

The Effects of Anti-Poverty Tax Policy on Child and Adolescent BMI and Obesity

Strong Foundations

Federal Reserve System Community Development Research Conference

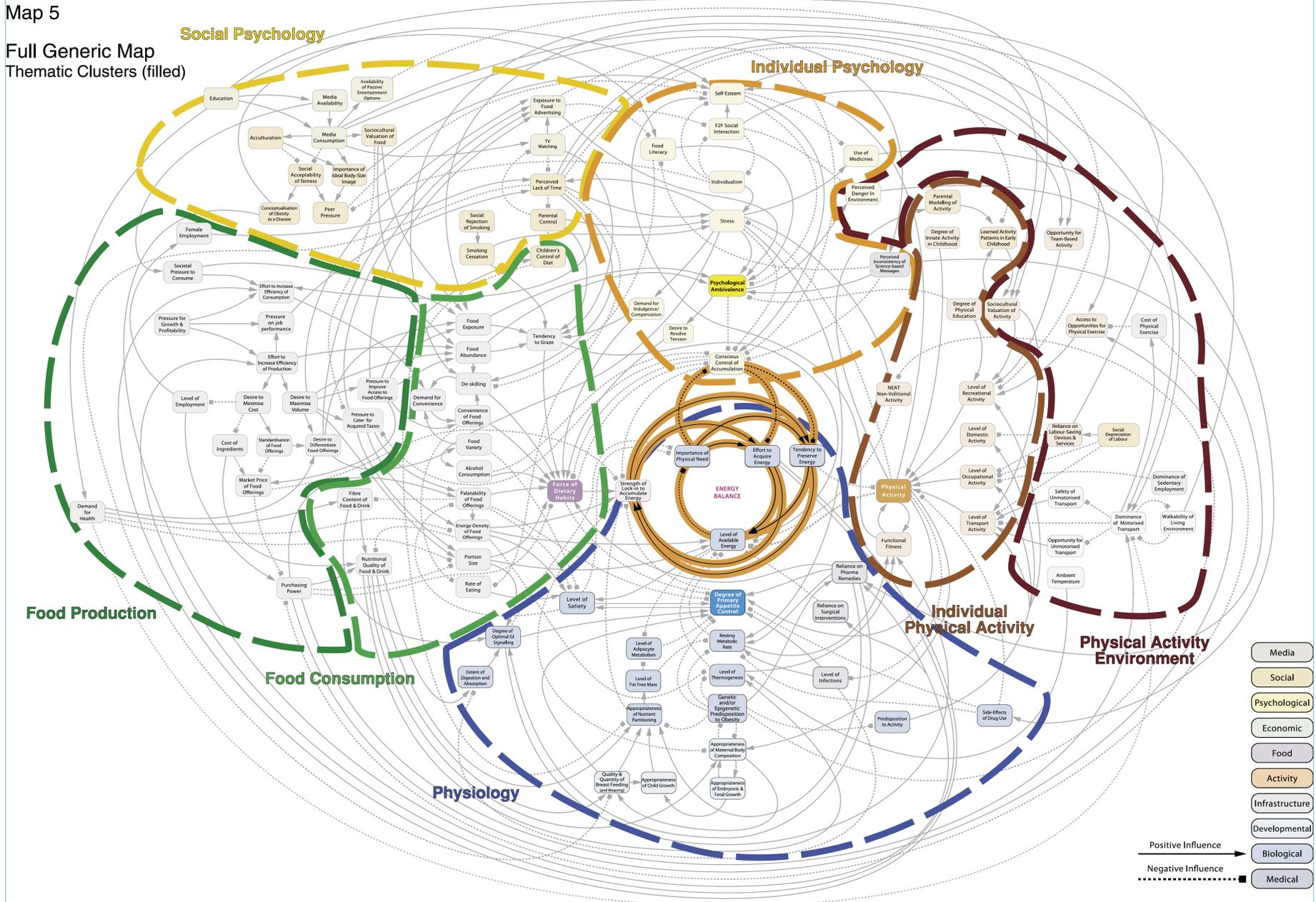
March 24, 2017

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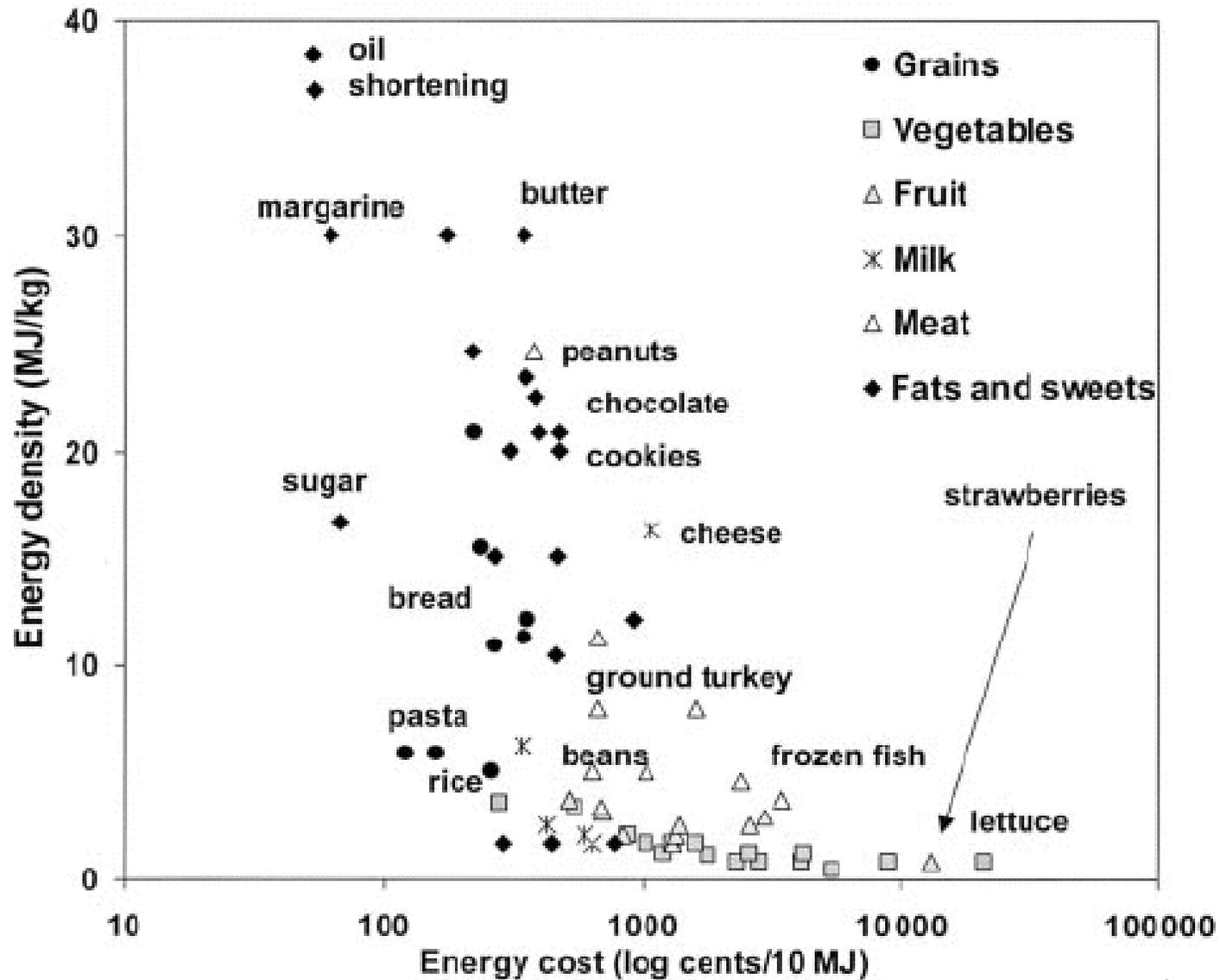
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Figure 5.2: The full obesity system map with thematic clusters (see main text 5.1.2 for discussion)^{17,18} Variables are represented by boxes, positive causal relationships are represented by solid arrows and negative relationships by dotted lines. The central engine is highlighted in orange at the centre of the map.



