

New Estimates of the Total Number of People and Children in Immigrant Families Who Could Lose Eligibility for the Refundable Portions of the Earned Income Tax Credit and Child Tax Credit

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Research to Action Hub for Children in Immigrant Families



School of Social Work
Institute for Equity in Child Opportunity
& Healthy Development



Elizabeth Wong
Pamela Joshi
Dolores Acevedo-Garcia

Danielle Wilson
Megan Curran
Christopher Wimer

Emma Sifre

About the Research to Action Hub for Children in Immigrant Families

The Institute for Equity in Child Opportunity & Healthy Development (IECOHD) at Boston University, Center on Poverty and Social Policy (CPSP) at Columbia University and Institute on Taxation and Economic Policy (ITEP) have come together to form the [Research to Action Hub for Children in Immigrant Families](#), a one-stop, trusted source of data and analysis on children in immigrant families. The Hub produces rigorous and reliable indicators and analysis of the socioeconomic wellbeing of children in immigrant families, as well as estimates of how actual and proposed policy changes affect them.

EXECUTIVE SUMMARY

The United States (U.S.) Department of the Treasury and the Internal Revenue Service proposed a new rule that would further restrict eligibility for the refundable portions of four tax credits, including the Earned Income Tax Credit (EITC) and Child Tax Credit (CTC), based on citizenship and immigration status. The rule would affect primarily lawfully present immigrants authorized to work in the United States and their family members, including their children, the vast majority of whom are U.S. citizens.

We estimate:

-  Approximately **602,000 people**, including **279,000 children**, live in families that could lose eligibility for the EITC.
-  Approximately **1,033,000 people**, including **523,000 children**, live in families that could lose eligibility for the Additional Child Tax Credit (ACTC), the refundable portion of the federal CTC.
-  Approximately **515,000 people**, including **258,000 children**, live in families that could lose eligibility for both the EITC and the ACTC.
-  The vast majority of children who would lose eligibility are U.S. citizens: **Nearly 9 in 10 children** losing eligibility for either or both credits are U.S. citizens.

POLICY CONTEXT

On August 20, 2026, the United States (U.S.) Department of the Treasury and the Internal Revenue Service published a proposed rule that, if enacted, would restrict many lawfully present immigrants from claiming the refundable portions¹ of four tax credits: the Earned Income Tax Credit (EITC), the Child Tax Credit (CTC) (the refundable portion of which is called the Additional Child Tax Credit, or ACTC), the American Opportunity Tax Credit (AOTC), and the Adoption Tax Credit (U.S. Department of the Treasury, 2026).²

Under the proposed new rule, the refundable portion of these tax credits would be reclassified as federal public benefits under the 1996 Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) (U.S. Congress, 1996), and only immigrants designated as “qualified” under PRWORA would be eligible

(Congressional Research Service, 2020b).³ By reclassifying the tax credits as federal public benefits and restricting eligibility to “qualified” immigrants, the current proposed rule would add additional immigration-based restrictions to eligibility for the refundable portions of the EITC, CTC, AOTC, and the Adoption Credit.

The EITC and the CTC are two of the most effective anti-poverty programs in the United States. In 2025, these two tax credits lifted 6.1 million people, including 3.3 million children, out of poverty (Bijou and Shrider, 2026). Beginning with the 1996 PRWORA, and over the last three decades since, a series of legislative changes have increasingly restricted eligibility for the EITC and CTC for children in immigrant families. These restrictions exclude many children in immigrant families from the

1. A refundable tax credit is a credit available to taxpayers in the form of a refund if the amount of the credit exceeds their tax owed. This proposed rule applies only to the refundable portion of these tax credits, so a taxpayer could still claim the amount of the tax credit, up until it completely offsets their tax liability.

2. The Adoption Tax Credit is a relatively small tax credit that is claimed on roughly 80,000 tax returns. See (Congressional Research Service, 2020a).

3. PRWORA establishes noncitizen eligibility for a broad range of federal benefits by dividing noncitizens into “qualified alien” and “non-qualified alien” statuses. The statute defines a federal public benefit and explicitly lists categories of qualified immigrants.

poverty reduction benefits of the tax credits, even though these children have a very high poverty rate of over 20% and many are U.S. citizens (Acevedo-Garcia, et al., 2022).

