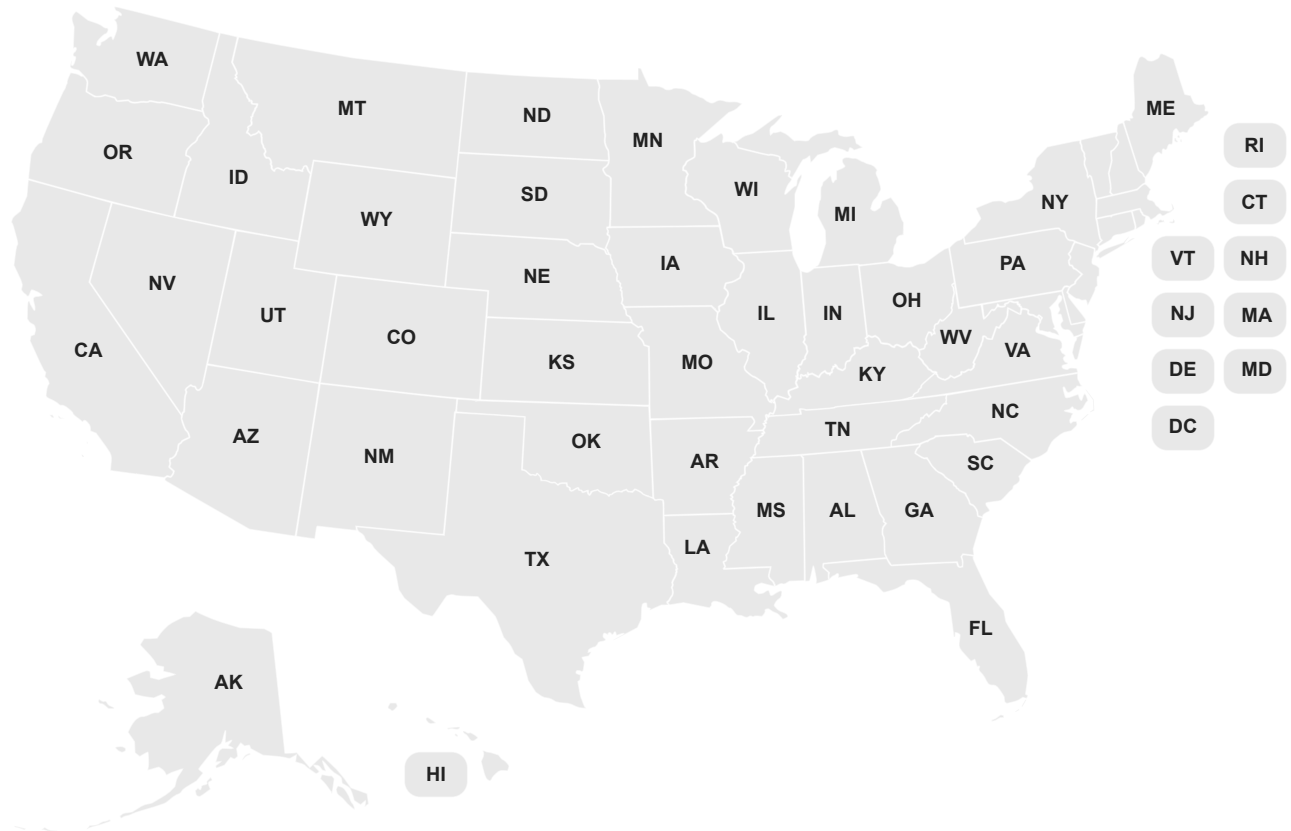


State Resources

SELECT A STATE

Use our interactive map to view information and resources about state-level credits.



STATES WITH EITCS STATES WITH CTCs **STATES WITH CDCTCS**

State	Refundable?	Formula
Arkansas	Only for children under 6 in an approved child care facility.	20 percent of federal CDCTC
California	No	50 percent of federal CDCTC for incomes of \$40,000 or less; 43 percent of federal CDCTC for incomes of \$40,001 – \$70,000; 34 percent of federal CDCTC for incomes of \$70,001 – \$100,000
Colorado	Yes; Tax filers with federal adjusted gross incomes under \$25,000 that are not eligible for the child and dependent care credit under federal law will be able to claim a refundable credit in tax years 2014 through 2016, equal to 25 % of the tax filer's child care expenses up to \$500 for a single dependent and \$1000 for two or more dependents	50 percent of federal if income is \$25,000 or less; 30 percent of federal if income is \$25,001 – \$35,000; 10 percent of federal if income is \$35,001 – \$60,000.
Delaware	No	50 percent of federal CDCTC
District of Columbia	No	32 percent of federal CDCTC



