



The Impact of State Earned Income Tax Credits on Dietary Quality Among Single Mothers



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Introduction

Food insecurity is defined as “the limited or uncertain availability of nutritionally adequate and safe foods or limited or uncertain ability to acquire acceptable foods in socially acceptable ways.”¹ A growing concern in the COVID-19 Pandemic, food insecurity has a well-established association with poor nutrition and nutrition-related chronic disease such as obesity, diabetes, hyperlipidemia, and hypertension.² Food insecurity is also positively associated with poverty.

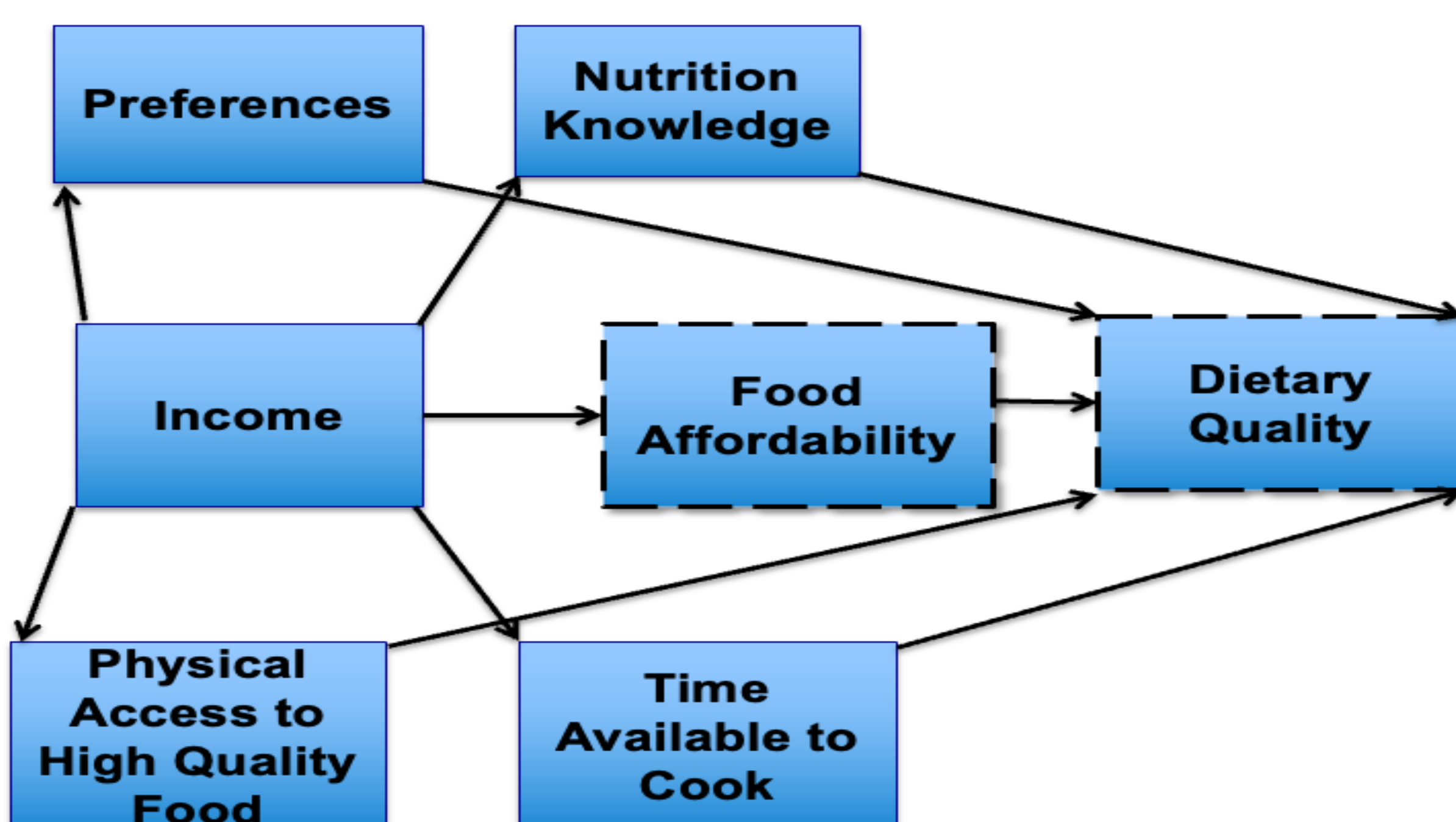
A growing body of studies have found that federal Earned Income Tax Credits (FEITC), refundable tax credits for low-income workers and the largest antipoverty cash assistance program in the US, have reduced the prevalence of food insecurity amongst vulnerable populations, e.g. single mothers and children.³ However, little is known about how state-level EITC policies (SEITC) have impacted the diets of at-risk populations. Even less is known about differential effects of SEITC policies on dietary quality across racial/ethnic groups, which may vary as a consequence of differences in knowledge, culture, and environment.⁴

