



ERLC PRIORITIES FOR 2025

Tax and Budget Reforms to Promote Life and Support Families

The ERLC has developed a series of 6 priorities for lawmakers to better promote life and support families as they review potential tax and budget reforms in the reconciliation process. In 2025, Congress will attempt to utilize a legislative process known as budget reconciliation. This unique legislative tool allows lawmakers to make changes to the nation's tax code and budget-related matters. Additionally, provisions in the 2017 Tax Cuts and Jobs Act are set to expire at the end of the year. The expiration of these initiatives presents a unique opportunity to help vulnerable women and families choose life for their preborn children. Congress should do this through eliminating all funding for Planned Parenthood and redirecting those funds to better support families and children.

1

Defund Planned Parenthood.

While the Hyde Amendment prevents taxpayer dollars from being used to cover an abortion, Planned Parenthood still receives Medicare reimbursements and government grants to financially assist the organization. Planned Parenthood's taxpayer funding has increased by [43%](#) since 2010, though the majority of its taxpayer funded non-abortive procedures have declined [70-80%](#). The only procedure that has increased at Planned Parenthood is abortion. Redirecting these funds toward the priorities listed in this document and pregnancy resource centers or other qualified health clinics that provide comprehensive care and support for mothers without performing abortions is a crucial step in protecting life and respecting the consciences of taxpayers.

2

Remove financial barriers for choosing life.

Economic insecurity is frequently cited as the primary reason that many women choose abortion. The ERLC supports increasing the Child Tax Credit (CTC), a financial tool that provides needed relief to families with children by limiting their tax liability. In addition to an expansion of the CTC, measures such as a one-time allowance received at childbirth would ease the financial burdens associated with childbirth, postpartum care, loss of income associated with pregnancy and childbirth, and loss of income due to taking unpaid leave from the workplace. Moreover, including preborn children in the Child Tax Credit or increasing the amount of the CTC for the first few years of life could also assist in surging resources to parents at this uniquely vulnerable time. These types of policies would function as a temporary financial bridge, helping women and families to choose life.

3

Improve the Adoption Tax Credit.

A recent [study](#) found practicing Christians are twice as likely to adopt as the general population. And yet, the National Council for Adoption estimates that over [100,000 children](#) remain available for adoption in the United States each year. The ERLC supports legislation like the Adoption Tax Credit Refundability Act, a bill that would increase access to adoption to thousands of families that make less than \$100,000 and desire to adopt but face financial obstacles.

4

Reduce marriage penalties.

Research affirms the biblical view that marriage is a necessary family structure that promotes human flourishing for children and society at large; recent [studies](#) show that children who grow up in a two-parent household are less likely to be depressed, convicted of a crime, or a lower-income adult. The ERLC encourages negotiators to evaluate and remove marriage penalties in the current tax code. One such example of this is the Head of Household status, which provides a larger standard deduction to unmarried taxpayers in care of other persons, a policy initially intended to support lower-income individuals who had dependents and yet were unmarried, particularly single mothers. In practice, this policy encourages individuals not to marry since by cohabitating couples receive a net refund greater than a married couple. This should be paired with a significant increase in the Child Tax Credit to avoid penalizing working-class and middle-class single-parent households.

5

Support Pregnancy Resource Centers.

In 2019, an estimated 2,700 pregnancy resource centers (PRCs) served approximately [2 million clients](#), providing free or low-cost pregnancy tests, testing for sexually transmitted diseases, and ultrasounds. The ERLC supports legislation such as the Pregnancy Center Support Act or similar tax provisions that seeks to assist PRCs in growing in their capacity to serve mothers, families, and preborn children. This legislation would implement a 50% tax credit for donations made to PRCs by taxpayers, further incentivizing individuals to generously give directly to PRCs and bolster their lifesaving work.

6

Support a Universal Charitable Deduction.

Many of the institutions undergirding our society, including churches and faith-based organizations, rely on the generosity of others to serve their neighbors and fill the gap between the government's services and their local community's needs. As a result, the ERLC supports the inclusion of a tax provision similar to the Charitable Act that would no longer require taxpayers to itemize their tax returns in order to claim the charitable tax deduction, an issue created by the 2017 Tax Cuts and Jobs Act's doubling of the standard deduction. Churches and faith-based organizations are [indispensable service providers](#) in meeting the needs of America's most vulnerable populations, and people of faith continually give generously to fuel these services.

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