

PRO BONO MATTERS

The Face of Poverty Is a Working Mother's Face: Interview with Public Service Fellow Susanna Birdsong

By Francine J. Lipman*

“More than 100 million Americans either live near the brink of poverty or churn in and out of it, and nearly 70 percent of these Americans are women and children.”—Maria Shriver (2013)

On January 8, 1964, in his first State of the Union Address, President Lyndon Baines Johnson declared war on poverty, naming Sargent Shriver, Maria's father, as his top general and architect. While the war on poverty was not won by the time Shriver stepped down or even by the time he passed away in 2011, many hard-fought, life-changing battles were won. The poverty rate declined by 43% between 1964 and 1973 as a result of Shriver's visionary, innovative, and highly successful new programs, including VISTA, Head Start, Upward Bound, Adult Education Programs, Job Core, Food Stamps, Child Nutrition Lunch and Breakfast Programs, Migrant Assistance, Community Action Programs, Small Business Loans, Minimum Wage and Social Security Benefits expansions, College Work-Study, and Legal Services.

Nevertheless, as a result of the Great Recession and exploding income, wealth and education gaps resulting from wage stagnation, increasing concentration of capital, and reduced funding of countless government social programs, poverty rates have once again soared. But most dramatically, the middle class is merging into the growing ranks of fully employed working poor Americans. Among those that are suffering this slide

today are 70 million women and children who are suffering in or at the precipice of poverty.

The face of poverty is a mother's face. Neither the path nor the math is challenging to understand. Forty percent of all households with children include mothers who are the sole or primary source of income, and nearly two-thirds of American minimum-wage workers are women. Seventy percent of minimum wage workers do not receive any paid sick days. As a result, homelessness has risen in most major cities, as minimum wage workers can no longer afford rising rents. Elementary school teachers and social workers are increasingly challenged by children trying to learn while enduring the physiological, psychological, and emotional stresses of poverty.

“Mommy, me, and sissy slept in our car. We had to because we have no home. We went to the IHOP and got one pancake and shared it. That was our breakfast.”

—*Jasmine, age 7*

Fortunately, there are heroes among us who are continuing to fight everyday battles for the millions of families' like Jasmine's. One of these amazing young lawyers is Susanna Birdsong, one of our 2013-2015 Tax Fellows, who is

working at the National Women's Law Center in Washington, D.C. The National Women's Law Center works to enact and enforce laws and public policies that benefit women and their families. The Center's lawyers and staff work on issues that cut to the core of women's lives in education, employment, family, economic security, and health and reproductive rights—with special attention focused on the needs of low-income women and their families. At the Center, Susanna is working on tax policy issues. These include education and outreach regarding federal and state family-focused tax credits, including the new Affordable Care Act Premium Tax Credit (Premium Tax Credit).

In Susanna's own words ...

NQ Can you describe your background and your work experience in and outside of tax?

SB I grew up in a small town in western North Carolina—a town that has been hit hard in the last couple of decades by a stagnant economy, particularly due to the decline of American textile and furniture manufacturing. I know far too many families who have lost jobs, lost houses, and lost hope as a result. This personal experience resulted in a desire to find work that increased

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Susanna Birdsong

economic security for low-income families. I became a social worker, and had many opportunities to witness the important role that tax policy played for low-income working families. I worked with numerous clients who were able to use the Earned Income Tax Credit (EITC) to access housing, fix a car so that they could get to work, or further their education to increase their income and long-term economic security. I also worked for policy and advocacy organizations that aimed to decrease long-term homelessness by increasing affordable housing stock and the availability of social services. When I moved to Washington, D.C., for law school, policy internships increased my awareness of the historical role that tax policy has played in increasing economic security and decreasing income inequality for low-income families—as well as its potential to do even more.

NQ What made you first apply for the Fellowship?

SB In the summer before my last year of law school, I began searching for fellowship opportunities that would allow me to work for a nonprofit and focus on economic security policy. Because most nonprofits aren't able to hire new full-time staff without new grant funding, I knew that I would have to find funding for my position. I was interning at the National Women's Law Center at the time, and my supervisor told me about

the Fellowship. I read the description and knew immediately that I wanted to apply.

NQ What made you choose the National Women's Law Center as your host organization?

SB Over the years, I became increasingly interested in women's economic security, specifically because I came to know that women are more likely to be poor, are disproportionately represented among minimum wage earners, and that over half of all children currently living in poverty live in households headed by women. The National Women's Law Center, founded in 1972, works to expand, protect, and promote opportunity for women and girls. The Center has long been a leader in promoting economic justice through tax policies that benefit the poor, and I knew that I could benefit greatly from

providing tax assistance to low-income working families?