Current EITC eligibility rules, established under PRWORA, already exclude more than 1.6 million U.S. citizen children in immigrant families who would otherwise be eligible. To receive the EITC all family members on the tax return must have a Social Security Number (SSN). If one family member is not authorized for an SSN, the entire family—even if others in the family are U.S. citizens—is ineligible for the EITC, even if they qualify for the credit otherwise. These families lose thousands of dollars in tax credits each year. Eighteen percent (more than 1.6 million) of all U.S. children in poverty are U.S. citizen children who live with an undocumented family member (Acevedo-Garcia, et al., 2022). That means nearly one-fifth of all U.S. children in poverty are excluded from one of the most effective anti-poverty programs because they have a family member without an SSN.

In 2017, The Tax Cuts and Jobs Act (TCJA) (U.S. Congress, 2017) introduced a new requirement that every child have an SSN to qualify for the CTC (Congressional Research Service, 2026). The provision was the first to condition CTC eligibility on whether a qualifying child had an SSN. Researchers estimated that this change barred 1.3 million children from receiving the credit (Minoff, 2025). Eight years later, H.R.1, or the “One Big Beautiful Bill Act” (OBBBA) of 2025 (U.S. Congress, 2025), restricted eligibility further by also requiring parents to have an SSN to claim the CTC for an eligible child. Under the final law, a married couple filing jointly may claim the credit if at least one spouse has a qualifying SSN; if both parents are without an SSN, they cannot claim the credit even if the child is a U.S. citizen. Researchers estimated that this change barred an additional 2.7 million children from receiving the credit (Minoff, 2025).⁴ These newly excluded children are children who have SSNs themselves.

⁴. Prior to the final version enacted in OBBBA, the House of Representatives passed a version of this change that required both spouses to have SSNs if filing jointly. Researchers estimated that this more restrictive provision would have affected approximately 4.5 million children (Lisiecki et al., 2025).

Because current law already includes SSN requirements for the EITC, CTC, and AOTC, most people at risk of losing access to these credits under the proposed rule are lawfully present immigrants authorized to work in the U.S. and their family members, including their children who are predominantly U.S. citizens. The immigrants at risk of losing eligibility include Deferred Action for Childhood Arrivals (DACA) recipients, people with Temporary Protected Status (TPS), and people holding temporary work and student visas.⁵ Because the proposed new eligibility criteria are based on the status of the tax filer, families would lose the credits based on the parents' status even when the children are U.S. citizens.

This brief provides estimates of the total number of people and the number of children in families at risk of losing eligibility for the refunded portions of the EITC and the ACTC, the two largest refundable tax credits under the proposed rule (U.S. Department of the Treasury, 2026). We provide estimates of who could lose eligibility for each of the two tax credits, as well as who could lose eligibility for both tax credits.

5. “Non-qualified statuses” are a residual category that includes people with Temporary Protected Status (TPS), DACA recipients, people with pending asylum claims, U-visa recipients (for victims of serious crimes), and people with temporary student, employment or other non-immigrant visas. The methodology used to produce the estimates in this brief does not attempt to identify the population of people with pending asylum claims or U-visa recipients. See Appendix for more detail.

METHODS

Using 2023 American Community Survey (ACS) data, we simulate which tax units eligible for an EITC refund or the ACTC under current law would lose eligibility under the proposed rule. The ACS does not collect information on respondents' specific immigration status or whether they have an SSN. We therefore estimate their likely immigration status and whether they have an SSN before applying the proposed rule. The appendix provides details on how we estimate immigration status, how we apply the proposed rule, and how we count affected adults and children.

RESULTS

We estimate that about 602,000 people live in families⁶ at risk of losing eligibility for the refundable portion of the EITC, and about 1.0 million live in families at risk of losing eligibility for the ACTC.⁷

Children under age 18 would account for almost half of the population affected by the proposed eligibility change for each credit. We estimate that about 279,000 children live in families that could lose eligibility for the refundable portion of the EITC, and about 523,000 live in families that could lose eligibility for the ACTC. The vast majority of children (90%) impacted are U.S. citizens.

Under the proposed rule, families that lose eligibility for both the refundable portion of the EITC and the ACTC could be among those hit hardest. We estimate that about 515,000 people, including 258,000 children, live in such families. Of these children, approximately 91% are U.S. citizens.

6. Throughout this brief, “families” refers to Supplemental Poverty Measure (SPM) families. All members of an SPM family are counted as affected if the family contains a tax unit estimated to lose the specific credit, not only the filer or qualifying dependent. This approach recognizes that the loss of a tax credit reduces resources available to the entire family. SPM families include people related by birth, marriage, or adoption, as well as unmarried partners and their relatives, foster children, and unrelated children under 15.

