



Child Poverty Reduction Advisory Council

2025 Progress Report

Child Poverty Reduction Advisory Council (CPRAC) statutory co-chairs and members include:

Appointed By	Name	Organization
Acting co-chair	Peter A. Hatch	Governor's Office
Statutory co-chair	Barbara C. Guinn	NYS Office of Temporary and Disability Assistance
OTDA	Scott French	NYC Human Resources Administration
OTDA	Marie Cannon	Community Action Organization of Western New York
Governor's Office	DaMia Harris-Madden	NYS Office of Children and Family Services
Governor's Office	Kristin Dence	NYS Department of Taxation and Finance
Governor's Office	Vanessa Threatte	NYS Council on Children and Families
Governor's Office	Grace Bonilla	United Way of New York City
Governor's Office	Richard Buery	Robin Hood Foundation
Governor's Office	Candace Cabral	Community Member
Governor's Office	Pamela Walcott	Community Member
Governor's Office	Shelly Callahan	Regional Economic Development Council (REDC) - Mohawk Valley
Governor's Office	Kathy Connerton	Regional Economic Development Council (REDC) - Southern Tier
Senate	Kate Breslin	Schuyler Center for Analysis and Advocacy
Senate	Allison Lake	Child Advocate
Assembly	Peter Nabozny	The Children's Agenda
Assembly	Dia Bryant	Context Matters Strategy Group

The Office of Temporary and Disability Assistance (OTDA) is responsible for providing staff support for the work of the Council pursuant to NYS Social Services Law 131-ZZ. This report was written by Isaac McGinn, Assistant Secretary for Human Services and Mental Hygiene, and Catherine Seifert, Program Advisor for the OTDA Commissioner, with the consent, review, input, and approval of CPRAC's statutory members.

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2025 Overview

Preamble

The 2025 Progress Report is prepared pursuant to the Child Poverty Reduction Act (“the Act”), signed into law by Governor Kathy Hochul on December 2, 2021, which declared that child poverty is a problem and a policy priority in New York State;¹ and established the Child Poverty Reduction Advisory Council (CPRAC, or “the Council”) to: identify and recommend policies to the Governor and Legislature that can be implemented to reduce child poverty by 50 percent in New York over ten years (no later than December 2031), and measure and report on the State’s progress toward this goal. Reducing childhood poverty is a matter of economic justice and advancing this goal will significantly improve outcomes for New Yorkers and help address racial disparities associated with child poverty in New York State.

In December 2024, CPRAC developed and delivered to the Governor, the Speaker of the Assembly, and the Temporary President of the Senate policy recommendations to reduce child poverty in New York State by 50 percent if implemented. CPRAC’s 2024 Recommendations and Progress Report summarizes the Act and the Council’s formation, reviews key child poverty context and relevant research, and recaps CPRAC’s work from 2023 to 2024, including its formation of committees, its partnership with Urban Institute, and the iterative process through which it developed, modeled, discussed, and ultimately recommended proposals.

The 2024 Report outlines CPRAC’s initial recommendations in detail, including the different packages of proposals to reduce poverty by 50 percent or more in New York. The Report also includes an extensive appendix that presents the data that informed those recommendations. This 2025 Report builds on the 2024 Report. It should be noted, as referenced in the 2024 Report, that CPRAC measures child poverty in New York and estimates the child poverty reduction effects of enacted policies and potential proposals using the CPRAC-SPM, a unique metric that Urban Institute created for CPRAC’s work, based on the U.S. Census Bureau’s Supplemental Poverty Measure (SPM)² and informed by a range of existing programs in the State that serve low-income households, which are not accounted for in the SPM.³

Work to Date

New York State Actions

Between 2022 and 2024, under Governor Kathy Hochul’s leadership, New York State has taken significant actions to improve affordability for New Yorkers. The State Fiscal Year 2022/23, 2023/24, and 2024/25 State budgets included a range of policies to strengthen families’ economic security:

¹ Child Poverty Reduction, Social Services (SOS) Chapter 55, Article 5, Title 1, § 131-ZZ (2022).
<https://www.nysenate.gov/legislation/laws/SOS/131-ZZ>

² U.S. Census Bureau. (2020, September). The Supplemental Poverty Measure using the American Community Survey. Census.gov.
<https://www.census.gov/library/working-papers/2020/demo/SEHSD-WP2020-09.html>

³ Dalaker, Joseph. The Supplemental Poverty Measure: Its Core Concepts, Development, and Use (CRS Report No. R45031). Congressional Research Service. (2022, July 19). <https://sgp.fas.org/crs/misc/R45031.pdf>