The cost of healthy food \$

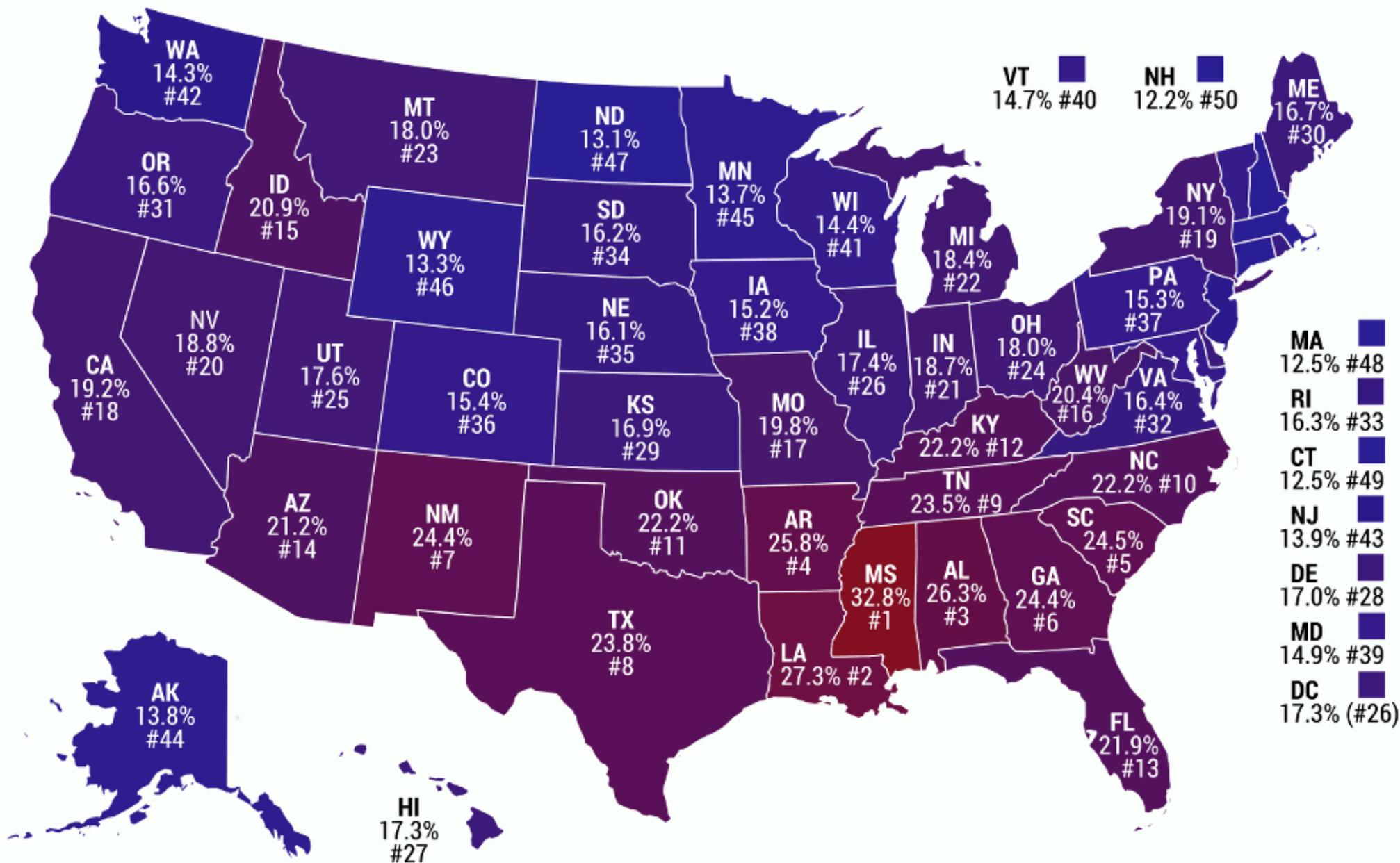


(Drenowski 2004) 3 \$

The Earned Income Tax Credit \$

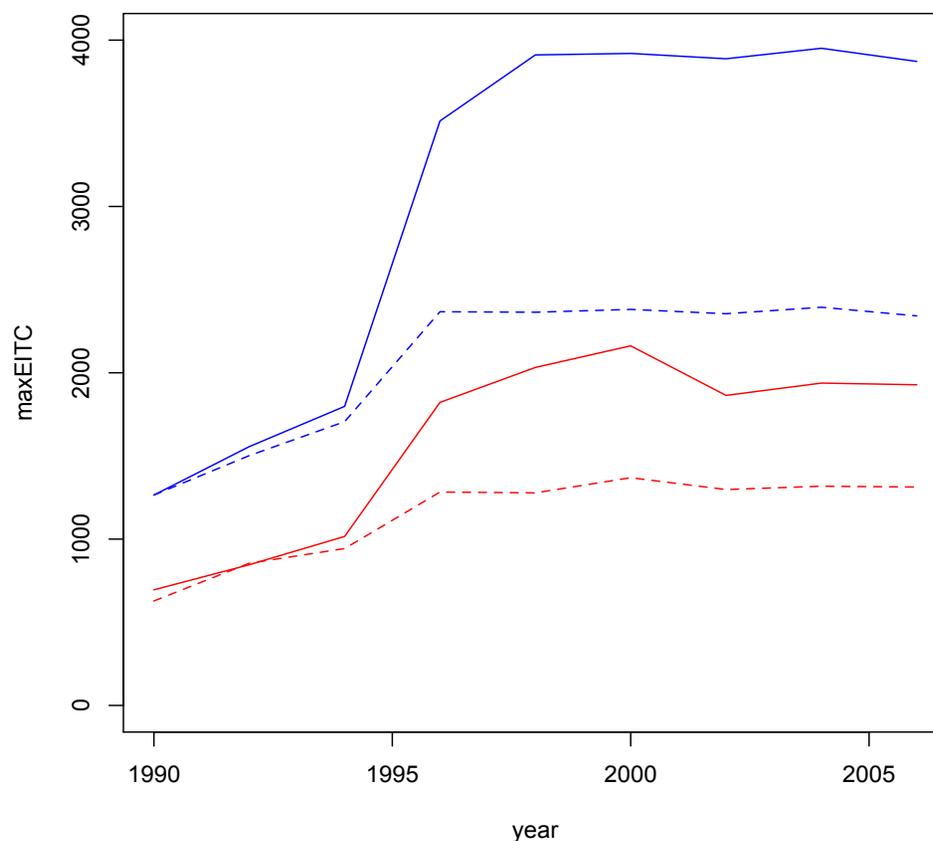


- ' In 2008 the Earned Income Tax Credit resulted in a transfer of 48 billion dollars to U.S. families.
- ' Lifted 3.3 million children out of poverty.
- ' Neoliberal policy tied to work.
- ' Usually dispersed as a tax refund.
- ' January 27, 2017 – the last EITC awareness day



