

The Role of Government Transfers in the Child Poverty Gap by Race and Ethnicity:

A Focus on Black, Latino, and White Children

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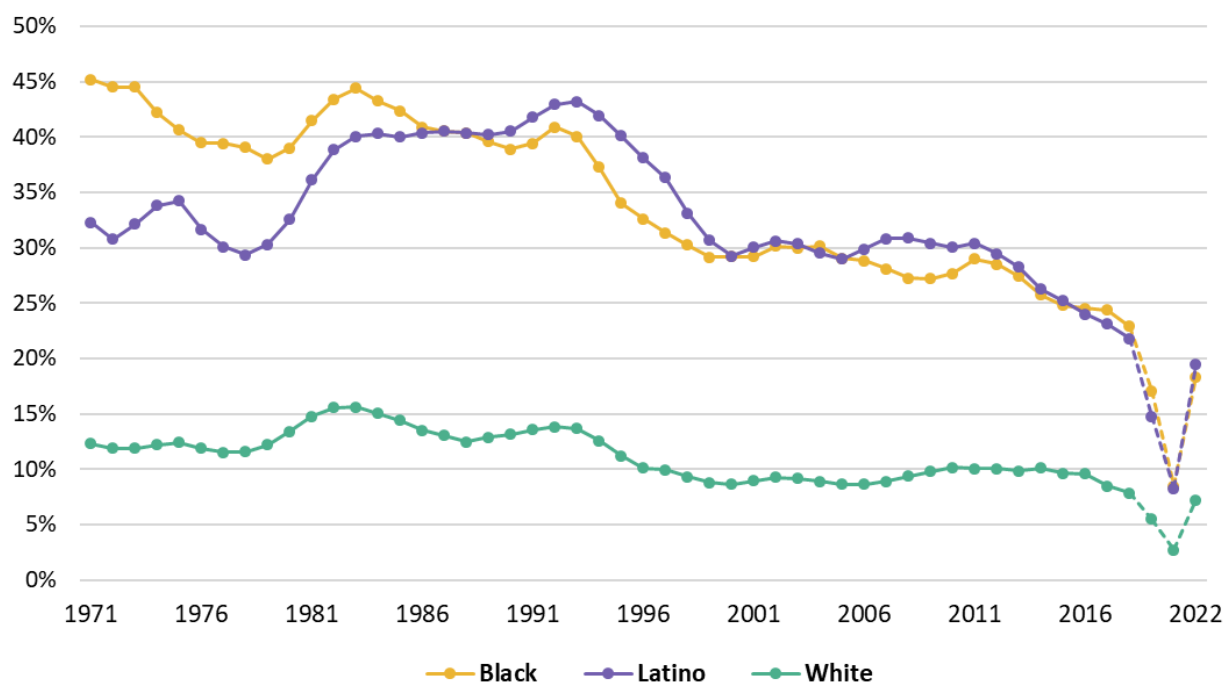
Despite advances in the battle against child poverty in recent decades, there has been little improvement in reducing disparities in child poverty by race and ethnicity. Black and Latino children continue to be more than twice as likely as White children to live in poverty. This brief provides insights into the impact of government assistance on shaping racial and ethnic inequities in child poverty. We offer an update to a prior Center on Poverty and Social Policy [analysis of the Black-White child poverty gap](#) and introduce new findings on the Latino-White child poverty gap. We analyze new data from 2022, revealing that the Black-White child poverty gap remains largely unchanged compared to the pre-pandemic period, with government transfers showing limited effectiveness in closing this gap. We also find a similar pattern applies to the Latino-White child poverty gap, but in fact, government transfers seem to exacerbate this gap rather than alleviate it or leave it unchanged.

KEY FINDINGS

- In 2022, government transfers and tax credits reduced child poverty rates across all racial and ethnic groups, but they did not narrow the Black-White child poverty gap and they actually exacerbated the Latino-White child poverty gap.
- In-kind transfers disproportionately benefit Black children, while cash-based programs disproportionately benefit White children.
- Latino children benefit the least from both kinds of transfers. Research shows that this is in part due to restrictive eligibility requirements that exclude children in mixed-status immigrant families.

