

The working family household and dependent care (WFHDC) credit is calculated by multiplying qualified expenses by a certain percentage. The percentage represents multiple variables:

- The household size (variable 1);
- The taxpayer's federal or Oregon adjusted gross income (AGI), whichever is greater, in relation to the federal poverty level for the household size (variable 2);
- The age of the household's youngest qualifying individual as of January 1 of the tax year (variable 3); and
- In some cases, whether the youngest qualifying individual is disabled (part of variable 3).

Due to the complexity in calculating the percentage, an online calculator is provided for taxpayers to use at www.oregon.gov/dor/personal, under "Resources." On the right, select "Calculate Your Percentage," this will take you to Revenue Online, select WFHDC Calculator under "Individuals."

For complete instructions for claiming the WFHDC credit, refer to Schedule OR-WFHDC or Schedule OR-WFHDC-NP.

The following tables may be used as a manual method for determining the percentage. Doing so requires two tables:

- Household size tables, part A.
- Percentage table, part B.

Household size tables, part A. These tables represent variables (1) and (2), above. For purposes of this credit, household sizes range from two to eight. A taxpayer with a household size of one doesn't qualify for this credit. A taxpayer with a household size of nine or more uses the same table as for a household size of eight.

Each row has a dollar amount range for AGI and ends with a letter of the alphabet from A through Y. These letters correspond to the rows in the percentage table.

Percentage table, part B. This table combines variable (3) with the corresponding letter from the household size tables. Refer to the instructions in Schedule OR-WFHDC or Schedule OR-WFHDC-NP to determine household size and age of the youngest qualifying individual.

Instructions

1. Locate the appropriate household size table in part A.
2. Locate the row with the dollar range that matches the greater of the taxpayer's federal or Oregon AGI.
3. Note the corresponding letter (A through Y) in the right-hand column of the correct row.
4. Using this letter, locate the corresponding row in the percentage table in part B.
5. Use the column headings to locate the column that corresponds to the age of the taxpayer's youngest qualifying individual. Follow this column down to the row with the corresponding letter from part A. This is the taxpayer's percentage.
6. The taxpayer will enter this as a decimal on line 28 of Schedule OR-WFHDC or Schedule OR-WFHDC-NP.

Example 1: Dan and Ashley have a household size of five. Their youngest qualifying individual is four years old on January 1 of the tax year. Their AGI is \$52,000. Using the "Household size = 5" table in part A, locate their AGI range on the row ending with the letter P. Next find row P in the Percentage table in part B and use the column for individuals who are at least three years old but not yet six years old. Their WFHDC percentage is 45 percent, so they will enter 0.45 on line 28 of their Schedule OR-WFHDC.

Example 2: Gary has a household size of 10. His youngest qualifying individual is 15 years old on January 1 of the tax year and has a disability. Gary's AGI is \$105,000. Using the "Household size = 8" table in part A, find his AGI range on the row ending with the letter U. Next, find row U in the Percentage table and use the column for disabled individuals who are at least 13 years old but not yet 18 years old. His percentage is 15 percent, so he will enter 0.15 on line 28 of his Schedule OR-WFHDC.

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.

WFHDC tables—Tax year 2018

Part A: Household size tables

Household size = 2			
If your federal or Oregon AGI is:			Use this row:
Greater than—	–	Less than or equal to—	
\$0	–	\$1,646	A
\$1,646	–	\$3,292	B
\$3,292	–	\$4,938	C
\$4,938	–	\$6,584	D
\$6,584	–	\$8,230	E
\$8,230	–	\$9,876	F
\$9,876	–	\$11,522	G
\$11,522	–	\$13,168	H
\$13,168	–	\$14,814	I
\$14,814	–	\$18,106	J
\$18,106	–	\$19,752	K
\$19,752	–	\$21,398	L
\$21,398	–	\$23,044	M
\$23,044	–	\$24,690	N
\$24,690	–	\$26,336	O
\$26,336	–	\$32,920	P
\$32,920	–	\$34,566	Q
\$34,566	–	\$36,212	R
\$36,212	–	\$37,858	S
\$37,858	–	\$39,504	T
\$39,504	–	\$41,150	U
\$41,150	–	\$42,796	V
\$42,796	–	\$46,088	W
\$46,088	–	\$49,380	X
\$49,380			Y

