



February 11, 2026

To: Chairperson Von Gillern, and members of the Revenue Committee

From: Anahí Salazar, Voices for Children in Nebraska

**RE: Support for LB 1189, Create a pilot program to raise awareness of the earned income tax credit**

Our state benefits when all children in Nebraska have the opportunity to reach their full potential. Growing up in a family that is struggling economically is associated with a variety of challenges for children related to health, education and other opportunities. Voices for Children supports LB 1189 because it creates a pilot program aimed at increasing the awareness of the federal Earned Income Tax Credit for Nebraska.

The Earned Income Tax Credit (EITC) is widely recognized as one of the most effective antipoverty programs in the nation. The EITC is a refundable tax credit, received from the first dollar earned, and phases out as family income increases. The credit incentivizes work and helps low-income families make ends meet. It is intended to bolster the economic security of working families, especially those with children.

One study compared how having education for the EITC program helped reduce Adverse Childhood Experiences (ACEs)<sup>1</sup>. ACEs can include economic hardship, parental separation due to divorce or parental death, parental incarceration, physical child abuse, child sexual abuse, child neglect, parental mental health problems and parental substance use.<sup>2</sup> Referencing the data that EITC can reduce poverty, child maltreatment and parental mental health problems, the University of Michigan compared how helping educate a number of counties across the state on accessing EITC through different means (flyers/one-on-one support, etc) could improve child wellbeing. Over the course of three years, they found that there was a positive impact on families access to further economic security and potential reduction of child neglect. They concluded that their EITC access program held promising positive future impact increasing economic security and reducing ACEs in families.

In fact, research shows that the boost to family income as a result of the EITC has been linked to positive health outcomes, improved student achievement, and even increased future earnings. Moreover, the EITC has been shown to promote community revitalization because families often utilize their credits to pay off debt, invest in education, and secure housing. Unmarried women, in particular, work more hours as a result of the credit, perhaps because refundable EITCs can be used to pay for necessary work supports like child care and transportation.

Investing in educational programs that help increase access to EITC is a smart investment in helping working families. Thank you Senator Conrad for this important legislation, and we respectfully urge the Committee to advance LB 1189. Thank you.

<sup>1</sup> : Maguire-Jack, K., Park, Y., Solomon, A., Chang, O.D., Jean François, N. (2024). [Increasing Access to EITC to Reduce ACEs: Final Report to Children Trust Michigan](#). University of Michigan: Ann Arbor, MI.

<sup>2</sup> [About Adverse Childhood Experiences | Adverse Childhood Experiences \(ACEs\) | CDC](#), Sept. 2025