State	Refundable?	Formula
Georgia	No	30 percent of federal CDCTC
Hawaii	Yes	25 percent of eligible expenses if earning \$22,000 or less. This percentage is reduced by 1 percent for each additional \$2,000 in income up to \$40,000. Filers with income exceeding \$40,000 may claim 15 percent of eligible expenses.
Iowa	Yes	Taxpayers with a net income of less than \$90,000 are eligible to take one of these two credits: the CDCTC OR the Early Childhood Development Tax Credit. Families cannot claim the Iowa CDCTC if they are ineligible for the federal credit. 75 percent of provided federal CDCTC if income is less than \$10,000; 65 percent if income is \$10,000 – \$19,999; 55 percent if income is \$20,000 – \$24,999; 50 percent if income is \$25,000 – \$34,999; 40 percent if income is \$35,000 – \$39,999; 30 percent if income is \$40,000 – \$89,999.
Kansas	No	Tax year 2018: 12.5% of the federal credit; tax year 2019: 18.75% of the federal credit; tax year 2020 and beyond: 25% of the federal credit.
Kentucky	No	20 percent of federal CDCTC.
Louisiana	Yes (if earning \$25,000 or less)	50 percent of federal CDCTC if income is \$25,000 or less; 30 percent if income is \$25,001 – \$35,000; 10 percent if income is \$35,001 – \$60,000; If income exceeds \$60,000, the credit is no more than \$25.
Maine	Yes, up to \$500	25 percent of federal CDCTC; 50 percent of federal CDCTC if expenses are from a care center with a state-issued “Quality Certificate.”
Maryland	No	32 percent of federal CDCTC if income is \$30,000 or less. The percentage of the federal CDCTC incrementally decreases until income reaches \$103,650* (\$161,100* for individuals who are married filing joint income tax returns). There is no credit if income exceeds \$103,650.
Massachusetts	Yes	\$180 to \$310 per dependent for fiscal year 2023, then increased to \$440 per dependent for 2024 and beyond.
Minnesota	Yes	100 percent of federal CDCTC up to \$1,400 if income is \$25,350 or less. If income exceeds \$25,350 the credit is phased out. Filers with income above \$39,000 are ineligible. (These amounts are adjusted for inflation each year.) The credit is capped by the amount the tax filer would have received under federal law prior to 2003.
Nebraska	Yes, if income is \$29,000 or less	100 percent of federal CDCTC for incomes of \$22,000 or less. The credit is reduced by 10 percent for each additional \$1,000 up to \$29,000. Incomes exceeding \$29,000 can claim 25 percent of federal CDCTC (not refundable).
New Jersey	Yes	50 percent of the federal credit for those making up to \$20,000 annually; 10 percent for for families with income of \$150,000 or less.
New Mexico	Yes	40 percent of qualifying expenses. For filers with federal tax liability, this percentage is reduced by the amount filers’ federal CDCTC offsets federal tax liability.* Filers with income above \$31,160 are ineligible.
New York	Yes	110 percent of federal CDCTC if NY AGI is \$25,000 or less (including negative income); Between 109 and 100 percent if NY AGI is \$25,001-\$39,999; phasing down to \$64,999; 20 percent if NY AGI is \$65,000 or more.
Ohio	No	100 percent of federal CDCTC for incomes less than \$20,000; 25 percent for incomes above \$20,000 but less than \$40,000. Filers with income of \$40,000 or more are ineligible.
Oklahoma	No	Choice between: 20 percent of the federal CDCTC or 5 percent of the federal child tax credit. Except that if OK AGI is less than federal AGI, the state credit is prorated based on the ratio of OK AGI to federal AGI. Filers with adjusted gross income above \$100,000 are ineligible.
Oregon	No. (But the Orgeon credit is not limited by the federal credit and any unused credit may be carried forward for up to five years.)	30 percent of expenses allowed for the federal CDCTC if federal taxable income is \$5,000 or less; 15 percent if \$5,001 – \$10,000; 8 percent if \$10,001 – \$15,000; 6 percent if \$15,001 – \$25,000; 5 percent if \$25,001 – \$35,000; 4 percent if \$35,001 – \$45,000; Incomes above \$45,000 are ineligible.



State	Refundable?	Formula
Pennsylvania	Yes	The Pennsylvania Dependent and Child Care Enhancement Tax Credit was established as part of the 2022-2023 state budget. The provision creates a refundable personal income tax credit calculated at 30% of the federal CDCTC for those who qualified for the federal program
Rhode Island	No	25 percent of federal CDCTC.
South Carolina	No	7 percent of the federal CDCTC. The maximum credit allowed is \$210 for one child or \$420 for two or more children.
Vermont	Yes, for filers with income below \$30,000 (\$40,000 if married filing jointly or civil partners).	Non-refundable: 24 percent of federal CDCTC; Refundable: 50 percent of federal CDCTC if income is below \$30,000 (\$40,000 if married filing jointly or civil partners).
Wisconsin	No	Beginning in 2022, Wisconsin residents who claim the CDCTC may claim a tax credit against their Wisconsin tax liability. The provision creates a refundable personal income tax credit calculated at 50% of the federal CDCTC for those who qualified for the federal program.