7. These estimates are not mutually exclusive. Individuals may be in families that could lose eligibility for the refundable portions of both credits and therefore may be included in both estimates. The two estimates should not be added together to calculate the total population potentially affected by the proposed policy change.

Table 1.

Number of People and Children at Risk of Losing Eligibility for the Earned Income Tax Credit (EITC) and Additional Child Tax Credit (ACTC)

Scenario	All people			Children under age 18		
	Number	% who are citizens	% who are LPRs	Number	% who are citizens	% who are LPRs
Lose EITC	602,000	54%	3%	279,000	90%	0%
Lose ACTC	1,033,000	53%	2%	523,000	90%	0%
Lose ACTC and EITC	515,000	56%	3%	258,000	91%	0%

Source: Authors' estimates using 2023 American Community Survey data augmented by the Center on Poverty and Social Policy at Columbia University (See Appendix).

Note: Estimates are rounded to the nearest thousand, and percentages are rounded to the nearest percentage point. The Additional Child Tax Credit is the refundable portion of the Child Tax Credit. Citizens include individuals born in the United States, individuals born abroad to U.S.-citizen parents, and naturalized U.S. citizens. LPRs are lawful permanent residents. People and children are counted as affected if they belong to a Supplemental Poverty Measure (SPM) family containing a tax unit estimated to lose the specified credit under the relevant policy scenario. Counts subsequently include all people or children in the affected SPM family, not only the tax filer or qualifying dependent directly associated with the credit. SPM families include individuals living together who are related by birth, marriage, or adoption, as well as unmarried partners and their relatives, foster children, and unrelated children under age 15. See the Appendix for additional methodological details.

DISCUSSION

The Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) are two of the most effective anti-poverty programs in the United States. Together, these tax credits lifted 6.1 million people, including 3.3 million children, out of poverty in 2025 (Bijou and Shrider, 2026). Despite the important role these credits play in reducing poverty, the proposed rule seeks to restrict lawfully present immigrants from accessing these tax credits. In doing so, however, these new restrictions would overwhelmingly exclude U.S. citizen children (90% of children affected).

This proposed rule is part of a larger effort across several federal agencies to exclude immigrants from federal programs by reclassifying programs as “federal public benefits” (Broder and D’Avanzo, 2025). The rule change would mark a significant departure from prior policy:

it would treat the refundable portions of certain tax credits as federal public benefits, an interpretation no federal agency has adopted since PRWORA was enacted in 1996 (Cox et al., 2026). The U.S. Department of the Treasury estimates that between 200,000 to 700,000 taxpayers would be affected by the proposed rule in 2026 (U.S. Department of the Treasury, 2026).⁸ However, the total number of people affected is likely to be much higher when all members of affected tax units are counted, not just the primary tax filer (Cox, et al., 2026).

Our estimates provide evidence that the proposed rule would indeed affect a much larger number of people. Looking specifically at the two largest credits of the four, the EITC and the ACTC, we estimate that about 602,000 people live in families that could lose eligibility for the refundable portion of the

8. The Treasury estimate covers the refundable portions of the EITC, ACTC, AOTC, and Adoption Tax Credit. Treasury also estimates that, in 2026, the average refunded amount among taxpayers claiming at least one of the four affected credits will be \$3,656. This figure is not an estimate of the average loss among taxpayers who would become ineligible under the proposed PRWORA rule, but it provides context for the importance of these credits to recipients. Estimates for specific affected populations suggest that some families could face larger losses. The Institute on Taxation and Economic Policy (ITEP) estimates that families with DACA recipients affected by the proposed EITC and ACTC restrictions would lose an average of \$4,560 annually (Davis et al., 2026).

EITC and about 1.0 million live in families that could lose eligibility for the ACTC under the proposed rule. For each credit, U.S. citizens and lawful permanent residents (LPRs) would account for approximately 55% to 57% of the total affected population. The remaining affected family members include lawfully present immigrants with other immigration statuses such as TPS and DACA.

Our analysis also estimates how many children could be affected by the proposed rule. About 279,000 children live in families that could lose eligibility for the refundable portion of the EITC, and about 523,000 live in families that could lose eligibility for the ACTC. For each credit, children account for nearly half of the affected population, and about 90% of affected children are U.S. citizens.

