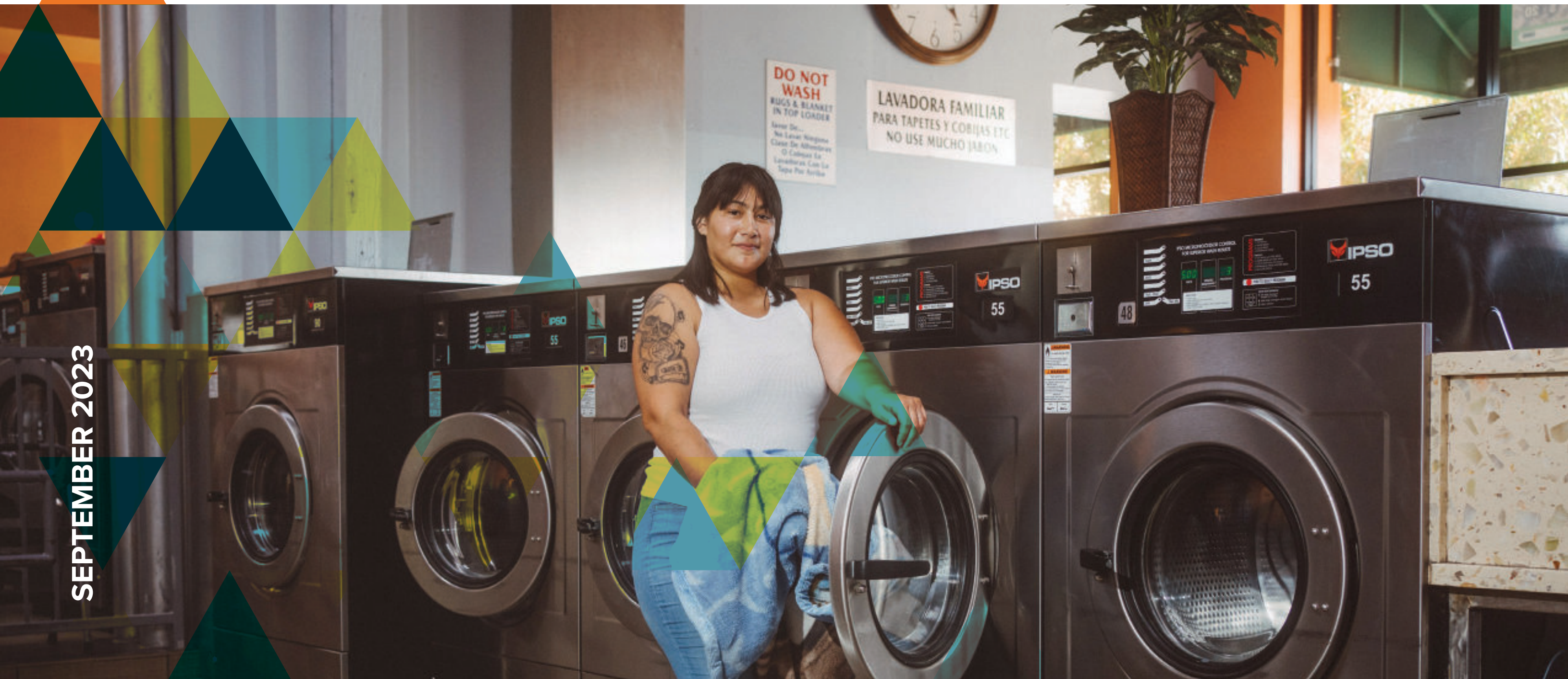
JOHN BURTON Advocates for Youth

California's Historic

Tax Credit for Foster Youth

Assessing Progress in Its Inaugural Year



SEPTEMBER 2023

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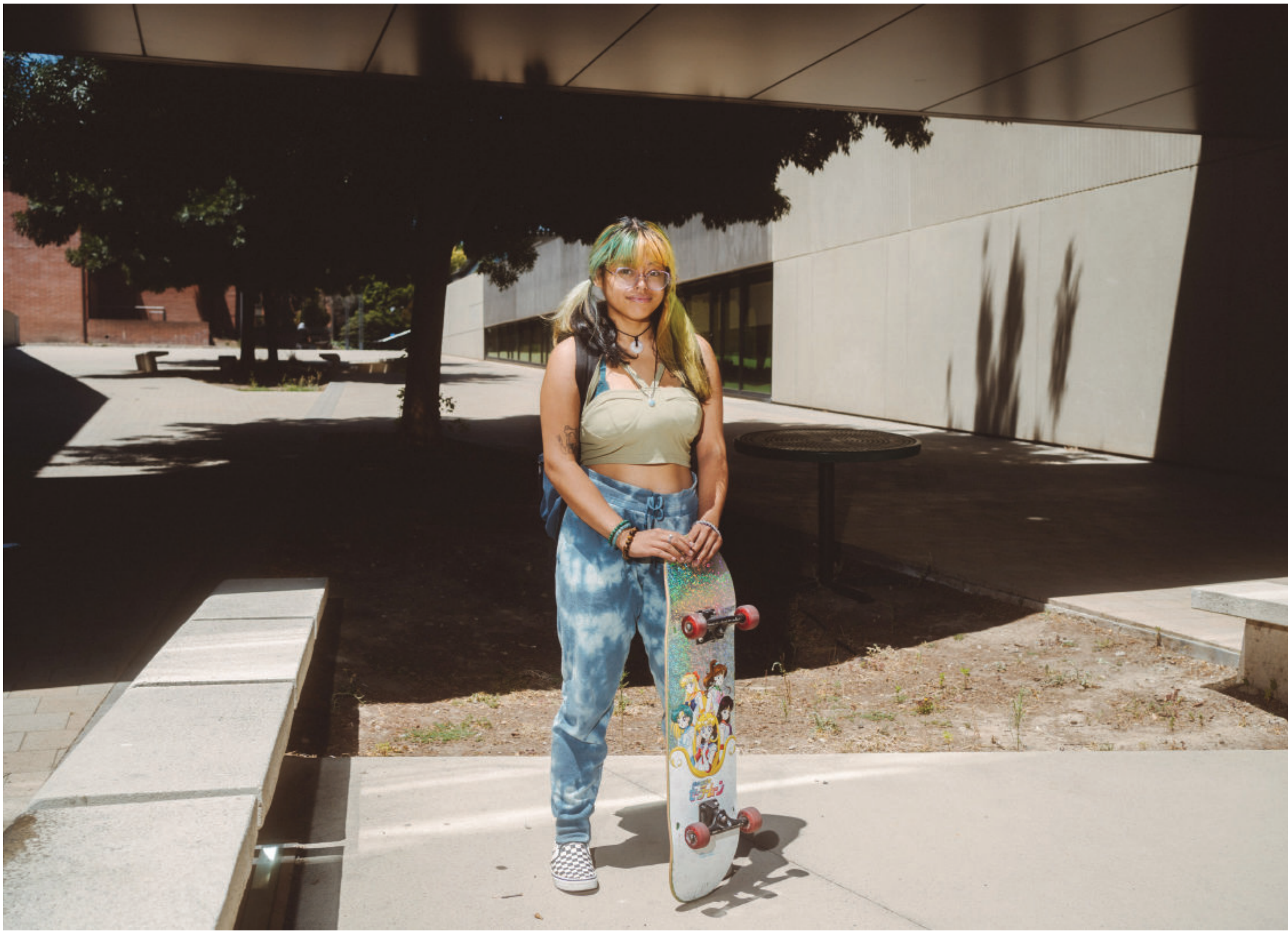
Introduction

Since 2017, John Burton Advocates for Youth (JBAY) has worked to improve economic security among foster youth by increasing their access to state tax credits. In 2017, eligibility for the California Earned Income Tax Credit (CalEITC) was modified to include young adults ages 18 through 24 without custodial children. Each year since, JBAY has conducted the California Foster Youth Tax Project, which includes a series of strategies to promote utilization of the CalEITC and other tax credits. This project is a collaboration between county child welfare agencies, non-profit service providers, youth-led organizations, and state agencies to inform foster youth about the benefits of tax filing and to help them successfully file.



Background on the Foster Youth Tax Credit

In the fall of 2021, JBAY proposed the creation of a new tax credit specifically for foster youth in California: the Foster Youth Tax Credit (FYTC). With the support of State Controller Betty Yee, Governor Gavin Newsom, and the California State Legislature, this new tax credit was included in the FY 2022-23 state budget, funded at $21 million annually.

A program of the California Earned Income Tax Credit (CalEITC), FYTC provided a credit up to $1,083 for the 2023 tax season. Current and former foster youth who file their state tax return and meet certain criteria are eligible for the FYTC. To be eligible a youth must be 18 to 25 years of age at the end of the tax year and have been in foster care on or after their 13th birthday. Recipients must also be eligible for the CalEITC, which requires having an income of at least $1 and less than $30,000, a Social Security Number or Individual Tax Identification Number (ITIN) and having lived in California for more than half of the tax year. The value of the credit is reduced by $20 for each $100 earned above $25,000 and phases out when a person earns $30,000.

