including the crucial relationship between the Partnership and ADHS addressing SDOH. Additionally, it catalyzed Wildfire’s work on EITC — bringing them into new spaces and establishing new supporting roles.

COVID-19 Implications

Participants from Arizona recognized that COVID-19 was most severely impacting their priority populations. However, they lacked small-area data that would help them identify whether these populations also represented eligible filers who were not claiming the EITC. Additionally, they sought joint opportunities around COVID-19 and EITC media campaigns and services.

California

Established coalition, building on connections made through the Essentials for Childhood Initiative

The California Department of Public Health’s (CDPH’s) Essentials (EfC) for Childhood Initiative and Maternal, Child and Adolescent Health Program (MCAH) collaborated on a policy lab project to develop a brief titled “Connecting Families to Tax Credits to Improve Child Wellbeing in California: A Brief for California Local Health Departments and Children & Family Service Providers” to assist local health departments (LHDs) and children and family service providers in their efforts to educate about how the collection of federal and state tax credits can improve the well-being of Californians.

Policy Context

The EfC Initiative at CDPH is a project funded by the Centers for Disease Control and Prevention (CDC) and is led in partnership by CDPH’s Injury and Violence Prevention Branch (IVPB) and the California Department of Social Services (CDSS) Office of Child Abuse Prevention (OCAP). The EfC Initiative seeks to address child maltreatment as a public health issue; aims to raise awareness and commitment to promote safe, stable, and nurturing relationships and environments; creates the context for healthy children and families through social norms change, programs, and policies; and utilizes data to inform actions. Potential collaborators engaged in the EfC Initiative’s Policy/Strengthening Economic Supports and Equity subcommittees informed and provided feedback on the policy lab project as it supports their

efforts to focus on policy, systems, and environmental (PSE) change efforts that strengthen economic supports for children through implementation of existing state laws, including state tax credits.

The MCAH works to improve the health and well-being of women, infants, children, adolescents, and families through direct service programs and initiatives implemented by LHDs and community-based organizations. Local implementing agencies provided feedback on the policy lab project since most of the populations they serve are also eligible for state and federal tax credits.

In addition to the federal EITC and Child Tax Credit (CTC), Californians can also claim the California EITC (CalEITC), the state's Young Child Tax Credit (YCTC), and other state-specific credits. California is a leader in the expansion of tax credits that improve the well-being of children and help to achieve safe, stable, nurturing relationships and environments. Prior to the expansion, only tax filers with Social Security numbers (SSNs) were eligible to receive state tax credits. However, the California state budgets in 2019-2020 and 2020-2021 made significant investments in promoting a "parents' agenda" to support families, including expanding the CalEITC and YCTC eligibility to those with federally assigned ITINs.

Policy Lab Participants

Representatives from two centers within CDPH participated in the policy lab on behalf of a larger coalition of state partners working to better inform and equip LHDs and child-serving systems to address economic insecurity. These participants represent an intradepartment collaboration between the EfC Initiative housed in the Center for Healthy Communities, IVPB, and the MCAH Division housed in the Center for Family Health.

Primary Policy Lab Project

For its policy lab project, California developed a brief called "Connecting Families to Tax Credits to Improve Child Wellbeing in California: A Brief for California Local Health Departments and Children and Family Service Providers." The brief is intended to assist LHDs and children and family service providers in their efforts to educate about how the collection of CalEITC, YCTC, federal EITC, federal CTC, and other associated tax credits can improve the well-being of Californians.

The brief was developed based on information gathered through a literature review, key informant interviews, and multiple discussions with subject matter experts. Throughout the life cycle of this project, the EfC Initiative and MCAH Division provided input on the content and strategies. Consumer testing was conducted with state public health programs, children and family service providers, and their funded projects to further refine and tailor content. The information found within the brief was finalized by subject matter experts working in public health and child welfare.

Recognizing that local partners are on the state's front lines supporting and strengthening families as they cope with the impacts of the COVID-19 pandemic, the target audience of the brief are trusted staff at LHDs and children and family service providers. Through the brief, CDPH and CDSS encourage the target audience to discuss tax filing and opportunities to claim tax credits with program participants and offer national, state, and local resources for eligibility and filing support. Updates to this brief are planned for future tax seasons when necessary to reflect current eligibility criteria, relevant data from the California Franchise Tax Board (FTB), as well as new opportunities to learn about economic supports that foster healthier families. However, this intervention is evergreen and unaffected by the tax filing season, as the Californians who are not required to file are the target for LHDs and child-serving systems.

