

Online Appendix for  
“The 2021 Child Tax Credit: Who Received it and How did they Spend it?”

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Appendix Table 1. Descriptive statistics

	Received the CTC in a given month		
	All	Yes	No
<i>Employment status</i>			
Out of the labor force	0.29	0.24	0.39
Unemployed	0.30	0.29	0.32
Employed	0.41	0.47	0.29
<i>Household earnings</i>			
No earnings	0.21	0.18	0.28
<\$500	0.18	0.16	0.21
\$500-999	0.19	0.20	0.18
\$1000-1999	0.25	0.28	0.20
\$2,000+	0.13	0.15	0.08
Refused	0.04	0.03	0.05
Filed Taxes in 2021 (available August-November)	0.75	0.83	0.57
<i>Age</i>			
18-24	0.08	0.07	0.10
25-34	0.42	0.44	0.38
35-44	0.36	0.37	0.34
45-54	0.11	0.10	0.12
55+	0.03	0.02	0.06
Live with a partner	0.29	0.30	0.27
Living with extended family members	0.11	0.10	0.12
Doubled up with non-relatives	0.04	0.03	0.05
Any kids under 6	0.60	0.59	0.61
Any kids 6+	0.83	0.85	0.78
Female	0.95	0.96	0.94
Rural	0.32	0.32	0.33
Urban	0.47	0.47	0.48
Suburban	0.21	0.22	0.19
<i>Race/Ethnicity</i>			

Black	0.37	0.38	0.34
White	0.33	0.33	0.32
Hispanic	0.21	0.20	0.24
Other	0.09	0.09	0.09
Took the survey in Spanish	0.08	0.06	0.11
<i>Education</i>			
Less than high school	0.24	0.21	0.29
High school	0.40	0.41	0.40
Some college	0.26	0.28	0.23
Associates+	0.10	0.10	0.08
Number of Observations	13,355	8,994	4,354

Notes: Monthly surveys from August through December 2021; January 2022. Sample limited to families with at least one child under the age of 18.

Appendix Table 2. Linear regression predicting receipt of 2021 monthly CTC - full set of results

Filed Taxes in 2021 (available August-November)	0.242	***
	(0.013)	
<i>Employment status (Ref: out of labor force)</i>		
Unemployed	0.057	***
	(0.015)	
Employed	0.119	***
	(0.014)	
<i>Age (Ref: 18-24)</i>		
25-34	0.068	**
	(0.022)	
35-44	0.064	**
	(0.022)	
45-54	0.029	
	(0.026)	
55+	-0.039	
	(0.035)	
Live with a partner	0.008	
	(0.012)	
Living with extended family members	-0.060	**
	(0.018)	
Doubled up with non-relatives	-0.022	
	(0.028)	
Total number of kids	0.017	***
	(0.004)	
Female	0.094	***
	(0.025)	
<i>Urbanicity (Ref: Suburban)</i>		
Rural	-0.033	*
	(0.014)	
Urban	-0.046	**
	(0.014)	
<i>Race/Ethnicity (Ref: White)</i>		
Black	0.010	
	(0.013)	
Hispanic	0.007	
	(0.017)	
Other	-0.013	
	(0.02)	

<i>Education (Ref: Less than High School)</i>		
High school	0.029	*
	(0.014)	
Some college	0.038	*
	(0.015)	
Associates+	0.043	*
	(0.02)	
<i>Household earnings (Ref: No earnings)</i>		
<\$500	-0.005	
	(0.018)	
\$500-999	0.059	**
	(0.017)	
\$1000-1999	0.068	***
	(0.017)	
\$2,000+	0.111	***
	(0.02)	
Prefer not to say	-0.002	
	(0.03)	
<i>Survey Language</i>		
Spanish	-0.174	***
	(0.026)	
Number of Observations	7282	

Notes: Monthly surveys from August through November 2021. Sample limited to families with at least one child under the age of 18. Results from linear probability model predicting receipt of monthly CTC benefit. \*\*\* p<.001 \*\* p<.01 \* p<.05

Appendix Table 3: Why didn't you file taxes?

	By monthly household earnings					
	All	No earnings	<\$500	\$500-999	\$1000-1999	\$2000+
Not working/not enough income to file	0.41	0.44	0.47	0.38	0.37	0.31
Disabled/Retired	0.29	0.25	0.13	0.40	0.42	0.33
Don't need to file	0.11	0.12	0.06	0.15	0.16	0.14
Choose not to file	0.04	0.04	0.06	0.04	0.03	0.06
Missing documents	0.04	0.03	0.07	0.02	0.04	0.02
Too busy	0.02	0.01	0.02	0.02	0.01	0.04
I don't know/I don't know how	0.03	0.03	0.04	0.04	0.01	0.00
Other	0.12	0.13	0.19	0.05	0.08	0.18
Number of Observations	1,282	375	104	178	179	51

Note: Results from open-ended question asked in May 2022. Sample is restricted to those who said they did not file and have a child under the age of 18.

Appendix Table 4: How are you planning this month's budget (January) knowing you will not receive a Child Tax Credit payment this month?

	By monthly household earnings					
	All	No earnings	<\$500	\$500-999	\$1000-1999	\$2000+
I don't know/no idea	0.32	0.40	0.38	0.35	0.31	0.23
It will be a struggle/difficult	0.15	0.15	0.15	0.13	0.15	0.18
I'm going to look for work/more hours/another job	0.12	0.12	0.13	0.16	0.10	0.08
I'll budget/be very careful/cut back	0.12	0.08	0.04	0.14	0.13	0.16
Will pay bills late/pay parts of bills	0.09	0.05	0.06	0.10	0.12	0.14
Doing the best I can/praying	0.08	0.08	0.08	0.07	0.07	0.05
I'm not doing anything/I have a job/Doing same	0.07	0.06	0.07	0.07	0.04	0.10
Save as much as I can to make ends meet	0.05	0.03	0.05	0.05	0.07	0.05
Other	0.04	0.04	0.06	0.04	0.03	0.05
Borrow money from friends/family/get a loan	0.02	0.06	0.03	0.01	0.02	0.02
Apply for public assistance	0.01	0.03	0.01	0.01	0.01	0.01
Number of Observations	1146	178	175	196	295	165

Note: Open ended question asked in January 2022 survey. Question was only asked of parents who reported getting the December CTC. Responses are not mutually exclusive.