- **Child Tax Credit (CTC) reforms** – expanding the Empire State Child Credit to add children under 4 years old, who were previously excluded.
- **Historic child care investments** – expanding eligibility for the Child Care Assistance Program (CCAP), capping co-pay costs for CCAP participants funding workforce retention efforts and stabilization grants for providers, and more.
- **Public benefits reforms** – implementing several strategic changes to help recipients with earnings retain more of their benefits
- **Summer EBT** – implementing the program in 2024 to provide about 2 million children with over \$230 million in essential food assistance to families during the summer
- **Increase for New York State’s minimum wage** – phasing in a higher minimum wage in New York State and indexing future minimum wage rates to reflect inflation.

Urban Institute estimates these policies could reduce child poverty by up to 9.5 percent.⁴

In 2025, Governor Kathy Hochul continued to build on her record to address child poverty. The SFY 2025/26 Budget includes a range of actions to increase household resources and further reduce child poverty – in all the areas recommended by CPRAC in its 2024 Recommendations and Progress Report.

- **Largest Child Tax Credit increase in New York history** – expanded eligibility by removing the minimum income requirement and made fully refundable so the lowest-income families can receive the maximum child tax credit, eliminating a longstanding provision that restricted New York’s poorest families from accessing the maximum credit; increased the value of credit to \$1000 for children under 4, effective starting Tax Year 2025 (can be claimed in 2026); and increased value of credit to \$500 for children 4-16, effective starting Tax Year 2026 (can be claimed in 2027). According to estimates by the Department of Tax and Finance, this action will serve more than 1.6 million families including more than 2.7 million children statewide, doubling the size of the average credit going out to families from \$472 to \$943.
- **Birth benefit for new moms on Public Assistance** – the Birth Allowance for Beginning Year (BABY) Benefit is a nation-leading initiative to improve maternal and infant health through the provision of \$1800 to low-income parents receiving Public Assistance (PA) following the birth of a child. The BABY Benefit will increase household income for thousands of New York’s most under-resourced families at a most crucial time in their lives, help defray birth-related expenses, and overall ease the financial stress that can come with caring for a new baby.
- **Universal School Meals** – \$340 million for school meals, a \$160 million (89 percent) year-to-year increase, while requiring all school districts, charter schools, and nonpublic schools that participate in the national school lunch and breakfast program to provide free breakfast and lunch meals to all students regardless of their families’ income. This action ensures every single one of New York’s 2.7 million students, including roughly 280,000 students who would not otherwise be eligible for free meals, has access to free breakfast and lunch at school and reduces costs for families by an average of more than \$1600 per year.
- **State-funded housing voucher pilot** – the Housing Access Voucher Program (HAVP) pilot will provide rental assistance vouchers valued at 90-120% of Fair Market Rent (FMR) for homeless households or at-risk households making 50% Area Median Income

⁴ New York State Child Poverty Reduction Advisory Council. (2024). *Child Poverty Reduction Advisory Council 2024 Recommendations and Progress Report*. <https://otda.ny.gov/cprac/reports/CPRAC-2024-Recommendations-and-Progress-Report.pdf>

(AMI) or below. This pilot establishes a new critical tool for addressing homelessness by helping New Yorkers afford housing.

- **Maternal Health and Newborn Supply Kits** – \$9M to provide an estimated 100,000 low-income families with “Maternal Health & Newborn Supply Kits” that include newborn care products, self-care products, diapers, educational materials about raising children and the resources available to families in New York State, and more. Kits will be distributed at hospitals to expectant mothers enrolled in Medicaid.

While not exactly the same as CPRAC’s recommendations, each of these investments aligns with CPRAC’s recommendations and represents important progress to reduce child poverty in New York State through evidence-based actions to adjust tax policy, public benefits, food access, and housing supports. For example, while CPRAC recommended a different food benefit proposal, universal school meals will nonetheless increase food access for New York households. While CPRAC recommended increasing the Public Assistance Basic Allowance, the proposed BABY Benefit will provide a significant boost for low-income families who receive Public Assistance. Similarly, while CPRAC recommends a larger CTC increase, the increase advanced by the Governor is the largest in State history – dramatically expanding the number of New Yorkers who can access the credit and improving New York’s rank among states that offer such credits.

These actions will have real positive effects in the lives of New York parents and children, estimated by Urban Institute to reduce child poverty by another XX%, bringing the total estimated child poverty reduction effects of New York’s actions in recent years to XX%. This estimated child poverty reduction represents approximately XXX/fraction of the 50 percent child poverty reduction goal with which CPRAC is charged.

