

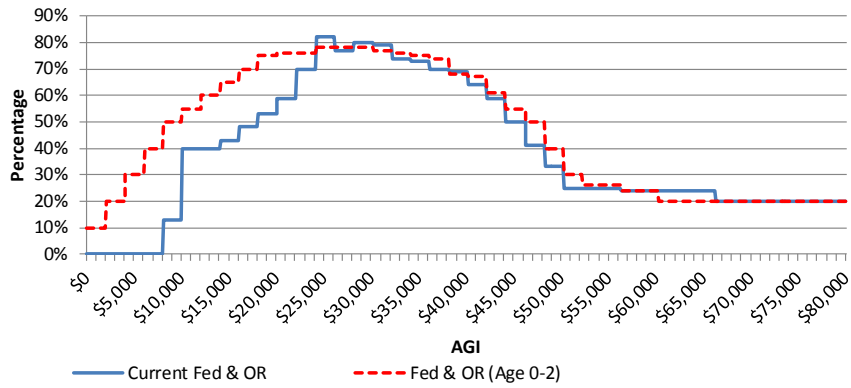
Working Family Child and Dependent Care Tax Credit (HH Size 3) – 4/26/2015 DRAFT

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	\$2,009	0%	0%	0%	0%	0%	10%	10%	8%	8%	5%	5%	5%	5%
10%	20%	\$2,009	\$4,018	0%	0%	0%	0%	0%	20%	20%	18%	18%	15%	15%	5%	5%
20%	30%	\$4,018	\$6,027	0%	0%	0%	0%	0%	30%	30%	28%	28%	25%	25%	10%	10%
30%	40%	\$6,027	\$8,036	0%	0%	0%	0%	0%	40%	40%	38%	38%	35%	35%	20%	20%
40%	50%	\$8,036	\$10,045	0%	0%	13%	13%	13%	50%	50%	48%	48%	45%	45%	30%	30%
50%	60%	\$10,045	\$12,054	0%	0%	40%	40%	40%	55%	55%	53%	53%	50%	50%	35%	35%
60%	70%	\$12,054	\$14,063	0%	0%	40%	40%	40%	60%	60%	58%	58%	55%	55%	40%	40%
70%	80%	\$14,063	\$16,072	0%	3%	40%	43%	43%	65%	65%	63%	63%	60%	60%	45%	45%
80%	90%	\$16,072	\$18,081	0%	8%	40%	48%	48%	70%	70%	68%	68%	65%	65%	50%	50%
90%	100%	\$18,081	\$20,090	0%	13%	40%	53%	53%	75%	75%	73%	73%	70%	70%	55%	55%
100%	110%	\$20,090	\$22,099	1%	18%	40%	59%	58%	75%	76%	73%	74%	70%	71%	55%	56%
110%	120%	\$22,099	\$24,108	6%	24%	40%	70%	64%	70%	76%	68%	74%	65%	71%	50%	56%
120%	130%	\$24,108	\$26,117	13%	29%	40%	82%	69%	65%	78%	63%	76%	60%	73%	45%	58%
130%	140%	\$26,117	\$28,126	19%	18%	40%	77%	58%	59%	78%	57%	76%	54%	73%	39%	58%
140%	150%	\$28,126	\$30,135	25%	15%	40%	80%	55%	53%	78%	51%	76%	48%	73%	33%	58%
150%	160%	\$30,135	\$32,144	27%	12%	40%	79%	52%	50%	77%	48%	75%	45%	72%	30%	57%
160%	170%	\$32,144	\$34,153	26%	8%	40%	74%	48%	50%	76%	48%	74%	45%	71%	30%	56%
170%	180%	\$34,153	\$36,162	25%	8%	40%	73%	48%	50%	75%	48%	73%	45%	70%	30%	55%
180%	190%	\$36,162	\$38,171	24%	6%	40%	70%	46%	50%	74%	48%	72%	45%	69%	30%	54%
190%	200%	\$38,171	\$40,180	23%	6%	40%	69%	46%	45%	68%	43%	66%	40%	63%	25%	48%
200%	210%	\$40,180	\$42,189	22%	6%	36%	64%	42%	45%	67%	43%	65%	40%	62%	25%	47%
210%	220%	\$42,189	\$44,198	21%	6%	32%	59%	38%	40%	61%	38%	59%	35%	56%	20%	41%
220%	230%	\$44,198	\$46,207	20%	6%	24%	50%	30%	35%	55%	33%	53%	30%	50%	15%	35%
230%	240%	\$46,207	\$48,216	20%	5%	16%	41%	21%	30%	50%	28%	48%	25%	45%	10%	30%
240%	250%	\$48,216	\$50,225	20%	5%	8%	33%	13%	20%	40%	18%	38%	15%	35%	5%	25%
250%	260%	\$50,225	\$52,234	20%	5%	0%	25%	5%	10%	30%	8%	28%	5%	25%	5%	25%
260%	270%	\$52,234	\$54,243	20%	5%	0%	25%	5%	6%	26%	6%	26%	4%	24%	4%	24%
270%	280%	\$54,243	\$56,252	20%	5%	0%	25%	5%	6%	26%	6%	26%	4%	24%	4%	24%
280%	290%	\$56,252	\$58,261	20%	4%	0%	24%	4%	4%	24%	4%	24%	4%	24%	4%	24%
290%	300%	\$58,261	\$60,270	20%	4%	0%	24%	4%	4%	24%	4%	24%	4%	24%	4%	24%
300%	310%	\$60,270	\$62,279	20%	4%	0%	24%	4%	0%	20%	0%	20%	0%	20%	0%	20%
310%	320%	\$62,279	\$64,288	20%	4%	0%	24%	4%	0%	20%	0%	20%	0%	20%	0%	20%
320%	330%	\$64,288	\$66,297	20%	4%	0%	24%	4%	0%	20%	0%	20%	0%	20%	0%	20%
330%	340%	\$66,297	\$68,306	20%	0%	0%	20%	0%	0%	20%	0%	20%	0%	20%	0%	20%
340%	350%	\$68,306	\$70,315	20%	0%	0%	20%	0%	0%	20%	0%	20%	0%	20%	0%	20%
350%		\$70,315		20%	0%	0%	20%	0%	0%	20%	0%	20%	0%	20%	0%	20%

