Using Tax Credits to Prevent Child Abuse

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It is no surprise to pediatricians that child abuse is a problem that continues to affect children. Nationally, 3 million reports of child abuse and neglect allegations warrant a child protective service investigation or alternative response annually, with an estimated 8 out of every 1000 children being a victim of child abuse.[1] And these are only the cases that are reported.

Pediatricians have made many attempts to prevent child abuse, often with limited success. For example, abusive head trauma prevention efforts have been shown to increase parental understanding of crying but overall do not seem to lead to a significant change in the incidence of child maltreatment.[2] Pediatricians need to continue to look for novel ideas to combat child abuse. In this issue of *Pediatrics*, Kovski et al[3] provide information about the effects of income assistance programs (tax credits) on child maltreatment reports.

Poverty is a known risk factor in child maltreatment. Kovski et al[3] conducted a quasi-experimental study to estimate the association between Earned Income Tax Credit/ Child Tax Credits and child maltreatment reports. They found that for every $1000 in per-child tax refund in this annual lump sum payment, reports to Child Protective Services declined by 2.3% the week of payment and declined by 7.7% in the 4 weeks after payment. The authors hypothesize the continued decline to 4 weeks may be related to the length of time that debts or other financial obstacles are resolved by these tax credit funds. The findings by Kovski et al[3] that there is a sustained decline in reports to Child Protective Services after receipt of the yearly tax refund raises the question: could the increase in monthly payments of the Child Tax Credit in 2021 have a more sustained decrease in reports to Child Protective Services? This is a question worth exploring.

Previous research has demonstrated the influence of economic factors on parenting and child abuse reports. For example, the Great Recession was associated with increased risk of child abuse[4] and worse parenting behaviors.[4] The study by Kovski et al[3] adds to the growing body of research regarding the effectiveness of population-level interventions to decrease child abuse and neglect. A previous study also found that for every $1000 per person increase in state spending on public benefit, there was a decrease in child abuse reports and substantiations, foster care placements, and even child-maltreatment–related fatalities.[5] Other studies have shown decreases not only in child abuse reports, but also in admissions for the most serious child abuse injury, abusive head trauma, after population-level interventions such as paid family leave and the introduction of the earned income tax credit.[6,7]

Clearly, complete elimination of poverty would have important implications in the prevention of child maltreatment; however, we must pick a realistic goal. We recommend that, at a minimum,

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pediatricians should screen and provide referrals for social needs, such as food and housing insecurity. We also advocate that local, state, and federal officials ensure that policies such as income assistance programs continue to support vulnerable families.

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