Additional policies enacted since 2022, including new policies in 2025, are likely to have effects on household resources and poverty levels that Urban Institute is not able to model, such as the State’s ongoing efforts to increase housing supply and affordability, support free community college in high-demand occupations, distribute maternal health kits and diapers for families in need, invest in the child care infrastructure, and make it easier to apply for State programs.

Federal Context

Since January 20, 2025, when President Donald Trump was inaugurated, the Trump Administration has pursued a number of actions that undermine and have direct negative impacts on bipartisan safety net programs that have been in place for decades. The First 100 Days of the Trump Administration included billions cut from State programs, local governments, and universities; the cancellation of hundreds of millions of dollars of food shipments that would have fed hungry Americans and states losing out on hundreds of millions of dollars that support food banks; cuts to AmeriCorps and infrastructure funding; mass firings at the Federal level; and efforts to shrink the Federal footprint to make services less accessible, including closing multiple Social Security Administration (SSA) field offices in New York and the Northeast Region in general, which increases delays experienced by seniors.

In July 2025, President Trump signed H.R.1, which enacted into law many of the cuts promoted by the Administration – including cuts to SNAP and Medicaid and the elimination of the IRS’ Direct File tax filing program. The law will devastate human services

through such cuts, cost shifts, rollbacks, and new punitive requirements related to employment and immigration status. OBBBA imposes harsh work requirements and time limits for SNAP and Medicaid, which further restrict benefit access and, and for many, will lead to loss of benefits entirely. Additionally, the bill eliminates long-standing SNAP-related education programs and outreach funds, making these programs even less accessible for families in need. In total, the law cuts SNAP and Medicaid by hundreds of billions of dollars over 10 years nationwide – and shifts exorbitant, unprecedented costs onto states that they cannot afford, in large part because they are not as well positioned as the federal government to support social safety net programs during economic downturns, which remains a critical federal responsibility.

The law also includes changes to tax policy, including the Federal Child Tax Credit, that make it harder for low-income households to access critical income support. Although the bill increases the value of the credit by \$500, it does not change the wage phase-in, or the income level at which the full credit is available. Because the credit value is higher, the wage phase-in is also higher, making the credit even less accessible to the lowest-income families. For example, in 2025, a two-parent family with two children would need a minimum of \$41,500 in income to be eligible for the full Federal CTC with this change, an increase from \$36,000 in 2024.⁵ The law also revokes Child Tax Credit eligibility for U.S. citizen and legal permanent resident children who are currently eligible for the credit but whose parents do not have Social Security Numbers; and eliminates the free Direct File tax filing program, a no-cost option that was developed to support low-income households, just as it had begun to have an impact saving many households nearly \$300 in tax preparation fees that could instead go toward groceries, gas, child care or rent.

OBBBA and the Supplemental Nutrition Assistance Program (SNAP)

The Supplemental Nutrition Assistance Program (SNAP) helps 2.9 million New Yorkers, primarily children, the elderly, and disabled, afford food, with SNAP recipients using their benefits at local retailers, grocery stores, farmers' markets, small businesses, and more. According to USDA's own analyses, every \$1 spent on SNAP generates \$1.54 in economic activity. In New York, \$7.4 billion in spending on SNAP every year generates more than \$11 billion in economic activity across the state.

The OBBBA imposes harsh work-based time limit requirements, eliminates flexibility related to economic conditions such as high unemployment, and adds new restrictions on non-citizen access to SNAP. Certain SNAP recipients must now work at least 80 hours per month or participate in qualifying work or volunteer activities to receive SNAP for more than 3 months, which is projected to lead to hundreds of thousands of New Yorkers losing SNAP benefits. Previously, SNAP work requirements did not apply to veterans, homeless individuals, parents with children and only applied to adults up to age 55. Now, these work requirements apply to parents with children ages 14 and up, as well as to adults up to age 64. The bill also limits state flexibility to request waivers for areas with high unemployment and further restricts benefits for non-citizens. As a result of these punitive changes, hundreds of thousands of New Yorkers will lose SNAP benefits. The work requirements are estimated to lead to more than 300,000 households losing some or all of their SNAP benefits, with an average of loss of \$220

⁵ Collyer, S., Yera, C., Curran, M., Harris, D., & Wimer, C. (2025). Children Left Behind by the H.R.1 "One Big Beautiful Bill Act" Child Tax Credit. Poverty and Social Policy Brief, 9(9).
<https://povertycenter.columbia.edu/sites/povertycenter.columbia.edu/files/content/Publications/Children-Left-Behind-OBBBA-Child-Tax-Credit-CPSP-2025.pdf>

per month, totaling more than \$800 million in lost benefits. The non-citizen restrictions are expected to lead to more than 38,000 individuals losing SNAP, totaling more than \$100 million in lost benefits. Total lost benefits for New Yorkers: more than \$900M.