Key Challenge

California is a leader in the expansion of tax credits that improve the well-being of children. As previously stated, the California state budgets in 2019-2020 and 2020-2021 promoted a “parents’ agenda” to support families and increased eligibility in CalEITC and YCTC to those with federally assigned ITINs. With the new ITIN eligibility, the California FTB estimates that 215,000 ITIN tax returns will receive CalEITC this year. These returns represent an estimated 615,000 people, including 300,000 children. The unique policy landscape in California provided a challenge for the California policy lab participants. Additionally challenging was that data available from the California FTB does not currently include a denominator to indicate the total eligible CalEITC and tax credit populations, which means the state does not have access to CalEITC uptake rates data by county. As a result of the policy lab project, the Public Policy Institute of California and the EfC Initiative are exploring ways to capture uptake rate estimates for the future, which would allow for more sophisticated targeting of eligible individuals and families in communities with messages and resources about filing taxes and receiving state and federal tax benefits.

Impacts of Policy Lab

The team noted several positive results of participation in the policy lab. Among them was strengthening the link between the EfC Initiative and MCAH. Insight gained through policy lab participation helped the team bring new perspectives while joining forces on developing their project. Another specific impact was on what the team asked of partners. For example, collaborators from the Public Policy Institute of California provided subject matter expertise during the brief development and asked what else they could do to support uptake efforts. Following discussions with peers about various data strategies, policy lab participants were able to develop a new ask of their existing partner on how to get higher-quality denominator data to produce better uptake statistics.

COVID-19 Implications

Due to the COVID-19 pandemic, families in California are experiencing extreme economic hardships, social isolation, and increased stress. As a result, children face an increased risk of food insecurity, unstable housing, trauma, and other adversities. Recent expansions of tax credit eligibility in California as well as federal and state stimulus payments have made filing taxes even more essential for families with children who are facing significant economic stress due to the COVID-19 pandemic. The urgency of the pandemic inspired the California team to develop the policy lab project to reach trusted LHD staff and child- and family-serving providers with timely and critical information and resources about tax credits. There was also excitement and enthusiasm from the team participants’ leadership and potential collaborators to develop a brief that addressed recent expansions of tax credit eligibility, as well as the negative economic and health impacts of the pandemic on low-income Californians.

Louisiana

Emerging strategies and partnerships

Policy Context

Louisiana was in the earliest stages of coalition building. There is an organization, the Louisiana Budget Project, which does a lot of the work promoting EITC and educating lawmakers. They have used some info about the EITC impacts on maternal and child health in their work, but it has not been featured in messaging, nor in the safety net coalition in which they are both members. Overall, their state recently adopted its own small EITC, but like many states is currently in a conflicted position over many health

and equity issues. The state health department is interested in SDOH interventions but constrained by the political climate, resourcing, and reorganization.

EITC Policy Lab Participants

The participating organization, the Louisiana Public Health Institute (LPHI), was working on an equity road map, which is contributing to increased focus on SDOH, including EITC. They were relatively new to this role and in the process of learning more about sectors like economic development and education. LPHI felt they needed to learn more about who the experts on EITC are in the state, and then connect with them.

Priorities

Their top priority areas were finding and engaging partners within the state, and informing organizational and public attention to SDOH. Further needs were identified during the policy lab, including data, messaging for different audiences including policymakers and the general public, and adapting to immediate challenges.

Impact of EITC Policy Lab

During the EITC Policy Lab, LPHI identified some potential partners that could support this work and ways to adapt these priorities to educate and support grantees in connecting EITC with health equity, including some CAAs. Overall, connecting with other participants in the EITC Policy Lab showed them that even if progress felt slow now, collaboration around EITC could lead to significant changes in decades to come. They sought further support in aligning public health and EITC messaging in the current scenario.

COVID-19 Implications

As a close partner with the state health department, the participant would typically have had opportunities to engage with them around EITC as a health intervention. However, during the COVID-19 pandemic, associates at public health departments were focused on pandemic response and unavailable to collaborate.