Research Objective

To evaluate the impact of SEITC policy generosity on dietary quality among single mothers with low education, across racial/ethnic group.

Conceptual Model

Model of Relationship Between Income and Dietary Quality



Research Design and Methods

- **Data Sources:** Behavioral Risk Factor Surveillance System (2002-2018), University of Kentucky Center for Poverty Research
- **Study Population:** Single mothers of minor children, ages 18-55, with \leq high school diploma/GED
- **Methods** - Pooled-cross sectional secondary data analysis
- **Primary Predictor:** SEITC Generosity (5 categorical variables based off of 1)The value of the SEITC as a percentage of the Federal Earned Income Tax Credit (FEITC) and 2) refundability status(does the filer still receive a refund for the credit if the tax liability is zero or not)).
 - 1) No SEITC (reference); 2) Nonrefundable \leq 10% FEITC; 3) Refundable \leq 10% FEITC; 4) Nonrefundable \geq 10% FEITC; 5) Refundable \geq 10% FEITC
- **Outcomes** – Variables were coded as count outcomes from 0 to 5.
 - Number of times fruit is consumed per day
 - Number of times vegetables are consumed per day
 - Number of times French fries are consumed per day
- **Control Variables:** 1-year lagged unemployment; state-level minimum wage; welfare generosity (cash transfers and food stamp benefits); Individual level factors (age, number of minor children, health insurance coverage, usual source of care); fixed effects (state and year)
- **Statistical Analysis**
 - Poisson Regression Model
 - The point estimates were incidence rate ratios (IRR).

Figures/Tables

The Relationship between State Earned Income Tax Credit Generosity and Dietary Quality										
Consumption/Day		Fruits			Vegetables			French Fry		
Population		White	Black	Hispanic	White	Black	Hispanic	White	Black	Hispanic
$\geq 10\%$	Refund	Incidence Rate Ratios (IRR)								
X	X	.105	.812	.063	.349	.241	.859	2.23	.073	4.440
X		.344	3.413	.247	.625	1.738	.794	1.59	.320	15.296
	X	.260	1.807	.271	.403	1.233	1.133	1.44	.749	7.422
		.371	3.008	.416	.744	1.679	1.171	1.72	.284	7.550

Results

- A non-refundable SEITC $\geq 10\%$ FEITC is associated with improved dietary quality in Black single mothers (a 341% increase in the rate of fruit consumption, a 174% increase in the rate of vegetable consumption, and a 68% decrease in the rate of French fry consumption).
- SEITC laws reduced fruit consumption among whites and increased French fry consumption among Hispanics.

Conclusion

- The effect of SEITC generosity on dietary quality seems to vary by race/ethnicity.

Policy Implications

States should consider increasing the generosity of their S-EITC policies, improving awareness of S-EITCs and providing targeted culturally relevant nutrition education so increased income does not translate into worse dietary quality.

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