New York State Comptroller
THOMAS P. DiNAPOLI

New York Children in Need

The Urgency of Lifting Children Out of Poverty

May 2024

Message from the Comptroller

May 2024

In December 2022, I released a report indicating children in New York consistently experience higher rates of poverty than adults. However, the report also offered some good news. Despite unstable economic conditions during the pandemic, the child poverty rate dropped by half, thanks largely to the extraordinary but temporary influx of federal relief, including expanded tax credits for families with children and stimulus payments.

This decline shows that tools are available to reduce child poverty; however, the temporary federal benefits have expired and many more of the nation's children are now living in poverty. Since 2011, child poverty rates in New York have been higher than the national rate, and the 2022 data show New York's rate was 18.8 percent, one of the worst in the nation. In addition, rates in some of New York's large cities are more than double the statewide rate.

Research shows that poverty presents serious barriers to healthy child development. Financial hardships faced by parents often result in less access to healthy food and quality medical care, as well as chronic stress in the family, impacting a child's cognitive development and ultimately the ability to thrive independently as an adult. Children living in poverty are more likely to experience homelessness as well as other barriers to success, including lower school readiness, developmental challenges, substance use challenges and crime, all of which are costly for both individuals and society.

We need to protect the future of our State by making smart investments now to lift children out of poverty with evidence-based policy solutions. With the 2021 Child Poverty Reduction Act, the State has set a goal to reduce child poverty by 50 percent by 2031 and has taken action in recent State budgets. Agreement on a bold roadmap is needed at both the federal and state levels, starting with the enactment of the enhanced federal Child Tax Credit. This is no doubt a challenge, but one that requires policymakers to act with urgency.

Thomas P. DiNapoli
State Comptroller

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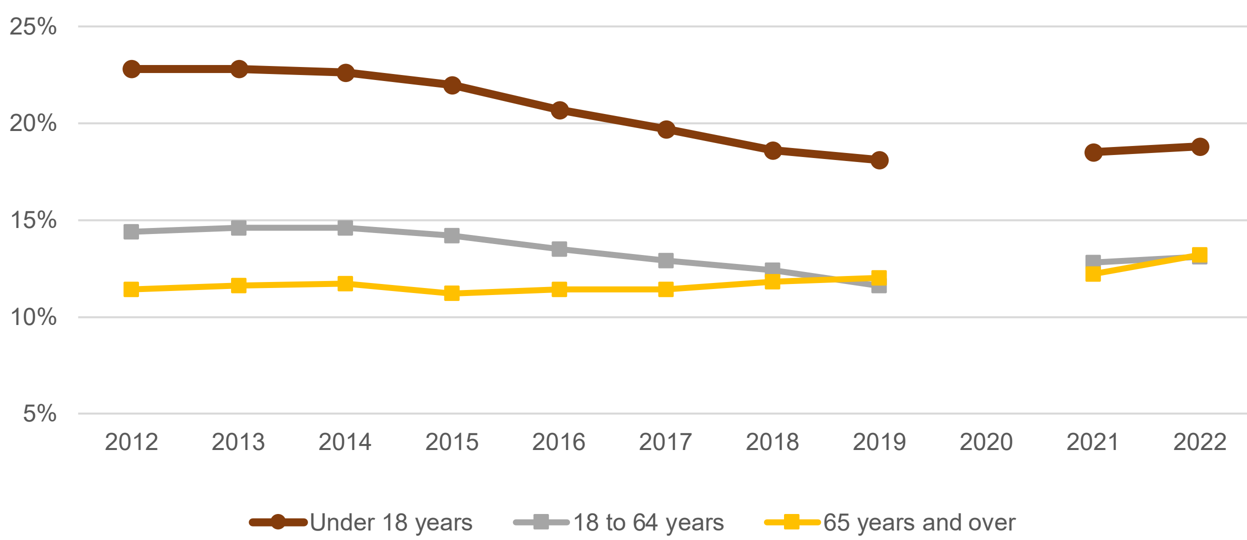
Child Poverty Trends

Child Poverty in New York State

This report examines child poverty in the State and nation using the Official Poverty Measure (OPM) from the U.S. Census Bureau's American Community Survey (ACS). Poverty is defined generally as when an individual or household does not have the financial resources to meet basic needs such as food, clothing and shelter, or, alternatively, access to a minimum standard of living. Looking at the State as a whole, there are four key findings:

1. **Nearly one in five New York children live in poverty.** More than 2.7 million New Yorkers were living in poverty in 2022, more than a quarter of whom (735,742) were children.[1] Historically, poverty rates for children are much higher than for adults, including seniors. In 2022, the child poverty rate in New York was 18.8 percent, 5.6 percentage points higher than the rate for those ages 18 to 64 and those 65 and over. This gap is higher than some of New York's most populous peer states (California, Florida, Texas, Illinois and Pennsylvania), like California, where the gap is 4 percentage points.

Figure 1
Percent Below the Poverty Level, by Age Group, New York State, 2012-2022

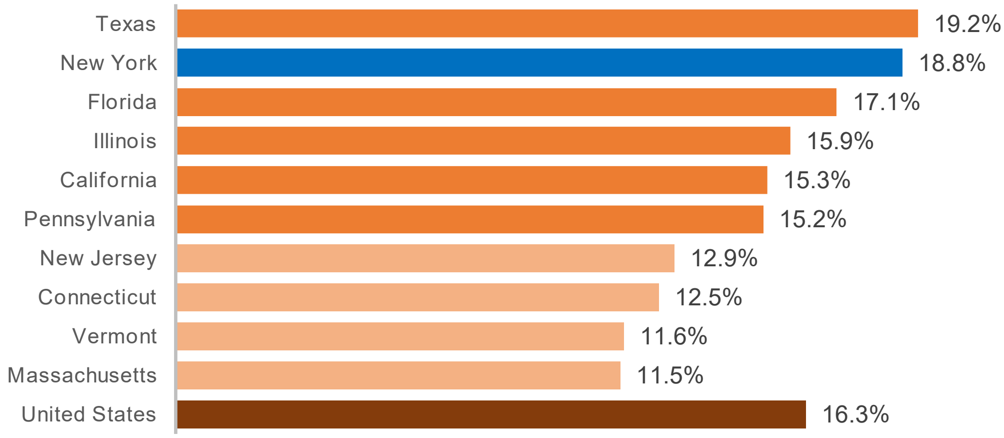


Note: 2020 estimates are experimental and excluded from the single-year series.

Source: U.S. Census Bureau, ACS 1-year estimates.

2. **New York State's child poverty rate is one of the worst in the nation.** New York ranked 41st in the nation in 2022.[2] The rate was at least 6 percentage points higher than states that border New York and was second-highest among its five peer states.

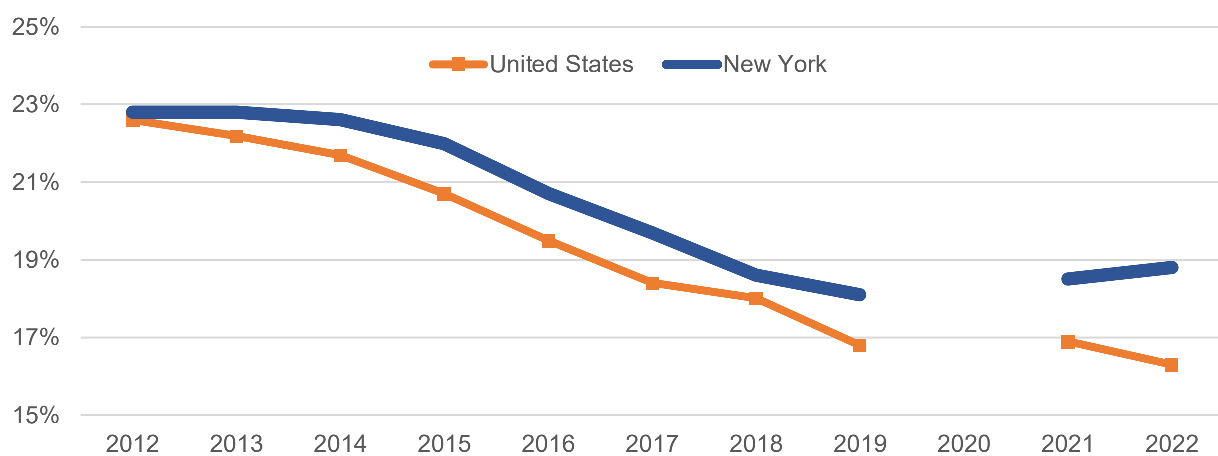
Figure 2
Percent Below the Poverty Level, Under Age 18, New York Compared to Select Other States, 2022



Source: U.S. Census Bureau, ACS 1-year estimates.