These estimates should be considered in the context of rapidly changing immigration policy. Hundreds of thousands of “nonqualified immigrants” who would be impacted by this rule change hold categories of lawful status that are subject to changing processing requirements or ongoing litigation.⁹ The termination of existing immigrant protections or legal statuses will likely affect these estimates over time.

9. One of the largest groups of immigrants potentially impacted by this rule change are people with pending asylum cases. The asylum system has a large backlog; as of August 2026, more than 2.2 million asylum claims were awaiting processing (Transactional Records Access Clearinghouse, n.d.). If this backlog continues to grow, it will increase the population of people impacted by this proposed rule. Another large population consists of immigrants with Temporary Protected Status. In June 2026, the Supreme Court granted the administration the authority to terminate TPS designations for Syria and Haiti, clearing the way for the termination of 9 other countries. If the Trump administration follows through on terminating TPS designations for all the countries it says it will, almost 1 million immigrants could lose their status and be forced to return to their country or risk deportation living in the U.S (Im and Hennen, 2026). For these immigrants who hold nonqualified status but face potential loss of status, if they choose to remain in the U.S. as unauthorized, they will not be impacted by this rule change but they will still be made worse off and more vulnerable.

APPENDIX

Data

The estimates in this analysis use an augmented version of the 2023 American Community Survey (ACS) microdata produced by the Center on Poverty and Social Policy (CPSP). The original ACS microdata published by the Census Bureau do not identify individuals' poverty status under the Supplemental Poverty Measure (SPM) or contain all the information needed to calculate it directly. CPSP's augmented data impute the missing components, including taxes, transfers, and nondiscretionary expenses, and use them to calculate SPM poverty status.

The proposed PRWORA rule targets tax credits, so this analysis relies on CPSP's augmented microdata, which include constructed tax units and simulated federal tax liabilities and credits. For these simulations, CPSP follows the Census Bureau's approach to

constructing tax units in the Current Population Survey Annual Social and Economic Supplement (Lin, 2022), then processes the tax units through the National Bureau of Economic Research's TAXSIM calculator to estimate federal and state income tax liabilities and credits.

Although the underlying data are representative of 2023, we update Child Tax Credit (CTC) eligibility to reflect changes enacted under OBBBA in 2025. We apply the existing 2017 Tax Cuts and Jobs Act SSN requirement to all qualifying children and the new OBBBA SSN requirement to tax filers. For joint returns, the filer requirement is satisfied if at least one spouse has a qualifying SSN. The combined child and filer requirements define the current-law eligibility baseline used to estimate the additional effects of the proposed rule.

Methodology

Our Research to Action Hub has developed a methodology for imputing the likely immigration status of noncitizens in the 2023 American Community Survey (ACS). We build on the “residual method,” a common approach researchers have used to identify or estimate the total number of individuals likely to be unauthorized.¹⁰ Our approach creates person-level indicators in the microdata that identify noncitizens¹¹ who are likely to be temporary visa holders, Deferred Action for Childhood Arrivals (DACA) recipients, Temporary Protected Status (TPS) recipients, humanitarian immigrants, or lawful permanent residents (LPR). Any noncitizen who is not identified as having either status is classified as an unauthorized immigrant. Further details on the immigration-status imputation methodology are available upon request and will be provided in forthcoming technical documentation.

The ACS identifies whether an individual is a citizen or noncitizen but does not report a

noncitizen’s specific immigration status or whether an individual has a Social Security number (SSN). The EITC and ACTC require SSNs valid for employment under their respective filer and qualifying child rules. However, the ACS does not provide the information needed to directly determine whether an individual meets these SSN requirements.

To approximate whether an individual meets these requirements, citizenship, imputed immigration status, imputed visa category, and labor-force participation are used to assess likely work authorization and possession of an SSN valid for employment. This information is used to create an SSN indicator that represents whether an individual is likely to have an SSN that satisfies the relevant tax credit requirements. The indicator reflects modeling assumptions rather than observed SSN status.

The following individuals are treated as likely to have an SSN valid for employment:

¹⁰. See Baker and Warren, 2024; FWD.us, 2025; Migration Policy Institute, n.d.; Passel and Krogstad, 2025.

¹¹. A noncitizen is an individual who was not a U.S. citizen at birth, whether born in the United States, a U.S. territory, or abroad to U.S. citizen parents, and has not become a citizen through naturalization.

