

State Fiscal Policy

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Summary

America's individualistic national identity and regressive tax systems that favor corporations and the wealthy over everyday people have increasingly exacerbated inequality. Meanwhile, social welfare needs continue to outpace the resources governments employ to address them. While fiscal issues can be complex and opaque, holding governments accountable is imperative to counter long-standing oppression of those identifying as Black, Indigenous, and People of Color (BIPOC), women, immigrants, and others. How state governments, in particular, raise and expend revenue has a dramatic effect on the public, especially as the federal government continues to decentralize social welfare to the states. Social workers are uniquely equipped to influence this arena, given their person-in-environment view and having borne witness to the numerous ways misguided priorities have severely harmed those they are called to serve.

Keywords: state budgets, social welfare, fiscal policy, inequality, taxation, revenue, advocacy, policy practice, macro practice, fiscal policy

Subjects: Macro Practice, Policy and Advocacy, Social Work Profession

Social workers and related advocates need not be experts in economics or political science to influence state fiscal policy. However, a basic working knowledge of its components is essential. Therefore, an overview of state fiscal policy principles, relevant modern and historical context, and examples of how social workers can contribute to the practice are included. For a more in-depth exploration of the concepts raised within, refer to the section "Further Reading."

State fiscal policy is the use of government taxation and spending to influence the state economy. Each state is charged with deciding what it will tax and spend money on, within the restrictions outlined by state and federal law. Because most state constitutions prohibit overspending into a budget deficit, costs are top of mind to policymakers. The annual (or biennial in some states) expression of state fiscal policy is the budget, which is a bill signed into law by state governors that outlines projected revenue and expenditures for the upcoming fiscal year. A fiscal year may or may not align with the calendar year.

The State Budget Process

The budget process differs slightly by state, but it follows a predictable pattern. Before the budget can be developed, state leaders must consider how much money will be available to spend. This prediction is known as the *revenue forecast*. The forecast is carried out by either the executive

office, the legislature, or both, with outside economic experts sometimes included in the process. A consensus revenue estimate is when both the legislature and the executive office prepare the revenue forecast; close to half of states employ this method (MacKellar, 2016).

Once the revenue forecast is complete, the state budget office instructs agencies to submit their budget requests for the upcoming fiscal year(s), offering specific instructions and limits on what can be requested. Budget offices use this information, the revenue forecast, and the governor's policy priorities to draft the executive budget proposal (White, 2017).

This proposal is submitted to the legislature for consideration by a deadline most often proscribed by state law, usually before the regular legislative session begins or within its first few weeks. A regular legislative session is the convening of legislators annually or biennially, with a start date dictated by state law. If there are pressing budget or policy decisions that remain unresolved after the close of the regular session, states may hold special sessions, sometimes called *extraordinary sessions* (National Conference of State Legislatures, 2020).

Legislative sessions are an opportune time for advocates to speak out about spending priorities and contact their state legislators. Although advocacy must continue both during and outside of the legislative session to be effective, this is a critical time, as it is when new and existing state laws are deliberated on, bolstered by the budget. Importantly, legislative decisions happen very quickly during state sessions, especially in states with short legislative sessions (i.e., 1 to 3 months). A select few states only pass a budget every other year, making timely advocacy especially crucial.

After the governor submits the executive budget proposal, both chambers of the legislature—the state Senate and the state House of Representatives (also called House of Delegates or the Assembly)—propose their own budgets, then hold committee meetings throughout the session to reach an agreement and pass a final joint budget. Notably, Nebraska is the only state that has one legislative chamber instead of two. During the public committee hearings held by the legislature, advocates can attend and testify for or against policies and aspects of the budget. This is expounded on in the section “Methods of Engagement.” The budget passed by the legislature is then sent to the governor for approval, who may veto line items (depending on state procedures) before signing the budget into law (Figure 1). All states allow the legislature to override gubernatorial vetoes, though the number of votes required to do so varies by state (White, 2017).