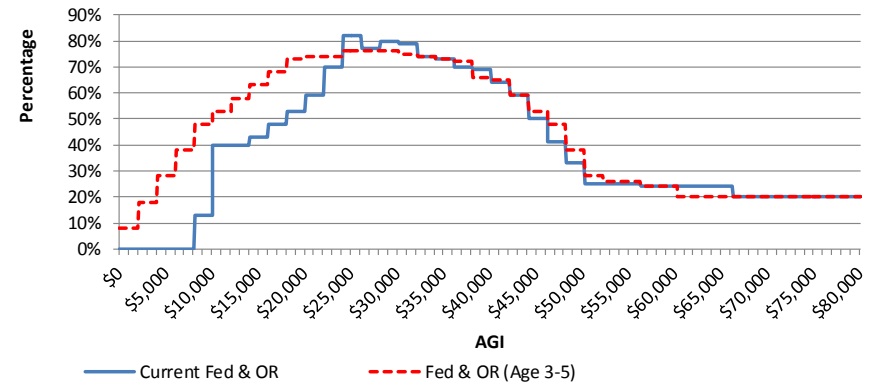
* Assumes \$3,000 is eligible child care costs

* Based on the 2014 Oregon Child Care Market Price Study

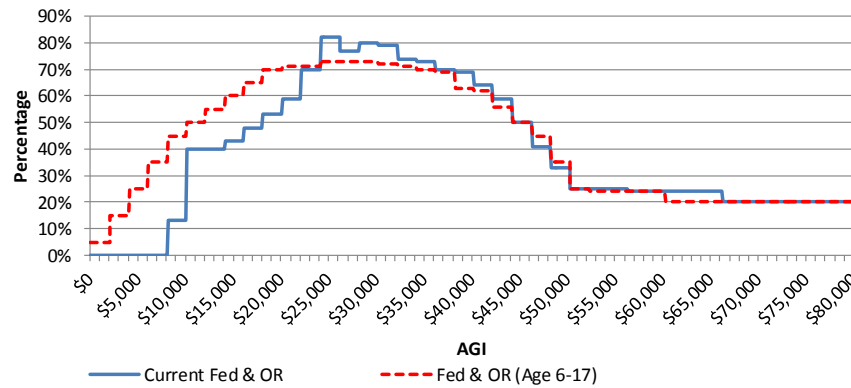
Federal & OR: Current & Proposed (age 0-2)



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



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



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

