
BILL NO: House Bill 28
TITLE: Income Tax – Credit for Caregivers of Senior Family Members
COMMITTEE: Ways and Means
HEARING DATE: February 2, 2023
POSITION: **SUPPORT**

House Bill 28 seeks to provide an income tax credit to allow those who provide caregiving services to older family members. As our nation faces an on-going crisis of care, derived from the pandemic, staffing shortages, and an increasingly aging population, any relief we can provide to members of the sandwich generation will benefit Maryland families.

All over the world, women are the predominant caregivers, whether that is for children, sick spouses, or elderly parents. The statistics hold true here in Maryland. Nearly 40% of Marylanders are providing regular care or assistance to an elderly parent or parent-in-law, and 57% of all caregivers in Maryland are women¹. This unpaid and often invisible labor can be intense, with a quarter of the caregivers providing at least 20 hours of care per week. At the same time, two-thirds of Maryland families have a woman as the sole, primary, or co-breadwinner². These families are disproportionately lower-income and the least able to afford the cost of caregiving. Caregiving creates significant financial challenges for many women workers, due to lost wages from time out of the workforce, paying for prescription medications, or purchasing medical supplies. Studies have shown that women who are family caregivers are 2.5 times more likely than non-caregivers to live in poverty and five times more likely to receive Supplemental Security Income³.

As HB 28 seeks to ease some of the financial burdens on caregivers, which in turn will support Maryland families and enable continued economic security for women in Maryland, the Women's Law Center of Maryland, Inc. urges a favorable report on House Bill 28.

The Women's Law Center of Maryland is a non-profit legal services organization whose mission is to ensure the physical safety, economic security, and bodily autonomy of women in Maryland. Our mission is advanced through direct legal services, information and referral hotlines, and statewide advocacy.

¹ <https://www.cdc.gov/aging/data/infographic/2019/maryland-caregiving.html>

² <https://www.americanprogress.org/article/breadwinning-mothers-continue-u-s-norm/>

³ <https://www.caregiver.org/resource/women-and-caregiving-facts-and-figures/>