

**137-050-0735**  
**Child Care Costs**

(1) Adjust the support obligation for child care costs paid by either parent or the child's caretaker if the child for whom support is being calculated is disabled or under the age of 13.<sup>1</sup>

(2) Child care costs must be related to the parent's or caretaker's employment, job search, or training or education necessary to obtain a job. Only actual costs<sup>2</sup> paid by a parent or caretaker for child care that can be documented and determined may be used to compute an adjustment under these rules.<sup>3</sup>

(3) Child care costs are allowable only to the extent that they are reasonable and, except as provided in section (4), do not exceed the maximum amounts set out in Table 1.

Table 1: Maximum Allowable Child Care Costs by Provider Location

	Column A	Column B
Age of Child	The metropolitan areas <sup>4</sup> of Portland, Bend, Eugene, Corvallis, Springfield, Monmouth, Ashland Maximum Per Child	All Other Oregon or Out of State Locations Maximum Per Child
Newborn to 1 year	\$1,705	\$1,190
1 year to 3 years	\$1,705	\$1,083
3 years to 6 years	\$1,400	\$860
6 years and older	\$1,100	\$629

(4) The maximum amounts allowed by the Department of Early Learning and Care (DELIC) as shown in the Employment-Related Day Care Allowance tables in OAR 414-175-0075, available online at <https://secure.sos.state.or.us/oard/viewSingleRule.action?ruleVrsnRsn=301963> may be used when those amounts are greater than the amounts in the abbreviated table in section (3).

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<sup>1</sup> Commentary: The child support calculation should reflect the costs incurred by either or both parents, or by a caretaker, so long as those costs meet the criteria set out in this rule.

The guidelines do not account for child care tax credits. The credits are speculative; some parents eligible for the credits may not file tax returns. In cases where the parent actually receives a tax benefit that renders the guideline result unjust or inappropriate, a rebuttal of the guideline result may be in order.

<sup>2</sup> Commentary: The guidelines do not allow inclusion of the state- or employer-subsidized portion of child care costs because the parent does not actually pay the cost. Example:

The obligee receives an Employment Related Day Care (ERDC) subsidy from the Department of Early Learning and Care. The total cost of day care is \$475, but the obligee receives a \$400 subsidy and has a co-pay of \$75. The figure used in the guidelines calculation is the \$75 co-pay.

<sup>3</sup> Commentary: Future child care costs that are determinable and certain to occur should be included in the guidelines calculation when those future costs are known.

<sup>4</sup> Commentary: The metropolitan areas of the cities listed can be identified by referring to the Zip Codes for Group Area A table in [OAR 414-175-0075](https://www.oregon.gov/DELIC/Programs/Child-Care/Child-Care-Allowance-Tables/Pages/Group-Area-A-Table.aspx).

(5) Each parent's obligation for child care costs is that parent's income share percentage as provided by OAR 137-050-0720 multiplied by the total allowed child care costs. A parent's child care cost obligation may not exceed the parent's available income after deducting the parent's basic support obligation.

(6) As used in section 1 of this rule, "disabled" refers to a child who has a physical or mental disability that substantially limits one or more major life activities (for example, self-care, performing manual tasks, walking, seeing, speaking, hearing, eating, sleeping, standing, lifting, bending, breathing, learning, reading, concentrating, thinking, communicating, and working).<sup>5</sup>

Stat. Auth.: ORS 25.270 to 25.290, 180.345

Stats. Implemented: ORS 25.270 to 25.290

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<sup>5</sup> Commentary: For 2013, this list was updated for consistency with changes to [42 USC § 12102](#).