Black and Latino children have remained more than twice as likely as White children to live in poverty since at least the early 1970s.¹ Although Black and Latino child poverty rates have declined significantly from 45 percent and 32 percent in 1971, respectively, to 18 and 19 percent in 2022, a persistent gap of 11 to 12 percentage points in poverty rates continues to separate Black and Latino children from White children (see Figure 1). These enduring child poverty gaps by race and ethnicity underscore systemic inequalities in both the economy and the design of programs to alleviate poverty.² In the prior Black-White child poverty gap analysis, Charles et al. showed that, before government transfers, Black children are nearly three times as likely to live in poverty as White children, and that government transfers and tax credits did little to narrow this gap before the onset of pandemic.³ This analysis sheds new light on the Latino-White child poverty gap.

Figure 1. Trends in the Child Poverty Rate by Race and Ethnicity, 1970-2022



Source: Authors’ calculations using Historical Supplemental Poverty Measure Data 1970-2022, from the Center of Poverty and Social Policy at Columbia University and Columbia Population Research Center. We use a rolling 3-year average up through 2018 (2017-2019) and then use a dashed line to show rates from 2020 through 2022.

¹ See Appendix A for questions regarding race and ethnicity that are asked on the CPS-ASEC, as well as a discussion of the terminology related to race and ethnicity used in this report.

² Acevedo-Garcia, Joshi, Ruskin, Walters & Sofer, 2021, “[Restoring an inclusionary safety net for children in immigrant families: a review of three social policies](#)”; Joshi, Walters, Noelke & Acevedo-Garcia, 2022, “[Families’ job characteristics and economic self-sufficiency: differences by income, race-ethnicity, and nativity](#).”

³ Charles, Collyer & Wimer, 2022, “[The role of government transfers in the Black-White child poverty gap](#).”

METHODOLOGY

We rely on data from the Census Bureau’s Annual Social and Economic Supplement (ASEC) to the Current Population Survey (CPS) collected in 2023 in reference to calendar year 2022.⁴

We limited our analysis to children under the age of 18 by race and ethnicity. We classified children into the following groups: American-Indian Native and Alaska Native (Non-Latino), Asian American/Pacific Islander (Non-Latino), Black (Non-Latino), Latino, Multiracial (Non-Latino), and White (Non-Latino). As discussed in the introduction, this paper focuses on the Black-White and the Latino-White child poverty gap. Results for all races and ethnicities are provided in [Appendix B](#).

We use the Supplemental Poverty Measure (SPM), which considers in-kind transfers and post-tax income when determining a family’s total resources. In-kind transfers refer to any transfer of income that can only be used to fulfill a specific need (e.g. food, housing). Cash transfers and tax credits are income sources that can be spent at the discretion of the recipient.

The in-kind transfers we analyze include:

- Affordable Connectivity Program (ACP)
- Free and Reduced-Price School Lunch
- Housing subsidies⁵
- Low-income Home Energy Assistance Program (LIHEAP)
- Supplemental Nutrition Assistance Program (SNAP)
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

The cash transfers and tax credits we analyze include:

- Child Tax Credit (CTC)
- Earned Income Tax Credit (EITC)
- Social Security (SS)
- Supplemental Security Income (SSI)
- Temporary Assistance for Needy Families (TANF)
- Unemployment Insurance (UI)

⁴ This is the year following the expiration of most pandemic relief programs, including the expanded Child Tax Credit. Throughout the COVID-19 pandemic, a broad array of temporary changes to in-kind and cash transfer programs and tax credits extended eligibility to some groups historically left out, simplified access, extended the length of coverage, and increased benefit values. Consequently, the child poverty rate fell to a historic low of 5.2 percent in 2021, but then more than doubled to 12.4 percent in 2022.

⁵ Housing subsidies programs include those provided by the federal, state, or local government, as well as public housing projects.

Our analysis examines the individual and combined effects of the government transfers and tax credits using three different measures: the income-to-needs ratio, the child poverty gap, and the child poverty rate. The income-to-needs ratio and child poverty gap analyses are calculated based on children living in poverty before accounting for the impacts of government transfers and tax credits, in an effort to examine how policies raise incomes of those experiencing poverty.

