

Improving the Lives of Children and Families Through the Tax Code A Case Study

Every area of a child and family's life is impacted by the tax system. Investing in a more equitable tax system is a direct investment in improving outcomes for children and families across all domains. This case study is shares the story of a funder who invests in tax code and tax systems.

Empowering Immigrant Communities through Improved Access to Tax Benefits



Rosie Arroyo

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To uplift and nurture the well-being of immigrant communities in Los Angeles County, the California Community Foundation (CCF) incorporated a tax equity lens into their program funding. The result was the formation of a coalition of community members who continue to help immigrants gain public benefits assistance, especially through building awareness of tax credits to access free tax filing services.

"The reason why the California Community Foundation integrated tax systems issues—the Earned Income Tax Credit, Child Tax Credit, and additional tax credits offered by the State of California during COVID-19— into our funding and work is really because of community voice and community leadership," said Rosemary Veniegas, director of health programs.



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In 2017, CCF was approached by a group of advocates wanting to help immigrant community members apply for public benefits regardless of their immigration status. Specifically, the group sought to help immigrants access legal and housing assistance, as well as provide them with tax credit information and filing assistance. CCF helped to provide \$1.6 million of the group's \$2 million pilot program, and in 2021, the group formed a coalition, known as Benefits Access for Immigrants in Los Angeles Network (BAILA). The coalition is now a full-fledged network of enrollers, community education and outreach coordinators, and legal service providers.

CCF continues to play a pivotal role in funding initiatives like BAILA that enhance opportunities for immigrant and low-income communities across L.A. County. By prioritizing tax issues in their funding strategies, CCF aims to foster the resilience of communities, ensuring equitable access to resources and opportunities for all residents.

"Immigrant communities are essential to our economy. The immigrant community in the Los Angeles area represents 40% of the workforce and contributes over \$38 billion in state, local, and federal taxes. By investing in tax benefits programs, we're ensuring that [community members are] getting that return on investment," said Rosie Arroyo, director of programs and grantmaking.

Arroyo and Veniegas also noted that funders must evaluate which issue areas overlap for the communities they serve, such as economic security and health care. By investing in more than one area, funders are able scale their grantmaking impact in the long-term.