3. **The gap in child poverty rates between New York and the U.S. has been widening since 2019.** A decade ago, child poverty rates in New York and the nation were equivalent, at about 22.8 percent. While the rate was declining in New York and the nation in the years prior to the pandemic, it went down more rapidly in the rest of the nation. Since 2021, child poverty had continued to decrease nationally but not in New York, producing a gap of 2.5 percentage points. If New York's 2022 rates were equivalent to the national average, approximately 100,000 fewer children would be in poverty.

Figure 3
Percent Below the Poverty Level, Under Age 18, U.S. and New York, 2012-2022

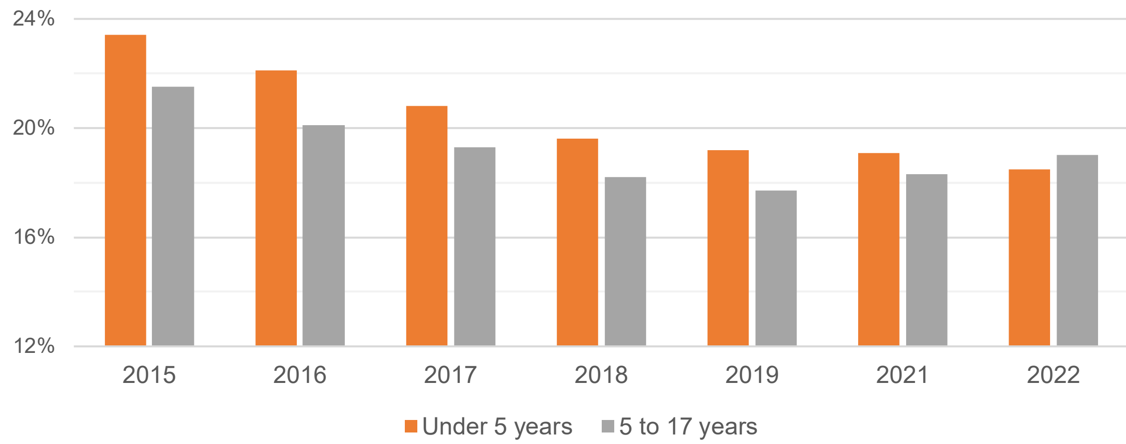


Note: 2020 estimates are experimental and excluded from the single-year series.

Source: U.S. Census Bureau, American Community Survey (ACS) 1-year estimates.

4. **Children under 5 have typically been in poverty at the highest rates; however, in 2022 rates were highest for those 5 to 17 years old in New York.** The poverty rate for children under five has been about 1 percentage point on average higher than for school-age children in New York State. In 2022, this trend reversed and the rate for children under 5 was .5 percentage points lower than for children 5 to 17. Nationwide, children under five also experience the highest levels of poverty – on average 2 percentage points higher than school-age children, including in 2022 – a concerning trend given this critical period of early child development.

Figure 4
Percent Below the Poverty Level, Under Age 18, Preschool and School-Age Children, New York State



Note: 2020 estimates are experimental and excluded from the single-year series and the rates for these age categories are only available since 2015.

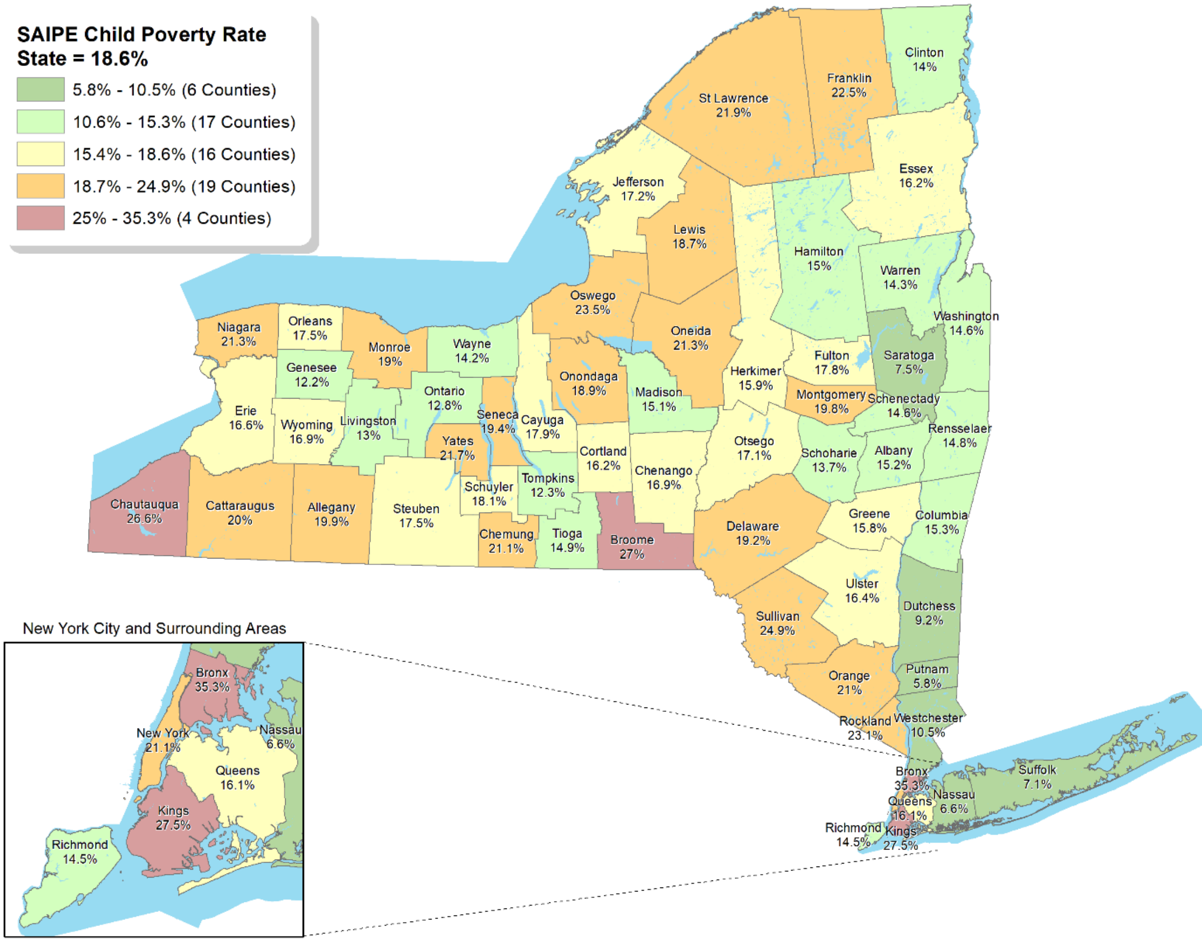
Source: U.S. Census Bureau, ACS 1-year estimates.

