

10-May-24

**Child and Dependent Care Tax Credit Parameters, 2000-2024**

<b>Year</b>	<b>Refundability</b>	<b>Max Expenses per child</b>	<b>Max Credit Rate</b>	<b>Min Credit Rate</b>
2000				
2001	Nonrefundable	\$2,400 (\$4,800 max)	30% (income < \$10,000)	20% (income > \$28,000)
2002				
2003				
2004				
2005				
2006				
2007				
2008				
2009				
2010				
2011	Nonrefundable	\$3,000 (\$6,000 max)	35% (income < \$15,000)	20% (income > \$43,000)
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021	Refundable	\$8,000 (\$16,000 max)	50% (income < \$125,000)	20% (income > \$183,000 and ≤ \$400,000) declining to 0% by \$438,000
2022				
2023	Nonrefundable	\$3,000 (\$6,000 max)	35% (income < \$15,000)	20% (income > \$43,000)
2024				

**Source:** IRS, Instructions for Form 1040 and Form 2441, various years.