Household size = 3			
If your federal or Oregon AGI is:			Use this row:
Greater than—	–	Less than or equal to—	
\$0	–	\$2,078	A
\$2,078	–	\$4,156	B
\$4,156	–	\$6,234	C
\$6,234	–	\$8,312	D
\$8,312	–	\$10,390	E
\$10,390	–	\$12,468	F
\$12,468	–	\$14,546	G
\$14,546	–	\$16,624	H
\$16,624	–	\$18,702	I
\$18,702	–	\$22,858	J
\$22,858	–	\$24,936	K
\$24,936	–	\$27,014	L
\$27,014	–	\$29,092	M
\$29,092	–	\$31,170	N
\$31,170	–	\$33,248	O
\$33,248	–	\$41,560	P
\$41,560	–	\$43,638	Q
\$43,638	–	\$45,716	R
\$45,716	–	\$47,794	S
\$47,794	–	\$49,872	T
\$49,872	–	\$51,950	U
\$51,950	–	\$54,028	V
\$54,028	–	\$58,184	W
\$58,184	–	\$62,340	X
\$62,340			Y

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WFHDC tables—Tax year 2018

Part A: Household size tables

Household size = 4			
If your federal or Oregon AGI is:			
Greater than—		Less than or equal to—	Use this row:
\$0	–	\$2,510	A
\$2,510	–	\$5,020	B
\$5,020	–	\$7,530	C
\$7,530	–	\$10,040	D
\$10,040	–	\$12,550	E
\$12,550	–	\$15,060	F
\$15,060	–	\$17,570	G
\$17,570	–	\$20,080	H
\$20,080	–	\$22,590	I
\$22,590	–	\$27,610	J
\$27,610	–	\$30,120	K
\$30,120	–	\$32,630	L
\$32,630	–	\$35,140	M
\$35,140	–	\$37,650	N
\$37,650	–	\$40,160	O
\$40,160	–	\$50,200	P
\$50,200	–	\$52,710	Q
\$52,710	–	\$55,220	R
\$55,220	–	\$57,730	S
\$57,730	–	\$60,240	T
\$60,240	–	\$62,750	U
\$62,750	–	\$65,260	V
\$65,260	–	\$70,280	W
\$70,280	–	\$75,300	X
\$75,300			Y

Household size = 5			
If your federal or Oregon AGI is:			
Greater than—		Less than or equal to—	Use this row:
\$0	–	\$2,942	A
\$2,942	–	\$5,884	B
\$5,884	–	\$8,826	C
\$8,826	–	\$11,768	D
\$11,768	–	\$14,710	E
\$14,710	–	\$17,652	F
\$17,652	–	\$20,594	G
\$20,594	–	\$23,536	H
\$23,536	–	\$26,478	I
\$26,478	–	\$32,362	J
\$32,362	–	\$35,304	K
\$35,304	–	\$38,246	L
\$38,246	–	\$41,188	M
\$41,188	–	\$44,130	N
\$44,130	–	\$47,072	O
\$47,072	–	\$58,840	P
\$58,840	–	\$61,782	Q
\$61,782	–	\$64,724	R
\$64,724	–	\$67,666	S
\$67,666	–	\$70,608	T
\$70,608	–	\$73,550	U
\$73,550	–	\$76,492	V
\$76,492	–	\$82,376	W
\$82,376	–	\$88,260	X
\$88,260			Y

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WFHDC tables—Tax year 2018

Part A: Household size tables

Household size = 6			
If your federal or Oregon AGI is:			
Greater than—	–	Less than or equal to—	Use this row:
\$0	–	\$3,374	A
\$3,374	–	\$6,748	B
\$6,748	–	\$10,122	C
\$10,122	–	\$13,496	D
\$13,496	–	\$16,870	E
\$16,870	–	\$20,244	F
\$20,244	–	\$23,618	G
\$23,618	–	\$26,992	H
\$26,992	–	\$30,366	I
\$30,366	–	\$37,114	J
\$37,114	–	\$40,488	K
\$40,488	–	\$43,862	L
\$43,862	–	\$47,236	M
\$47,236	–	\$50,610	N
\$50,610	–	\$53,984	O
\$53,984	–	\$67,480	P
\$67,480	–	\$70,854	Q
\$70,854	–	\$74,228	R
\$74,228	–	\$77,602	S
\$77,602	–	\$80,976	T
\$80,976	–	\$84,350	U
\$84,350	–	\$87,724	V
\$87,724	–	\$94,472	W
\$94,472	–	\$101,220	X
\$101,220			Y