Poverty in New York's Counties

Understanding the geographical variances in the child poverty rates is necessary to target policy interventions effectively. For counties within New York, this report uses the U.S. Census Bureau's Small Area Income and Poverty Estimates (SAIPE), which combines survey data with other administrative data and produces single-year estimates with standard errors generally smaller than the ACS results for similar jurisdictions.[3]

1. **In 2022, child poverty rates for New York counties ranged from 5.8 percent in Putnam County to 35.3 percent in the Bronx.** Four counties – Bronx, Brooklyn, Chautauqua and Broome – had child poverty rates above 25 percent. Nassau and Suffolk counties (Long Island) had the lowest child poverty rates following Putnam County. Overall, 22 counties had a child poverty rate that was higher than the statewide rate.

Figure 5
Child Poverty Rates by County, 2022

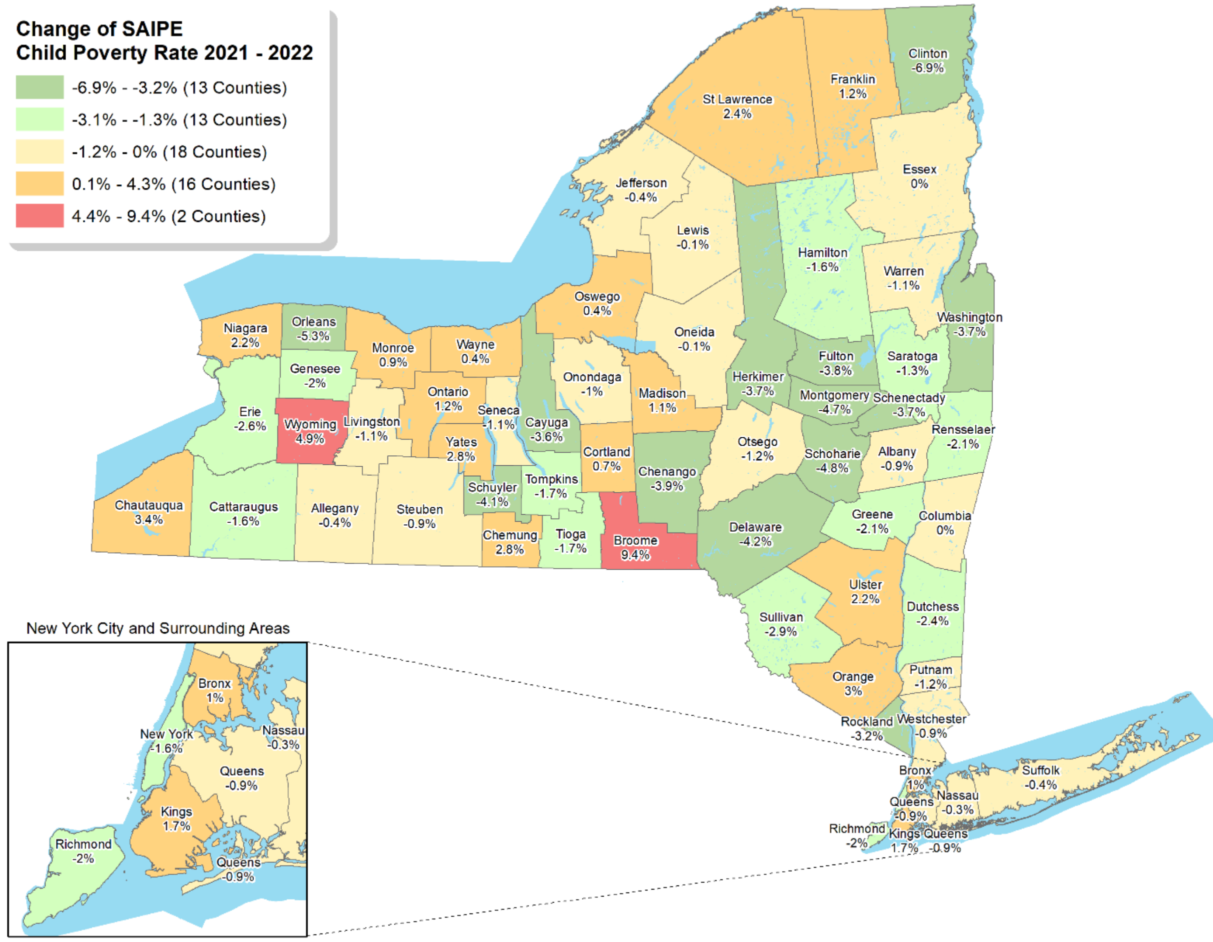


Source: U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE).

2. **Between 2021 and 2022, child poverty rates increased in 18 counties, but the increase from the prior year was only statistically significant in Broome County.** The child poverty rate in Broome County, whose county seat is the City of Binghamton, grew by 53 percent in 2022.

   Over the last 10 years, child poverty rates declined in 57 of 62 counties, and the decreases were statistically significant in 17 of them. (See Appendix A.)

Figure 6
Child Poverty Rates by County, One-Year Change, 2021-2022



Note: The only one-year changes that are statistically significant are in Broome County and in Clinton County.

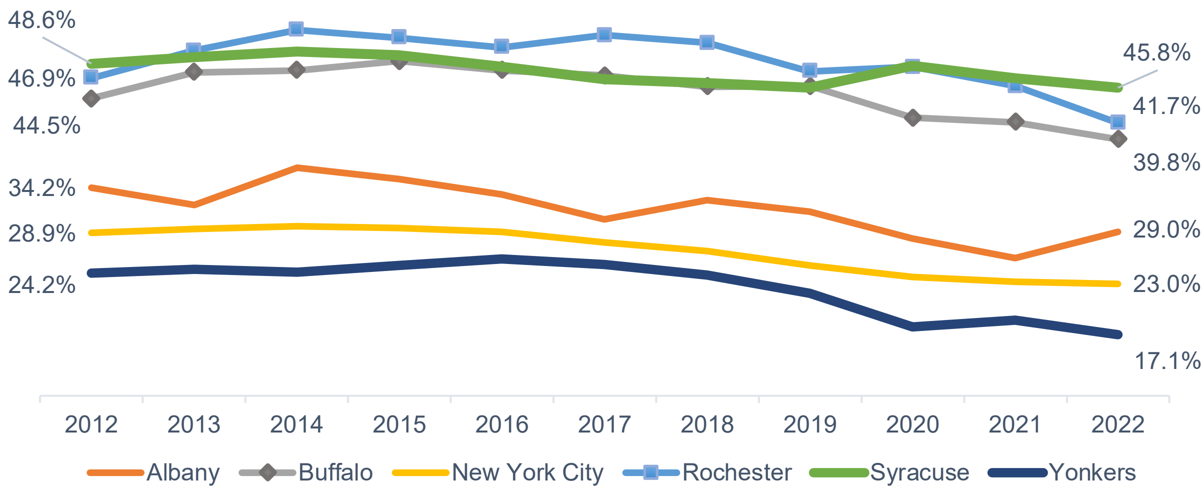
Source: U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE).

Large Cities

Due to the smaller sample size of substate areas, this report uses the ACS 5-year poverty estimates for New York's large cities. As reported in New Yorkers in Need: A Look at Poverty Trends in New York State for the Last Decade, poverty rates are significantly higher in some of New York's largest cities (Albany, Buffalo, Rochester, Syracuse, New York City and Yonkers). Child poverty rates in these cities are even more alarming.

1. **Between 40 to 46 percent of children in Syracuse, Rochester and Buffalo were living in poverty in 2022 – more than double the State average.** Although the rates have decreased overall since 2012, they continue to be significantly higher than the State average, with the exception of Yonkers. Rates in Yonkers have declined the most and are the lowest among these cities, decreasing from 24.2 percent to 17.1 percent.