- U.S. citizens and nationals;
- DACA recipients;
- LPRs;
- Refugees and asylees;¹²
- Individuals admitted through Uniting for Ukraine or the Afghan humanitarian parole programs;
- Principal temporary visa holders in categories that generally authorize employment, including diplomats, religious workers, H-2A workers, H-1B workers, and O visa holders;
- Student and exchange-visitor visa holders who are currently employed; and
- TPS recipients who are currently employed or looking for work.¹³

Individuals who do not fall into one of these groups are treated as not having an SSN for purposes of the analysis. This group includes unauthorized immigrants, family members of temporary visa holders, Cuba, Haiti, Nicaragua and Venezuela (CHNV) parolees, and TPS

recipients without evidence of any current labor-force attachment.

For some immigration categories, employment or job-search information is used alongside imputed immigration status to proxy possession of an SSN valid for employment. For example, student and exchange-visitor visa holders are included only if currently employed, and TPS recipients are included if employed or looking for work. For these groups, immigration status alone is not treated as sufficient evidence of SSN possession. The additional criteria are therefore applied under the assumption that individuals working or seeking work are more likely to have obtained an SSN valid for employment. Some individuals with SSNs, including restricted SSNs, may not be captured by this indicator, but identifying them and determining whether their SSNs satisfy the tax credit requirements would require further assumptions.

12. For refugees and asylees, this treatment reflects that their status generally provides broad, ongoing authorization to work. Refugees may apply for an SSN through the admission and resettlement process, and asylees may apply based on documentation of their granted asylum. Because the ACS does not observe SSN possession, the analysis treats refugee or asylee status as a proxy for likely possession of an SSN valid for employment.

13. Although TPS recipients are authorized to work while they maintain TPS, this status does not automatically result in issuance of an SSN valid for employment. Because the ACS does not identify whether a TPS recipient has obtained one, the analysis uses current employment or looking for work as a proxy for likely possession of an SSN valid for employment. Some TPS recipients who are neither employed nor looking for work may also have SSNs valid for employment, but identifying them with the available data would require further assumptions.

The SSN indicator is then used to identify tax units that are eligible for the EITC and ACTC under current law. For the ACTC, a single or head-of-household filer must have a valid SSN. For a joint return, at least one spouse must have a valid SSN. For the EITC, all filers, including both spouses on a joint return, and any qualifying children claimed, must have valid SSNs. Among individuals identified as dependents within a tax unit, we treat those under age 17 who are likely to have an SSN as qualifying for the ACTC. For the EITC, we treat dependents as qualifying children if they are likely to have an SSN and are either under age 19 or ages 19 through 23 and currently enrolled in school.

Once the SSN indicator defines the baseline eligible population, the proposed PRWORA-based eligibility restrictions are applied.

For this analysis, the following individuals are assumed to meet the proposed PRWORA requirement:

- U.S. citizens and nationals;
- LPRs;
- Refugees and asylees; and
- Humanitarian parolees imputed in the data, including participants in the Uniting for Ukraine, CHNV,

and Afghan parole programs, who are assumed to have been granted parole for at least a year.

We treat temporary visa holders, DACA recipients, TPS recipients, and unauthorized immigrants as not meeting the proposed requirement. We also do not model changes in individuals' immigration statuses following policy changes or legal decisions, including decisions on pending asylum applications, or how those changes would affect eligibility under the proposed PRWORA rule.

Under the proposed PRWORA rules, a tax unit filing a single or head-of-household return remains eligible for the refunded portion of the ACTC or EITC only if the filer meets the proposed status requirement. A tax unit filing a joint return remains eligible if at least one spouse meets the requirement. Consequently, a tax unit that is eligible under current law is simulated to lose eligibility for the refunded portion of either credit if the filer on a single or head-of-household tax return does not meet the requirement or, for a joint return, if neither spouse meets it.

Unit of Analysis

We model the proposed rule's eligibility changes at the tax-unit level, as described in the Methodology subsection of this appendix. However, we report the number of people affected at the SPM-family level because the loss of a tax credit reduces the resources available to the entire family.¹⁴ These families include people living together who are related by birth, marriage, or adoption, as well as unmarried partners and their relatives, foster children, and unrelated children under age 15. People are therefore counted as affected if their SPM family contains a tax unit estimated to lose access to an EITC refund or the ACTC. Counts subsequently include all members of the affected SPM family, not only the filer or qualifying dependent.

^{14.} We refer to these units throughout this brief as families.

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