Source: taxfoundation.org/maps

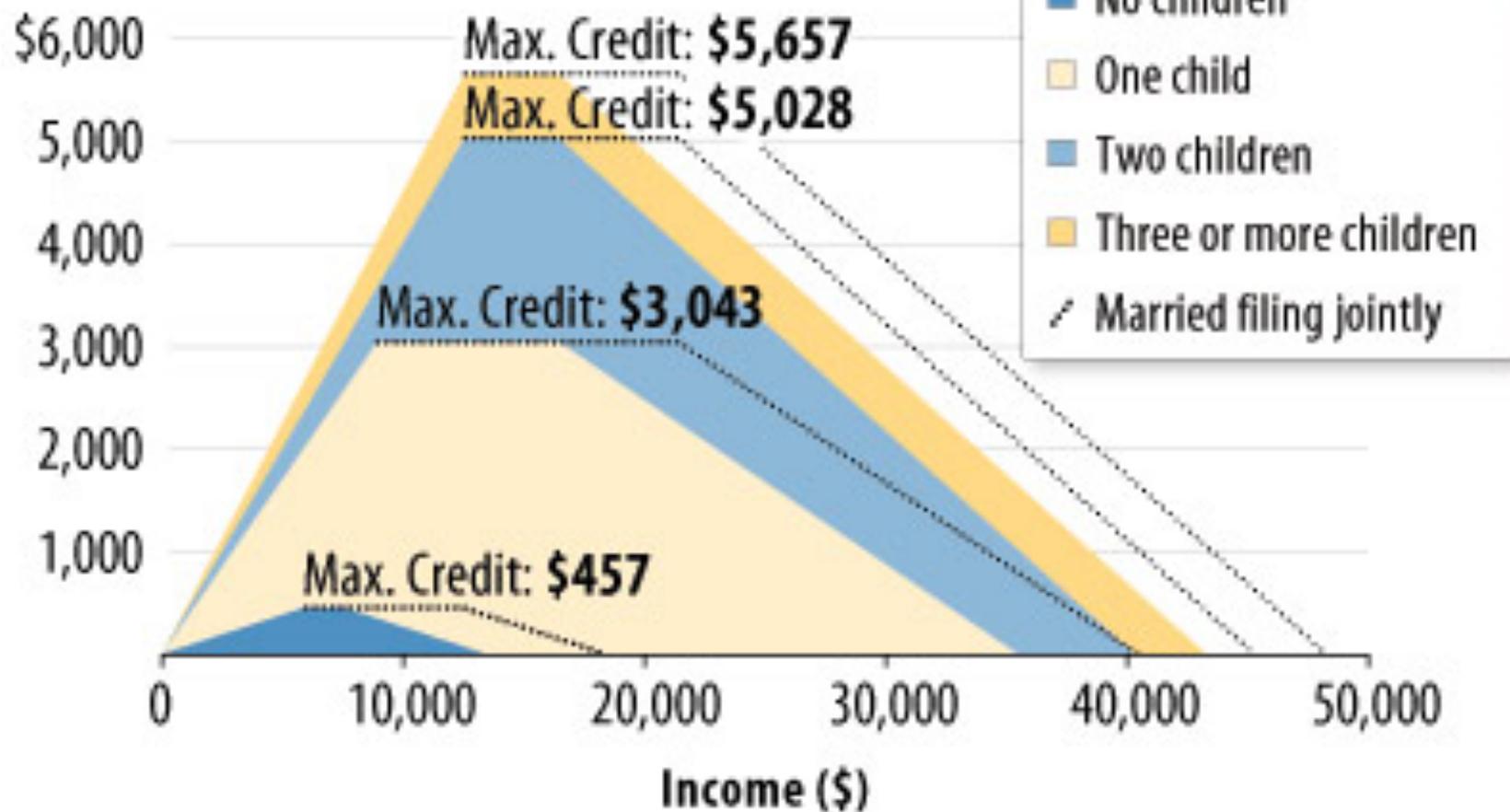
Non-linear changes in EITC over time. \$



Maximum (blue) and mean (red) among those qualifying for benefits from the Earned Income tax Credit over time among households with 2 or more dependents (solid line) or 1 dependent (dashed line), NLSY analysis sample based on income, 1990-2006, in year 2000 dollars.

The Federal Earned Income Tax Credit in Tax Year 2009

EITC Credit Amount



Note: Married couples with income in the phaseout range qualify for a higher credit than singles—shown by dashed lines.

Income, the Earned Income Tax Credit, and Infant Health[†]

By HILARY HOYNES, DOUG MILLER, AND DAVID SIMON*

This paper uses quasi-experimental variation from federal tax reform to evaluate the effect of the EITC on infant health outcomes. We find that the EITC reduces the incidence of low birth weight and increases mean birth weight: a \$1,000 treatment-on-the-treated leads to a 2 to 3 percent decline in low birth weight. Our results suggest that the candidate mechanisms include more prenatal care and less negative health behaviors (smoking). Additionally, we find a shift from public to private insurance coverage, and for some a reduction in insurance overall, indicating a potential change in the quality and perhaps quantity of coverage. (JEL H24, I12, I38, I13)

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EXPANDING WALLETS AND WAISTLINES: THE IMPACT OF FAMILY INCOME ON THE BMI OF WOMEN AND MEN ELIGIBLE FOR THE EARNED INCOME TAX CREDIT

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International Journal of Epidemiology, 2014, 1–11

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Original article



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Effects of Prenatal Poverty on Infant Health: State Earned Income Tax Credits and Birth Weight

Kate W. Strully,^a David H. Rehkopf,^b and Ziming Xuan^c

Original article

The short-term impacts of Earned Income Tax Credit disbursement on health

David H Rehkopf,^{1*} Kate W Strully² and William H Dow³

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Identification strategy: Lagged benefits



Journal of Public Economics 84 (2002) 1–32



www.elsevier.com/locate/econbase

Control for all factors that determine benefits: income, dependents, year.

The elasticity of taxable income: evidence and implications

Jon Gruber^{a,c,*}, Emmanuel Saez^{b,c}

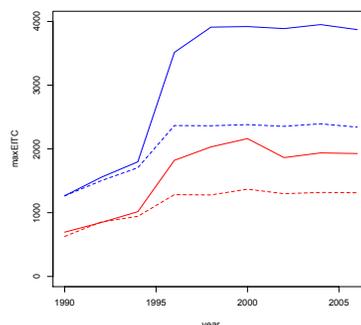
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Identify off of changes in benefits.



“Our goal is to measure the impact of a change in the tax schedule on income...if no behavioral responses...”
(Gruber and Saez, 2002)

Data, exposure, outcomes

Data: Children of the National Longitudinal Survey of Youth 1979 (moms age 14-22 in 1979)