Income-to-needs ratio:

The income-to-needs ratio expresses a family's income relative to their poverty threshold. For example, if income is equal to the poverty threshold, then the income-to-needs ratio is 1.00. An income-to-needs ratio below 1.00 means a family is living below the poverty line. For example, a family of two adults and two children that resides in rental housing in Pittsburgh, Pennsylvania has an SPM poverty threshold of \$31,612 in 2022. If that family's total income is \$25,000, their income-to-needs ratio is 0.79 ($\$25,000/\$31,612$). If the poverty threshold is an indicator of the amount of income necessary to cover basic needs, a family's income-to-needs ratio conveys how far above or below a family is from that threshold.

Child poverty rate:

The poverty rate represents the proportion of children whose family income falls below the poverty threshold (i.e., whose income-to-needs ratio is below 1.00).

Black-White child poverty gap and Latino-White child poverty gap:

The Black-White child poverty gap and the Latino-White child poverty gap measure the disparity between the poverty rates of Black and White children and Latino and White children, respectively. It is calculated as the ratio of the Black (or Latino) child poverty rate to the White child poverty rate. For example, a Latino-White child poverty gap of 2 means that the child poverty rate of Latino children is 2 times that of White children.

FINDINGS

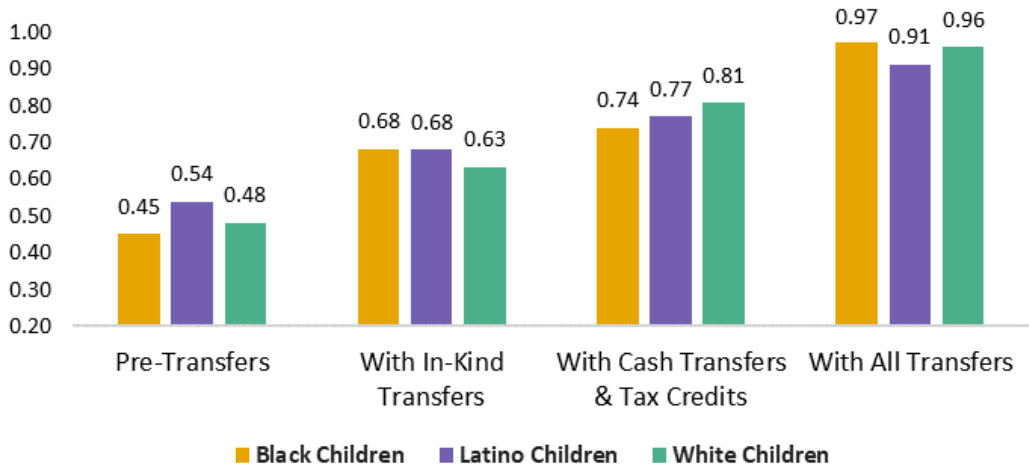
How did government transfers and tax credits affect the income-to-needs ratio of Black, Latino, and White children in poverty in 2022?

In Figure 2, we show the income-to-needs ratios of Black, Latino, and White children before and after accounting for transfers and tax credits (limiting our analysis to children who are in poverty before transfers and tax credits). The results show that before accounting for transfers and tax credits, the income-to-needs ratio of Latino children is 0.54, higher than that of Black children (0.45) and White children (0.48). This means that Latino children in poverty are, on average, closer to the poverty threshold than their counterparts before accounting for taxes and transfers.

However, upon incorporating all government transfers and tax credits, we find that the income-to-needs ratio of Latino children becomes lower (0.91) than that of Black children (0.97) and White children (0.96). This shows that transfers and tax credits are more effective at increasing the incomes of Black and White children living in poverty (a 115 and 99 percent increase, respectively) than the incomes of Latino children (a 69 percent increase).

Looking into the relative role of transfers and tax credits, in-kind benefits (e.g., housing subsidies, nutrition assistance) have the most pronounced effect on increasing the income-to-needs ratio of Black children, with a 51 percent increase (compared to 26 percent for Latino children and over 31 percent for White children). Conversely, cash benefits and tax credits have the greatest impact on White children, raising their income-to-needs ratio by over 67 percent (in contrast to 64 percent for Black children and 43 percent for Latino children). Notably, Latino children derive the least benefit from both in-kind benefits and cash transfers.

Figure 2. Income-to-needs ratios of children in poverty before and after accounting for government transfers and tax credits, 2022



Source: Authors' calculations using 2023 CPS-ASEC, retrieved from Census Bureau (census.gov)

What specific policies drive racial and ethnic differences in the impact of in-kind versus cash transfers and tax credits?