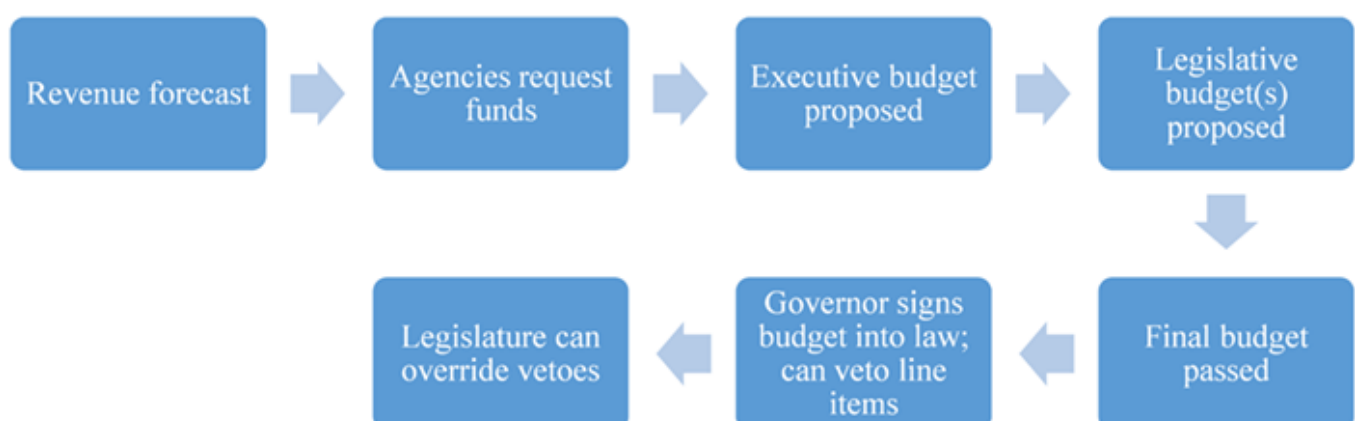


Figure 1. The state budget process.

Note that budgetary rules vary slightly by state. See the section “The State Budget Process.”

State Revenue and Expenditures

Revenue is money a state government receives from taxation and other sources to support its expenditures. Notably, funding received from the federal government accounts for an estimated one third of state revenue overall. However, the share of federal funds varies widely by state, ranging from one fifth to nearly half of individual states’ revenue (Stauffer et al., 2019). Due to limits on state authority outlined by the U.S. Constitution, state governments cannot tax trade goods, which leaves them with fewer options for raising their own revenue. Since most state revenue comes from taxation in nearly every state, this article does not elaborate on non-tax revenue sources, such as fines and fees. Taxes are mandatory levies on businesses and individuals, primarily to support social welfare policies (Gilbert & Terrell, 2010).

Local and state government collections account for approximately one third of the entire nation’s tax revenue (Leachman et al., 2018), another reason state fiscal policy is an ideal arena for advocates to set their sights on. While each state’s tax system varies, state governments as a whole rely on three broad types of taxes to fund social welfare—personal income tax, property tax, and sales and excise tax. Corporate income tax and estate and inheritance taxes are two other tax types, but they make up a much smaller share of states’ overall tax revenue than the other three tax categories (Wiehe et al., 2018). As such, this article primarily discusses the first three tax types.

In the broadest sense, the names of these taxes also define them: a personal income tax is paid by individuals based on the amount of their personal income; residents and businesses pay a property tax based on the value of their properties, most often real estate (e.g., homes, storefronts); and sales and excise taxes are those paid by consumers and businesses for certain goods and services sold to them (e.g., store-bought items, haircuts, dry cleaning).