The FYTC is administered by the California Franchise Tax Board (FTB) in partnership with the California Department of Social Services (CDSS), which is responsible for verifying foster care eligibility. The FYTC was implemented on time in January 2023—just six months after its inclusion in the state budget.

According to data provided by the CDSS for the calendar year 2022, there were 67,225 current and former foster youth ages 18 to 25 who were in foster care on or after their 13th birthday. As noted above, an individual must earn at least one dollar to be eligible for the FYTC, reducing the number of eligible youth to 55,452, based on earnings data from the California Youth Transitions to Adulthood Study. Finally, an individual may not be claimed as a dependent on another tax return, such as that of a foster parent, relative, or other adult. This would further reduce the total number of eligible foster youth, but as this precise figure is not known, this analysis conservatively estimates the number of eligible foster youth as 55,452.

"The one-time influx of cash from a tax refund can make a huge difference in the life of a young person, when it comes to housing stability or the ability to have reliable transportation to and from a job."

VERONICA GALVEZ, THE COMMUNITY COLLEGE FOUNDATION

Strategies to Implement the Foster Youth Tax Credit

In the first year of the FYTC, JBAY employed five strategies to promote its utilization.

1. **VOLUNTEER INCOME TAX ASSISTANCE (VITA) SITES**
   JBAY provided subgrants totaling $220,000 to seven community-based organizations to operate specialized VITA sites for foster youth. Funding was used for staffing costs, site materials and supplies, food and incentives for youth, volunteer incentives, quality reviewers, and costs associated with self-filing. In addition to financial assistance, JBAY provided technical assistance and training to ensure the successful operation of the VITA site, including assistance with volunteer recruitment, scheduling, quality review, staff training, and consultation on tax-related questions for individual youth. As indicated in Figure 1, these seven VITA sites completed 817 tax returns for youth.

