



ERLC Supports Pro-Family Tax Policies

For decades, Southern Baptists have affirmed the biblical institution of the family and a desire to see families flourish in accordance with God's design. The *Baptist Faith and Message 2000* states the family is the "foundational institution of human society" as ordained by God.

In a post-*Dobbs* world, being pro-life includes being pro-family. In a 2021 resolution "[On Anticipation of a Historic Moment in the Pro-life Movement](#)," Southern Baptists once more reaffirmed this belief by tying it into the ERLC's pro-life advocacy and urged Southern Baptists to "continue our faithful pro-life advocacy by ... enact[ing] pro-life and pro-family policies that serve and support vulnerable women, children, and families" and "eliminate any perceived need for the horror of abortion."

As a nation, our policies incentivize what we want more of and disincentivize what we want less of. The allocation of resources, as well as how we structure our tax code, reveal where our national priorities lie. Currently, many of our policies economically disincentivize marriage. For example, the Head of Household tax filing status offers greater proportional standard deductions to cohabitating couples than the standard deduction married couples receive. Similarly, our laws make abortion incredibly less difficult and less expensive than adoption. According to Planned Parenthood, the cost of an abortion is generally less than \$750. Meanwhile, the average cost of an adoption can run between \$20,000–\$50,000. Little has been done to combat the soaring costs of childcare, housing, food, and other necessities that greatly affect families. Due to inflation, it is estimated that raising a child through high school now costs approximately \$300,000. Moreover, financial insecurity is cited by 73% of women who choose to have an abortion as the primary driver of their choice.

In 2025, Congress will begin to negotiate new tax and budget deals as the Tax Cuts and Jobs Act of 2017 (TCJA) is set to expire. This presents an opportunity for lawmakers to reinstitute the positive programs in TCJA while also further implementing new policies that will benefit the well-being and stability of families. The ERLC outlined a set of priorities for lawmakers to implement that will defund planned parenthood, remedy marriage penalties, reduce financial barriers for choosing life, and surge resources to parents in need around the birth of their child.

Specifically, the ERLC is broadly supportive of the [Child Tax Credit](#) (CTC), a bipartisan program that provides needed relief to low and middle income families with children. The



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ERLC would also like to see an expansion of the Adoption Tax Credit and directing more resources to pregnancy resource centers.

The ERLC continues to advocate for policies that promote family, life, marriage, and the flourishing of all of our neighbors. We pray for a world where abortion is unthinkable and where families are valued as the life-giving institution they are, raising up children to know God.

For more policies that champion God's good design for marriages and families, visit erlc.com/marriageandfamily.