



December 17, 2015

**PROTECT WORKING AMERICANS: SUPPORT THE PROTECTING
AMERICANS FROM TAX HIKES ACT OF 2015 (PATH ACT)**

Dear Representative:

On behalf of The Leadership Conference on Civil and Human Rights, a coalition charged by its diverse membership of more than 200 national organizations to promote and protect the rights of all persons in the United States, we write to express our qualified support for the Protecting Americans from Tax Hikes Act of 2015 (PATH Act). While we are pleased that the expansions to the Earned Income Tax Credit (EITC) and Child Tax Credit (CTC), as well as a mass transit tax benefit were made permanent in the agreement, we are dismayed both by the anti-immigrant provisions in the PATH Act as well as the fact that this deal is not paid for. The intense negotiations that took place this year in order to find pay-fors to finance both the Bipartisan Budget Act of 2015 (BBA) and the Fixing America's Surface Transportation Act (FAST Act) clearly illustrated the government's need for more revenue. It is problematic for Congress to make permanent and extend so many corporate tax breaks that are not paid for, which make up the bulk of the PATH Act.

The Leadership Conference is pleased that the expansions to the EITC and CTC are permanent in the deal even though they are not paid for because they help keep low-income working Americans out of poverty, or keep them from falling deeper into poverty. The EITC and CTC are federal tax credits that supplement the incomes of low- and moderate-income families each year, and are two of the most important tools that the nation has in its arsenal to fight poverty. Both tax credits are only eligible to people who are working, and because they are refundable tax credits, some low-income families who earn too little to incur much, if any, tax liability can qualify for a partial tax credit. The expansions to the EITC and CTC that Congress has made permanent in the PATH Act lift about 16 million people, including about 8 million children, out of poverty or closer to the poverty line each year.

We also applaud the provision that creates parity between commuters who drive to work and those who take the train, subway, or bus. Under the existing rules, employees who ride public transit can get a maximum of \$130 a month in IRS commuter benefits, while those who park at the office get up to \$250. Beginning in 2016, the playing field levels out to \$255 for both commuting modes. Affordable transit is vitally important for low-income people trying to access jobs and build better lives for themselves and their families. With this provision, low-income communities will be better able to realize opportunities once out of reach.

The Leadership Conference is disappointed that the PATH Act includes anti-immigrant provisions in the guise of "program integrity" measures for the EITC and CTC. The deal creates new barriers to those with Individual Taxpayer Identification Numbers (ITIN) attempting to file their taxes, and prevents anyone with a new Social Security Number from retroactively filing claims for the EITC and the CTC. These "program integrity" measures

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remove important incentives to work, amount to a tax increase on many of the lowest-income families among us, and are simply punitive in nature. Our nation is better than this.

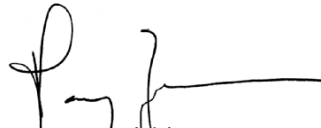
The Leadership Conference is also disappointed that improvements to the EITC and CTC do not include coverage for low-wage working people without children. Currently, low-income childless adults and non-custodial parents are not covered by the EITC. In the future, the EITC should be expanded to cover low-wage, childless workers, rather than taxing this group of almost 8 million workers further into poverty.

Despite the drawbacks of the PATH Act, we urge you to support the bill because it provides critical support to working families. Thank you for your consideration. If you have any questions, feel free to contact either of us, or Senior Counsel Emily Chatterjee, at (202) 466-3648.

Sincerely,



Wade Henderson
President & CEO



Nancy Zirkin
Executive Vice President