FIGURE 1

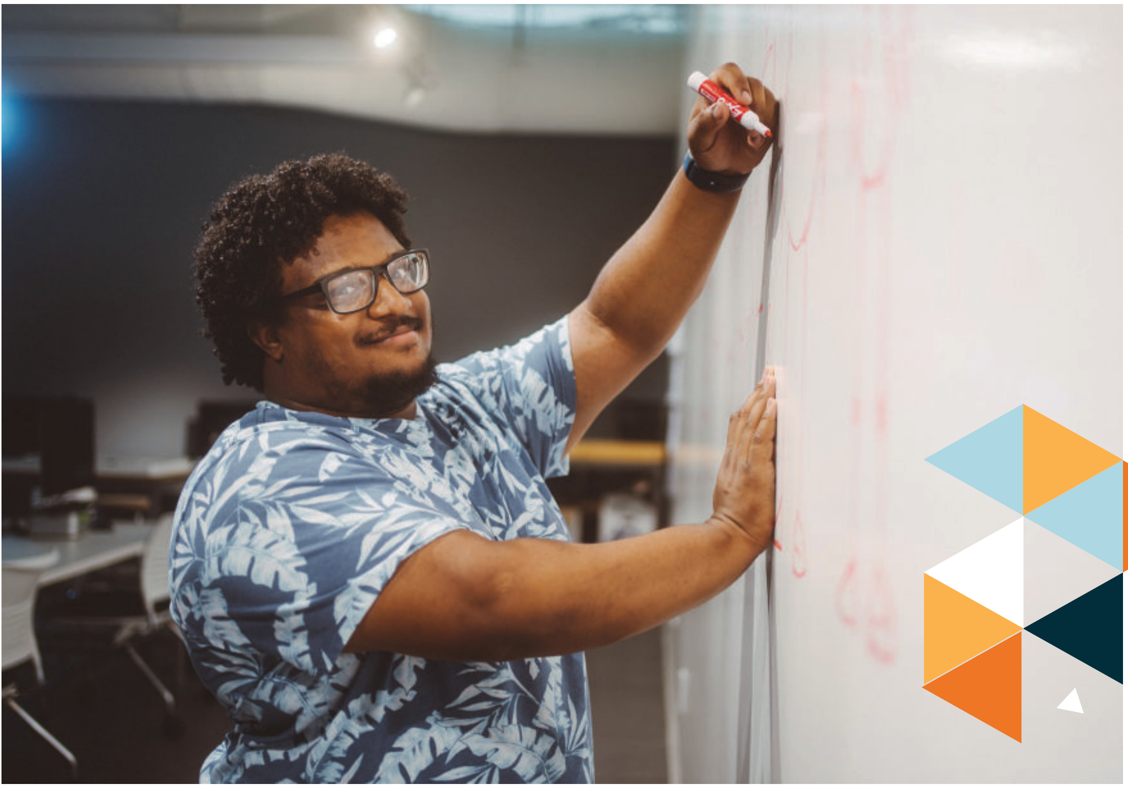
FOSTER YOUTH VITA SITE	COUNTY SERVED	# OF FILINGS, INCLUDING PRIOR YEAR TAXES	MONEY REFUNDED
The Community College Foundation	Los Angeles	216	$546,661
Coalition for Responsible Community Development	Los Angeles	83	$177,323
VOICES	Sonoma & Solano	45	$80,972
SF CASA	San Francisco	51	$116,012
The Hub (Bill Wilson Center & Santa Clara Social Services Agency)	Santa Clara	216	$479,364
Focus Forward	Fresno	80	$148,087
Lutheran Social Services	Contra Costa, Humboldt, Sacramento, San Joaquin, Shasta, Stanislaus, Yolo	104	$172,432
TOTAL		**817**	**$1,720,851**

2. STATEWIDE OUTREACH

In addition to supporting specialized VITA sites for foster youth, JBAY worked closely with three partners to conduct statewide outreach about the Foster Youth Tax Credit. This partnership included subgrants from JBAY as well as the execution of targeted strategies to ensure youth across the state were aware of the FYTC and knowledgeable about where they could receive assistance with tax filing. The three statewide outreach partners were iFoster, Think of Us, and California Youth Connection. Together, these three organizations conducted outreach to 30,000 youth, caregivers, and youth-serving agencies in California.

3. SELF-FILING EVENTS

To further promote utilization of the FYTC, JBAY also partnered with five local community-based organizations to conduct self-filing events. These events provided groups of 10 to 20 youth with in-person and virtual guidance as they completed their tax filing. Volunteers trained by the Internal Revenue Service (IRS) were available to assist youth and answer commonly asked questions. JBAY provided subgrants to pay for event-related costs, and JBAY staff served as event volunteers to address tax-specific issues. Young people requiring more assistance were referred to a VITA site partner. Together, JBAY's five partners conducted 30 self-filing events that assisted an estimated 275 current and former foster youth. These partners included Beyond Emancipation (Alameda County), Just in Time for Foster Youth (San Diego County), Orangewood Foundation (Orange County), Kern County Network for Children (Kern County), and Aspiranet (Los Angeles, Riverside, San Bernardino, and Fresno Counties).