Since the federal food assistance program (SNAP) was established, the federal government has funded 100% of SNAP benefits and 50% of the administrative costs; but under the OBBBA, for the first time in the history of SNAP, much of these costs will shift to states. The benefit cost shift will be determined by each state's SNAP payment error rate (PER). For many years the U.S. Department of Agriculture's (USDA) Food and Nutrition Service (FNS) has followed a specific established process for working with states to analyze SNAP overpayments and underpayments, calculating what are known as SNAP payment error rates. USDA is explicit that error rates do not measure fraud, rather the vast majority of errors are due to paperwork errors or issues in calculating eligibility. Historically, New York's SNAP program has maintained relatively low error rates, particularly when compared to the complexity and volume of its caseload. However, due to the pandemic's unprecedented strain on public assistance programs like SNAP, this error rate increased, and New York state, like almost all other states, is still recovering. At that time, OTDA was also handling a number of changes to the program that were designed, developed, and implemented quickly to respond to the pandemic, including the establishment and issuance of the new Pandemic EBT and Summer EBT programs that both required significant staffing support in order to meet the need. While New York continues to implement actions to reduce its PER, New York – like many other states – will be required to cover 15% of the cost of benefits, totaling \$1.2 billion for New York annually. OBBBA also increases the administrative cost share for the state from the established 50%-50% cost split to 75%-25%, shifting another \$200 million in new costs to the state each year. Total new costs for New York State: more than \$1.4B.

Beyond hurting the recipients who rely on SNAP benefits to feed themselves and their families, cutting SNAP will negatively impact more than 18,000 retailers across the state who accept SNAP, with ripple effects throughout the food supply chain and local economies. Cuts and lost benefits will reduce revenue for small businesses, community grocery stores, local retailers, farmers, farmer's markets, and more, and they could face job losses and potential closure. Related businesses in rural areas will struggle to stay open.

OBBBA and Medicaid

OBBBA also imposes new punitive requirements on Medicaid recipients, including work requirements, that will lead to loss of health insurance coverage for New Yorkers in need, and cuts funding for New York's healthcare system. Beginning January 1, 2027, able-bodied adults aged 19-64 must complete at least 80 hours per month of work, education, job training, or other community engagement activities to be eligible for Medicaid coverage. This new federal requirement will add administrative barriers for needy households as they seek to qualify for exemptions and repeatedly demonstrate compliance. Due to these new requirements, nearly 1.3 million New Yorkers are expected to lose Medicaid coverage. The OBBBA also cuts federal funding for the New York State's Essential Plan by \$7.5 billion, over half of the program's annual funding, which will lead to another 450,000 New Yorkers losing Essential Plan coverage. In total approximately 1.8 million New Yorkers are projected to lose their current health insurance coverage and, of those, about 1.5 million are expected to become uninsured. The New York State Department of Health (DOH) estimates this loss in coverage will lead to more than \$3 billion annually in uncompensated care costs for providers. Additionally, the law

cuts \$8 billion annually from New York hospitals and health systems, which could force hospitals to curtail critical services. In total, DOH estimates the OBBBA changes represent a nearly \$13 billion hit to New York State and the state's healthcare system.

CPRAC Recap

In 2025, CPRAC has had to adapt and respond to the devastating reality of the current federal context, including monitoring the evolving federal landscape. In each of its three meetings, in February, June, and October, CPRAC discussed updates on the latest federal actions and threats – recapping the actions taken and anticipating future actions on the horizon. The federal government is cutting billions of dollars that flow through New York State for key social benefit programs like SNAP and Medicaid and pushing billions of dollars in new costs onto states and local governments. Beyond attacking the safety net through cuts and cost shifts, the Trump Administration attacking key programs and populations we serve through human services, targeting diversity measures, anti-poverty efforts, refugees, immigrants, and more. CPRAC and New York State must reckon with these attacks.