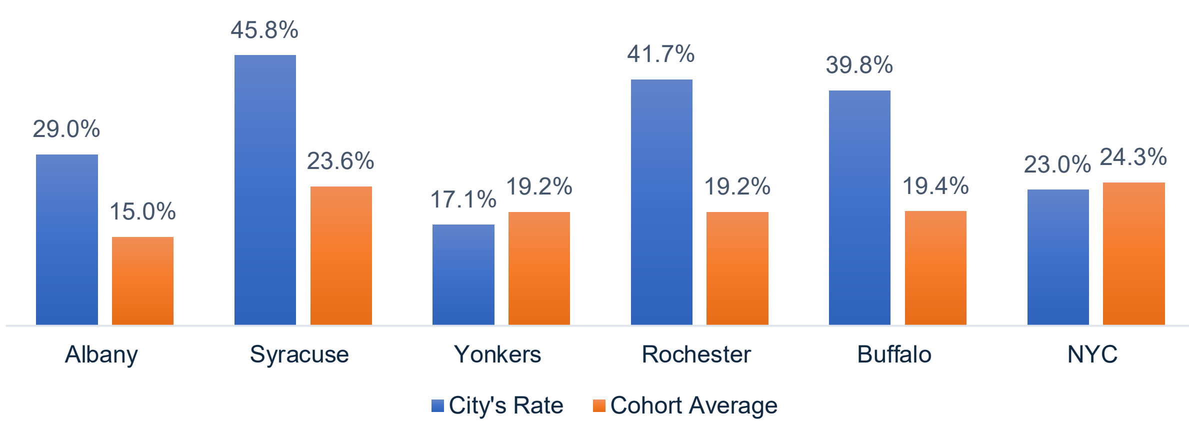
Figure 7
Percent Below the Poverty Level Using the ACS, Under Age 18, Large New York Cities, 2012-2022



Source: U.S. Census Bureau, ACS 5-year estimates.

2. **When compared to 10 other U.S. cities with similar population levels, Albany, Syracuse, Rochester and Buffalo have child poverty rates that are double the average rate for their comparable cohort cities.** (See Appendix B.) In fact, Syracuse, Rochester and Buffalo rank second, fifth and seventh among the largest cities in the U.S. with the highest rates of child poverty.

Figure 8
Percent Below the Poverty Level, Under Age 18, Large New York Cities and Comparable U.S. Cities, 2022

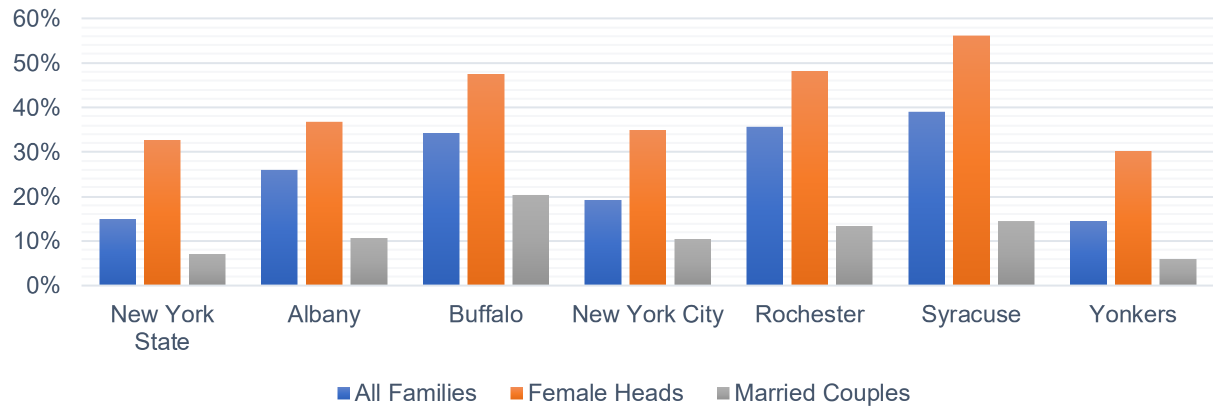


Note: Cohorts for each New York city constructed by Office of the State Comptroller Staff using population estimates. Each cohort is based on 10 cities with comparable populations.

Source: U.S. Census Bureau, ACS 5-year estimates.

3. **In Syracuse, Rochester and Buffalo, roughly half of all families with children under 18 and single female heads of household experienced poverty in 2022.** In New York State, children with single female heads of household experience poverty at more than four times the rate of family households with married couples. Although Yonkers' child poverty rate is relatively lower than the other large New York cities, it has the greatest disparity between single female-led families and families with married couples.

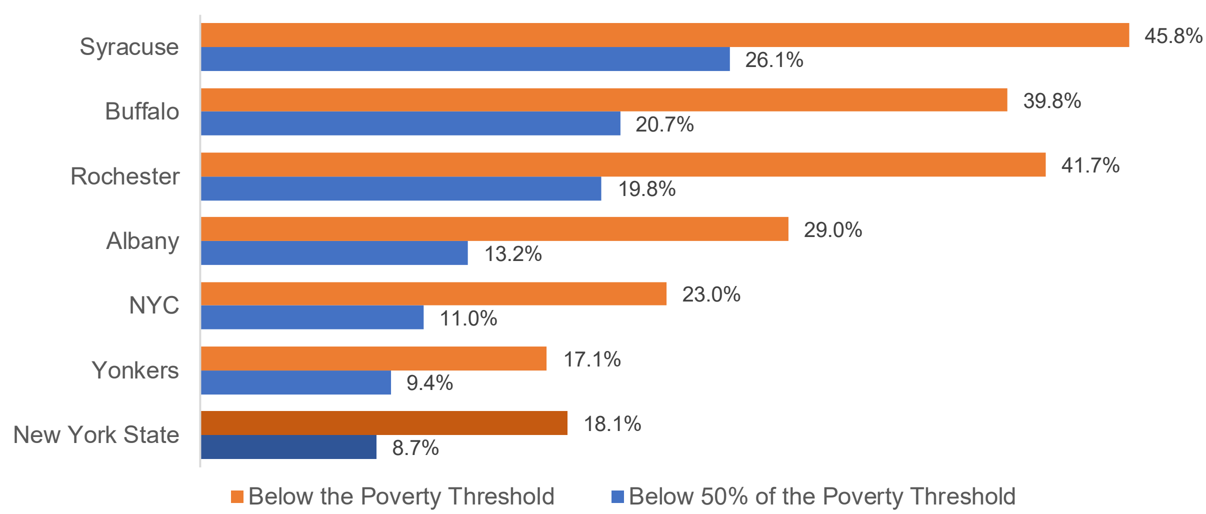
Figure 9
Percent of Families, with Children Under 18, Below the Poverty Level, 2022



Source: U.S. Census Bureau, ACS 5-year estimates

4. **Almost half of all children living below the OPM in the State are in deep poverty, defined by the U.S. Census Bureau as living in a household with income that is below 50 percent of the poverty threshold.** In New York's large cities, Syracuse has the largest rate of children living in deep poverty at 26.1 percent.

Figure 10
Percent Below 100 Percent and 50 Percent of the Federal Poverty Level, Under Age 18, Large New York Cities, 2022



Source: U.S. Census Bureau, ACS 5-year estimates.

Child Poverty and COVID Relief

To address the economic fallout from the COVID-19 pandemic, the federal government passed five relief bills in 2020, that provided an estimated $3.3 trillion of support, and the American Rescue Plan in 2021, which added another $1.9 trillion.[4] These relief measures included three rounds of stimulus payments to households in 2020 and 2021; expanded benefits under the Child Tax Credit, the Child and Dependent Care Credit and the Earned Income Tax Credit; enhanced food benefits under the Supplemental Nutritional Assistance Program; and emergency rental assistance and other housing protections. These programs had remarkable child poverty-reducing effects when looking at the Supplemental Poverty Measure.