4. CALIFORNIA FOSTER YOUTH TAX CREDIT CHALLENGE

JBAY recruited 22 county child welfare agencies to participate in the California Foster Youth Tax Credit Challenge, a statewide competition to reach the highest rate of receipt of the FYTC. The 22 participating counties included 80% of youth eligible for the FYTC. County representatives were trained on the basics of tax filing and how to help youth collect necessary documents for tax filing. They also developed individual plans to identify eligible youth in their county and refer them to either a specialized VITA site or a self-filing event. Finally, they received assistance developing county policies to document their outreach and referral process to ensure it continues in subsequent years. Of the 22 participating counties, four are in the process of integrating more formal tax filing language in policies and procedures and memorandums of understanding with service providers. These counties are Santa Barbara, Los Angeles, Sacramento, and Santa Clara.

The Challenge was conducted from January through July 2023, and winners were announced in August. The three counties that reached the highest rate of receipt of the Foster Youth Tax Credit were Stanislaus (16.2%) in the small-county category, Kern in the medium-sized category (14.7%), and Fresno in the large category (11.9%).

5. EXPECTANT AND PARENTING YOUTH-SPECIFIC STRATEGIES IN LOS ANGELES COUNTY

A final strategy focused on expectant and parenting youth in foster care. This group has a higher cost of living due to their larger household size and the additional expenses of child care and related supplies. Custodial parents receive significantly higher tax refunds due to additional state and federal tax credits designed to lift young families out of poverty. JBAY focused its work on assisting expectant and parenting foster youth in Los Angeles County, , in partnership with the Reproductive Health Equity Project for Foster Youth (RHEP), led by National Center for Youth Law. Partner organizations included the Los Angeles County Department of Children and Family Services, the Alliance for Children's Rights, Public Counsel, Children's Law Center of California, and Black Women for Wellness. These partners worked to refer every foster youth who participated in an Expectant and Parenting Youth Conference to a specialized foster youth VITA site and conducted extensive outreach, including text message marketing.

> *"For those of us that have experienced foster care, life can feel like a constant struggle to survive and find stability. Filing taxes and receiving a refund means the difference between simply surviving and finding some financial security to help us take care of ourselves and our families. It can give us breathing room to think about the future, who we want to become, and what we can achieve."*
>
> **NATHANIEL MARTINEZ, JUST IN TIME FOSTER YOUTH**

Findings

A. NUMBER OF RECIPIENTS

A total of 4,732 foster youth received the FYTC, as of August 5, 2023. This is the date used for all analysis in the current publication. This figure was 8.7% of the total number of eligible recipients. Of counties that reported FYTC claims, rates of receipt ranged from 4.8.% (Monterey County) to 19.6% (Shasta County). Figure 2 includes the rate for counties with 11 or more FYTC claims (also see map Figure 3 on page 9). The FTB did not report figures for counties with fewer than 11 FYTC claims.

Of the 58 counties in California, 25 (40%) had fewer than 11 youth claim the Foster Youth Tax Credit. For these counties, exact figures were not provided due to state data masking requirements. Of the counties with very low levels of FYTC receipt, 20 had very small populations of eligible youth, (fewer than 150). The remaining five counties had a sizable eligible population but reported fewer than 11 FYTC claims. These counties were Imperial (613 eligible), Marin (182 eligible), Mendocino (287 eligible), Napa (221 eligible), and Yuba (182 eligible).

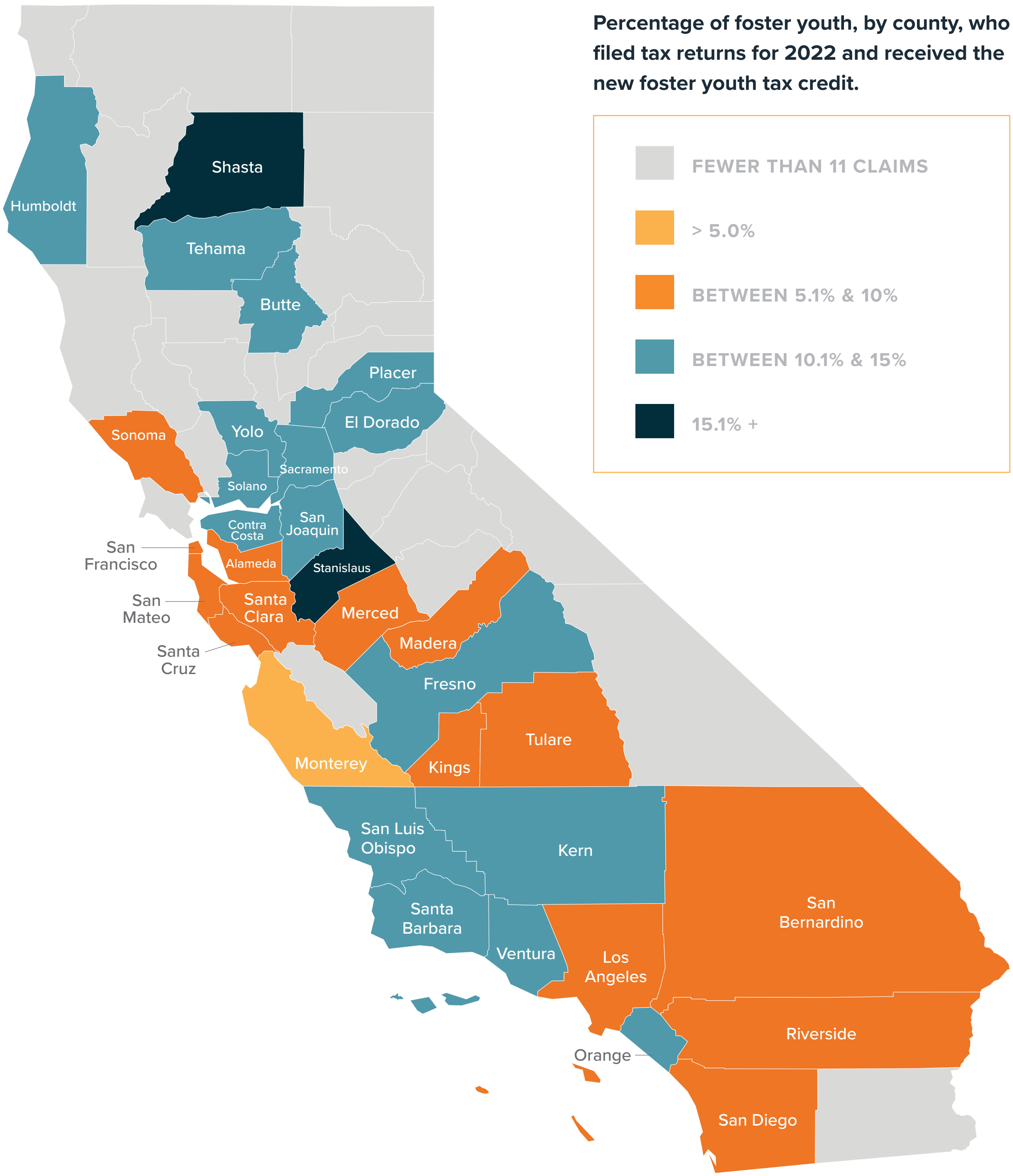
Of the total number of returns, 23.1% were filed by custodial parents. This data was provided on a one-time basis by the FTB and was not available for all counties. On a one-time basis, the FTB also made this data available for Los Angeles, which had the same proportion of filers, 23.4%, who were custodial parents.