In response to these attacks, CPRAC discussed how to adjust its strategy in the near term. New York already projects to lose more than \$10 billion in federal funds due to cuts from safety net programs made as of the HR1 changes enacted in July. The total extent of the hit to state finances under the Trump Administration is untold, as this is only year one. Recent actions and public statements indicate the Administration plans to double down on efforts to reduce economic supports for lower income Americans. Throughout the year, CPRAC discussed the importance of unified, targeted, consistent federal advocacy. For example, as the Trump Administration has waged its full-on assault on the social safety net, states, local governments, not-for-profits, service providers, and more have joined together to help get the word out about the potential impacts of Federal actions and fight to preserve services and funds in court. In the near term, CPRAC adjusted focus to prioritize reaching eligible New Yorkers with existing programs, in particular the programs funded by the state and expanded by Governor Hochul, such as New York's Empire State Child Credit. By reaching as many eligible New Yorkers as possible, New York can maximize the impact of these existing policies and programs, which are proven effective tools for reducing child poverty.

To that end, CPRAC's presentations and policy discussions in 2025 focused on policies already implemented or being advanced in New York State. During the CPRAC meeting in February, David Harris of Children's Research and Education Institute presented on cash transfer programs targeted for children and families. Harris provided an overview of key state- and federal-level cash transfer programs, including recent updates from other states, the proposed changes to New York's Child Tax Credit, and New York's credit and the proposed changes compared to credits in other states. New York's proposed credit increase, which has since been enacted by Governor Hochul, raised New York's rank from fifth worst to the fifth best Child Tax Credit in the country among states with state-level CTCs. Harris also discussed birth grants for new parents and the then-proposed New York State Birth Allowance for Beginning Year (BABY) Benefit. While many states and localities may be testing pilots and limited versions of similar proposals, the BABY Benefit that Governor Hochul advanced is the first statewide benefit of its kind. Both of Governor Hochul's proposals that Harris discussed in February were ultimately enacted in the SFY 2025/26 budget in May.

Following the enactment of the CTC increase, the CPRAC discussed the importance of ensuring families know about and access the CTC, especially low-income families who may not have a tax filing obligation. During CPRAC's meeting in October, researcher Devyani Singh from New America's New Practice Lab presented on tax credit awareness, uptake, and delivery. Devyani and her team conducted a national survey which targeted low-income households to learn more about their experiences filing taxes and accessing these tax credits and the barriers that keep them from filing at all. Of the survey's respondents, 88% were in households making less than \$65,000 per year. This includes low-income non-filing households, who research shows are the least likely to know about and claim tax credits, especially if they do not have a filing obligation. Singh's presentation included findings regarding tax credit awareness, factors that kept households from claiming tax credits, and strategies states can implement to increase tax credit uptake. Significant numbers of these households expressed interest in receiving more information about tax credits more frequently, especially at key points in the year related to tax filing – and they want to receive it from different messengers, such as government, local community-based organizations, and friends or family, across all channels, including text, phone, paper, and more.

It is important to note that in addition to this survey effort, the New America team conducted qualitative interviews with low-income residents, all of whom had applied for or received state benefits in the past year, to better understand the emotional drivers, motivations, and lived experiences that affect their approach to filing taxes. This centering of lived experience is aligned with much of CPRAC's work. Since 2022, CPRAC has also sought to center the voices and experiences of New Yorkers who have lived in poverty to help determine the most impactful reforms for those New Yorkers in need. The testimonials on tax credits from the CPRAC members with lived experience of poverty align with the findings of the New America survey, describing limited awareness of available tax credits and citing trusted and accessible community-based organizations, such as free tax prep services, as essential resources that helped them learn about and file for credits.⁶

To hear directly from another state that has implemented a state-level CTC and conducts ongoing successful outreach to strategically increase take-up of that CTC, CPRAC invited a representative of the Minnesota Department of Revenue. Audel Shokohzadeh presented an overview of Minnesota's comprehensive CTC outreach strategies and discussed the positive impacts of clear, consistent messaging across all channels and easy-to-use tools, so that Minnesotans can feel more equipped to make tax filing decisions. He emphasized that tax credit promotion should be informed by the steps in the tax filing journey, including awareness of credits, decision-making, and submitting the return. Shokohzadeh also talked about the importance of incentivizing trusted messengers, such as local community-based organizations, to echo a clear consistent message.

Informed by these presentations, CPRAC discussed ideas that New York could consider for increasing take-up of the Child Tax Credit, reaching the most people who need it and maximizing its potential child poverty reduction impact. The Council talked about different ways New York State and nonprofits can work together to build and carry out an effective promotional campaign, stressing the importance of developing understandable, simple, clear plain language and communications targeted to specific audiences, and using a variety of

⁶ Cabral, C., Walcott, P. (2023, January 12). Testimonials for CPRAC: Tax Credits. NYS Child Poverty Reduction Advisory Council (CPRAC). <https://otda.ny.gov/news/meetings/attachments/2023-01-12-CPRAC-Testimonials.pdf>

trusted messengers. Promote the information broadly across the state, using the state’s network of agencies and the networks of partner organizations, and make it as easy as possible to follow up and learn more.

