



Rhode Island Association for the Education of Young Children



Right from the Start

March 2, 2026

The RI Association for the Education of Young Children voices its support for Article 5 (Sections 5 & 6) of H-7127, which creates a refundable child tax credit and imposes a 3% surtax on household taxable income exceeding \$1 million.

As the state affiliate of the National Association for the Education of Young Children, RIAEYC represents early childhood educators who are committed to advancing high-quality early learning and promoting the well-being of young children and their families across Rhode Island.

As a membership organization serving professionals who work directly with infants, toddlers, and preschool-aged children, we know how economic instability affects children's development. A refundable child tax credit of \$325 per child per year is an effective tool that is proven to reduce child poverty and provide families with the stability they need to meet basic needs. **Estimates of the current proposal indicate a 2.1% reduction in child poverty.** While modest, this initial investment creates the infrastructure to have greater impact as Rhode Island continues to invest in working families. When families are financially stable, children arrive in early learning settings better prepared to thrive.

At the same time, **the proposed 3% surtax on household taxable income over \$1 million represents a fair and responsible approach to revenue generation.** It is time for Rhode Island's wealthiest to pay their fair share, and young children will benefit as investing in them yields long-term economic and social returns. Asking the highest-income households to contribute modestly more ensures that the state can sustainably fund programs that benefit children and families without placing additional burdens on working families. This approach aligns with RIAEYC's commitment to equity and to building systems that work for all children, regardless of zip code or family income.

Policies that reduce poverty and promote equitable tax structures are also directly connected to the health of Rhode Island's early learning system. When families can better afford child care and related expenses, early education programs are more stable, enrollment is more consistent, and educators can focus on delivering high-quality instruction and care. Furthermore, these efforts contribute to stabilizing and professionalizing the early childhood workforce, as many early childhood educators are parents themselves earning low wages, and they will see the benefit in their own homes.

For these reasons, RIAEYC supports Article 5 (Sections 5 & 6) of H-7127, which provide practical, evidence-based steps toward improving child well-being, strengthening families, and advancing the long-term prosperity of Rhode Island.

Sincerely,

Lisa A. Hildebrand, M.A.
Executive Director
RIA EYC

Alyson Panzarella Girard, M.J.
Early Learning & Policy Specialist
RIA EYC