

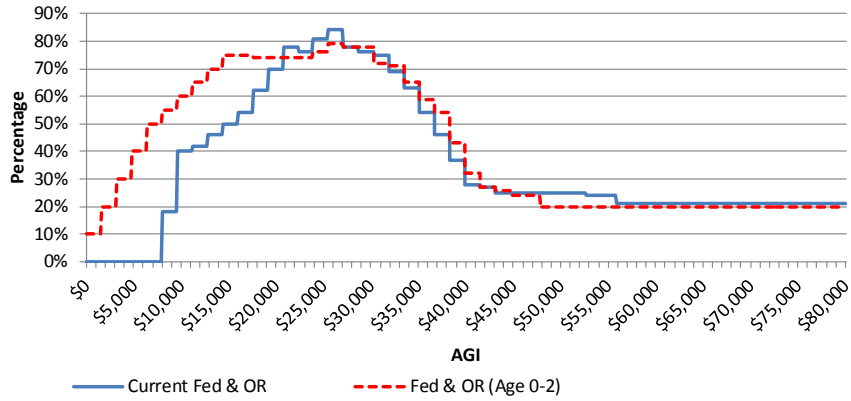
Working Family Child and Dependent Care Tax Credit (HH Size 2) – 4/26/2015 DRAFT

Current Working Family and Child & Dependent Care Tax Credits									PROPOSED LAW: Working Family Child and Dependent Care Tax Credit							
If FPL is:		Then 2015 AGI is		Federal CDC %	Oregon CDC %	WFC %	Federal & OR %	Oregon Total %	Expense Limited to \$12k/\$24 Costs*							
Over:	But not over:	Over:	But not over:						Credit % by age of youngest child				Disabled Dependents			
									0 - 2 yrs old		3 - 5 yrs old		6 - 12 yrs old or 13 - 17 if disabled		18+ yrs old	
									Oregon	Fed & OR	Oregon	Fed & OR	Oregon	Fed & OR	Oregon	Fed & OR
0%	10%	\$0	\$1,593	0%	0%	0%	0%	0%	10%	10%	8%	8%	5%	5%	5%	5%
10%	20%	\$1,593	\$3,186	0%	0%	0%	0%	0%	20%	20%	18%	18%	15%	15%	5%	5%
20%	30%	\$3,186	\$4,779	0%	0%	0%	0%	0%	30%	30%	28%	28%	25%	25%	10%	10%
30%	40%	\$4,779	\$6,372	0%	0%	0%	0%	0%	40%	40%	38%	38%	35%	35%	20%	20%
40%	50%	\$6,372	\$7,965	0%	0%	0%	0%	0%	50%	50%	48%	48%	45%	45%	30%	30%
50%	60%	\$7,965	\$9,558	0%	0%	18%	18%	18%	55%	55%	53%	53%	50%	50%	35%	35%
60%	70%	\$9,558	\$11,151	0%	0%	40%	40%	40%	60%	60%	58%	58%	55%	55%	40%	40%
70%	80%	\$11,151	\$12,744	0%	2%	40%	42%	42%	65%	65%	63%	63%	60%	60%	45%	45%
80%	90%	\$12,744	\$14,337	0%	6%	40%	46%	46%	70%	70%	68%	68%	65%	65%	50%	50%
90%	100%	\$14,337	\$15,930	0%	10%	40%	50%	50%	75%	75%	73%	73%	70%	70%	55%	55%
100%	110%	\$15,930	\$17,523	0%	14%	40%	54%	54%	75%	75%	73%	73%	70%	70%	55%	55%
110%	120%	\$17,523	\$19,116	4%	18%	40%	62%	58%	70%	74%	68%	72%	65%	69%	50%	54%
120%	130%	\$19,116	\$20,709	9%	21%	40%	70%	61%	65%	74%	63%	72%	60%	69%	45%	54%
130%	140%	\$20,709	\$22,302	15%	23%	40%	78%	63%	59%	74%	57%	72%	54%	69%	39%	54%
140%	150%	\$22,302	\$23,895	21%	15%	40%	76%	55%	53%	74%	51%	72%	48%	69%	33%	54%
150%	160%	\$23,895	\$25,488	26%	15%	40%	81%	55%	50%	76%	48%	74%	45%	71%	30%	56%
160%	170%	\$25,488	\$27,081	29%	15%	40%	84%	55%	50%	79%	48%	77%	45%	74%	30%	59%
170%	180%	\$27,081	\$28,674	28%	10%	40%	78%	50%	50%	78%	48%	76%	45%	73%	30%	58%
180%	190%	\$28,674	\$30,267	28%	8%	40%	76%	48%	50%	78%	48%	76%	45%	73%	30%	58%
190%	200%	\$30,267	\$31,860	27%	8%	40%	75%	48%	45%	72%	43%	70%	40%	67%	25%	52%
200%	210%	\$31,860	\$33,453	26%	7%	36%	69%	43%	45%	71%	43%	69%	40%	66%	25%	51%
210%	220%	\$33,453	\$35,046	25%	6%	32%	63%	38%	40%	65%	38%	63%	35%	60%	20%	45%
220%	230%	\$35,046	\$36,639	24%	6%	24%	54%	30%	35%	59%	33%	57%	30%	54%	15%	39%
230%	240%	\$36,639	\$38,232	24%	6%	16%	46%	22%	30%	54%	28%	52%	25%	49%	10%	34%
240%	250%	\$38,232	\$39,825	23%	6%	8%	37%	14%	20%	43%	18%	41%	15%	38%	5%	28%
250%	260%	\$39,825	\$41,418	22%	6%	0%	28%	6%	10%	32%	8%	30%	5%	27%	5%	27%
260%	270%	\$41,418	\$43,011	21%	6%	0%	27%	6%	6%	27%	6%	27%	4%	25%	4%	25%
270%	280%	\$43,011	\$44,604	20%	5%	0%	25%	5%	6%	26%	6%	26%	4%	24%	4%	24%
280%	290%	\$44,604	\$46,197	20%	5%	0%	25%	5%	4%	24%	4%	24%	4%	24%	4%	24%
290%	300%	\$46,197	\$47,790	20%	5%	0%	25%	5%	4%	24%	4%	24%	4%	24%	4%	24%
300%	310%	\$47,790	\$49,383	20%	5%	0%	25%	5%	0%	20%	0%	20%	0%	20%	0%	20%
310%	320%	\$49,383	\$50,976	20%	5%	0%	25%	5%	0%	20%	0%	20%	0%	20%	0%	20%
320%	330%	\$50,976	\$52,569	20%	5%	0%	25%	5%	0%	20%	0%	20%	0%	20%	0%	20%
330%	340%	\$52,569	\$54,162	20%	4%	0%	24%	4%	0%	20%	0%	20%	0%	20%	0%	20%
340%	350%	\$54,162	\$55,755	20%	4%	0%	24%	4%	0%	20%	0%	20%	0%	20%	0%	20%
350%		\$55,755		20%	1%	0%	21%	1%	0%	20%	0%	20%	0%	20%	0%	20%