This year, CPRAC also reconvened its Childhood and Employment Committees to resume discussion of ideas for modellable proposals that could potentially complement CPRAC’s 2024 Recommendations Report. CPRAC’s committees, which include CPRAC statutory members and advisory experts, cover key topic areas where research has shown policy reforms would have the most significant effects reducing child poverty (Tax Policy, Housing, Public Benefits, Employment/Wages, and Childhood), enabling focused discussions that most effectively utilize experts’ knowledge. Every committee convened in 2023; the Tax Policy, Housing, and Public Benefits Committees convened in 2024; so in 2025, CPRAC resumed its discussions with the Employment/Wages and Childhood Committees. Those committees continue to hone ideas and build consensus on which to explore further and model. Once ideas have been identified, developed, and agreed upon by each committee, Urban Institute will assess feasibility of modeling, as was the case with the iterative proposal development process that CPRAC undertook in 2023 and 2024. If modellable, and if the data indicates that a proposal would have a notable child poverty reduction effect such that CPRAC’s members agree to advance it, the proposal could potentially complement the policies enacted by the state in this and recent budgets and/or the CPRAC’s 2024 Recommendations Report. CPRAC anticipates continuing committee discussions in 2026 and refining ideas for potential modeling that could ultimately complement enacted policies or previously recommended proposals. Additional forward-looking iterative modeling of proposals, both individually and in combination, will take place next year.

Child Poverty Reduction Advisory Council (CPRAC) – Meetings to Date		
Date	Meeting	Subject
10-13-2022	Statutory members	Orientation: Poverty in NYS and CPRAC overview
01-12-2023	Statutory members	Orientation: Tax Policy, with a focus on Child Tax Credits
03-07-2023	Statutory members	Orientation: Housing
05-17-2023	Statutory members	Orientation: Employment and Wages
06-02-2023	Committee – Tax Policy	First committee meeting
06-13-2023	Committee – Housing	First committee meeting
06-23-2023	Committee – Employment/Wages	First committee meeting
08-10-2023	Statutory members	Orientation: Childhood, with a focus on Child Care; Public Benefits
09-11-2023	Committee – Childhood	First committee meeting
09-14-2023	Committee – Public Benefits	First committee meeting
10-03-2023	Committee – Tax Policy	Second committee meeting
10-06-2023	Committee – Tax Policy	Second committee meeting (continued)
11-20-2023	Statutory members	Review draft 2023 progress report; Committee status update
12-06-2023	Statutory members	Issue 2023 CPRAC Progress Report
02-28-2024	Statutory members	Orientation: Medicaid; “Administrative Burden”
03-14-2024	Committee – Tax Policy	Third committee meeting
04-11-2024	Committee – Public Benefits	Second committee meeting
04-29-2024	Formal Public Hearing	Administrative burden: public benefits accessibility and availability
05-16-2024	Committee – Housing	Second committee meeting
06-06-2024	Statutory members	Interactive: review data on proposals; develop policy packages
08-07-2024	Statutory members	Interactive: review data on policy packages; identify priorities
11-19-2024	Statutory members	Review draft 2024 progress report with initial recommendations
12-18-2024	Statutory members	Issue 2024 CPRAC Recommendations and Progress Report
02-26-2025	Statutory members	Orientation: Cash Transfer Programs
04-11-2025	Committee – Employment/Wages	Second committee meeting
05-05-2025	Committee – Childhood	Second committee meeting
06-10-2025	Statutory members	Review enacted State budget, proposed Federal changes
10-14-2025	Statutory members	Review enacted Federal changes; Orientation: CTC take-up
11-25-2025	Statutory members	Review draft 2025 progress report with recommendation addendum
12-18-2025	Statutory members	Issue 2025 CPRAC Progress Report

2025 Recommendations

CPRAC has followed a systematic, thorough, and orderly process for developing data-driven, evidence-based, consensus-based recommendations for reducing child poverty in New York. This includes presentations of research, centering of lived experience, thoughtful analysis of data, and deliberative discussions of ideas and policy proposals. The goal of this process has been to ensure CPRAC's work is informed every step of the way by the data and the experts, including the foremost scholars in poverty studies, practitioners in New York State government, and New Yorkers who have utilized the programs and policies in question. CPRAC has made significant progress through this interactive, iterative approach, establishing a shared foundation of facts, context, evidence, and opportunities for reform, upon which CPRAC built its initial recommended proposals.