However, the distinction between sales and excise tax is less intuitive, and the two are often conflated. Generally, sales tax is levied as a flat percentage when consumers and businesses purchase a broad array of everyday goods and services. States set their sales tax rates, but many localities levy additional sales tax on top of the state rate(s). In most states, sales tax comprises a significant share of revenue. Excise tax is more specific and most often charged per unit purchased instead of as a percentage. Thus, unlike sales tax, an excise tax is typically built into the cost of the product, reflecting higher prices. The most common excise taxes are charged on tobacco and cigarettes, gasoline, and alcohol. Compared to sales tax, excise taxes comprise a small share of state revenue (see Wiehe et al., 2018). Some have been embraced to curb activities deemed harmful to people and communities, such as the tobacco tax to reduce cigarette smoking (Institute on Taxation and Economic Policy, 2011).

Expenditures are simply the costs associated with running a state government—what a state spends its money on. This aspect of fiscal policy is especially relevant to advocates, as state spending reflects leaders' policy priorities, which ultimately impact both social workers and those they serve. Local and state government spending accounts for almost half of the entire nation's public spending, a total of approximately \$3 trillion. When accounting for funds the federal government spends in transfers to states (e.g., grants, matched spending), the magnitude of state expenditures becomes even more pronounced. The common categories that dominate state spending, from most to least, include: public benefits (e.g., Medicaid, Temporary Assistance for Needy Families, Supplemental Nutrition Assistance Program), higher education, hospitals and health, transportation, government administration, and housing and the environment (Nunn et al., 2019).

Factors Influencing State Fiscal Policy

Just as social work teaches that individuals must be understood in the context of their environments, so too must fiscal policy decisions be viewed in the context of their broader sociopolitical forces. It is beyond the scope of this article to delve deeply into the revenue and spending practices of states. Instead, key high-level trends for advocates to monitor are emphasized. While this list is not exhaustive, the issues highlighted in this section have been well documented by various experts and may be of particular interest to social workers and similar advocates.

Ideological Influences

Successful state fiscal policy practice requires examining one's ideologies and those of the stakeholders to be influenced (Ezell, 2001). Ideologies that have existed since America's founding have permeated centuries of social policy and remain topics of contention in modern fiscal debates. The ideologies seek to answer two basic questions: Who causes social problems—the individual or societal structures; and who is responsible for alleviating them—individuals and families, private institutions, or the government?

Broadly, there are two competing perspectives on social welfare policy, the *individualist perspective* and the *collectivist perspective*, also known as the *community perspective*. This plays out globally, nationally, and at the state level. For instance, countries like China and Peru are highly collectivist, whereas nations like the United States and Australia are highly individualistic. Other countries lean more toward one ideology than the other—Scandinavian and Western European countries tend to be more collective, for example—or somewhere in the middle (Gorodnichenko & Roland, 2017). The individualist perspective tends to be adopted by political conservatives, and the collectivist perspective tends to be adopted by political liberals or progressives.

The individualist view believes social ills are primarily a product of personal choices. The common phrase “pick yourself up by your bootstraps” reveals how embedded personal responsibility remains in American society, especially surrounding government spending on safety net programs that provide cash and nutrition assistance, collectively referred to as *welfare*.

During his 1980 campaign, Ronald Reagan played into White conservatives' racial bias by depicting the average low-income person receiving public benefits as a "welfare queen," a Black single mother with several children who defrauded the government to live a lavish and idle lifestyle (Demby, 2013). This stereotype became emblazoned in many Americans' minds, even though most people receiving safety net benefits do work if they are able, benefit amounts are increasingly limited, and fraud among these programs is highly uncommon. The "bootstraps" phrase reflects the American achievement ideology, which perpetuates the notion that anyone willing and able to work hard can achieve the so-called American dream of economic stability and quality of life.

As such, individualists favor the *residual* approach, where the government remains small and provides only a minimum safety net to those living in poverty, leaving the majority of social welfare to private institutions (including nonprofits), individuals, and families (Gilbert & Terrell, 2010). Temporary Assistance for Needy Families and the Supplemental Nutrition Assistance Program are two modern examples of residual welfare programs. They are intended as emergency, short-term services, and they carry a social stigma.