The U.S. Census Bureau has two methods of measuring poverty: the Official Poverty Measure (OPM) and the Supplemental Poverty Measure (SPM). This report primarily uses the OPM, which is determined by comparing pretax money income to a poverty threshold adjusted by family size and composition. It is widely considered a conservative measurement of poverty, but is the basis for calculating assistance for many social safety net programs.[5] The SPM is a broader measure, based on out-of-pocket spending for food, clothing, shelter, utilities, telecommunications, tax payments and other needs shared by all household members, and includes the impact of all non-cash benefits excluded in the OPM.[6] SPM thresholds are created for three types of housing circumstances and are adjusted for geographic differences in housing and other costs.

Between 2019 and 2021, the SPM child poverty rate dropped by 54 percent in the nation and 51 percent in New York. The SPM child poverty rate dropped by 40 percent or more in every state during this period, indicative of how meaningful the COVID relief benefits were to households across the nation.[7] As these programs lapsed, the SPM rates for children doubled (and in some cases tripled) in all but 10 states in 2022. In New York, the rate more than doubled to 20.2 percent, even higher than even its pre-pandemic level of 18.6 percent in 2019.

Figure 11
Supplemental Poverty Measures, People Under Age 18, U.S. and New York, 2012 – 2022

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
U.S.	19.1%	18.7%	18.6%	17.4%	16.7%	16.5%	15.9%	15.3%		7.1%	15.8%
New York	22.0%	20.4%	21.3%	20.9%	20.0%	20.8%	18.8%	18.6%		9.1%	20.2%
Year-Over-Year Percent Change											
U.S.		-2%	-1%	-6%	-4%	-1%	-4%	-4%		**-54%**	123%
New York		-7%	4%	-2%	-4%	4%	-10%	-1%		**-51%**	122%

Note: ACS Supplemental Poverty Measure rates are not available for 2020. The Year-Over-Year change for 2021 reflects the percent decrease from 2019.

Source: U.S. Census Bureau, The Supplemental Poverty Measure Using the American Community Survey (Tables: State ACS SPM Rates: 2009 to 2019, and 2021 to 2022).

Policies to Reduce Child Poverty

Our nation had seen progress in combatting child poverty through public assistance long before the extraordinary measures introduced during the pandemic. According to an analysis of historical SPM data developed by the Columbia Center on Poverty and Social Policy, the number of children reached by the social safety net has tripled over the last quarter century and resulted in a national decline in child poverty from rates observed in the 1990s.[8] Policies like refundable tax credits, housing subsidies, Social Security, the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF) have greatly reduced the child poverty rate, but work remains to be done.

Federal Efforts

In 2019, the National Academies of Sciences, Engineering, and Medicine (NAS) released a comprehensive analysis of child poverty in the United States commissioned by the federal government, concluding that income poverty causes negative outcomes in children's development, health, and education—leading to reduced adult productivity, increased costs of crime and increased health expenses with estimated costs as much as $1 trillion annually.[9] The report also analyzed the poverty-reducing effects of major public assistance programs, concluding that many programs that address poverty by providing more income or assistance with basic needs are shown to improve child wellbeing.[10] Other research indicates investments in the youngest low-income children are one of the most effective, highest-return social investments government can make.[11] However, the NAS report found the U.S. spends less than other countries like Canada, Australia, Ireland and the United Kingdom on social safety net programs geared toward children and families. A recent analysis by the Urban Institute found federal investments in children were 10 percent ($609 billion) of all federal outlays in 2022, and that federal expenditures on children will continue to decline over the next decade unless policy changes are implemented.[12]

The robust policy response enacted by the federal government in response to COVID-19 included increasing the amount of the federal Child Tax Credit (CTC) from $2,000 to $3,600 for qualifying children under age 6, and $3,000 for other qualifying children under age 18.[13] The expansion provided the full credit to children in low-income families regardless of their families' earnings and provided the credit on a monthly basis.[14]

Studies indicate this, along with the other pandemic relief programs, reduced child poverty to the lowest level on record.[15] The Census Bureau estimates the expanded CTC lifted 2.9 million children out of poverty in 2021[16], and reduced the poverty rate for single female-led households by 6.4 percentage points, the largest decrease by family structure type, lifting 1.3 million children in these households out of poverty.[17] According to another analysis by the Census Bureau, the expanded benefits provided collectively by three refundable tax credits – the expanded CTC, the Earned Income Tax Credit (EITC), and the Child and Dependent Care Tax Credit (CDCTC) – reduced the number of children in poverty by 7.8 million in 2021 (accounting for 90 percent of the total reduction).[18]

When the temporary benefits expired in 2022, families struggled again at higher rates, with increased poverty, food hardships and financial strain.[19] New federal legislation that would expand the current CTC passed the House of Representatives on January 31, 2024, but as of the publication date of this report has not passed the Senate. While the proposal would not increase the CTC to 2021 levels, it would improve the benefit for low-income families in some important ways.[20]

Under current law, the CTC is nonrefundable; that is, if the amount of the credit exceeds a taxpayer's tax liability, the credit would only reduce the tax liability to zero. For example, a married couple with two children earning $13,000 per year would not be able to take the credit as there is no tax liability for the credit to offset (taxable income after the standard deduction is zero). There is also the Additional Child Tax Credit, which is refundable, and is limited to the lesser of 15 percent of the taxpayer's earned income over $2,500 or $1,600 per child. In the example above, the taxpayer would receive a refundable credit of $1,575.

Under the proposed expansion, the additional tax credit would be equal to 15 percent of the taxpayer's earned income over $2,500 **per child,** with the maximum credit increased to $2,000 over three years and indexed to inflation. This expansion would result in an increased credit of 3,150 ($1,575 per child*)* in this example.

In addition, recognizing that families with low-income jobs often face volatile labor market conditions, the proposal would include a "lookback" provision allowing families whose earnings decline in a year to use their prior year's earnings to calculate the credit.[21] While the CTC expansion currently under consideration is more modest than that passed in the American Rescue Plan, it alleviates gaps under current law for low-income families and could lift roughly half a million children out of poverty, according to the Center for Budget and Policy Priorities.[22]

New York State Child Poverty Reduction Act

In December 2021, New York passed the Child Poverty Reduction Act, which established the Child Poverty Reduction Advisory Council (CPRAC) and set a statewide goal to reduce child poverty by half over 10 years.[23] CPRAC is charged with studying child poverty in New York and developing a plan that can be implemented in the near term. To this end, CPRAC is considering the impact of specific policy areas, such as expanding New York State tax credits related to children, as well as expanded access to subsidized housing and reforms to temporary assistance programs in the State.[24]

As recommended in Comptroller DiNapoli's 2022 report, CPRAC is looking to implement evidence-based solutions. Researchers at the Urban Institute are conducting several data simulations for CPRAC that will use the SPM to project the child poverty-reducing effects of recently enacted poverty-related programs and several potential policy proposals. Recently enacted State policies that CPRAC is analyzing include:

- **The permanent expansion of the Empire State Child Credit (ESCC) to add children under the age of four who were previously excluded, which was enacted as part of the State Fiscal Year (SFY) 2023-24 Budget.** The amount of the ESCC is the greater of 33 percent of the portion of the federal child tax credit attributable to qualifying children or $100 multiplied by the number of qualifying children. The ESCC is now available to parents with children under 17 who make $75,000 or less (if filing as single or head of household), or $110,000 (if filing a joint return as married).[25]

- **The one-time supplements to the ESCC and the State's EITC enacted in the SFY 2022-23 Budget.** The State's EITC is available to low and moderate-income workers with qualifying children and is generally equal to 30 percent of the filer's allowable federal EITC.[26] As part of the SFY 2022-23 State Budget, a one-time supplemental EITC of 30 percent of the pre-existing State EITC was provided, as well as an increased ESCC equal to a portion of the existing credit, depending on the income of the filer.
- **Increased investments in childcare subsidies; increases to the State's minimum wage; and reforms to temporary assistance eligibility requirements.**[27]

The Urban Institute produced data modeling that estimates the permanent policies outlined above can reduce the State's child poverty rate by 7.6 percent, and the one-time EITC and ESCC supplements provided in 2023 reduced the rate by 2.1 percent and 2.3 percent, respectively.[28]