In Table 1, we present a detailed breakdown of the effects of individual policies on the income-to-needs ratios for Black, Latino, and White children in poverty, showing the percentage increase in the income-to-needs ratio associated with each policy. SNAP stands out as the primary driver of the impact of in-kind benefits for Black children. SNAP boosts the income-to-needs ratio of Black children in poverty by almost 24 percent, but only by 11 percent for Latino children and 17 percent for White children. Conversely, White children benefit more from Social Security, which raises the income-to-needs ratio of White children by nearly 30 percent, but only by 21 percent for Black children and 9 percent for Latino children.

With the exception of housing subsidies and TANF, all programs have the smallest effect on increasing the income-to-needs ratio for Latino children.

Table 1. The effects of individual policies on income-to-needs ratios of children in poverty

IN-KIND BENEFITS				CASH TRANSFERS & TAX CREDITS			
	Black Children	Latino Children	White Children		Black Children	Latino Children	White Children
Policy	Percent Increase in Income-to-Needs Ratio			Policy	Percent Increase in Income-to-Needs Ratio		
ACP	0.3%	0.1%	0.2%	CTC	13.8%	12.4%	12.9%
Free & Reduced Lunch	8.1%	6.9%	7.1%	EITC	17.2%	15.7%	17.0%
Housing subsidies	16.9%	6.4%	5.4%	SS	21.1%	9.1%	29.4%
LIHEAP	0.7%	0.3%	0.6%	SSI	6.0%	2.3%	4.8%
SNAP	23.9%	11.3%	17.2%	TANF	4.5%	2.4%	2.0%
WIC	1.0%	0.9%	1.0%	UI	1.2%	1.0%	1.2%

Source: Authors' calculations using 2023 CPS-ASEC, retrieved from Census Bureau (census.gov)

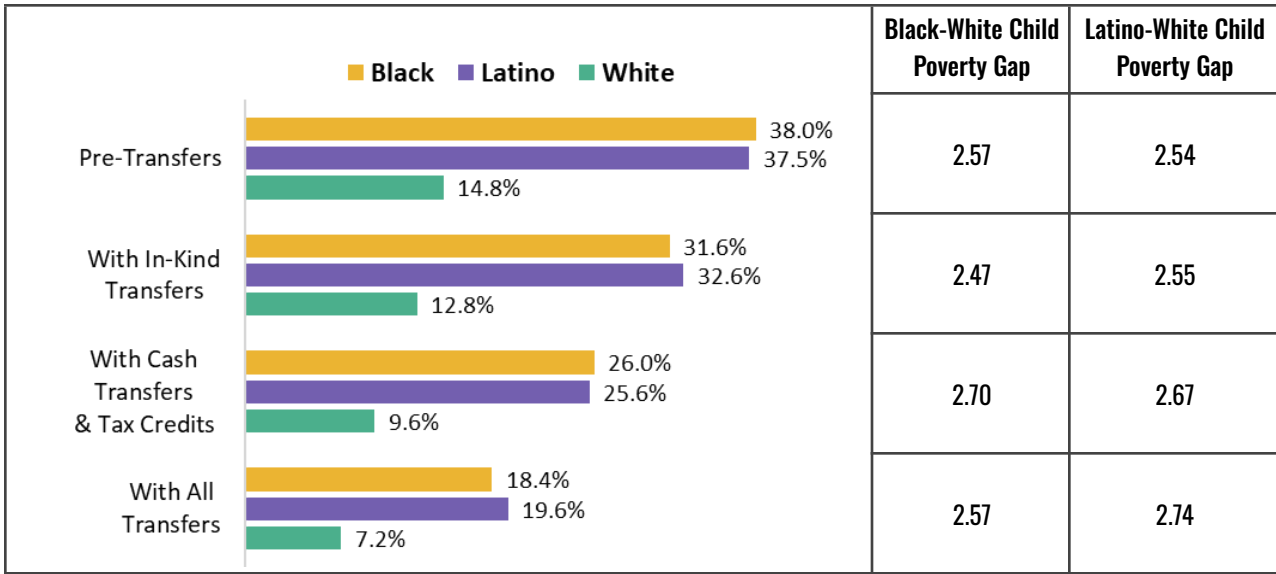
How do specific government transfers and tax credits affect the poverty rates of Black, Latino, and White children?