This year, given the significance of the State's actions in May to enact policies that reduce child poverty and the scope of Federal government's attacks on the social safety net in July, CPRAC has focused in 2025 on reviewing and tracking these developments, in order to figure out how best to respond to and build upon them. As a result, CPRAC this year did not repeat the intensive, interactive, iterative process for modeling individual proposals and packages/combinations of proposals, which might lead to new recommendations that would complement its 2024 CPRAC Recommendations Report. However, CPRAC remains committed to helping New York achieve the 50% reduction in child poverty set forth in the Child Poverty Reduction Act – and intends to continue developing consensus around data-driven, evidence-based proposals that would build on the actions taken to date in New York State.

Addendum to 2024 CPRAC Recommendations

In 2025, CPRAC applauds actions taken by Governor Hochul and the State Legislature to reduce child poverty in New York, while continuing to urge the State to advance the recommendations issued by CPRAC in 2024 as outlined in CPRAC's 2024

Recommendations and Progress Report, which would build on the strong momentum achieved to date in order to reduce child poverty by at least 50 percent. In the context of the Federal government's ongoing attacks on the safety net, it is even more important that Governor Hochul took action at the State level, such as by expanding the State's CTC, creating a State-funded housing voucher pilot, investing in the State child care system, and increasing the State's minimum wage. CPRAC's 2024 Recommendations Report lays out a clear roadmap for achieving the Council's charge, including through proposals that would continue to build on this State level progress, such as further expanding the CTC, PA, housing assistance, food benefits, and more – and CPRAC will continue to refine and update that roadmap moving forward to complement the actions taken by the State.

Recognizing that New York and other states are facing unprecedented setbacks and still assessing the extent of the impacts on people, programs, and finances, CPRAC urges New York to deepen its efforts to expand the reach of existing programs, including by reducing administrative burden and increasing access. CPRAC continues to recommend that New York State consider the ideas laid out in 2024 for reducing administrative burden in Public Benefits programs, such as Public Assistance, which would increase the number of New York households receiving the benefits for which they are eligible.

Just as the CPRAC offered ideas for reducing administrative burden and increasing access to Public Benefits among eligible New Yorkers, CPRAC also discussed how these same concepts apply to tax credits. CPRAC similarly recommends that New York State consider ways to reduce administrative burden and expand the reach of its recently expanded CTC, which New Yorkers will be able to file for starting in 2026.

This year, Governor Hochul took important steps to reduce child poverty by making New York’s child tax credit available to the lowest-income families and significantly increasing the credit, but eligible families must access and receive the Child Tax Credit for its critical child poverty reduction effects to be realized. The research⁷ reviewed by CPRAC has consistently shown that the lowest-income families are the least likely to know about and claim the child tax credit, especially if they have no tax filing obligation (which the NYS Tax Department has also described in ongoing CPRAC discussions):

- **In a national survey of tax filers, 24% of respondents were not aware of any tax credits** – in New York, 28% were not aware of any tax credits.
- **Among the lowest income households earning under \$10k annually, 36% report having no awareness of the child tax credit** – over twice the rate of higher-income households earning over \$150k. Among the lowest income households in New York, the 38% were not aware of the CTC.
- **Among low-income households earning under \$26k annually, who had some awareness of tax credits but did not file taxes, a range of reasons were cited for not filing** – 40% believe that their incomes were too low to qualify, 24% cite challenges understanding which credits they were eligible for, 16% describe fears that claiming tax credits might affect their other benefits, 16% report not knowing how to claim the credits and fears of making mistakes, and 12% report an inability to find the help they needed.
- **Among low-income households who have not filed taxes in three years, 84% received other benefits in that period**, with majority receiving SNAP. Among recent non-filers in New York, 58% received SNAP in the same period.

Based on the findings presented by Minnesota’s Department of Revenue, promotion, marketing, and outreach efforts should be strategically informed by the steps in the tax filing journey (awareness, decision making, and submitting the return), as well as key moments in the year related to tax season. Convey clear consistent messages across as many channels as possible. Provide easy-to-use tools that help families weigh options and file. Mobilize trusted messengers such as local community-based organizations to amplify a clear, but targeted message, and ensure all information is accurate and consistent.

To reach people with the CTC, New York should make similarly concerted efforts at outreach, promotion, and reducing administrative burden – which is especially important for lowest-income households most in need, who often have little or no filing obligation. Based on research reviewed, survey responses, and testimonies collected, CPRAC recommends that New York consider reducing administrative burden and increasing take-up of its CTC by tailoring messages to real-life motivations of New Yorkers, reframing filing to be a

⁷ Singh, D. (2025). Designed for Filing, Not for Families: Reimagining Tax Credit Delivery. New Practice Lab, New America.
<https://www.newamerica.org/new-practice-lab/reports/designed-for-filing-not-for-families/>

supportive action, assuaging fears of mistakes and impacts to benefits, and reducing documentation requirements and other barriers to filing.