Massachusetts

Established coalition, adding and sustaining partners, aligning strategy, taking the long and broad view

Policy Context

Organizations in Massachusetts have been collaborating to promote EITC filing for over 20 years, with a particular emphasis on the associated health benefits. This has included an economic empowerment initiative by the city of Boston and a statewide asset-development working group, which produced policy recommendations focused on three pillars — financial literacy, asset building, and EITC — of which about 60% have been adopted. A number of organizations and agencies collaborated to learn from successes and failures, align their work, and seek out resources from national efforts. Successes have included state funding for VITA programs and a gradual doubling of state credit up to 30% of federal. What is notable about the state VITA resource is that advocacy for it was a mutual effort and that its distribution has been organized around the existing EITC coalition structure — the Massachusetts Association for Community Action (MASSCAP) and the Boston Tax Coalition. The state engaged these coalitions for input on the most efficient and effective way to distribute the resource, which proposed that they share the resource based on their respective VITA site numbers, while leaving

a portion of it for the few independent VITA sites. The state implemented this recommendation so that when it issues the annual funding announcement, it expects and receives requests from the Boston Tax Coalition and MASSCAP for their respective groups of VITA sites. The joint advocacy for, availability of, and distribution of the VITA site state resource may have served to enhance collaboration.

Additionally, the city of Boston created a tax preparation program to support filers to receive EITC, part of a larger strategic concept using this issue to organize communities, bridge stakeholder groups, and build policy change awareness and capacity as anti-poverty tools. They seek to frame it as a policy that corrects some of the inequities in the economic and tax structure, not as a service or program. Growing awareness of the health impacts of EITC over the past decade or more led to coordination of the Healthy Families EITC Coalition (HFEC), which is focused on state policy. These efforts have support from champions in state and local government, major hospitals, the business community, and key funders.

Policy Lab Participants

Massachusetts had the largest number of organizations and individuals participating in the policy lab, including the Massachusetts Essentials for Childhood Initiative, Boston Children's Hospital, Children's Health Watch, Massachusetts Legal Assistance Corporation, Mass General Brigham, StreetCred (a program of Boston Medical Center), Action for Boston Community Development, the Boston Mayor's Office of Financial Empowerment and Boston Tax Help Coalition, and MASSCAP.

Needs and Opportunities Identified at Beginning

At the start of the policy lab, participants expressed that EITC activities felt somewhat removed from the "big picture" of how financial self-sufficiency supports a healthy, thriving population. They were hoping to learn new ways to talk about SDOH, EITC, and their intersection. They also identified challenges in prioritizing their focus areas and activities. Additionally, the broad strategic opportunities and range of collaborating organizations were making it difficult to keep efforts aligned. Community and economic development organizations were generally most interested in expanding VITA access, including promotion, virtual tax prep, and supporting infrastructure during the COVID-19 pandemic. In contrast, many health care partners prioritized social needs assessment and navigation, referrals to VITA, and messaging around SDOH. Overall, health care partners were thought to be more comfortable with programs and services than with policy, or with providing direct connections to income. However, more potential collaborators are starting to understand the bigger picture, and their coalition included key champions in the health care sector, notably StreetCred. The state's implementation of the accountable care organization (ACO) model is helping as well. For instance, Boston Medical Center successfully applied for an ACO grant that supports VITA/EITC as an evidence-based approach to food and housing security to address health outcomes. Although participants have had many successes over the years, there was a sense that they had never had the time to reflect on, and learn from, the varying effectiveness of different strategic or tactical approaches.

Priorities

On joining the policy lab, participants' goals included:

- System or power mapping to understand where the leverage points are and where to engage

- Becoming more effective at communicating EITC — what it is, how it benefits the state, entitlement not service, framing structural economic inequities (including those in the tax code) to change mindsets about economic status, and SDOH, including race, income, and rights
- Evaluating their history of working together and understanding what works and what doesn't — for their own growth and to support other states
- Building or regaining effective relationships with business community potential collaborators
- Improving access to local data and evidence

Impacts of Policy Lab

According to participants, the policy lab supported their efforts by creating dedicated time for them to meet and focus on these goals. However, they were concerned about time and resources to advance their efforts once the policy lab ended. For Massachusetts, the biggest challenges going forward seemed to be sustaining involvement and coordinating efforts. The partners identified ways that different aspects of their work could be split up and stewarded by several of the core organizations. However, they also identified a need for sustainable backbone support and funded time. Current and future actions include upgrading messaging around SDOH and EITC, especially to health care and public health audiences, convening tax prep providers to advance statewide virtual access infrastructure in coming years, advocating for EITC increases and bold improvements, and continuing to adapt EITC and tax prep activities to better “meet people where they are” in terms of COVID and physical and digital access. Additional actions include grantwriting for evaluation and revisiting and reapplying the statewide asset development/financial empowerment plan to current state and local policies and programs, and as a pathway to family well-being, sustainable financial stability, and community empowerment.