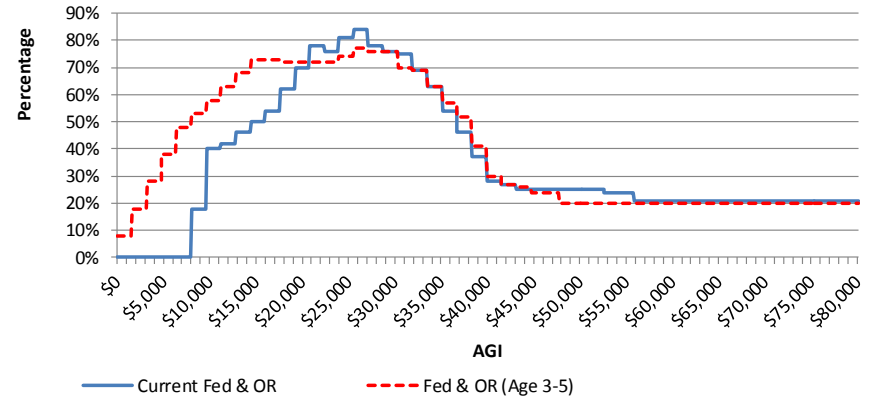
* Assumes \$3,000 is eligible child care costs

* Based on the 2014 Oregon Child Care Market Price Study

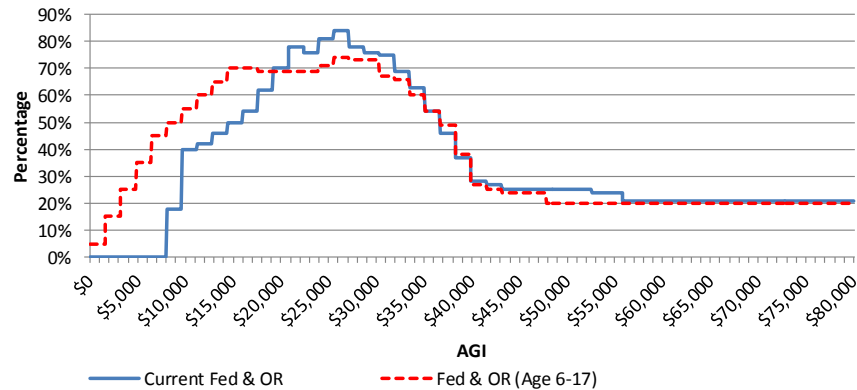
Federal & OR: Current & Proposed (age 0-2)



Federal & OR: Current & Proposed (age 3-5)



Federal & OR: Current & Proposed (age 6-17)



Federal & OR: Current & Proposed (age 18+)

