

child care TAX CREDIT

NebraskaChildCareTaxCredit.org



Reduce financial pressures on families with children age 5 or younger

\$1,000 or \$2,000
Refundable Credit
per child

✓ *For middle- and lower-income households*

Household Income	Credit per child
\$75K to \$150K	\$1,000
Under \$75K	\$2,000

✓ *Children must be enrolled in licensed programs or license-exempt programs accepting subsidy*

✓ *Special provisions for families below 100% Federal Poverty Level*

\$15M available
per year

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Incentivize private sector contributions to grow child care options

75% or 100%
Nonrefundable Credit
for qualifying contributions

✓ *Nonrefundable credit up to \$100K per year*

✓ *100% credit for contributions to programs in Opportunity Zones, or to subsidy providers*

✓ *75% credit for all other qualifying contributions*

✓ *Contributions can be made directly to programs or through intermediaries*

\$2.5M available
per year

school readiness TAX CREDIT

SchoolReadinessTaxCredit.org



Help self-employed providers and program staff develop in their careers

\$2,300 to \$3,500
Refundable Credit
for eligible applicants

✓ *Applicants must be registered in NECPRS*

✓ *Must be employed at least 6 months in a SUTQ program*

✓ *Must have completed 12 hours of NDE-approved in-service training*

✓ *Credit size determined by Professional Classification Level*

\$7.5M available
per year



Encourage quality in programs participating in the child care subsidy

\$400 to \$1,200
Nonrefundable Credit
per monthly average number of children served through the child care subsidy

✓ *Applicant's program must be Step 1 or higher in SUTQ*

✓ *Available to taxpaying individuals, partnerships, LLCs, etc. operating a child care program*