COVID-19 Implications

The COVID-19 pandemic impacted work in Massachusetts in several ways. With a robust network of VITA sites, the transition to virtual tax preparation and inequities in broadband access became key issues for EITC filers. Important community connections were put on hold, which may have reduced reach to some communities, while virtual and semivirtual concierge preparation opportunities may have improved access for others. Policy lab participants also explored correlations between the neighborhoods hardest hit by COVID-19 and those with the highest usage of VITA services, finding that the same population appeared to be represented in both. The pandemic seemed to create new awareness of SDOH and health inequities, which could help catalyze support for EITC access. Like many other participants, the Massachusetts-based organizations were interested in developing messages and engagement strategies that addressed both the current pandemic and the longer-term issues of economic stability.

Utah

Establishing new connections, piloting approaches in creating trusted sources

Policy Context

Over the past decade, Utah policymakers have been focused on, among other things, family and child economic stability and well-being. For example, in 2012, the Utah state legislature enacted the

Intergenerational Poverty Mitigation Act, which created the Intergenerational Welfare Reform Commission (IWRC) centered in the Department of Workforce Services, comprising a variety of state agencies (including education, juvenile courts, and health). In 2015, the IWRC created five- and 10-year plans with a focus on four areas: early childhood development, education, family economic stability, and health. Increasing uptake of refundable tax credits such as the EITC is one goal to increase family economic stability. Currently, no state-level EITC exists in Utah.

In 2017, the IWRC created a childhood trauma subcommittee in response to enactment of HCR 10, a resolution to encourage state officers, agencies, and employees to implement strategies to identify and treat child and adult survivors of severe emotional trauma and other adverse childhood experiences (ACEs) to promote resiliency.

EITC Policy Lab Participants

Two distinct organizations were identified and invited to participate in the EITC Policy Lab: the University of Utah and the Utah Department of Public Health. GHPC offered each the choice to participate together or separately in coaching calls because they had not before worked together, nor identified the potential for collaboration. They opted to have coaching calls together. In the initial coaching call, Utah participants noted the irony that they learned of each other by going through Georgia.

University of Utah — Connect to Collect

Connect to Collect (C2C) was created by the Department of Family and Consumer Studies within the University of Utah to increase uptake of the EITC and CTC in Utah — with perspectives and needs informed by economists within this department. A core part of the C2C model is that students from the College of Social and Behavioral Science work to connect with EITC-eligible participants to offer personalized advice in trusted settings like health care, safety net clinics that serve the underserved food stamps and other services, and link them to free, high-quality tax preparation year-round. C2C also uses GetYourRefund at medical clinics and doctors' offices. Partners include VITA, Tax Help Utah, and the United Way.

C2C implemented a pilot during the EITC Policy Lab by ensuring that potentially eligible EITC participants seeking health care were connected through a mobile phone number to C2C's project manager, who would field calls from potential participants, answer questions, and connect them to tax filing resources. Initial results indicated that the project manager became a trusted source — having a dedicated mobile number for this work — and people who connected with this trusted and knowledgeable individual often shared this information with peers, prompting more individuals to reach out to this source.

C2C's role in EITC involves more “on the ground” work to identify potential EITC participants who have not sought the tax credits they earned and connect them to trusted sources.

Utah Department of Health

Consistent with the policy focus in Utah, the Utah Department of Health (UT DOH) increased its focus on ACEs after receiving funding from the CDC as part of the CDC's Essentials for Childhood project. UT DOH identified increasing EITC uptake as an intervention for their Essentials for Childhood-funded work. As a result, UT DOH developed an EITC awareness campaign with educational materials to disseminate, but it never launched because of COVID. The UT DOH also created an ACEs learning collaborative that launched in 2021 with quarterly trainings. The first such training, in March 2021, focused on strengthening economic supports for families. UT DOH's role focuses more on convening for potential

partners to explore work on issues such as the ACEs learning collaborative, as well as developing educational media campaigns.