To achieve these goals, CPRAC recommends the following ideas for consideration, which will help ensure eligible families receive the CTC and the Governor's historic expansion has its intended effects of putting money in New Yorkers' pockets and reducing child poverty. The ideas laid out here were developed by CPRAC members at CPRAC's October 14, 2025, meeting in response to the research presented to CPRAC by scholars from the New America New Practice Lab and government practitioners at Minnesota's Department of Revenue, focused on CTC awareness, outreach, and access, and informed by ongoing CPRAC discussions:

- **Explore the feasibility of streamlining access to the tax credit using the minimum information needed to confirm eligibility:** During the COVID-19 pandemic, the Biden Administration took multiple steps to streamline access to the Federal CTC, including developing a simplified online portal for the CTC. New York State should explore the feasibility of a simplified, secure way for eligible New Yorkers to claim the credit, including the possibility of requiring fewer documents than those needed to file taxes and/or developing the ability to use the same documents used to apply for and yearly recertify SNAP or similar benefits with income-based eligibility.
- **Promote the child tax credit to eligible New Yorkers, especially lower-income households who may not file taxes, via a strategic public information campaign:** Develop multimedia advertising and marketing campaigns that use supportive language and describe credits simply and clearly, as opportunities to receive money in their pockets that will not affect other benefits, so that they feel confident in applying and/or filing. Promote the tax credit at regular intervals that research has found are most effective and desired for filers, such as in the fall before filing season begins, at the beginning of the filing season in January, and ahead of/around Tax Day in April. Similarly, consider targeted promotion to specific New Yorkers during key life events where research shows they may be most receptive to outreach about additional income supports, such as when they are applying for Public Benefits, child care, unemployment benefits, or even schools and public colleges.
- **Utilize State agencies to promote tax credit information across the state, including in their ongoing outreach to New Yorkers through existing channels:** Research indicates that people prefer to receive multiple reminders about taxes, including different types of messages like text, emails, electronic notices, and more. At the same time, among people who had not filed taxes in the last three years, 84% participated in at least one other government program at the same time (55% receiving SNAP alone), which presents opportunities to remind people about the CTC. Agencies that interact directly with New Yorkers should share information about the CTC with their constituencies, encouraging New Yorkers to learn more and apply.
- **Mobilize community-based organizations and other trusted messengers to publicize and promote tax credits:** States like Colorado, Maryland, Oregon, Washington, and Minnesota offer grants to support community-based organizations' efforts to promote their tax credits. New York should also consider using similar methods, like grants, to mobilize trusted messengers in strategic, targeted ways.
- **Make tax preparation resources more accessible and user friendly:** Information about tax preparation resources, including sites, contact information, and more, can be

hard to access in a comprehensive, unified way. New York should explore find ways to further compile comprehensive information about tax preparation resources in the state and consider how to make it as interactive and user-friendly as possible.

- **Expand tax prep services in underserved communities:** Assist with the expansion of free tax prep organizations and/or resources into communities that have limited or no tax prep sites and/or have notably low filing rates and/or high concentrations of poverty.

Next Steps

As CPRAC moves into 2026, the Council will continue to monitor New York State's progress in reducing child poverty and advocate for actions to uplift more families in need. This includes: continuing to conduct research on anti-poverty strategies; continuing discussions with CPRAC statutory members and committees about the best ways to build on the foundation established in the 2024 Recommendations Report, as well as the major actions taken by New York State in 2025; reviewing the proposed 2026-2027 Executive Budget to assess potential impacts on child poverty; continuing to analyze the effects of enacted policies that reduce child poverty; modeling other proposals and packages of proposals that could further reduce child poverty for potential additional recommendation; and ongoing monitoring of the rapidly and continually evolving Federal landscape.

As part of its role monitoring the State's progress reducing child poverty, CPRAC will also work with Urban Institute to analyze 2025 Census data, which will reflect some of the policies enacted through 2024. This data, which is projected to be released starting in November 2026, will be compared with projected poverty reduction estimates to date, which have assumed full implementation and uptake in many cases.

Where New York State enacted policies that were recommended and/or related to recommendations issued by CPRAC, such as the expanded Empire State Child Credit, CPRAC will explore how to iterate on and complement those actions with additional interventions to achieve the most significant reductions in child poverty, keep lowering costs for families, and put more money in New Yorkers' pockets.