Household size = 7			
If your federal or Oregon AGI is:			
Greater than—	–	Less than or equal to—	Use this row:
\$0	–	\$3,806	A
\$3,806	–	\$7,612	B
\$7,612	–	\$11,418	C
\$11,418	–	\$15,224	D
\$15,224	–	\$19,030	E
\$19,030	–	\$22,836	F
\$22,836	–	\$26,642	G
\$26,642	–	\$30,448	H
\$30,448	–	\$34,254	I
\$34,254	–	\$41,866	J
\$41,866	–	\$45,672	K
\$45,672	–	\$49,478	L
\$49,478	–	\$53,284	M
\$53,284	–	\$57,090	N
\$57,090	–	\$60,896	O
\$60,896	–	\$76,120	P
\$76,120	–	\$79,926	Q
\$79,926	–	\$83,732	R
\$83,732	–	\$87,538	S
\$87,538	–	\$91,344	T
\$91,344	–	\$95,150	U
\$95,150	–	\$98,956	V
\$98,956	–	\$106,568	W
\$106,568	–	\$114,180	X
\$114,180			Y

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WFHDC tables—Tax year 2018

Part A: Household size tables

Household size = 8			
If your federal or Oregon AGI is:			Use this row:
Greater than—	–	Less than or equal to—	
\$0	–	\$4,238	A
\$4,238	–	\$8,476	B
\$8,476	–	\$12,714	C
\$12,714	–	\$16,952	D
\$16,952	–	\$21,190	E
\$21,190	–	\$25,428	F
\$25,428	–	\$29,666	G
\$29,666	–	\$33,904	H
\$33,904	–	\$38,142	I
\$38,142	–	\$46,618	J
\$46,618	–	\$50,856	K
\$50,856	–	\$55,094	L
\$55,094	–	\$59,332	M
\$59,332	–	\$63,570	N
\$63,570	–	\$67,808	O
\$67,808	–	\$84,760	P
\$84,760	–	\$88,998	Q
\$88,998	–	\$93,236	R
\$93,236	–	\$97,474	S
\$97,474	–	\$101,712	T
\$101,712	–	\$105,950	U
\$105,950	–	\$110,188	V
\$110,188	–	\$118,664	W
\$118,664	–	\$127,140	X
\$127,140			Y

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WFHDC tables—Tax year 2018

Part B: Percentage table

As of January 1 of the tax year, if your youngest qualifying individual is:					
	<i>All individuals</i>			<i>Disabled individuals only</i>	
	Under age 3—	At least age 3, but under age 6—	At least age 6, but under age 13—	At least age 13, but under age 18—	Age 18 or older—
Your percentage is:					
A	10%	8%	5%	5%	5%
B	20%	18%	15%	15%	5%
C	30%	28%	25%	25%	10%
D	40%	38%	35%	35%	20%
E	50%	48%	45%	45%	30%
F	55%	53%	50%	50%	35%
G	60%	58%	55%	55%	40%
H	65%	63%	60%	60%	45%
I	70%	68%	65%	65%	50%
J	75%	73%	70%	70%	55%
K	71%	69%	66%	66%	50%
L	66%	64%	61%	61%	45%
M	61%	59%	56%	56%	39%
N	55%	53%	50%	50%	33%
O	50%	48%	45%	45%	28%
P	47%	45%	42%	42%	25%
Q	45%	43%	40%	40%	22%
R	40%	38%	35%	35%	20%
S	35%	33%	30%	30%	15%
T	30%	28%	25%	25%	10%
U	20%	18%	15%	15%	5%
V	10%	8%	5%	5%	5%
W	6%	6%	4%	4%	4%
X	4%	4%	4%	4%	4%
Y	0%	0%	0%	0%	0%

Working Family Household and Dependent Care Expenses Credit - tables for applicable percentages (ORS 315.264(2)) - Tax Year 2018

2018 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA

Persons in family/household

Poverty guideline

1	\$12,140
2	\$16,460
3	\$20,780
4	\$25,100
5	\$29,420
6	\$33,740
7	\$38,060
8	\$42,380

<https://aspe.hhs.gov/poverty-guidelines>

For WFHDC the applicable percentage for a household in excess of eight members shall be calculated as if for a household size of eight members. (ORS 315.264(3))

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