Needs and an Opportunity for Exploring Collaboration Identified at Beginning

C2C noted that they need more funding to continue longer term. Both groups want to understand how they can learn what others are doing that is successful. With so much work to increase awareness, the needle in Utah still does not seem to move. They note a dearth of literature and other resources that identify how to increase uptake and access targeted data. C2C would like to get timely IRS data that permits more sophisticated analyses at the geographic and individual levels to provide more targeted interventions. For example, where are the “hot spots” where uptake is worse? A few additional questions they had included whether their assumption that the 20% to 25% of EITC-eligible filers who do not file for EITC need a personalized approach is correct. Related to this, how does churn affect this number — does this percentage represent the same people? Additionally, they identified a need to understand return on investment to educate legislators that EITC’s return on investment exceeded its costs.

Priorities

Given that a lack of awareness is only a small part of low uptake, expanding partnerships is a priority to connect awareness with outreach through trusted sources (e.g., Street Cred). In this regard, they seek to cross silos to create more partners.

Opportunities

Building partners as trusted community sources. UT DOH identified someone within the Department of Human Services that controls funding for Communities for Prevention as a potential consideration for C2C. Other potential partners they identified together included community learning systems; K–12 centers, including teachers and parent leaders at schools; and faith-based organizations, including service missionaries. While C2C sought to engage many of these partners with some success, they also found significant administrative barriers related to organizational rules covering posting or disseminating educational or awareness-raising materials.

COVID-19 Challenges

C2C is working with state legislators to obtain appropriation aid for resources to increase uptake but had some challenges identifying whether new people are eligible for claiming EITC due to COVID and whether the populations of those who traditionally do not file for EITC are the same as those impacted by COVID. To help answer this question, C2C obtained data from workforce development to reflect trends related to dips in income at local and state levels — especially in the service sector — or those who might be newly eligible tax credit participants due to partial income loss. However, the data they obtained was insufficient to help with this question.

While C2C and the UT DOH participant had hopes for more collaboration and thought partnership at the outset, COVID-19 resulted in more significant demands on UT DOH related to the pandemic than expected, and C2C became inundated during tax season with their on-the-ground work to help increase uptake of tax credits by potentially eligible filers. As a result, while hopeful for the collaboration opportunity in the future, these organizations were not able to collaborate or think together much beyond the coaching calls.

APPENDIX B: WEBINAR DESCRIPTIONS

Four virtual learning sessions/webinars were designed and implemented to help connect participating state coalitions from across the U.S. working to improve EITC (and other tax credit) policy implementation with each other and with relevant subject matter experts. Project partners designed these iteratively, including identifying potential subject matter experts who could present information during these sessions, based on questions and learnings that surfaced during coaching calls and during the collective webinars. The project partners also considered in their designs that participants included a diverse set of perspectives and were at various stages in their EITC policy implementation work and in their knowledge of the policy process more generally. Each webinar was designed to build upon prior webinar content and learnings.

Several prominent organizations supporting solutions to income insecurity and poverty provided presentations to spark new thinking by lab participants.

Webinar 1

The first webinar was designed to provide the foundation for participants to begin to develop or refine their activities to increase awareness about the EITC as a powerful lever to help address poverty for families and children, working toward the longer-term goal of increasing EITC uptake by eligible families. The webinar was also intended to help establish the start of relationship building among participants to foster peer learning in future webinars. Participants introduced themselves and their site's history and activity. The CDC team grounded EITC policy implementation work by providing an overview of HI-5 aims and provided a deep dive on the impact of poverty on child mental health and pathways of that link. The presenters also introduced SDOH concepts and the EITC Public Health Action Guide.

Participants were also randomly (to achieve a maximum mix of perspectives) placed into breakout rooms to share with each other what they wanted to get out of the EITC Policy Lab. A few overarching themes emerged, which helped inform the design of future webinars, and include:

- Learn how to work on policy and apply learnings from this lab to other policy areas
 - Learn how to motivate and support others to do effective policy work (improve this model)
 - Build relationships with, and learn from, peers
- EITC
 - What influences uptake?
 - How to communicate about it
 - What evidence can we use to support uptake?
 - How public health and partners can collaborate to increase uptake
 - Opportunities for wraparound/no-wrong-door approach for eligible filers accessing other services or benefits
- Adapt to COVID

- Evaluation strategies

Webinar 2

The second session was intended to help participants continue to build or refine their existing activities and coordination, while allowing individual, team, and cross-state reflection and connection time for peer learning across other state teams seeking to increase EITC uptake in their state. The session offered an overview of the CDC Policy Process, a review of the social-ecological equity model, using the [BARHII graphic](#), and the iceberg metaphor. Participants were introduced to [System Support Maps](#), and each created their own map in small breakout groups.