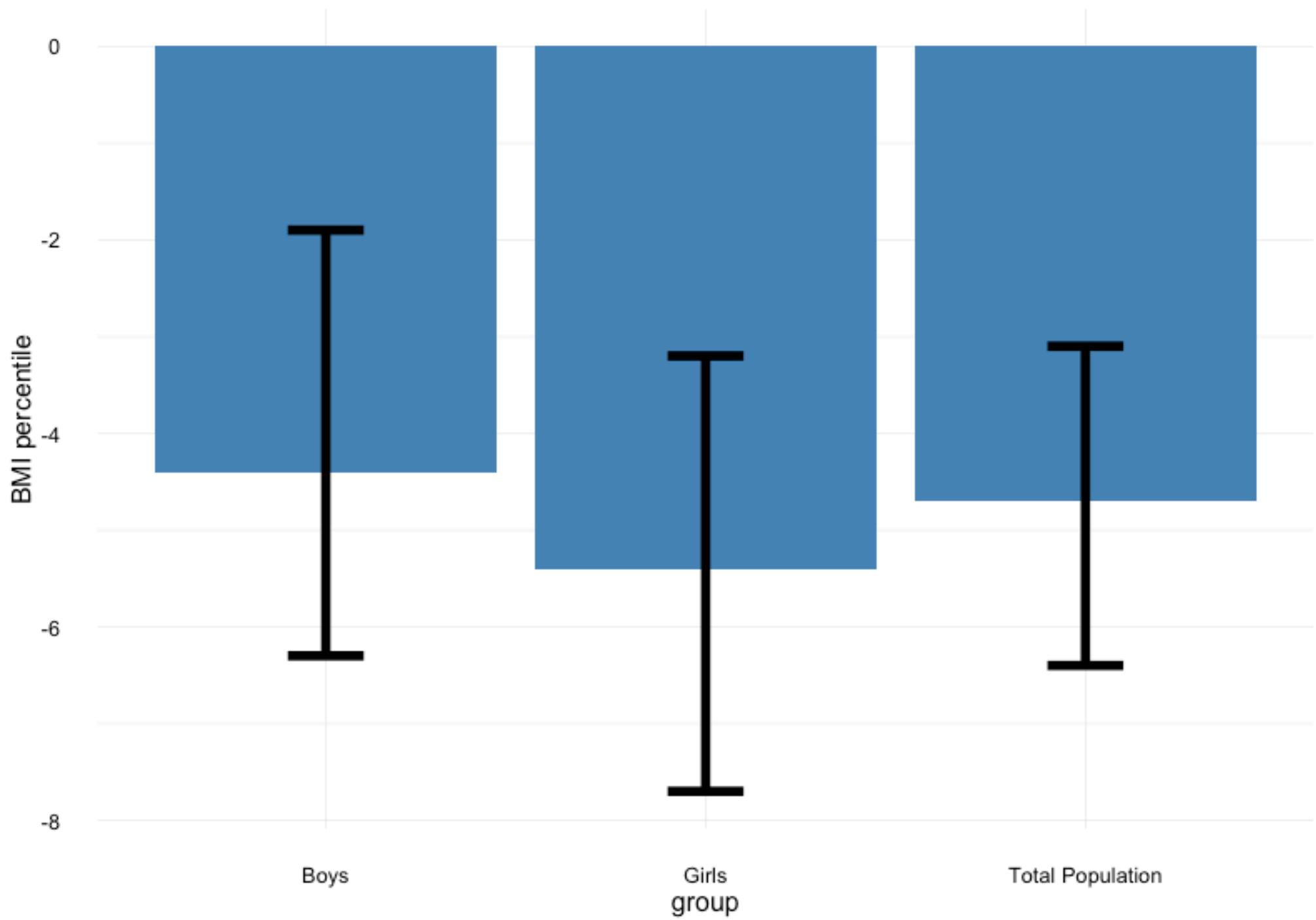
Observations: 26,291 observations among 5,906 individuals in 2,693 households for the total population

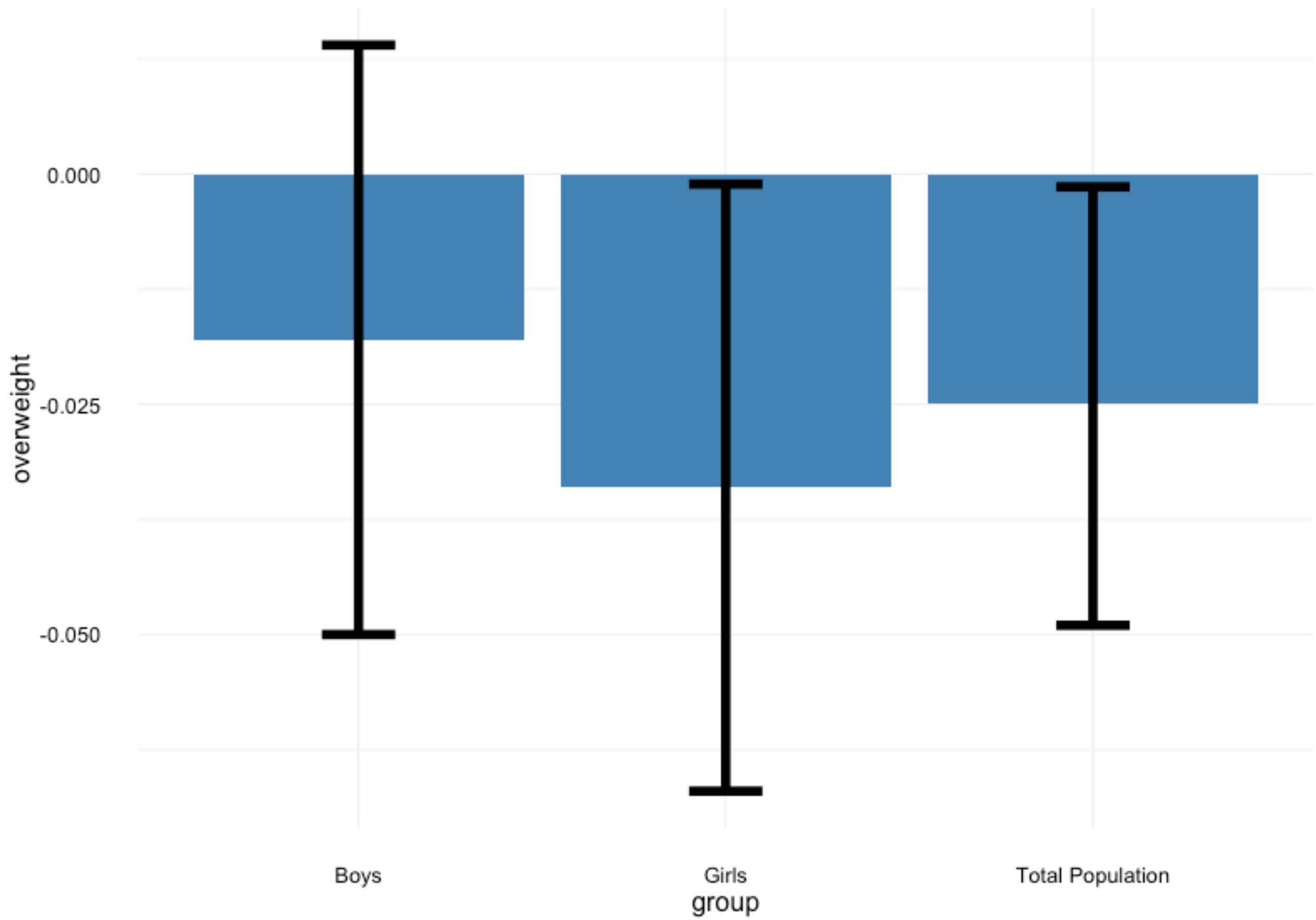
Exposure: EITC calculated using IRS Tax tables (Taxsim), based upon total household earnings, number of dependents, years of earning, state of filing