FIGURE 2

ALAMEDA	9.3%
BUTTE	14.8%
CONTRA COSTA	11.4%
EL DORADO	10.5%
FRESNO	11.8%
HUMBOLDT	10.9%
KERN	14.7%
KINGS	9.8%
LOS ANGELES	5.5%
MADERA	6.9%
MERCED	9.7%
MONTEREY	4.8%
ORANGE	11.4%
PLACER	13.0%
RIVERSIDE	9.8%
SACRAMENTO	12.0%
SAN BERNARDINO	7.9%
SAN DIEGO	8.4%
SAN FRANCISCO	6.9%
SAN JOAQUIN	12.9%
SAN LUIS OBISPO	11.2%
SAN MATEO	7.0%
SANTA BARBARA	10.2%
SANTA CLARA	9.3%
SANTA CRUZ	8.2%
SHASTA	19.6%
SOLANO	11.6%
SONOMA	9.0%
STANISLAUS	16.2%
TEHAMA	10.7%
TULARE	9.7%
VENTURA	13.6%
YOLO	10.1%

FIGURE 3

Percentage of foster youth, by county, who filed tax returns for 2022 and received the new foster youth tax credit.



- FEWER THAN 11 CLAIMS
- > 5.0%
- BETWEEN 5.1% & 10%
- BETWEEN 10.1% & 15%
- 15.1% +

B. AMOUNT OF TAX REFUNDS

Collectively, the FYTC refunded a total of $4,915,482 to the 4,732 current and former foster youth who received it. This is an average $1,039 per person, just $44 less than the maximum amount of the FYTC in 2023, $1,083.

The FYTC is one of a number of tax credits available to low-income individuals in California. Other credits include the Federal Child & Dependent Care Credit, the California Young Child Tax Credit, the Federal Child Tax Credit, Federal Education Credits, American Opportunity Tax Credit and Lifetime Learning Credit, the Federal Earned Income Tax Credit, and the California Earned Income Tax Credit. Additionally, filers are eligible to receive a refund of a portion of their federal and state income tax withholdings.

Together, these tax credits and rebates increased the amount of money current and former foster youth who filed their taxes received, above and beyond the level provided by the Foster Youth Tax Credit. JBAY analyzed the tax returns for the 543 youth who filed their 2022 taxes at one of the seven specialized VITA sites to determine the overall level of funding received by current and former foster youth who filed. These 543 tax returns are a subset of the total 817 tax returns filed by the seven VITA sites because the total number also includes prior year filings for the 2021 and 2020 tax years.

The average refund for the 2022 tax year per foster youth who filed at one of the seven specialized VITA sites was $1,906. Based on this average, the total amount refunded to all foster youth who claimed the FYTC (4,732) was $9,021,510.

The average refund for the 2022 tax year per foster youth who were custodial parents and filed at one of the seven specialized VITA sites was $5,343. This is more than four times the average return of single filers. Based on this average, the total amount refunded to all custodial parents who claimed the FYTC (1,093) was $5,840,215.

Just 7% of filers owed federal or state taxes, on average in the amount of $1,061. Together, the amount these 30 filers owed was $31,829. The most common reasons filers owed money to the state or federal government was due to claiming too little withholding from paychecks, incorrectly completing a W-4 form, having self-employment income requiring a 1099 form, or receiving unemployment payments with no federal tax withheld. These filers received financial support from the project to help pay off their tax owed, avoiding penalties or interest that might have accumulated had they not filed or been able to pay.