The next step is to determine if social policies play a role in narrowing the child poverty gap. We define the Black-White child poverty gap and Latino-White child poverty gap as the ratio of the poverty rate of Black or Latino children to that of White children.

Prior to accounting for government transfers and tax credits, about 38 percent of Black and Latino children were living in poverty in 2022, in contrast to about 15 percent of White children (see Figure 3). Consequently, the child poverty rate for Black children and Latino children (pre-tax credits and transfers) was a little more than 2.5 times that of White children.

In Figure 3, we observe that in-kind benefits have only a very small effect on the Black-White and Latino-White child poverty gaps. On the other hand, cash transfers and tax credits disproportionately benefit White children, increasing the Black-White child poverty gap to 2.70 and the Latino-White child poverty gap to 2.67. After considering all transfers—both in kind and cash and tax credits—the Black-White child poverty gap remains unchanged from its initial value at 2.57, while the Latino-White gap widens to 2.74. In sum, although transfers and tax credits lower the poverty rate for all groups, they fail to narrow the Black-White child poverty gap, and they exacerbate the Latino-White child poverty gap.

Figure 3. Child poverty rates before and after accounting for government transfers and tax credits, 2022



Source: Authors’ calculations using 2023 CPS-ASEC, retrieved from Census Bureau (census.gov)

Note: Due to rounding, some estimates of the poverty gap may not correspond exactly to those that would result from dividing associated poverty rates.

Before accounting for any government transfers and tax credits, the poverty rates for Black, Latino, and White children are 38 percent, 37.5 percent, and 14.8 percent, respectively. Table 2 presents the percent decline in these child poverty rates after accounting for each individual transfer or tax credit. A closer look shows that most in-kind transfer programs have a disproportionate effect on the poverty rates of Black children. For cash-based programs, Black children benefit the most from the EITC, and White children benefit the most from Social Security. Latino children benefit the most from the CTC, but they benefit less from all other cash-based programs compared to Black and White children.

Table 2. Effects of individual policies on the child poverty rate

IN-KIND BENEFITS				CASH TRANSFERS & TAX CREDITS			
Policy	Black	Latino	White	Policy	Black	Latino	White
	Children	Children	Children		Children	Children	Children
	Percent Change in Child Poverty Rate				Percent Change in Child Poverty Rate		
ACP	-0.6%	0.0%	-0.2%	CTC	-12.2%	-13.5%	-12.5%
Free & Reduced Lunch	-5.0%	-5.3%	-2.8%	EITC	-10.2%	-9.2%	-8.5%
Housing subsidies	-3.4%	-1.2%	-0.7%	SS	-7.1%	-4.1%	-9.6%
LIHEAP	-0.5%	-0.2%	-0.2%	SSI	-1.5%	-0.7%	-1.5%
SNAP	-6.3%	-4.4%	-5.3%	TANF	-0.5%	-1.1%	-0.5%
WIC	-1.3%	-0.6%	-0.3%	UI	-0.3%	-0.6%	-0.4%

Source: Authors' calculations using 2023 CPS-ASEC, retrieved from Census Bureau (census.gov)

CONCLUSION

Our analysis reveals that transfers and tax credits play a significant role in reducing child poverty for Black, Latino, and White children. However, despite these benefits, Black and Latino children continue to have much higher poverty rates and are overrepresented among children in poverty. The child poverty gap between Black and White children, as well as between Latino and White children, persists even when accounting for transfers and tax credits. Research has illuminated some of the reasons behind these racial and ethnic gaps in access and use of programs including restrictive eligibility criteria,⁶ variation in

⁶ National Academies of Sciences, Engineering, and Medicine, 2019, "A roadmap to reducing child poverty."

state/local policy choice,⁷ perceptions of unfair treatment,⁸ caseworker bias that leads to more punitive treatment,⁹ fear of the public charge rule,¹⁰ and administrative burden.¹¹

The situation is critical for Latino children, as government transfer programs are less effective in improving their incomes compared to Black and White children in poverty. When all transfers and tax credits are considered, the Latino and White child poverty gap becomes even larger. Government transfers do help increase the income-to-needs ratios of Black children, although they are still significantly more likely to experience poverty even after accounting for government benefits.