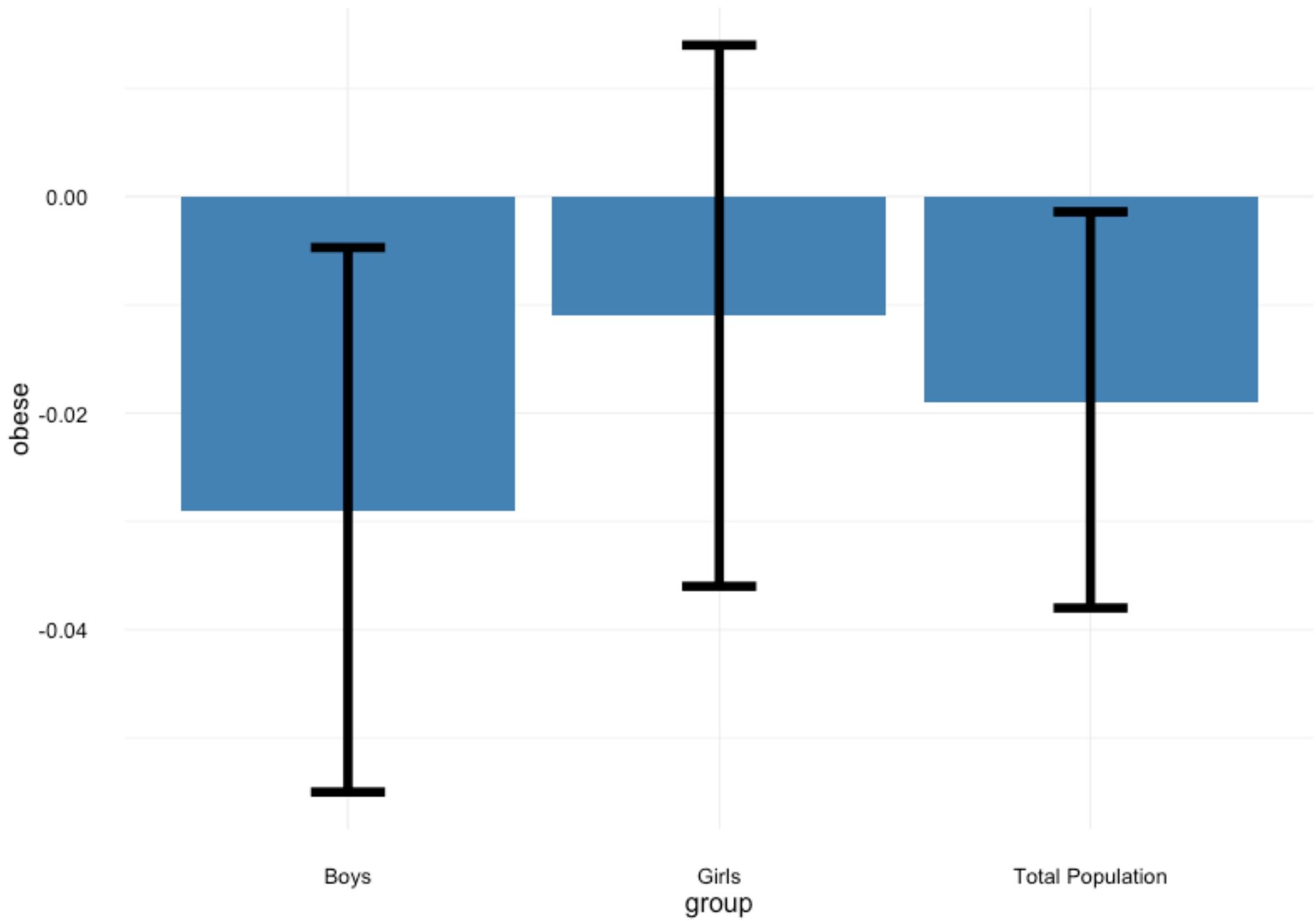
Difference in EITC benefits between current year and 2 years prior based on 2 years prior earnings and household characteristics (Gruber approach)

