

Calculation Date: _____

CSP #: _____

CHILD CARE CREDIT COMPUTATION WORKSHEET E

(Parent 1) _____

(Parent 2) _____

When calculating the basic child support obligation, credit is given for the total, reasonable costs incurred on behalf of any joint child(ren) under OAR 137-050-0420. The amount of the credit is the gross child care expense minus the federal and state income tax credit. Use the formula below. NOTE: Only Parent 1 may claim child care costs when using Worksheet B or BR to calculate child support.

	Parent 1	Parent 2
A. Does the parent pay child care for a joint child to enable her/himself to work or seek employment? If yes, proceed. If no, stop here.		
B. Number of joint children under the age of 13 plus older children with disabilities who are not able to care for themselves.	_____	_____
If B is zero, child care costs may not be claimed.		
C. What is the monthly cost of child care (including government subsidies)?	\$ _____	\$ _____
D. If there is only one joint child, enter the lesser of C or \$250. If there are two or more children, enter the lesser of C or \$500.	\$ _____	\$ _____
E. Find the parent's gross monthly income below on the Federal Tax Credit Table. Using the percentage of tax credit corresponding with the parent's income, multiply the percentage by D above. This amount is the federal monthly child care credit. Enter amount here.	\$ _____	\$ _____
F. Find the parent's gross monthly income below on the Oregon Tax Credit Table. Using the percentage of tax credit corresponding with the parent's income, multiply the percentage by D above. This amount is the Oregon monthly child care credit. Enter amount here.	\$ _____	\$ _____
G. Add together E and F. Enter amount here.	\$ _____	\$ _____
H. Subtract line G from C to arrive at Net Child Care Cost(s) .	\$ _____	\$ _____

FEDERAL TAX CREDIT TABLE		
Gross Monthly Income		Tax Credit %
\$ 0	to 1,250	.35
1,251	to 1,417	.34
1,418	to 1,583	.33
1,584	to 1,750	.32
1,751	to 1,917	.31
1,918	to 2,083	.30
2,084	to 2,250	.29
2,251	to 2,417	.28
2,418	to 2,583	.27
2,584	to 2,750	.26
2,751	to 2,917	.25
2,918	to 3,083	.24
3,084	to 3,250	.23
3,251	to 3,417	.22
3,418	to 3,583	.21
3,584	to no limit	.20

OREGON TAX CREDIT TABLE		
Gross Monthly Income		Credit %
\$ 0	to 416	.30
417	to 833	.15
834	to 1,250	.08
1,251	to 2,083	.06
2,084	to 2,916	.05
2,917	to 3,750	.04