SB While I don't work directly with clients, I do a lot of work with state advocates and others who do interact with clients on a daily basis. My work on their behalf includes providing information about family tax credits, including the EITC, the Child Tax Credit, the Child and Dependent Care Tax Credit, and the Premium Tax Credit to help people afford health insurance. I deliver presentations on these tax credits for specific populations, including advocates who work with domestic violence survivors and those working to unionize child-care workers. I also work with state advocates to develop legislation that will improve state level tax credits for working families—including, most recently, working on state legislation that would make a state's Child and Dependent Care

Tax credits can offer a financial boost to a survivor and her family, and can help to ease the financial burdens that often accompany leaving a violent home.

the staff's institutional knowledge and work history in that area. I interned at the Center, working specifically on tax and budget issues, in the summer before my last year of law school. I came away from that experience wanting more—I really wanted to continue working on tax policy issues, and to continue learning from the Center's dedicated staff. I knew that choosing the Center as my host organization would allow for meaningful work, a great learning experience, and the opportunity to work on a couple of unique and timely projects—including implementation of the Premium Tax Credit, and state efforts to improve access to high quality, affordable child care through the provision of tax credits.

NQ Can you give examples of the types of tax issues you deal with in

tax credit refundable, and therefore more responsive to the needs of low-income families.

NQ What has been your most rewarding experience as a fellow?

SB It has probably been the work that I've done with domestic violence advocates. The economic barriers to permanently escaping an abusive relationship are huge, and women often stay with abusive partners because they don't have the financial resources to leave. Tax credits can offer a financial boost to a survivor and her family, and can help to ease the financial burdens that often accompany leaving a violent home. I have had the opportunity to work with advocates in several states so far, and knowing that the information I provide will make a difference for

women and their families in these places means a great deal to me. I am currently working to expand the Law Center's tax credits outreach to domestic violence advocates in more states, so that by next tax season we can reach an even broader audience.

NQ What has been your biggest challenge in the position?

SB My biggest challenge so far has been trying to get information out about the new Premium Tax Credit, in a way that makes sense and isn't overwhelming, to people who potentially qualify. Recent polling demonstrates that many people are still unaware of the financial assistance that is available to help them pay for health insurance—so clearly the need for information is great. But the newness of the tax credit, combined with the somewhat complex nature of the transaction, make it challenging to get the information out effectively. This is a very rewarding challenge though, and I have made progress. Most recently, I worked with someone on the Law Center's health team to pull together some "mini-webinars"—5-minute or less discrete presentations on specific Affordable Care Act and Premium Tax Credit questions. Our target audience is child-care providers who do not have the time to attend a webinar during regular business hours, but who would benefit from the information if they could access it on their own time. These mini-webinars are now housed on our website, and we're starting to get the word out about them in child-care communities. The challenge remains, but we're making headway.

NQ After the fellowship, do you plan on staying at the National Women's Law Center, and if not, will the position you have created exist after you leave?

SB Although I would love to stay on at the National Women's Law Center and continue to advocate for women's economic security at the federal level, North Carolina is calling me home. At the end of my fellowship, I will most likely leave D.C. for Raleigh. I am extremely hopeful that I will be able to continue advocating for tax policy that responds to the needs and realities of low-income families at

the state level. I am hopeful that my position at the Center will remain, but whether that is possible will depend on funding availability.

Susanna Birdsong is one of our amazing young tax lawyers honoring the life and legacy of Christine A. Brunswick as a 2013-15 Christine A. Brunswick Public Service Tax Fellow. Susanna joins a growing number of outstanding Fellows. ■

Since 2009, the Section has funded two Public Service fellows each year, including these amazing young lawyers (Fellowship details are available at <http://www.americanbar.org/groups/taxation/awards/psfellowship.html>):

2009–2011

Laura Newland (AARP's Legal Counsel for the Elderly, Washington, DC; presently the Section's Pro Bono Tax Counsel)

Vijay Raghavan (Prairie State Legal Services, Rockford, IL)

2010–2012

Douglas Smith (Community Action Program of Lancaster County, PA)

Katie Tolliver Jones (Legal Aid Society of Middle Tennessee and the Cumberlands, Nashville, TN)

2011–2013

Sean Norton (Pine Tree Legal Assistance, Inc., Portland, ME)

Anna Tavis (South Brooklyn Legal Services/Immigrant Workers' Tax Advocacy Project, New York, NY)

2012–2014

Ana Cecilia Lopez (University of Washington, Low-Income Taxpayer Clinic, Pasco, WA)

Jane Zhao (Center for Economic Progress, Chicago, IL)

2013–2015

Susanna Birdsong (National Women's Law Center, Washington, DC)

Susanna Ratner (SeniorLAW Center, Philadelphia, PA)