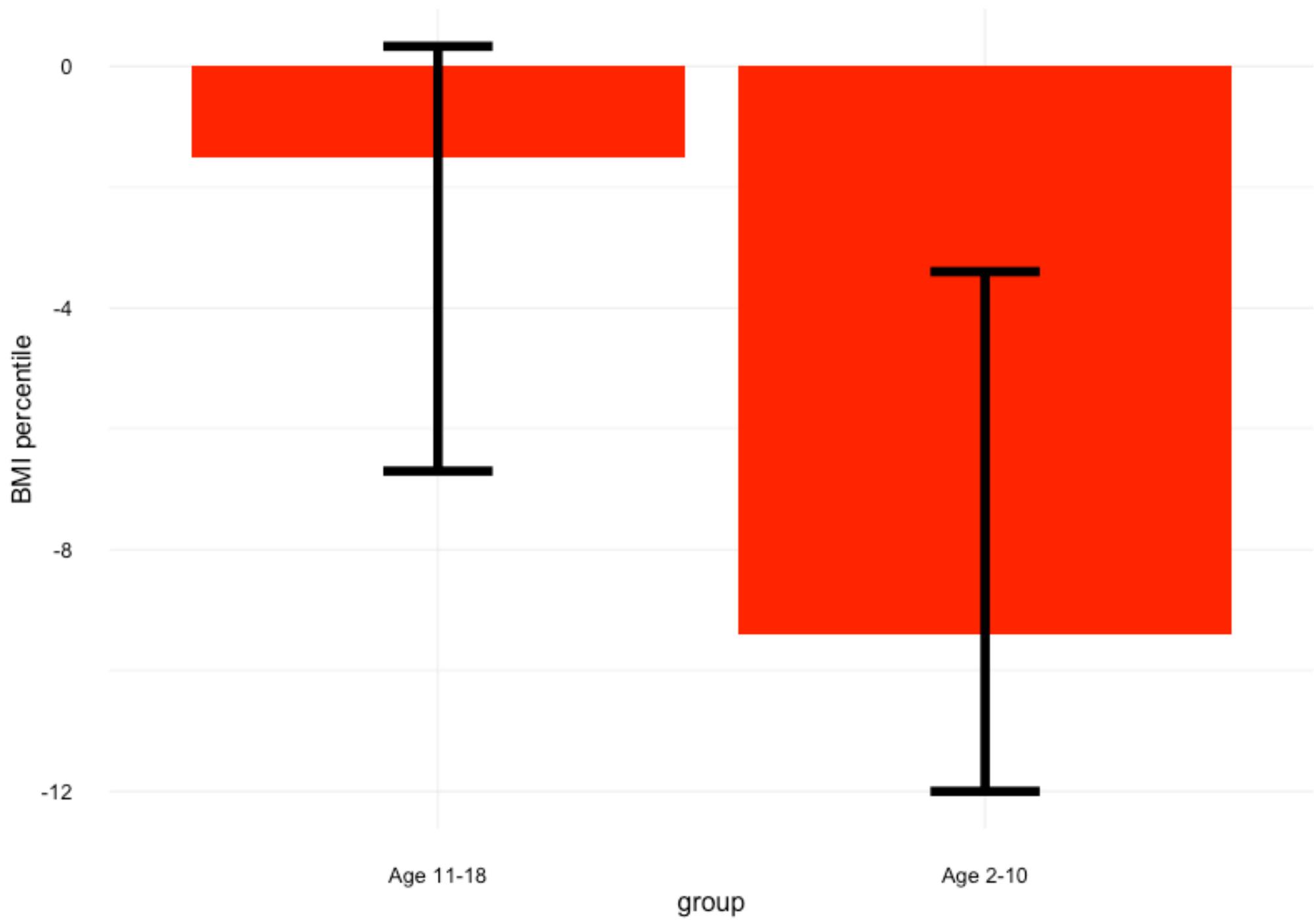
Outcome: Body mass index, overweight, obesity