Collectivists instead perceive problems as a product of societal barriers and socioeconomic circumstances, mainly outside individuals' control. They argue that hard work does not always pull someone out of poverty, as societal barriers often preclude upward mobility. Some of those barriers are lack of quality and affordable education; shortage of stable, well-paying jobs; geographic location; being born into poverty; identifying as BIPOC (Black, Indigenous, or a Person of Color); and disability (Handler & Hasenfeld, 2007). The intersectionality of race, gender, sexual orientation, immigration status, and other marginalized statuses only compounds these barriers.

Collectivists therefore favor an *institutional* approach to social welfare, feeling the government is primarily responsible for enhancing the well-being of the public and ensuring everyone has the opportunity to thrive (Gilbert & Terrell, 2010). The Social Security program, which provides income for nearly every U.S. worker upon retirement, as well as life and disability insurance, is an example of an institutional policy (Center on Budget and Policy Priorities [CBPP], 2019).

While America's approach to social welfare has moved along the continuum from residual to institutional throughout history (see Segal, 2016), by and large, the nation emphasizes a residual approach, viewing government intervention as a temporary last resort. Given these dichotomous ideologies that have redefined social welfare throughout America's history, it is no wonder that dialogue regarding public spending—by all levels of government—is often incredibly divisive.

Decentralization of Social Welfare

Over the past 60 years, the federal government has increasingly decentralized social welfare spending to states and localities. The proportion of government spending attributable to states has more than doubled (Baicker et al., 2012), and welfare reform of the 1990s led to a rise in state-controlled block grants from the federal government for the provision of safety net programs like Temporary Assistance for Needy Families (Bruch et al., 2018).

The assumptions underlying decentralization are that states have differing needs based on their geographic and demographic characteristics, and because each state has fewer people to govern than the federal government, they are more in tune with their residents' needs. As such, they should be afforded flexibility in their policy decisions to keep the federal government from becoming overly invested in everyday Americans' lives. Notably, this call for "states' rights" also became a rallying cry in the South by segregationists who objected to the federal government enforcing civil rights (Gilbert & Terrell, 2010).

In practice, decentralization has revealed its perils. First, the federal government often dictates policy procedures to state governments while neglecting to provide sufficient funding for implementing said policies. States, in turn, must find ways to pay for these unfunded mandates, leaving less money available to meet residents' social welfare needs. Furthermore, studies show that too many states have used the flexibility of federal block grants to inequitably restrict eligibility and benefit levels for safety net programs, leaving too many Americans' needs unmet (Bruch et al., 2018). Not only does this exacerbate social welfare problems for everyday people, but it often leaves them feeling disempowered and ultimately less engaged in civic participation (Cheema & Rondinelli, 2007).

What began in the mid-20th century as a goal of decentralizing the federal government to states and localities had metamorphosed by the 1990s into decentralizing social welfare from all government entities, placing the burden of administering human services onto private institutions (including nonprofits). Decentralization has contributed to *managerialism*, the ever-growing trend from funders (state governments included) to expect nonprofits to operate like corporations while slashing their overall funding, underestimating overhead costs, and denying them the contract negotiating power government-contracted corporations benefit from (Zelnick & Abramovitz, 2020).

When applied to service-based nonprofits, managerialism often precludes pay increases and competitive benefits for social workers and related professionals. Moreover, as the COVID-19-induced economic recession continues in 2021, nonprofits are facing even more drastic funding restrictions. This could force agencies to scale back services or entire programs, reduce hours or staff positions, require more hours from salaried employees or volunteers, or shift toward fee-for-service clients, further harming the low-income communities that nonprofits were often designed to serve.

Economic Crises

Macro- and global-level events like wars and pandemics can severely influence state revenue and spending by triggering economic recessions, depressions, and downturns (see Garand et al., 2013). There have been over 30 recessions in the United States since the mid-1850s. Still, some of the most significant are the Great Depression of the early 1930s, the Great Recession of 2007 to 2009 (National Bureau of Economic Research, 2020), and the latest triggered by the COVID-19 pandemic in 2020. When these crises happen, states have limited options to respond without

significant federal aid, as most are legally required to maintain balanced budgets. Those options are to reduce spending, increase revenue (usually via taxes, which are politically polarizing), or tap into their reserves, also known as *rainy day funds*.

