



MARYLAND DEVELOPMENTAL DISABILITIES COALITION

Dedicated to the rights and quality of life for people with developmental disabilities in Maryland

Senate Budget and Taxation Committee
January 17, 2024

SB 202: Income Tax – Caregiver Tax Credit
Position: Support



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The Maryland Developmental Disabilities Coalition (DD Coalition) is comprised of five statewide organizations that are committed to improving the opportunities and outcomes for people with intellectual and developmental disabilities (IDD) and their families. As such, the DD Coalition supports SB 202.

According to American Community Survey estimates, 11% of Marylanders live with a disability. According to the National Academy of Elder Law Attorneys, approximately 90% of long-term services and supports received in the United States are provided by informal, unpaid caregivers such as family members, friends, and neighbors. The same is true in Maryland.

People with disabilities require a variety of support needs, the majority of which are provided by family caregivers. In recognition of this, in 2014, the Developmental Disabilities Administration (DDA), in partnership with the Maryland Developmental Disabilities Council, began the Community of Practice for Supporting Families. This project recognizes families as the most important group of people in our society, serving as a source of support for all its members. For people with IDD, the role of family is unique, and often key in the support and care provided across the lifespan.

Maintaining the balance of work and care for oneself or a family member is a challenge for anyone, but is particularly challenging for people who provide that care to family members with disabilities. The effects of disability are intrinsically tied to issues of economic insecurity and instability.

- The Center for American Progress notes that **“disability or illness can lead to job loss and reduced earnings, barriers to education and skills development, significant additional expenses, and many other challenges that can lead to economic hardship.”**¹
- One survey found that **more than 70% of family members providing care for people with intellectual and developmental disabilities reported that caregiving interfered with their work.**²
- Another study found that the odds of a worker losing income increase by 48% if the worker lives with a child with disabilities and special health care needs and by 29% if the worker is caring for an adult with disabilities or health issues.

This legislation begins to address some of the financial hardships caregivers face which have been amplified for many since the pandemic, and continue.

Contact:

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¹ May 2011. The Arc. *2010 FINDS National Survey: Family and Individual Needs for Disability Support.*

² January 2015. Center for American Progress, *A Fair Shot for Workers with Disabilities.*