C. IMPACT ON INCOME & POVERTY

Youth who filed their 2022 taxes at one of the seven VITA sites increased their annual income by 13% on average, from $15,112 to $17,019. Youth who were custodial parents experienced an average increase of 49% in their annual income, from $10,804 to $16,147.

Prior to filing their taxes, 58.9% of the tax filers had an income at or below the federal poverty level, which in 2023 is $14,580 for an individual and $19,720 for a family of two. Of the custodial parents who filed, 78.3% had an income at or below the federal poverty level. After receipt of their tax refund, the percentage of filers with an income under the federal poverty line decreased 7%, to 53.6%. The rate for custodial parents decreased to 71.1%.

D. PREPARER TYPES

The FTB collected information about how recipients of the FYTC filed their taxes. As indicated in Figure 4 below, FYTC recipients filed their taxes differently than recipients of the state earned income tax credit, with a significantly lower proportion of claims filed by a paid preparer.

Self-filing was the most common method of FYTC recipients (85%) as compared to CalEITC filers, who most commonly used paid preparers (57%). Foster Youth were five times more likely to file with a VITA site, as compared to CalEITC filers (10% vs 5%). Foster youth were also more than twice as likely to self-file than CalEITC filers (85% vs 40%).

FIGURE 4

	FOSTER YOUTH TAX CREDIT	CalEITC
Self-Prepared	85%	40%
VITA	10%	2%
Paid Preparer	5%	57%

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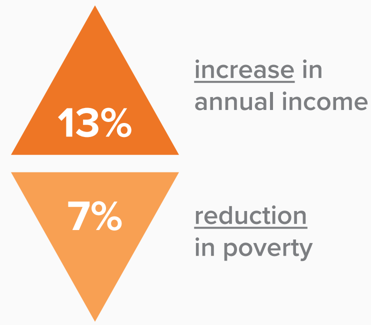
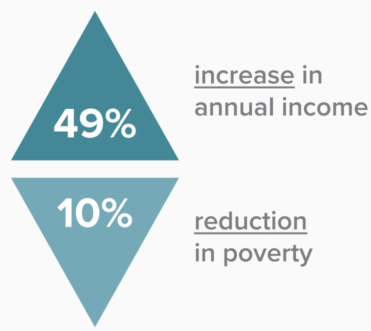
AVERAGE RETURN: $1,906



CUSTODIAL PARENT AVERAGE RETURN: $5,343



E. AGE

As noted in Figure 5, rates of receipt of the FYTC were highest among individuals ages 20 and 21, at 10.6% and 10.0% respectively. Rates were lowest among 18-year-olds as well as among former foster youth ages 24 and 25.

FIGURE 5

AGE	RATE OF RECEIPT
18	4.2%
19	9.8%
20	10.6%
21	10.0%
22	9.2%
23	8.5%
24	7.8%
25	7.5%

F. PRIOR YEAR FILINGS

The experience of the seven specialized foster youth VITA sites demonstrates the importance of assisting youth with prior year tax filings, which the IRS allows for three years from the original filing due date. Each of the VITA sites filed taxes for the 2022 tax year and also helped youth file prior year taxes if needed. Figure 6 below demonstrates the sizable number of prior year taxes filed and the additional funding these prior year taxes provided for foster youth. Of the total number of tax filings completed by the seven VITA sites (817), 63% were for 2022 tax returns. The balance was for 2021 and 2020 tax years. Of the total amount of refunds received through the seven VITA sites, 60% was for the 2022 tax year, with the balance split evenly between the 2021 and 2020 tax years.

FIGURE 6

	2022		2021		2020		TOTAL
Tax Returns Filed for that Tax Year	518	63%	144	18%	155	19%	818
Amount of Returns	$1,035,222	60%	$342,632	20%	$342,997	20%	$1,702,852

Implications for 2024 and Beyond

These findings have important implications for 2024 and beyond, as JBAY and many other public and private entities work to fully implement the FYTC. Provided below is a summary of these implications, drawn from the data above, county child welfare agencies that participated in the California Foster Youth Tax Credit Challenge, and the 16 partner organizations of the Foster Youth Tax Project.

THE FIRST-YEAR RATE WAS LOW BUT RESPECTABLE

As noted above, the first-year filing rate is just 8.7%. While this is low, it is important to note two factors. First, the total eligible population is conservatively estimated due to the fact that the number of individuals who are ineligible because they are claimed as a dependent on another tax return is unknown. Second, it is important to note that much larger, well established tax credit programs experience low rates of utilization. A 2021 analysis found that just 21% of CalFresh recipients claimed the California Earned Income Tax Credit, a $1 billion state program established in 2015. Given these factors, a first-year rate of 8.7% is a respectable first year effort.

THE OUTREACH EFFORTS FOR THE FYTC VARIED ACROSS COUNTIES

As noted above, 33 of the 58 counties had 11 or more FYTC claims filed, demonstrating that the majority of county child welfare agencies conducted outreach to potentially eligible youth. Of the 25 counties with fewer than 11 filed FYTC claims, 20 had very small foster youth populations. The remaining five had a somewhat sizable eligible population and did not have 11 youth file an FYTC. This indicates the need for additional efforts to engage and train county child welfare agencies with low rates and those that have fewer than 11 FYTC claims filed.