The Urban Institute is also estimating the impact of several potential reforms that could be implemented in specific policy areas. In March 2024, CPRAC's Tax Policy Committee released results on 15 potential reforms to the EITC and ESCC that would increase the amount of the credit and expand those who are eligible. The most impactful tax policy proposal among these reforms that was simulated – to increase the maximum ESCC to $3,000 for children age 0-17 and make it fully refundable – was projected to decrease the child poverty rate by 43.9 percent and cost the State $7.7 billion annually.[29] CPRAC is also assessing a model that would provide an enhanced ESCC for children under six-years old.[30] In its 2023 Progress Report, CPRAC identified some enhancement of the ESCC as a key tool to be included in its final recommendations, but also recognized that a combination of policies will be needed to meet the State's child poverty reduction goal while balancing the overall cost to the State.[31]

In April 2024, CPRAC's Public Benefits Committee released additional data modeling on 18 different policy proposals that would: increase the value of base and shelter allowances under the State's Family Assistance (FA) and Safety Net Assistance (SNA) programs; increase Supplemental Security Income (SSI) State Supplements; expand eligibility for these benefits and SNAP; and change how public benefits are accessed and administered by the State.[32] The proposals projected to have the greatest impact were increasing FA and SNA shelter allowances based on a percentage of the U.S. Housing and Urban Development Fair Market Rents (FMR), and indexing income eligibility and maximum benefit levels under FA and SNA to different percentages of Federal Poverty Guidelines (FPG). Increasing FA and SNA shelter allowances to 108 percent of the FMR was projected to reduce child poverty by 43 percent and cost $14.4 billion annually, and increasing the maximum income eligibility and maximum benefit levels under FA and SNA to 150 percent of FPG was projected to reduce child poverty by 68.7 percent and cost $16.2 billion annually to maintain.[33] CPRAC anticipates providing additional specific recommendations across various policy areas to the Governor and Legislature in 2024.

State Fiscal Year 2024-25 Budget

The Enacted State Budget for 2024-25 also includes expansions to the safety net for children that could have near-term impacts on child poverty, including continuous Medicaid coverage for children up to age six, free summer lunch programs, and a retroactive supplemental ESCC for tax year 2023 for taxpayers with incomes of $110,000 or less.[34] In addition, this year's State Budget includes a $50 million anti-poverty pilot program using federal Temporary Assistance for Needy Families (TANF) funds for families with children living in concentrated areas of poverty in Syracuse, Rochester and Buffalo. Half of the funding ($25 million) is allocated to Rochester, and the other half is split evenly between Buffalo and Syracuse ($12.5 million each).[35] The plan does not specify how the funds will be spent but intends for the State to work with the cities to target specific neighborhoods with the highest child poverty rates. If this initiative is successful, it could be used as a model to fight child poverty statewide.

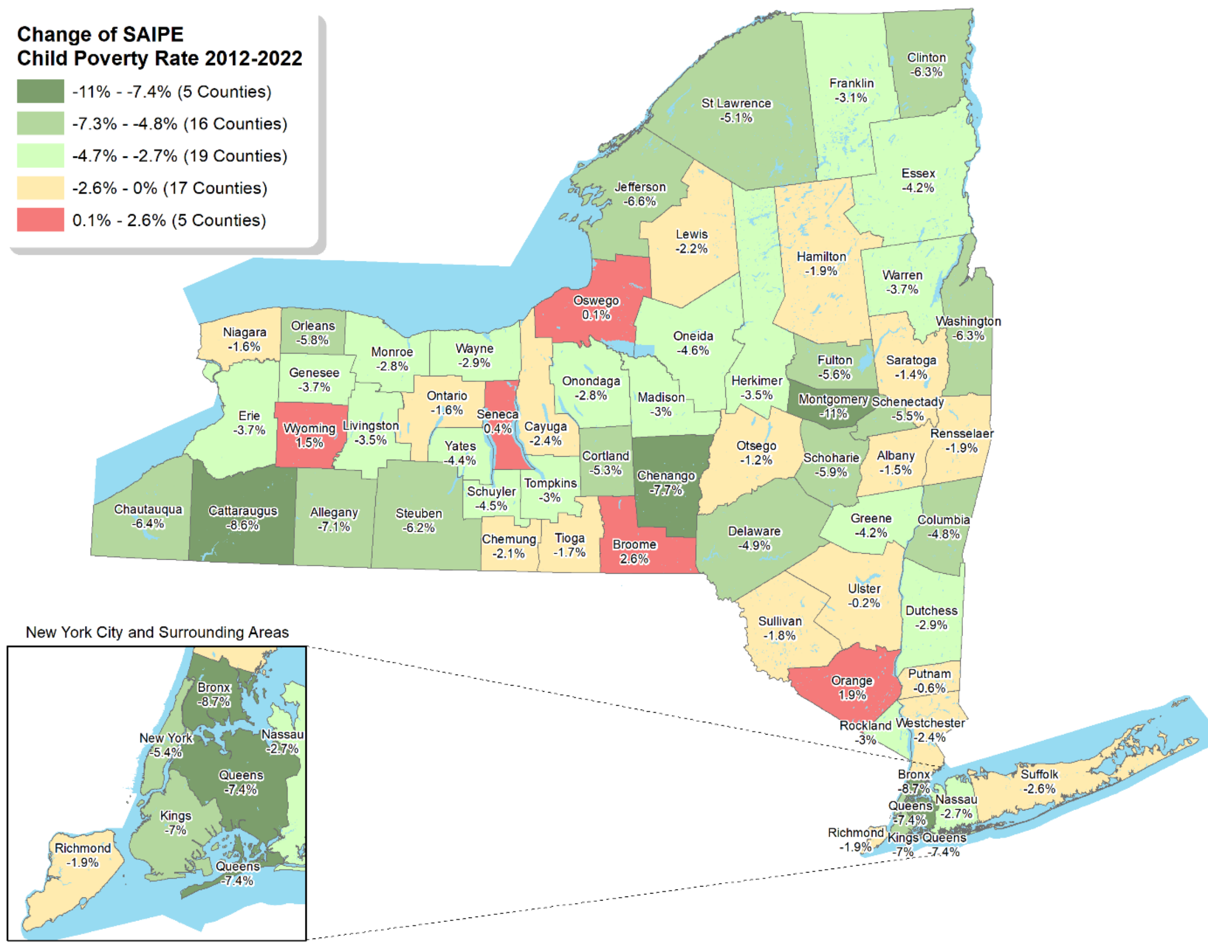
Conclusion

A vast body of anti-poverty research and recent shifts in poverty rates have proven that well-designed policies can and do reduce poverty dramatically. The work completed to date by CPRAC indicates that multiple programs and supports will be needed to successfully lift New York's children out of poverty. Although policymakers are working to tackle this challenge, expanded federal and State investment in children should be prioritized and implemented. The federal CTC expansion should be passed in the Senate as soon as possible and signed by President Biden. This is an important and necessary basis upon which New York and other states can build their own solutions. While CPRAC has conducted valuable research thus far, it should now advance cost-effective and sustainable solutions to child poverty in New York so that these ideas can be appropriately considered and lead to action in the next State budget.

Research shows public spending on children produces a substantial return on investment, in the form of greater productivity when these children grow up to be healthier and better educated, as well as lowered spending on criminal justice and chronic health problems.[36] As CPRAC and State policymakers continue to develop a plan to reduce child poverty in New York, they should be guided by the time-sensitive nature of this problem and the high concentrations of child poverty in certain communities in the State.

Appendix A

Child Poverty Rates by County, 10-Year Change, 2012-2022



Note: Not all changes in county rates are statistically significant.

Source: U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE).

