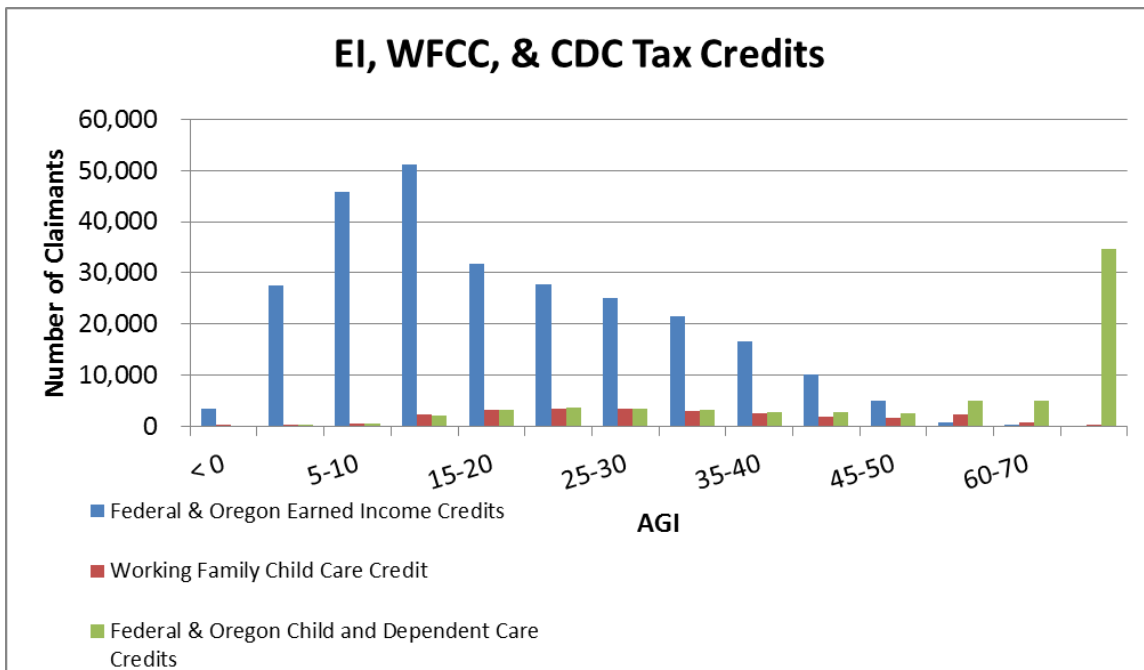


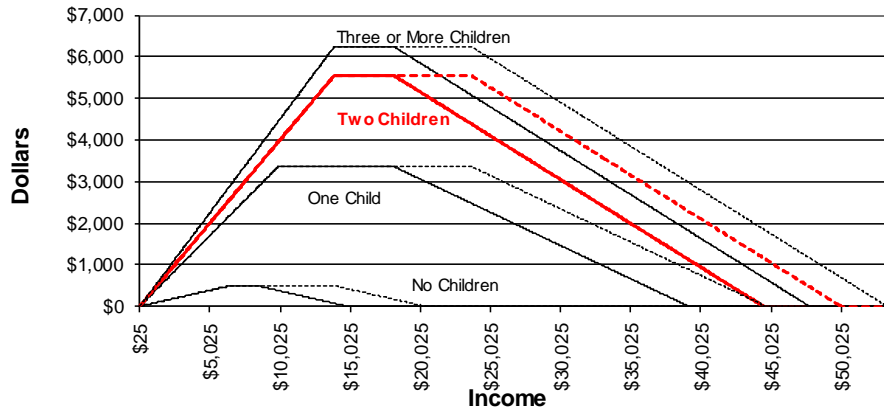
# Low Income Tax Credits

1. Earned Income
  - a. Federal: up to \$6,000
  - b. Oregon: 8% of the federal credit
  
2. Working Family Child Care: up to 40% of child care costs
  
3. Child and Dependent Care
  - a. Federal: up to 35% of eligible child care costs
  - b. Oregon: up to 30% of eligible child care costs
  - c. HB 2116 – Working Family Child and Dependent Care