For instance, before the Great Depression, states were negligibly involved in social welfare. As the Great Depression lingered, however, there was a vast shift in state fiscal policy. Many people could no longer afford their homes and businesses, so property tax revenue states were heavily reliant on at the time severely declined. In addition, when President Roosevelt was elected, much of the federal aid to states came with a matched spending requirement—states would have to spend more than what they received. As a result, state spending nearly tripled by 1940, forcing states to adopt new ways of collecting long-term revenue. Their solution was a move toward personal income and sales and excise taxes, relegating property taxes to local governments as time went on (Snell, 2009).

During the Great Recession of 2007 to 2009, some states increased revenue to cope, but most resorted to cuts. Despite research showing that revenue increases and dipping into reserves are better for state economies and residents than drastic funding cuts, too many states reacted with austerity in the wake of the Great Recession (Tharpe, 2020). Most state budgets had still not fully recovered from this when the latest downturn hit, the COVID-19 pandemic.

Throughout 2020 and 2021, many businesses, schools, and government offices were shuttered or at reduced capacity as the nation attempted to contain the spread of the virus. Over 1.5 million workers lost their jobs in a few short months, twice that of the Great Recession (McNichol & Leachman, 2020). Collective state revenue shortages from COVID-19 are expected to exceed \$550 billion by 2022, greater than the shortages seen in any of the years immediately following the 2007–2009 financial crisis (Tharpe, 2020). The full ramifications remain to be seen, but a continued reduction in state social welfare spending is an ongoing threat, even with increased federal aid.

Inequitable Taxation

Over the past century, states have increasingly prioritized tax systems that exacerbate racial and economic inequalities. Upside-down tax codes and misguided policies mean those earning the least pay a higher share of their income in taxes. For instance, Americans whose income falls in the bottom 20% pay the highest share of their income (11%) in state and local taxes. Those whose income is in the top 1% pay the lowest share in state and local taxes (7%). All but five states (California, Delaware, Minnesota, New Jersey, Maine) and Washington, D.C. have regressive tax policies contributing to this income inequality. In 10 states (Florida, Illinois, Nevada, Oklahoma, Pennsylvania, South Dakota, Tennessee, Texas, Washington, and Wyoming), inequality is so great that the bottom 20% of earners pay as much as six times the share of their income in state and local taxes as the wealthiest 1% of earners (Wiehe et al., 2018).

In the early 20th century, property taxes were the leading contributor to state revenue, and they produced enough funding to meet state program needs. Since then, sales and excise taxes have continued to increase, while revenue from corporate income and property taxes has declined (National Conference of State Legislatures [NCSL], 2007). Race-class divisions, both explicitly and implicitly, have helped drive this pivot.

During the gold rush of the mid-19th century when a flurry of people moved West to mining towns, California instituted a special tax on immigrant miners. While this tax applied to all immigrants, an additional tax was levied solely on those who were ineligible for citizenship. Since citizenship at the time was only afforded to “free White persons,” this added immigrant tax specifically targeted Chinese and Latin American workers, constituting over 25% of state revenue for the sole year in which it was levied (Leachman et al., 2018).

When states made their first significant move away from property taxes toward sales and excise taxes amid the Great Depression, highly segregated states like Mississippi led the charge. Mississippi’s governor convinced tax-weary Southerners to embrace a consumption tax, as it would ease taxation on property owners, who were almost exclusively White men. Reducing the burden on (White) property owners with a consumption tax meant increasing the burden on low-income families—especially Black Americans. Most did not own property, and their disproportionately low wages led them to pay a higher share of their income in sales and excise tax. Extant property tax limits impede revenue that cities and counties rely on to offer public education and other local services, like parks and library access (Leachman et al., 2018).