THE FYTC ACHIEVED ITS POLICY GOAL, FOR THOSE WHO RECEIVED IT

As noted above, the FYTC increased the annual income of all youth who filed, with even greater increases experienced by custodial parents. This income increase resulted in fewer youth living below the poverty line. Finally, the data strongly suggests that the FYTC was an incentive for youth to file their taxes. Of the 518 youth who filed their returns at a specialized foster youth VITA site, approximately a quarter were first-time filers and also filed for the prior two years, 2021 and 2020. Each of these outcomes aligns with the policy objectives of the FYTC, underscoring that the program is effectively attaining these intended goals for its beneficiaries.

THE FYTC IS BEING MISSED BY YOUTH WHO USE PAID PREPARERS

As noted above, youth who claimed the FYTC primarily self-filed, while recipients of the CalEITC used paid preparers. The proportion of youth who claimed the FYTC using a paid preparer was very low at just five percent. The cause for this disparity is unknown. Potential causes include a lack of training among paid preparers about the FYTC, causing it to be overlooked. Another possible cause noted by project partners was that the software used by paid preparers did not prominently feature this tax credit. Possible approaches to address these issues include adding user design features like banners or notifications at the top of key pages, integrating screening questions for the credit among filers ages 18-26, and building in flags or reminders that take foster youth directly to the credit page. These approaches would prevent filers from missing the credit next tax season. Additionally, specialized foster youth VITA sites could partner with paid preparers to refer foster youth.

FORMER FOSTER YOUTH AGES 22 TO 25 REQUIRE MORE INTENSIVE FYTC OUTREACH

Rates of utilization are lower at age 18 and 19, which may be related to the fact that youth are completing secondary education and may not be employed. Rates increase for youth ages 20 and 21, a time that coincides with completing high school and also being in foster care, where youth commonly receive referrals. After age 21, the utilization rate decreases, to a low of 7.5% for 25-year-olds. This indicates the need to intensify outreach and assistance for older former foster youth, particularly given that this is the same age many programs for former foster youth end. This issue may resolve itself as youth who claimed the FYTC age and continue to file.

EARLIER OUTREACH IS REQUIRED, PARTICULARLY FOR CUSTODIAL PARENTS

Foster youth VITA site representatives noted that the need to file amendments to tax returns were common for custodial parents. Many filed early in the tax season to receive their refund. They later learned about the FYTC but had not received it when they earlier filed. This included youth who self-filed electronically and youth who filed with paid preparers. This pattern of early filing among custodial parents was experienced across all seven VITA sites. Given this, it is important to conduct outreach before the official start of the tax season. The Los Angeles County Department of Children and Family Services will do this for the 2024 tax season by sending a notice about the FYTC to all non-minor dependents who are expectant or parenting in the fall of 2023.

FILING PREVIOUS YEARS' RETURNS SIGNIFICANTLY INCREASES YOUTHS' INCOME

As summarized above, a full 40% of tax filings completed at one of the seven VITA sites was for a prior year tax return. Collectively these two years of prior year taxes provided an extra $685,629 to the 299 youth who filed prior year returns. This is an average additional refund of $2,293. This level of funding is significant and therefore it is important in 2024 to emphasize to youth, caregivers, and community partners the importance of filing prior year taxes.

MORE INTEGRATION WITH FOSTER YOUTH CAMPUS SUPPORT PROGRAMS IS REQUIRED

Over 19,000 foster youth attend a public college or university in California, making college students strong candidates for outreach and education about the FYTC. This is particularly true for the community colleges' NextUp program, which has the same age and foster care eligibility criteria as the FYTC. Additionally, students are eligible for special tax credits, namely the American Opportunity Tax Credit and Lifetime Learning Credit. Many foster youth reported not knowing about these credits and once informed, were unsure how to calculate them. Given this alignment, work is required to educate and engage this group of educators and students about the FYTC.

RECRUITING AND TRAINING VITA VOLUNTEERS REMAINS A CHALLENGE

In 2023, JBAY worked to connect 102 individuals to VITA training and testing. Project partners reiterated the challenges that they face recruiting volunteers and training them to complete tax filings. They reported that IRS-required trainings to become a volunteer were often held over the course of several days or weeks, making it difficult to sustain volunteers. In 2024, the Community College Foundation is addressing this by partnering with Dreams for Change, a San Diego based nonprofit that trains VITA volunteers. This training will address gaps in local training infrastructure and accessibility and tailor training to the most common tax filing needs and experiences of foster youth filers.

INCREASED USE OF SELF-FILING EVENTS MAY INCREASE FYTC RECEIPT

In the first year of FYTC implementation, JBAY placed a heavy emphasis on the establishment and operation of specialized VITA sites for foster youth. VITA site partners reported that the intensive one-on-one assistance provided by VITA is not necessary for many youth, such as those who are not self-employed or do not have an educational credit to calculate. Instead, these youth can be more efficiently assisted at a self-filing event. One example of an effective self-filing partnership occurred in Riverside County. Michele Gracia (Aspiranet), Jeremy Johnson (Guardian Scholars Program), and Charles Clinton (Community Action Partnership-Riverside VITA site) helped 50 Riverside foster youth file their taxes. The effectiveness of this approach suggests that there is a significant need for community organizations to be trained on how to conduct self-filing events in order to reach full implementation of the FYTC.

Acknowledgments

JBAY would like to thank the partners of the California Foster Youth Tax Project who supported the financial health of so many youth. Special thanks go to Aspiranet; Beyond Emancipation; Bill Wilson Center; California Youth Connection; the CalEITC Coalition; the Coalition for Responsible Community Development; the Community College Foundation; Court Appointed Special Advocates San Francisco; Focus Forward; Golden State Opportunity; iFoster; the Internal Revenue Service; Just in Time for Foster Youth; Kern County Network for Children; Lutheran Social Services of Northern California; Orangewood Foundation; Think of Us; United Way Bay Area; United Way of Fresno and Madera; United Ways of California; VOICES; and the project's dedicated VITA volunteers. JBAY would also like to acknowledge the counties that participated in the inaugural year of the California Foster Youth Tax Credit Challenge.

