



Early Learning Division | 775 Summer St NE, Suite 300, Salem, OR 97301

Office of Child Care | Phone: 503-373-0066

Child Care Contribution Tax Credit

Amount of state tax credit: \$500,000 (reduction of revenue for the state)

What the Division receives in contributions: \$666,667 (\$500,000/.75)

Where the contributions come from and how much is refunded due to \$500,000 cap:

Child Care Tax Credit Contributions 2004-2014								
Tax Year	Private Contributor	Amount	Corporate Contributor	Amount	Stock Contribution	Amount	Contrib. Left	Contrib. Refunded
2004	22	\$666,667						\$41,100
2005	43	\$666,667						\$61,283
2006	37	\$666,667						\$8,340
2007	43	\$664,417	2	\$2,250				\$119,847
2008	24	\$608,253			3	\$58,414		\$30,500
2009	32	\$612,336			4	\$54,331		\$8,905
2010	32	\$573,181	1	\$30,000	6	\$63,486		\$10,719
2011	38	\$532,034	4	\$56,300	2	\$41,845	36,488	
2012	33	\$581,000	1	\$17,876	3	\$67,791		\$68,774
2013	26	\$480,276			8	\$186,391		\$2,674
2014	29	\$265,029			13	\$401,638		\$142,951

Data source: Office of Child Care, Financial Management System

How contributions are used:

- Education Awards:** Individual cash awards from \$100 to \$500 are given directly to child care and education providers or employees based on their attainment of a higher level of training or education. In the 2013-15 biennium, \$495,000 of the \$895,000 awarded to 3,022 members of the child care workforce in Oregon came from the Child Care Contribution Tax Credit (CCCTC). The federal Child Care and Development Fund provided the balance of funds.
- Incentives and Supports for Child Care Facilities:** In 2013-15, \$1,040,150, all from the CCCTC, was awarded to 522 child care and education facilities that were working toward a Star Rating in the Quality Rating and Improvement System (QRIS). QRIS child care and education facilities have completed a rigorous, standards-based process to attain a 3, 4 or 5 Star rating and are the highest quality facilities in the state.





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How funds are tracked - accountability:

- The Early Learning Division directly receives contributions, which are deposited in the State Treasury - Child Care Fund administered by the Division.
- The Division contracts with Portland State University to track child care and education provider training and education and PSU writes a check (award) based on achievement of higher levels on The Oregon Registry (statewide professional development training and education registry).
- The Division also contracts with Western Oregon University to assist child care and education facilities with their QRIS portfolios. Tax credit funds are used to provide incentives and supports directly to these facilities to improve the quality of care and facility environments for children.

Administrative costs:

Personnel and indirect costs for the Division are less than \$10,000 per year. Through contractual agreement, total indirect and personnel costs to administer awards, supports and incentives by PSU and WOU are approximately \$21,000 per year.