Moreover, many states offer tax breaks to corporations, often assuming that they will incentivize businesses to remain in or relocate to them, stimulating their economies. This practice, coupled with the minuscule number of companies subjected to corporate income tax, has caused states to lose billions of dollars in revenue each year. Many of these tax breaks lay largely unexamined within state budgets from year to year, despite the lack of evidentiary support for their ability to positively impact unemployment, income, or broader state economies (Leachman et al., 2018). Over time, these choices have severely limited states’ ability to earn sufficient revenue for their residents’ social welfare needs.

Social Workers as State Fiscal Policy Advocates

Although this state fiscal policy climate may prove challenging for advocates, it may also signal a policy window of opportunity, a period where social change is more feasible (Kingdon, 2014). The COVID-19 pandemic, for example, has pushed society to examine long-standing racial and gender inequities in all areas of social welfare. Social workers can capitalize on this attention to propose long-term, sustained changes to state funding.

There is a precedent for this among social workers. For example, in the wake of the Great Depression, Mary McLeod Bethune used her position as the Director of Negro Affairs within the National Youth Administration to channel increased funding to state programs that offered education and job training to Black young adults (McClusky & Smith, 2002). At the same time, social worker Harry Hopkins leveraged his role leading the Federal Emergency Relief

Administration (FERA) to address the fiscal crises states faced. At Hopkins' insistence, FERA granted \$3 billion to states in just 2 years to fund education, employment, and cash assistance programs for more than 20 million Americans (Deeben, 2012). While these are examples of federally appointed social workers impacting state budget decisions, the need to advocate within states has only grown since the mid-20th century.

Education and Training

Social workers bring a unique combination of education and training to every role they occupy, both of which are highly applicable to state fiscal policy practice. Social workers at all practice levels are trained to understand people in the context of their environments. This person-in-environment worldview recognizes that there are biological, psychological, and social forces that affect the well-being of every person. While this lens is most often relegated to individual and group interventions, it just as easily lends itself to change that alters the broader social forces impacting these very individuals and groups (Weil et al., 2012).

Relatedly, two of the six values that underpin the social work profession—*service* and *social justice*—call on social workers to “address social problems” and “pursue social change,” which includes advocating for policy change (National Association of Social Workers [NASW], 2021). NASW and its 55 chapters capitalize on this goal with their annual Legislative Education and Advocacy Days (LEAD). These events at state capitols around the country train social work students in particular on ways to engage their legislators in policy discussions.

Other organizations assist social work students and practitioners with ongoing policy practice. For example, the CSWE's (2015) *Educational Policy and Accreditation Standards* includes a curricular guide on macro practice, including policy. In addition, Chicago-area social workers founded Influencing State Policy (ISP) in the late 1990s to offer training on state-level policy practice (ISP, n.d.).

A primary advantage social work degrees have over those typically pursued by policy professionals (i.e., political science, public administration, public policy) is field education. This required 400-hour minimum (900+ for a master's level) of supervised field experience allows students to directly apply their postsecondary education to real-world settings (CSWE, 2015). Of course, internships in other professions also fulfill this role, but social workers lean toward field placements and postgraduation jobs where they work directly with or on behalf of oppressed groups.

The result of this professionalization is a highly skilled and educated workforce that can practice in a wide array of settings. By confronting state leaders on their fiscal choices and identifying ways to channel more funding to those sidelined by the status quo, social workers can truly realize these core professional values because, at a fundamental level, a budget is a reflection of priorities. Social workers must ensure the experiences of those they are called to serve are better represented in those priorities.

Advocacy Opportunities

Both public and private social welfare organizations in which social workers are likely to work are increasingly reliant on some level of government support (Gilbert & Terrell, 2010). Even social workers not in administrative positions have felt the effects of state funding changes—whether they realized the cause or not. Most have realized at some point that social welfare needs far outweigh the number, type, and affordability of services available in their city, county, or state. The value of this frontline knowledge cannot be overstated, especially on the state level, where elected officials tend to be more accessible and welcoming of the public's informed input. Recognizing this insight, the Network for Social Work Management (NSWM) trains international social work leaders and emerging social workers to be better equipped at pushing equity-focused mezzo- and macro-level policy change.

