

APPENDIX D

State Dependent Care Credits and State Child Credits in 2018

State	Description of Credit
AR	Nonrefundable 20% of federal credit; Refundable 20% of federal credit for children under 6
CA	Capped nonrefundable credit; percent of credit varies on FAGI; limited to taxpayers with income under \$100K
CO	Capped refundable credit; percent of credit varies on FAGI; limited to taxpayers with income under \$150K
DC	Capped nonrefundable 32% of federal credit
DE	Nonrefundable 50% of federal credit
GA	Capped nonrefundable 30% of federal credit
HI	Capped refundable credit; percent of credit varies on state AGI
IA	Capped refundable credit; percent of credit varies on state net income; limited to taxpayers with income under \$45K
KY	Capped nonrefundable 20% of federal credit
LA	Refundable credit for taxpayers with incomes below \$25K; nonrefundable credit for all other taxpayers; percent of credit varies on FAGI
MD	Nonrefundable credit; percent of credit varies on FAGI
ME	Refundable 25% of federal credit up to \$500; nonrefundable 25% of federal credit over \$500; percentage varies on service provider
MN	Capped refundable credit; limited to taxpayers with income under \$39,400
NE	Refundable for taxpayers with income under \$29K; nonrefundable for taxpayers with income over \$29K; percentage of credit varies on FAGI
NJ	Capped nonrefundable credit; limited to taxpayers with income under \$60K
NM	Capped refundable 40% of federal credit; limited to taxpayers with income under \$31,160
NY	Refundable credit; percent varies on state AGI
OH	Capped nonrefundable credit; percent of credit varies on state AGI; limited to taxpayers with income under \$40K
OK	Offers choice of greater between nonrefundable 5% of federal child tax credit and nonrefundable 20% of federal CDCTC
OR	Capped refundable credit; percent of credit varies on greater between state AGI and FAGI, age and disability of dependents; limited to taxpayers with income below 300% of federal poverty
RI	Nonrefundable 25% of federal credit
SC	Refundable 7% of federal credit
VT	Refundable 50% of federal credit for filers with incomes below \$30K if single \$40K if married; nonrefundable 24% of federal credit for all other filers

Notes: ID, MA, MT and VA offer deductions for child and dependent care expenses

State Child Credits

State	Description of Credit
CA	Refundable income-limited Dependent Exemption Credit (\$353/dependent) higher than state's Personal Exemption Credit (\$114/filer)
CO	Refundable credit for children under age 6; limited to FAGI under \$60,000; credit ranges from 5 to 30% of federal credit based in FAGI Note: Colorado's credit passed in 2013, but the legislation tied funding to federal and state online sales tax legislation. The US Supreme Court ruled in favor of marketplace fairness in 2018, but the Colorado legislature has, to date, not funded the credit.
ID	Nonrefundable \$205 credit
OK	Offers choice of greater between nonrefundable 5% of federal child tax credit and nonrefundable 20% of federal CDCTC
NY	Refundable credit of the greater of \$100 per qualifying child or 33% of the taxpayer's allowed federal credit
NC	Nonrefundable income-limited \$100 per child tax credit (\$125 for filers with income under \$40,000)
WI	One time \$100 child tax rebate in 2018