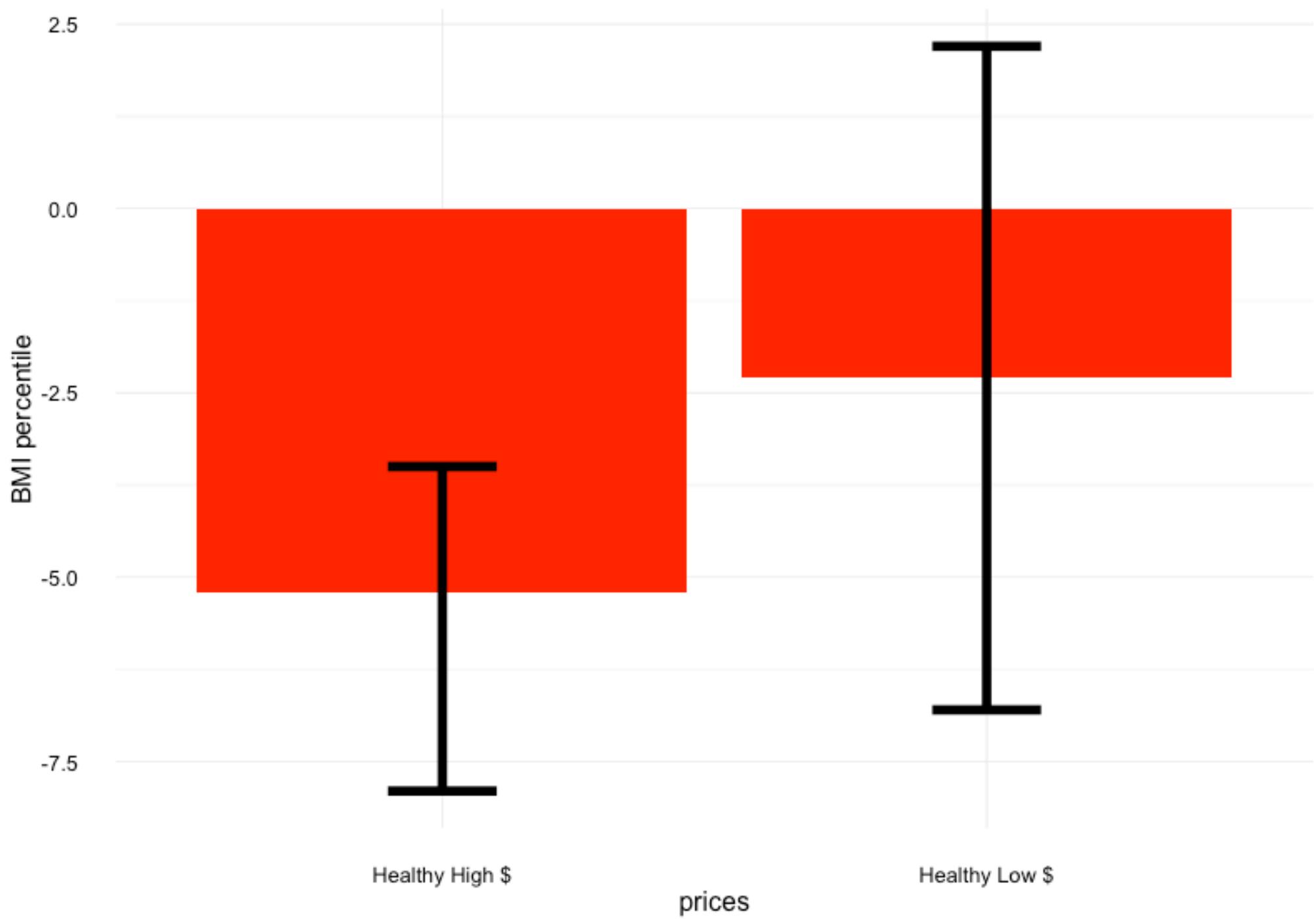


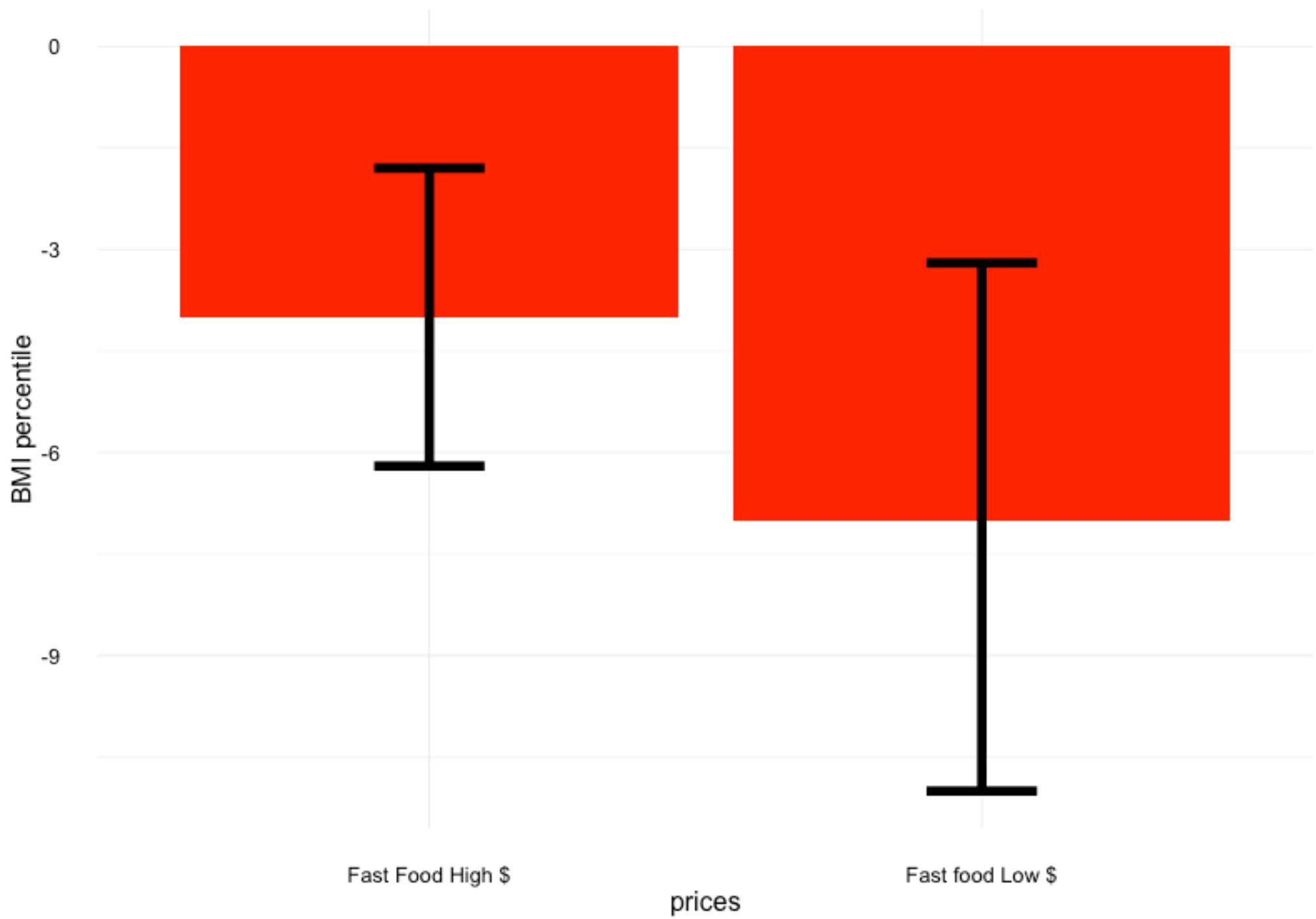












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Thank you.



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