Appendix B

Cohorts for Large New York Cities Constructed by the Office of the State Comptroller Using Population Estimates

Geographic Area Name	Population Estimate	Percent in Poverty, Under Age 18
Daly City city, California	99,990	8.9%
Davenport city, Iowa	100,491	22.8%
Longmont city, Colorado	100,656	8.1%
New Bedford city, Massachusetts	100,676	24.7%
Hesperia city, California	100,766	22.8%
Albany city, New York	100,832	29.0%
Lynn city, Massachusetts	100,892	17.2%
San Mateo city, California	100,996	7.0%
Carmel city, Indiana	101,286	3.8%
Chico city, California	101,304	18.5%
Conroe city, Texas	101,414	16.1%
Albany Cohort Average: 15.0% Difference from Albany: 14.0%		
New Haven city, Connecticut	138,909	35.9%
Columbia city, South Carolina	139,343	30.9%
Thornton city, Colorado	143,279	10.9%
Visalia city, California	143,965	16.4%
Waco city, Texas	143,987	28.5%
Syracuse city, New York	144,459	45.8%
McAllen city, Texas	144,585	29.4%
Gainesville city, Florida	145,212	21.7%
Olathe city, Kansas	145,597	6.8%
Rockford city, Illinois	145,835	35.4%
Pomona city, California	146,015	19.7%
Syracuse Cohort Average: 23.6% Difference from Syracuse: 22.2%		
Columbus city, Georgia	202,616	26.8%
Little Rock city, Arkansas	202,851	25.3%
Amarillo city, Texas	203,477	22.0%
Salt Lake City city, Utah	204,653	13.4%
Worcester city, Massachusetts	205,317	23.9%
Yonkers city, New York	208,112	17.1%
Fayetteville city, North Carolina	208,888	26.2%
Rochester city, New York	209,325	41.7%
Des Moines city, Iowa	210,936	22.1%
Cape Coral city, Florida	216,984	13.1%
Modesto city, California	218,071	17.4%
Frisco city, Texas	219,571	2.2%
Yonkers Cohort Average: 19.2% Difference from Yonkers: -2.1% Rochester Cohort Average: 19.2% Difference from Rochester: 22.5%		

Geographic Area Name	Population Estimate	Percent in Poverty, Under Age 18
St. Petersburg city, Florida	261,245	17.6%
Lubbock city, Texas	263,937	20.1%
Toledo city, Ohio	266,289	36.1%
Madison city, Wisconsin	272,907	13.0%
Reno city, Nevada	273,447	14.3%
Buffalo city, New York	276,491	39.8%
Chula Vista city, California	279,158	10.7%
St. Louis city, Missouri	286,578	29.1%
Jersey City city, New Jersey	286,661	21.9%
Durham city, North Carolina	291,844	17.6%
Lincoln city, Nebraska	292,623	13.4%
Buffalo Cohort Average: 19.4% Difference from Buffalo: 20.4%		
Dallas city, Texas	1,299,553	26.2%
San Diego city, California	1,381,182	12.9%
San Antonio city, Texas	1,472,904	25.9%
Philadelphia city, Pennsylvania	1,567,258	31.5%
Phoenix city, Arizona	1,644,403	21.1%
Houston city, Texas	2,304,414	30.0%
Chicago city, Illinois	2,665,064	24.1%
Los Angeles city, California	3,822,224	22.3%
New York city, New York	8,335,897	23.0%
New York City Cohort Average: 24.3% Difference from New York City: -1.3%		

Note: Each cohort is based on 10 cities with comparable populations. Due to similar population estimates, the same 10 cities were used for Yonkers and Rochester. Cohort averages exclude the rate for the comparable New York city.

Source: U.S. Census Total Population, 2022 ACS 1-Year Estimates, All Places within New York State, Table B01003; 2022 ACS 5-Year Estimates, Poverty Status in the Last 12 Months, Table S1701

Endnotes

[1] Poverty Tracker Research Group at Columbia University and Robin Hood Foundation, *The State of Poverty and Disadvantage in New York City Vol. 6*, February 2024, at https://robinhood.org/wp-content/uploads/2024/02/Annual-Poverty-Tracker-Report-2024.pdf; United for ALICE (United Way, United Way of New York State), *Children in Financial Hardship: New York*, April 2022, at https://www.unitedforalice.org/research-briefs/focus-children.

[2] The rank includes all 50 states plus the District of Columbia and Puerto Rico. See also Annie E. Casey Foundation, *2023 Kids Count Data Book: State Trends in Child Wellbeing*, https://assets.aecf.org/m/resourcedoc/aecf-2023kidscountdatabook-2023.pdf.

[3] U.S. Census Bureau, "Small Area Income and Poverty Estimates (SAIPE) Program, About," at https://www.census.gov/programs-surveys/saipe/about.html, last revised on November 8, 2023.

[4] Pandemic Response Accountability Committee (PRAC), *Funding Overview*, at https://www.pandemicoversight.gov/data-interactive-tools/funding-overview (last accessed on May 2, 2024); See Center on Budget and Policy Priorities (CBPP), *Robust COVID Relief Achieved Historic Gains Against Poverty and Hardship, Bolstered Economy*, February 24, 2022, at https://www.cbpp.org/research/poverty-and-inequality/robust-covid-relief-achieved-historic-gains-against-poverty-and#:~:text=Robust%20COVID%20Relief%20Achieved%20Historic%20Gains%20Against%20Poverty%20and%20Hardship%2C%20Bolstered%20Economy,-February%2024%2C%202022&text=This%20robust%20policy%20response%20helped,rate%20down%20to%204.0%20percent.

[5] OPM is widely considered a conservative measurement of poverty because it does not capture geographic differences in cost of living and excludes certain resources and expenses that have a significant impact on financial security, such as benefits like food stamps, housing support, tax credits and health insurance coverage; and expenses such as the payment of taxes, childcare and medical expenses. See U.S. Census Bureau, *How the Census Bureau Measures Poverty*, at https://www.census.gov/topics/income- poverty/poverty/guidance/poverty-measures.html, last revised on June 15, 2023.

[6] U.S. Census Bureau, *The Supplemental Poverty Measure: 2020, Current Population Report (P60-275)*, September 2021, at https://www.census.gov/library/publications/2021/demo/p60-275.html; Congressional Research Service, *The Supplemental Poverty Measure: Its Core Concepts, Development, and Use*, July 19, 2022, at https://sgp.fas.org/crs/misc/R45031.pdf. The Office of State Comptroller's *New Yorkers in Need* Report also described several important alternative poverty measures developed and used by other entities, including the Center for Poverty and Social Policy at Columbia University and the Robin Hood Foundation annual poverty estimates for New York City; and the Self-Sufficiency Standard (SSS) and ALICE measure, that estimate the cost of household and other basic necessities depending on geographic location and the income required to cover these needs without assistance (see Annie Kucklick & Lisa Manzer, Center for Women's Welfare, University of Washington School of Social Work, *The Self-Sufficiency Standard for New York 2021,* March 2021, at https://selfsufficiencystandard.org/ new-york/; and United for ALICE, *COVID and Financial Hardship in New York: 2023 Report*, at https://www.unitedforalice.org/state-reports-mobile).

[7] The District of Columbia was an exception to the trend seen with the states; its SPM child poverty rate dropped by only 19 percent between 2019-2021.

[8] Dana Thomson, et al., *Lessons From a Historic Decline in Child Poverty*, *Safety Net,* Child Trends, September 11, 2022, at https://childtrends.org/publications/lessons-from-a-historic-decline-in-child-poverty-summary-of-findings; Chris Wimer, et al., *Historical Supplemental Poverty Measure Data*, Columbia Population Research Center, 2017, at https://www.povertycenter.columbia.edu/historical-spm-data.

[9] National Academies of Sciences, Engineering, and Medicine (NAS), *A Roadmap to Reducing Child Poverty*, pgs. 67-96, Washington, DC: The National Academies Press, 2019, at https://doi.org/10.17226/25246.