It is important to note that the actual Latino-White child poverty gap may be even worse than our estimates suggest. The Census Bureau's estimation of government benefits, such as the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC), does not account for immigrant legal status or whether individuals have Social Security numbers. Since eligibility for most government transfers depends, in part, on citizenship, immigrant legal status, or taxpayer identification numbers, many children in immigrant families are ineligible for significant benefits like the EITC or CTC, even if families meet the income eligibility criteria and pay taxes. These limitations in estimation can overstate the receipt of cash transfers, tax credits, and in-kind benefits. With 57 percent of Latino children living in immigrant families, the current estimation of child poverty rates may bias the Latino child poverty rate downward and overestimate the effectiveness of government transfers for Latino children.¹²

Looking ahead, it is important to consider the inequitable impacts of anti-poverty policies and explore ways to enhance cash transfers and tax credits to promote equitable access and equitable poverty reduction effects. While government transfers and tax credits substantially reduce poverty and economic hardship across the board for children, they fall short of closing the persistent racial and ethnic gaps in child poverty, as well as inequities by immigrant status.

⁷ Parolin, 2021, "[Temporary Assistance for Needy Families and the Black–White child poverty gap.](#)"

⁸ Gonzalez, McDaniel, Kenney & Skopec, 2021, "[Perceptions of unfair treatment or judgment due to race or ethnicity in five settings.](#)"

⁹ Schram, Soss, Fording & Houser, 2009, "[Deciding to discipline: race, choice, and punishment at the frontlines of welfare reform.](#)"

¹⁰ Barofsky, Vargas, Rodriguez & Barrows, 2020, "[Spreading fear: the announcement of the public charge rule reduced enrollment in child safety-net programs.](#)"

¹¹ Ray, Herd & Moynihan, 2022, "[Racialized burdens: applying racialized organization theory to administrative state.](#)"

¹² Acevedo-Garcia, Waters, Shafer, Wong & Joshi, 2022, "[A policy equity analysis of the Earned Income Tax Credit: fully including children in immigration families and Hispanic children in this key anti-poverty program](#)"; Acevedo-Garcia, Ruskin, Walters, Sofer & Joshi, 2021, "[Restoring an inclusionary safety net for children in immigrant families: a review of three social policies](#)"; Acevedo-Garcia, Joshi, Ruskin, Walters, Sofer & Guevara, 2022, "[Including children in immigrant families in policy approaches to reduce child poverty](#)"; Acevedo-Garcia, Waters, Shafer & Joshi, 2022, "[Restoring EITC Eligibility for families without Social Security numbers: a simple policy change to lift more than half a million children out of poverty and improve racial/ethnic equity.](#)"

ACKNOWLEDGMENTS

The Center on Poverty and Social Policy at the Columbia School of Social Work produces cutting-edge research to advance our understanding of poverty and the role of social policy in reducing poverty and promoting opportunity, economic security, and individual and family-wellbeing. The center’s work focuses on poverty and social policy issues in New York City and the United States. This policy brief is made possible with the support of The JPB Foundation and The Annie E. Casey Foundation.

The Institute for Child, Youth and Family Policy at the Heller School for Social Policy and Management at Brandeis University is home to diversitydatakids.org, a comprehensive research program to monitor the state of wellbeing, diversity, opportunity, and equity of U.S. children. Funding for diversitydatakids.org is provided by the W. K. Kellogg Foundation and the Robert Wood Johnson Foundation.

SUGGESTED CITATION

Lee, Jiwan, Dolores Acevedo-Garcia, Sophie Collyer, Pamela Joshi, Neeraj Kaushal, Abigail N. Walters, and Christopher Wimer. 2024. “[The Role of Government Transfers in the Child Poverty Gap by Race and Ethnicity: A Focus on Black, Latino, and White Children.](#)” Poverty and Social Policy Brief, vol. 8, no. 2. New York City and Waltham, MA: Center on Poverty and Social Policy, Columbia University and Institute for Child, Youth and Family Policy, Brandeis University.

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APPENDIX A: Note on the definitions of race and ethnicity used in this brief

We used the following questions from the Current Population Survey (CPS) to categorize respondents by race and ethnicity. The racial and ethnic categories from the CPS are based on self-identification. The head of the household or “reference person” would typically fill out the survey and answer questions in reference to children in the household.