Because of some of the needs participants identified in the kick-off webinar, Rebecca Thompson, interim vice president of strategic partnerships and network building at Prosperity Now, was invited to present to and answer questions from EITC Policy Lab participants. Since 1979, Prosperity Now has helped make it possible for millions of people, especially people of color and those of limited incomes, to achieve financial stability, and ultimately, prosperity. They offer a unique combination of scalable practical solutions, in-depth research, and proven policy solutions, all aimed at building wealth for those who need it most (<https://prosperitynow.org>).

Rebecca provided information on key research questions about EITC uptake, such as which eligible taxpayers weren't claiming the credit and which factors appear to influence uptake. She also shared data on the unclaimed amounts and populations historically excluded from economic access in the participating states and described the significant multiplier effect that EITC refunds can have in the local economy. She described some of the major barriers to participation and provided evidence-informed strategies for addressing them, including ways to reach and engage taxpayers, partnership recommendations, and timing strategies to align efforts with the tax filing annual cycle.

Webinar 3

The third webinar aimed to create space for state teams to collaboratively problem-solve as they moved toward tax day, with an emphasis on building longer-term partnerships needed to sustain coordinated EITC and public health action. Each site shared its achievements and challenges and participated in a peer-learning discussion. A CDC representative provided a high-level framing for this work, acknowledging the increased focus on the social determinants of health and health equity, due in part to COVID-19 equity impact implications. Additionally, as project partners continued to surface participant challenges — including the issues COVID-19 created for in-person tax filing help — the project partners invited Annelise Grimm, associate director of GetYourRefund at Code for America, to present. Code for America is a nonprofit organization that partners with government to strengthen the delivery of public services through human-centered technology (<https://www.codeforamerica.org/>).

Annelise presented on their role in increasing the number of eligible filers who claim their EITC. She reviewed the dollar amount of unclaimed credits and discussed the value that they can provide on the path to economic self-sufficiency. She discussed the access gap that can be addressed through free online or virtual tax preparation and shared what they had learned while piloting their service in 2020 during COVID-19. During the presentation, webinar participants discussed the ways that virtual tax preparation could extend or leverage local relationship-based outreach, strategies to address inequities in digital access, engaging newly eligible filers, and how to develop a transformational program to shift

from virtual tax preparation to supporting financial power for working families. She also shared the following information and tools:

- Prosperity Now: Taxpayer Opportunity Network
- Data on EITC participation rates (from IRS EITC Central) showing \$3.7 billion in unclaimed benefit from the five states participating in lab (tax year 2016).
- Tool: Tax Policy Center EITC Interactive Database (<https://tpc-eitc-tool.urban.org/>)

Webinar 4

The fourth and final webinar consisted of updates from all participating site on their journey and lessons learned over the course of the EITC Policy Lab. Coalitions discussed progress they had made and new goals based on what they had learned. The session also briefly reviewed all topics and resources covered in the previous webinars, and routine versus adaptive challenges. The CDC team discussed their approaches to mobilizing policies and partnerships to advance health equity and how the EITC Policy Lab supported these efforts. Finally, Romi Hall and Laura Ospina from NeighborWorks America and Samantha Waxman from the Center on Budget Policy Priorities (CBPP) joined the facilitated discussion about the ways their work can align.

This discussion covered many important topics relevant to EITC implementation. The speakers highlighted links between access to tax credits, other financial services and financial counseling, and other anti-poverty strategies such as housing affordability, food security, and infrastructure. They noted opportunities to partner further around these strategies for the populations they and the coalitions all try to reach. The discussion also addressed federal and state policies that reduce poverty, including other tax credits, food assistance, cash assistance, and statewide approaches to inequity. All were interested in ways to catalyze local, state, and national connections amongst organizations with these related objectives. Collaborative opportunities were noted in increasing awareness of the health case for EITC and other SDOH interventions, sharing data, and linking programs and services.

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