AGI Level (\$000)	Federal & Oregon Earned Income Credits			Working Family Child Care Credit			Federal & Oregon Child and Dependent Care Credits		
	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)
< 5	30,803	\$17,828	\$579	20	\$14	\$687	9	\$0	\$18
5-10	45,878	\$62,446	\$1,361	487	\$274	\$562	443	\$53	\$119
10-15	51,232	\$109,145	\$2,130	2,247	\$1,370	\$610	2,102	\$456	\$217
15-20	31,758	\$124,422	\$3,918	3,220	\$2,395	\$744	3,245	\$1,402	\$432
20-25	27,804	\$108,971	\$3,919	3,511	\$3,073	\$875	3,670	\$2,514	\$685
25-30	25,047	\$77,876	\$3,109	3,407	\$3,424	\$1,005	3,498	\$2,809	\$803
30-35	21,610	\$48,137	\$2,228	3,053	\$2,977	\$975	3,162	\$2,388	\$755
35-40	16,525	\$26,312	\$1,592	2,509	\$2,206	\$879	2,801	\$1,905	\$680
40-45	10,072	\$11,270	\$1,119	1,840	\$1,719	\$934	2,647	\$1,634	\$617
45-50	4,976	\$3,135	\$630	1,669	\$1,237	\$741	2,520	\$1,443	\$573
50-60	728	\$127	\$174	2,206	\$1,655	\$750	5,040	\$2,933	\$582
60-70	3	\$0	\$6	777	\$519	\$667	4,868	\$2,827	\$581
> 70	0	\$0	\$0	278	\$155	\$558	34,581	\$17,813	\$515
<b>Total</b>	<b>266,436</b>	<b>\$589,669</b>	<b>\$2,213</b>	<b>25,224</b>	<b>\$21,016</b>	<b>\$833</b>	<b>68,586</b>	<b>\$38,179</b>	<b>\$557</b>

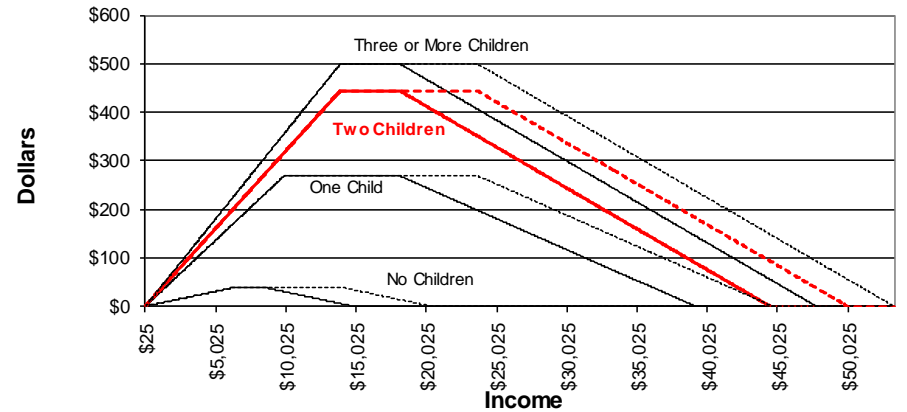


**2015 Federal Earned Income Credit**



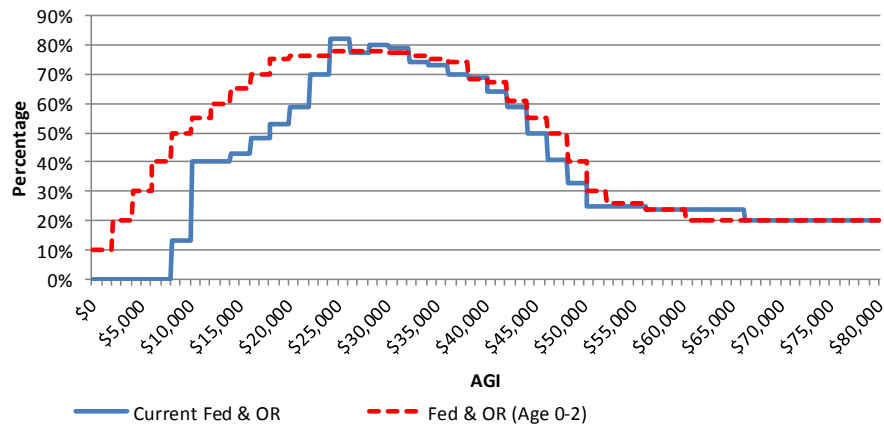
Note: Single Filers (solid line) and Married Filers (dashed line)

**2015 Oregon Earned Income Credit**



Note: Single Filers (solid line) and Married Filers (dashed line)

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



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