[10] Ibid., at pgs. 106-120.

[11] See Elaine Maag, et al., *The Return on Investing in Children*, Urban Institute and Brookings Institution, Tax Policy Center, September 14, 2023, at https://www.taxpolicycenter.org/publications/return-investing-children?utm_source=substack&utm_medium=email; Irwin Garfinkel, et al., *The Benefits and Costs of a U.S. Child Allowance*, National Bureau of Economic Research, March 2022, at https://www.nber.org/system/files/working_papers/w29854/w29854.pdf?utm_source=substack&utm_medium=email. Irwin Garfinkel & Chris Wimer, *Reforming the Empire State Child Credit to Reduce Child Poverty in New York State*, Columbia University Center on Poverty & Social Policy, January 12, 2023, at https://otda.ny.gov/news/meetings/attachments/2023-01-12-CPRAC-Reforming-Child-Credit.pdf.

[12] NAS Roadmap, at pgs. 120-128; Urban Institute, *Kids' Share 2023: Report on Federal Expenditures on Children through 2022 and Future Projections*, November 9, 2023, at https://www.urban.org/research/publication/kids-share-2023?utm_source=substack&utm_medium=email; Elaine Maag, et al., *The Return on Investing in Children*.

[13] U.S. Department of the Treasury, *Child Tax Credit, Overview*, at https://home.treasury.gov/policy-issues/coronavirus/assistance-for-american-families-and-workers/child-tax-credit#:~:text=The%20American%20Rescue%20Plan%20increased%20the%20amount%20of%20the%20Child,credit%20was%20made%20fully%20refundable (last accessed on April 23, 2024).

[14] Ibid.; CBPP, *Robust COVID Relief Achieved Historic Gains Against Poverty and Hardship*.

[15] See Elaine Maag, Tax Policy Center, Urban Institute & Brookings Institution, *Understanding How the Expanded Child Tax Credit Reduced Poverty and Hardship in 2021*, October 26, 2023, at https://www.taxpolicycenter.org/publications/understanding-how-expanded-child-tax-credit-reduced-poverty-and-hardship-2021/full; Ashley Burnside, et al., The Center for Law and Social Policy, *National Survey: Families Faced Financial Strain When Expanded CTC Expired*, August 2023, at https://www.clasp.org/wp-content/uploads/2023/08/2023.8.9_National-Survey-Families-Faced-Financial-Strain-When-Expanded-CTC-Expired.pdf.

[16] As compared to its poverty-reducing effect on 613,000 children in 2020 when the credit was only partially refundable. See Kalee Burns and Liana Fox, *The Impact of the 2021 Expanded Child Tax Credit on Child Poverty*, U.S. Census Bureau, updated May 2, 2023, at https://www.census.gov/library/working-papers/2022/demo/SEHSD-wp2022-24.html.

[17] Ibid.

[18] The stimulus payments reduced the number by an additional 2.3 million children nationwide. See Emily Shrider and John Creamer, *Poverty in the United States: 2022*, U.S. Census Bureau, Table B-8, September 2023, at https://www.census.gov/content/dam/Census/library/publications/2023/demo/p60-280.pdf.

[19] Megan Curran, Columbia University Center on Poverty & Social Policy, *Research Roundup of the Expanded Child Tax Credit: One Year On*, November 15, 2022, at https://static1.squarespace.com/static/610831a16c95260dbd68934a/t/63732dd8efcf0e5c76aea26e/1668492763484/Child-Tax-Credit-Research-Roundup-One-Year-On-CPSP-2022.pdf.

[20] Kris Cox, et al., *About 16 Million Children in Low-Income Families Would Gain in First Year of Bipartisan Child Tax Credit Expansion*, CBPP, updated January 22, 2024, at https://www.cbpp.org/research/federal-tax/about-16-million-children-in-low-income-families-would-gain-in-first-year-of#key-structural-changes-would-drive-cbpp-anchor.

[21] Ibid.

[22] Ibid.

[23] Social Services Law § 131-ZZ; see also New York State Child Poverty Reduction Advisory Council (CPRAC), *Governance*, at https://otda.ny.gov/cprac/ (last accessed on April 29, 2024).

[24] CPRAC, *2023 Progress Report*, at https://otda.ny.gov/CPRAC/reports/CPRAC-Progress-Report-2023.pdf. CPRAC is also researching other specific policy areas, such as addressing racial and gender disparities in poverty, improving employment and wage outcomes for low-income New Yorkers, and improving supports during childhood through affordable childcare and quality health coverage.

[25] New York State Department of Tax and Finance (DTF), *Empire State Child Credit*, at https://www.tax.ny.gov/pit/credits/empire_state_child_credit.htm (last accessed on April 19, 2024).

[26] DTF, *Earned Income Tax Credit*, at https://www.tax.ny.gov/pit/credits/earned_income_credit.htm (last accessed on April 19, 2024).

[27] The SFY 2022-23 and 2023-24 State Budgets included $7.6 billion in childcare investments over four years, including expanded eligibility for the Child Care Assistance Program (CCAP), $1 billion in stabilization grants to child care providers and $500 million for workforce retention grants; raised the State's minimum wage by approximately $2 per hour and indexed it to inflation moving forward; and expanded eligibility and income caps for temporary assistance benefits.

[28] CPRAC, *2023 Progress Report*, at pgs. 12-15. The data workbooks for the Urban Institute's estimates and CPRAC's other publicly posted materials are available on the Office of Temporary and Disability Assistance's website, at https://otda.ny.gov/news/meetings/.

[29] CPRAC, *Tax Policy Committee Meeting*, March 14, 2024, *Urban Institute Proposed Policy Results*, at https://otda.ny.gov/news/meetings/cprac/2024-03-14/default.asp (last accessed on April 29, 2024).

[30] Ibid.

[31] CPRAC, *2023 Progress Report*, at pgs. 9-10, 29.

[32] The State's Family Assistance Program provides continuing assistance to needy families with children under age 18 (or 19 depending on certain criteria) and is reimbursed entirely with federal TANF funds. Safety Net Assistance is the New York State category of temporary assistance provided to needy individuals who are not eligible for Family Assistance and is funded with 29 percent State funds and 71 percent local funds. The federal Supplemental Security Income (SSI) program provides a federal flat grant to individuals and couples who are aged, blind and disabled; the State supplements these amounts and, while there are no local funds in the SSI benefit, if the standard of need is not met, Safety Net Assistance may be provided to meet any remaining deficit. See New York State Office of Temporary and Disability Assistance (OTDA), *Temporary Assistance Source Book*, Chapter 2, at https://otda.ny.gov/programs/temporary-assistance/tasb.pdf (last accessed on April 29, 2024).

[33] CPRAC, *Public Benefits Committee Meeting*, *April 11, 2024: CPRAC Presentation*, Slides 10-21 and *Urban Institute Proposed Policy Results*, at https://otda.ny.gov/news/meetings/cprac/2024-04-11/default.asp (last accessed on April 29, 2024).

[34] Laws of 2024, chapter 57, Part M (State Fiscal Year 2024-25 Article VII Language Bills, *Health and Mental Hygiene*, Bill No. S.8307-C/A.8807-C); State Fiscal Year 2024-25, *Aid to Localities Budget*, at pg. 274 (Education Department) and pg. 700 (Department of Family Assistance, Office of Temporary and Disability Assistance); Laws of 2024, chapter 56, Part BBB (State Fiscal Year 2024-25 Article VII Language Bills, *Education, Labor and Family Assistance*, Bill No. S.8306-C/A.8805-C).

[35] New York State Fiscal Year 2024-25 Budget, *Aid to Localities Budget*, at pgs. 696-697 (Department of Family Assistance, Office of Temporary and Disability Assistance).

[36] See NAS Roadmap; Elaine Maag, et al., *The Return on Investing in Children*.

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