



**CONSORTIUM FOR CITIZENS
WITH DISABILITIES**

Statement for the Hearing Record

Tax Relief to Support Workers and Families During the COVID-19 Recession
United States House Committee on Ways and Means
Subcommittees on Select Revenue Measures
June 18, 2020

Thank you for the opportunity to submit the following statement for the record of the Subcommittee's June 18, 2020 hearing on "Tax Relief to Support Workers and Families During the COVID-19 Recession." The Consortium for Citizens with Disabilities (CCD) is the largest coalition of national organizations working together to advocate for federal public policy that ensures the self-determination, independence, empowerment, integration and inclusion of children and adults with disabilities in all aspects of society.

Along with allied organizations, the undersigned CCD organizations thank you for holding a hearing on this topic of great importance to our constituents. People with disabilities and their families have been devastated by the COVID-19 pandemic. Many of them have lost jobs and their community and health supports and are grappling with the overwhelming financial cost of caring for dependents.

Unfortunately, the Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) excluded taxpayers with adult dependents from the \$500 dependent rebates. The definition used by the CARES Act for "dependent" was not aligned with the definition of "dependent" under [26 U.S.C § 152](#) of the federal tax code, thereby excluding taxpayers with adult dependents:

Taxpayers with Dependent Adult Children with Disabilities

Most adults with significant disabilities live in the family home, usually with a parent, sibling, or other close relative. Three quarters of adult children with developmental disabilities (such as those with Down syndrome, autism, and cerebral palsy) reside with a family caregiver and most are claimed as tax dependents by these family caregivers. For caregivers of people with developmental disabilities, the levels of responsibility are significant, but frequently last through the end of their lives. According to The Arc's Family and Individual Needs for Disability Supports (FINDS) survey, the majority of family caregivers provide more than 40 hours of care per week. These family caregivers - who provide the vast majority of our nation's long-term services and supports,

thereby permitting individuals of all ages to remain in their communities and avoid or delay more costly out-of-home placements – should not be excluded from the \$500 credit.

Taxpayers with Other Adult Relative Dependents

There are millions of older adults (such as elderly parents) who have little income and are claimed as tax dependents by their adult children or other relatives. These relatives are providing more than half of the older adult's financial support, and help their loved ones with transportation, household chores, meals, or shopping. Many caregivers for older adults also perform more complex tasks such as bathing and dressing, medication management, or other medical or nursing tasks. A family caregiver who claimed their elderly relative as a dependent on their taxes should also qualify for additional relief funds.

The dependent rebates in the CARES Act were limited to those with dependent children under the age of 17, the same age cutoff as that for the Child Tax Credit (CTC). The CARES Act dependent rebates appear to have been partially modeled on the dependent relief provided under the American Recovery and Reinvestment Act (ARRA) of 2009 which expanded the CTC to include lower wage taxpayers. The CTC was then, as it is now, only available to taxpayers with dependent children under the age of 17. However, we do not believe that we should look to ARRA to guide what we do for dependent credits during the COVID-19 crisis. In the intervening years, Congress has recognized the need to extend tax credits for adult dependents. The [Credit for Other Dependents](#) created in 2015 is a non-refundable tax credit of up to \$500 per qualifying person (compared to the CTC's \$2,000 per child credit that is refundable up to \$1,400).

The undersigned organizations are seeking support for the All Dependents Count Act ([S. 3652](#)) which would expand the definition of a "dependent" for the Recovery Rebates for Individual sections of the CARES Act to align with the federal tax code to include more tax dependents other than children under age 17. This fix was recently included in the HEROES Act (H.R. 6800) passed by the House of Representatives.

American Music Therapy Association
Association of People Supporting Employment First
Autism Society of America
Autistic Women & Nonbinary Network
Center for Public Representation
CommunicationFIRST
Easterseals
Epilepsy Foundation
The Jewish Federations of North America
Justice in Aging
National Academy of Elder Law Attorneys
National Association of Councils on Developmental Disabilities
National Disability Institute

National Disability Rights Network
National Down Syndrome Congress
National Organization of Social Security Claimants' Representatives
National Respite Coalition
TASH
The Arc of the United States

Allied Organizations:

National Association of Area Agencies on Aging
National Down Syndrome Society