Special thanks also go to the California Department of Social Services and the California Franchise Tax Board which implemented the FYTC quickly and thoughtfully. Thanks to their extraordinary effort, this important program was available at the start of the tax filing year.

JBAY would like to thank the funders of the project: Crankstart, Golden State Opportunity, the Conrad N. Hilton Foundation, Pritzker Foster Care Initiative, The California Wellness Foundation, Tipping Point Community, Walter S. Johnson Foundation, and United Ways. The support of these funders made it possible to provide free tax-filing services to foster youth around the state.

JBAY would also like to thank the youth advocates who provided feedback and helped shape the technical assistance materials developed over the course of the project to ensure all materials were youth friendly. Finally, JBAY would like to thank Governor Gavin Newsom, Senator Anna Caballero, State Controller Betty T. Yee, and the many legislative champions in California who have included transition-age youth and foster youth needs in critical poverty reduction efforts and established the new California Foster Youth Tax Credit.

Contact

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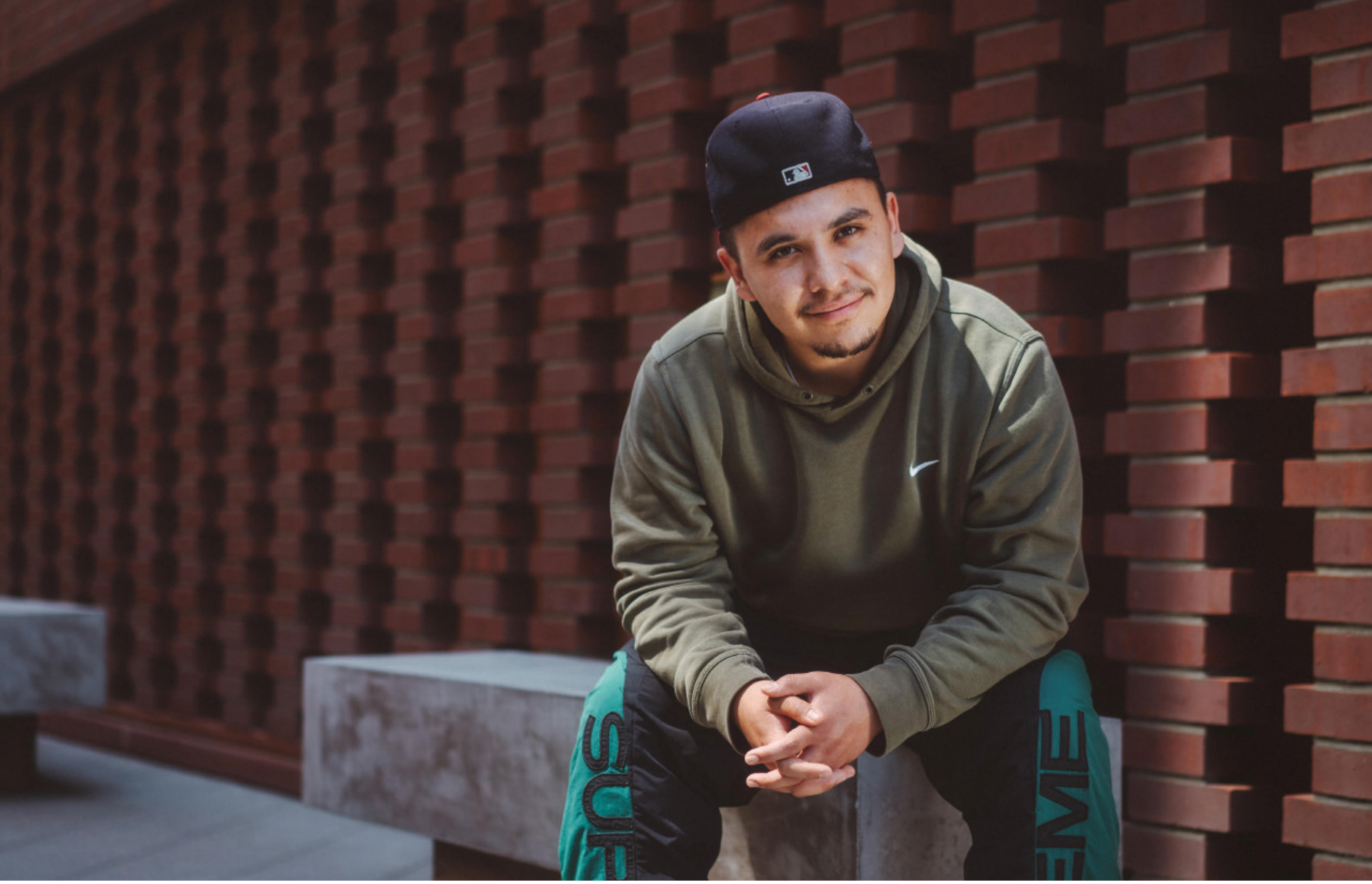

John Burton Advocates for Youth improves the quality of life for youth in California who have been in foster care or homeless by advocating for better laws, training communities to strengthen local practices and conducting research to inform policy solutions.

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