1. Are you of Hispanic, Latino, or Spanish origin?
2. You may choose one or more races. For this survey, Hispanic origin is not a race. Are you White; Black or African American; American Indian or Alaska Native; Asian; OR Native Hawaiian or other Pacific Islander?

We use responses to these questions to group individuals into the following categories:

- American Indian or Alaska Native, non-Latino
- Asian American or Pacific Islander, non-Latino
- Black, non-Latino
- Latino
- Multiracial or other, non-Latino
- White, non-Latino

Note on Latino

In this brief, we use the term ‘Latino’ as opposed to ‘Hispanic’ or ‘Spanish origin’ because it is more inclusive of all people with origins in Latin America, including people with origins in Brazil and/or within many indigenous groups. Some people have adopted the term ‘Latinx’ to remove the gender binary implied in Latino(a), but it is not widely used in most settings. Therefore, we remain consistent with the Census Bureau’s wording and use the term Latino. In characterizing a diverse group of people, we acknowledge that individuals will self-identify in complex ways and as communities adopt new identities over time, we aim to update our language as needed.

APPENDIX B: Results for all racial and ethnic groups

Table B1. Income-to-needs ratio before and after accounting for government transfers and tax credits by race and ethnicity, 2022

	American Indian or Alaska Native	Asian American or Pacific Islander	Black	Latino	Multiracial	White
Pre-Transfers	0.44	0.53	0.45	0.54	0.41	0.48
With In-Kind Transfers	0.67	0.63	0.68	0.68	0.69	0.63
With Cash Transfers & Tax Credits	0.80	0.75	0.74	0.77	0.69	0.81
With All Transfers	1.02	0.85	0.97	0.91	0.97	0.96

Table B2. Child poverty rates before and after accounting for government transfers and tax credits by race and ethnicity, 2022

	American Indian or Alaska Native	Asian American or Pacific Islander	Black	Latino	Multiracial	White
Pre-Transfers	36.1%	18.2%	38.0%	37.5%	20.2%	14.8%
With In-Kind Transfers	29.0%	15.5%	31.6%	32.6%	17.1%	12.8%
With Cash Transfers & Tax Credits	24.4%	12.9%	26.0%	25.6%	14.7%	9.6%
With All Transfers	15.6%	10.2%	18.4%	19.6%	11.2%	7.2%

Source: Authors' calculations using 2023 CPS-ASEC, retrieved from Census Bureau ([census.gov](https://www.census.gov))

Table B3. Effects of individual policies on the child poverty rate by race and ethnicity, 2022

	American Indian or Alaska Native	Asian American or Pacific Islander	Black	Latino	Multiracial	White
Policy	Percent Change in Child Poverty Rate					
IN-KIND BENEFITS						
ACP	0.0%	0.0%	-0.6%	0.0%	0.0%	-0.2%
Free & Reduced Lunch	-5.2%	-5.5%	-5.0%	-5.3%	-2.1%	-2.8%
Housing subsidies	-0.7%	-1.2%	-3.4%	-1.2%	-0.7%	-0.7%
LIHEAP	0.0%	0.0%	-0.5%	-0.2%	0.0%	-0.2%
SNAP	-5.1%	-4.9%	-6.3%	-4.4%	-11.0%	-5.3%
WIC	0.0%	-1.7%	-1.3%	-0.6%	0.0%	-0.3%
CASH TRANSFERS & TAX CREDITS						
CTC	-13.7%	-12.2%	-12.2%	-13.5%	-10.7%	-12.5%
EITC	-20.0%	-8.3%	-10.2%	-9.2%	-9.2%	-8.5%
Social Security	-10.6%	-5.4%	-7.1%	-4.1%	-4.8%	-9.6%
SSI	-1.3%	-0.9%	-1.5%	-0.7%	-0.2%	-1.5%
TANF	-5.6%	0.0%	-0.5%	-1.1%	0.0%	-0.5%
Unemployment	-0.1%	-0.7%	-0.3%	-0.6%	-0.7%	-0.4%

Source: Authors' calculations using 2023 CPS-ASEC, retrieved from Census Bureau ([census.gov](https://www.census.gov))

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