

Human Services Related Tax Credits					
2019-21 TE Number	Tax Expenditure Name	Year Enacted	Sunset	Est. Revenue Loss 2017-19 TOTAL (\$Millions)	Est. Revenue Loss 2019-21 TOTAL (\$Millions)
1.405	Earned Income Credit	1997	2020	\$103.6	\$52.9
1.424	Working Family Household and Dependent Care	2015	2022	\$64.0	\$64.0
1.407	Rural Medical Practice	1989	2022	\$15.0	\$13.3
1.426	Individual Development Account Donation	1999	2022	\$14.7	\$14.7
1.409	Severe Disability	1985	2022	\$8.3	\$9.3
1.406	Child with a Disability	1985	2022	\$7.6	\$8.7
1.408	Volunteer Rural Emergency Medical Services Providers	2005	2020	\$0.2	\$0.1
1.425	Contributions To Office of Child Care	2001	2022	\$0.1	\$0.1
			Total	\$213.5	\$163.1

Source: 2019-21 Oregon Tax Expenditure Report

Tax Credit Name & Description	
<p><u>Earned Income Credit</u></p> <ul style="list-style-type: none"> • Percentage of federal credit 8% or 11% (dependent <3), refundable • Credit available to eligible individuals of comparatively low earnings • Determined based on formulas using earnings and # of children • Credit amount increases as income increases, plateaus, then decreases 	<p><u>Working Family Household & Dep. Care</u></p> <ul style="list-style-type: none"> • Refundable credit allowed to low/middle income working families w/employment related dependent care expenses (work, look for work, attend school) • Qualifying expenses relate to dependent w/ age<13, disabled dependent/spouse • Credit amount is function of: qualified expenses, AGI, age of youngest qualifying individual
<p><u>Rural Medical Practice</u></p> <ul style="list-style-type: none"> • Credit equal to \$3,000-\$5,000 available to certain medical providers, amount varies by distance from major pop. center • Providers include: physicians, dentists, podiatrists, optometrists, physician assistants, nurse anesthetists & nurse practitioners 	<p><u>Individual Development Account Donation (IDA)</u></p> <ul style="list-style-type: none"> • Credit for individuals or businesses that donate to state selected fiduciary organizations • Credit amount limited to 70% of donation, total credits limited to \$7.5M per year • IDAs promote personal financial management for low-income
<p><u>Severe Disability</u></p> <ul style="list-style-type: none"> • Additional personal exemption credit allowed for taxpayers with severe disability 	<p><u>Child with a Disability</u></p> <ul style="list-style-type: none"> • Additional personal exemption credit allowed for each qualifying disabled dependent child
<p><u>Vol. Rural Emergency Med. Service Providers</u></p> <ul style="list-style-type: none"> • \$250 credit available to volunteer rural providers of emergency medical services 	<p><u>Contributions to Office of Child Care</u></p> <ul style="list-style-type: none"> • Credit for individuals or businesses that donate to Office of Child Care • Credit equal to 50% of contribution