One specific advocacy example is Medicaid health insurance funding. Medicaid is an entitlement program, so partial federal funding is guaranteed to states, and coverage is guaranteed to people who meet eligibility requirements. The share of matched federal funding differs by state, as they have a great degree of control over program eligibility, services covered, and provider reimbursement rates (CBPP, 2020). Studies show states that opted to expand their Medicaid programs with increased federal support under the Affordable Care Act boast healthcare agencies that are more fiscally solvent, providing their staff with better job security and increasing the number of people served (Guth et al., 2020). Advocates in states that have not expanded their Medicaid programs can use research and firsthand knowledge to convince state legislatures to reconsider.

Lack of affordable childcare presents another opportunity. As with Medicaid, most funding for subsidized childcare comes from the federal government, but states have a fair amount of flexibility in administering that funding (Dwyer et al., 2019). As such, some states enact stricter eligibility requirements that leave far too many in need. This care gap became a public concern during COVID-19, as approximately 3.5 million working mothers were forced out of the labor force. As vaccination rates increase in 2021 and unemployed Americans return to work, women (who disproportionately bear caregiving burdens) are likely to remain sidelined from the workforce without affordable childcare, worsening gender inequality for years to come (Heggeness et al., 2021). Social workers can advocate both for and with parents to convince policymakers to change their childcare programs' eligibility requirements or subsidy amounts.

A related opportunity for advocates is to resist harmful budget cuts states are implementing in response to COVID-19 (Tharpe, 2020). The pandemic exacerbated historical economic and health disparities among Black and Latinx communities in particular. Older adults, those with disabilities and chronic illnesses, immigrants, and households living on low or fixed incomes are some additional populations in need of strong fiscal advocates. These impacted groups are familiar to social workers, who can use their expertise to call for wiser state budget decisions. Even those states who have already passed budgets will have to revisit them in special sessions and subsequent legislative sessions. As such, social workers can take steps to preserve critical social welfare areas like mental and physical health, housing and (un)employment assistance, childcare, and nutrition support.

Finally, advocates can push state policymakers to ensure similar tax burdens on those at comparable socioeconomic statuses to guarantee equitable, high-quality revenue systems (NCSL, 2007). Indeed, some states like New Jersey and Minnesota have recognized this and devised more progressive tax policies that tax high incomes or sizable inheritances, then redistribute that tax revenue to crucial education and health programs for low-income residents (Leachman et al., 2018).

Another intervention that significantly reduces poverty and counters regressive taxation is the Earned Income Tax Credit (EITC), a refundable federal credit for working people and parents living on low and moderate incomes. Due to federal exclusions, nearly 60% of states have adopted their own EITCs. These have successfully included working people without children and those without a social security number, like undocumented immigrants (Williams et al., 2020). Social workers can advocate for EITCs in states that have not yet adopted their own or push for more inclusive eligibility in the 29 states (plus Washington, D.C. and Puerto Rico) that already offer one.

Methods of Engagement

Whether it means an entire career shift or, more likely, conducting activities alongside social workers' existing practice areas, there are myriad ways to influence state fiscal policy. Each requires monitoring state legislation and a minimum understanding of budgetary processes, which have been covered herein. Social workers may engage in these activities alone or for greater impact, in concert with other like-minded individuals (i.e., community organizing) or organizations (i.e., coalition building). The latter may be particularly appealing to social workers employed in service organizations that can easily identify community partners who support shared causes impacted by state funding.

