

**CHILD SUPPORT COMPUTATION
SUPPLEMENTAL WORKSHEETS**

Parent A _____

Parent B _____

WORKSHEET S-3 (CHILD CARE CREDIT COMPUTATION)

	Parent A	Parent B
1. Monthly cost of child care for joint children age 12 or under and older children with disabilities who are not able to care for themselves. Child care costs cannot exceed the maximum amounts set out in OAR 137-050-0420(3).		
2. If child care provided for one joint child, enter the lesser of line 1 or \$250; if child care provided for two or more joint children, enter the lesser of line 1 or \$500; enter amounts only for child(ren) in parent's custody greater than 50% of the time; if child(ren) in parent's care less than or equal to 50%, enter zero.		
3. Estimated Federal Monthly Child Care Credit (multiply federal tax credit % for parent's modified gross monthly income (CSCW line 4) by the amount of child care from line 2)		
4. Estimated Oregon Monthly Child Care Credit (multiply state tax credit % for parent's modified gross monthly income (CSCW line 4) by the amount of child care from line 2)		
5. Total Estimated Tax Credits (add line 3 and line 4 for each parent with costs, if none enter zero)		
6. Net Child Care Cost (subtract line 5 from line 1)		
Transfer figures from line 6 to CSCW line 13a for each parent		

<u>FEDERAL TAX CREDIT TABLE</u>			
<u>Gross Monthly Income</u>		<u>Tax Credit %</u>	
\$ 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%

<u>OREGON TAX CREDIT TABLE</u>			
<u>Gross Monthly Income</u>		<u>Credit %</u>	
\$ 0	to	416	30%
417	to	833	15%
834	to	1,250	8%
1,251	to	2,083	6%
2,084	to	2,916	5%
2,917	to	3,750	4%