Monitoring Legislation and Administrative Actions

As policymaking is ongoing, monitoring state legislative and budget processes should occur during and between legislative sessions. State governors and agencies also can make executive decisions without legislative input, many with fiscal implications. For example, states were granted reasonable flexibility in spending federal COVID-19 relief funds (Maher, 2021), which prompted advocates to weigh in on leaders' spending plans. Addressing these actions is known as *administrative advocacy*. Depending on how involved one needs or wants to be, monitoring can vary from the periodic appraisal of fiscal decisions through news sources and policy publications to poring over aspects of state budgets line item by line item. With the ubiquity of the internet, nearly every state government has its own webpage(s), where advocates can track specific legislation by policy area of interest and receive email alerts when state leaders act on issues they care about. This makes it relatively easy to keep abreast of government activities, even for those who live far from their state capitol or who engage in fiscal policy advocacy in addition to other full-time careers.

Research and Analysis

For social workers with strong research skills, writing and disseminating information and analyses of state fiscal policies that amplify their human impact can be hugely beneficial. Some ways to reflect on existing or proposed funding choices include publishing scholarly literature in academic journals, writing op-eds or letters to the editor in local and national periodicals, or producing fact sheets or infographics targeted to diverse audiences (e.g., clients and the general public, organizational leaders, other advocates, lawmakers). Incorporating qualitative research into fiscal policy analyses is a skill that social workers can also offer. There is an ongoing need to center impacted voices, like immigrants, those with disabilities, LGBTQ+ individuals, and BIPOC (Black, Indigenous, and People of Color). Finally, social workers can persuade the Society for Social Work and Research (SSWR) to promote policy research within the social work community and to state legislators and staffers.

Lobbying and Testifying

Lobbying involves persuading legislators to support or oppose legislation—most often by voting for or against it, introducing or cosponsoring legislation, and adding amendments to existing bills. Individuals and interest groups alike can lobby for policies (see Rome & Kiser, 2017). In fact, many state National Association of Social Work (NASW) chapters employ their own lobbyists to further legislation that benefits social workers and those they serve.

Experts have warned that corporate special interests have begun to dominate the lobbying space, pushing for profit-maximizing policies that ultimately leave governments less responsive to communities' everyday needs (Stiglitz, 2012). While legally allowed to lobby within predetermined limits, many service-oriented nonprofits avoid it altogether. This strains their ability to improve conditions for their clients and staff. To counter the sway well-financed corporations have over fiscal policy, more legislative advocates are desperately needed. Social workers can push back by empowering their colleagues and clients to call public attention to funding issues.

Closely related to lobbying is testifying before a committee or delegation. During sessions, legislators discuss specific policy issues, most with direct fiscal implications. Depending on the policy in question, this is an opportune time for social workers or their clients to offer their views to legislators. Testifying usually involves lobbying, but sometimes it serves only to raise awareness on an important issue, not ask policymakers to act on any particular policy. Social workers' affinity for empathy and building rapport with people lends itself well to these activities. (Ezell, 2001).

Political Involvement

There are close to 200 social workers in elected positions across the country (NASW, 2020), but that represents a tiny fraction of the thousands of jobs available. For social workers who enjoy public speaking and are willing to have their professional (and often, personal) lives held up to extreme scrutiny, becoming an elected official is one of the most direct ways to influence fiscal policy.

A less direct way to become involved in the political arena is to support candidates running for state office who reflect social work values by donating time or funds to their campaigns or hosting public forums where candidates can expound on their policy platforms (Ezell, 2001). NASW already has an institution in place that endorses and contributes money to state and national candidates who share its legislative priorities, Political Action for Candidate Election (PACE). Each local NASW chapter has a PACE committee chair so that social workers can maximize their efforts.

Conclusion

No matter the route social workers pursue, social welfare will continue to be dictated by fiscal policy. Because state budgets can have such a pronounced impact on individuals and communities, social workers at all practice levels are encouraged to advocate for adequate and well-managed funding (for services and the professionals who provide them). Relevant targets of advocacy include, but are not limited to, health and mental health, education, housing, criminal justice, economic mobility, transportation, child welfare and care, and nutrition. The well-being of millions of Americans, especially those facing inequities and oppression, depends on it.

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