

Family of 4 (2 children), Married Filing Joint, \$20,800 in Childcare Expenses

Income	CCFAP Paid by State	State CCFAP Assistance	Eligible Childcare Expenses for CDCC	Old Federal CDCC (nonrefundable)	New Federal CDCC (refundable)	Old VT CDCC (50% refundable if under \$40,000, otherwise, nonrefundable)	New VT CDCC (50% refundable if under \$40,000, otherwise, nonrefundable)	Total State and Federal Benefits (Old)	Total State and Federal Benefits (New)	Change in Benefits as a % of Income
\$26,196	100%	\$20,800	\$0	\$0	\$0	\$0	\$0	\$20,800	\$20,800	0%
\$27,516	99%	\$20,592	\$208	\$58	\$104	\$14	\$25	\$20,664	\$20,721	0%
\$28,824	98%	\$20,384	\$416	\$112	\$208	\$27	\$50	\$20,523	\$20,642	0%
\$30,132	97%	\$20,176	\$624	\$162	\$312	\$39	\$75	\$20,377	\$20,563	1%
\$31,440	96%	\$19,968	\$832	\$208	\$416	\$50	\$100	\$20,226	\$20,484	1%
\$32,748	95%	\$19,760	\$1,040	\$250	\$520	\$60	\$125	\$20,070	\$20,405	1%
\$34,392	90%	\$18,720	\$2,080	\$478	\$1,040	\$115	\$250	\$19,313	\$20,010	2%
\$36,024	85%	\$17,680	\$3,120	\$686	\$1,560	\$165	\$374	\$18,531	\$19,614	3%
\$37,668	80%	\$16,640	\$4,160	\$874	\$2,080	\$210	\$499	\$17,723	\$19,219	4%
\$39,300	75%	\$15,600	\$5,200	\$1,040	\$2,600	\$250	\$624	\$16,890	\$18,824	5%
\$41,916	70%	\$14,560	\$6,240	\$1,200	\$3,120	\$288	\$749	\$16,048	\$18,429	6%
\$44,544	65%	\$13,520	\$7,280	\$1,200	\$3,640	\$288	\$874	\$15,008	\$18,034	7%
\$47,160	60%	\$12,480	\$8,320	\$1,200	\$4,160	\$288	\$998	\$13,968	\$17,638	8%
\$49,788	55%	\$11,440	\$9,360	\$1,200	\$4,680	\$288	\$1,123	\$12,928	\$17,243	9%
\$52,404	50%	\$10,400	\$10,400	\$1,200	\$5,200	\$288	\$1,248	\$11,888	\$16,848	9%
\$55,680	45%	\$9,360	\$11,440	\$1,200	\$5,720	\$288	\$1,373	\$10,848	\$16,453	10%
\$58,956	40%	\$8,320	\$12,480	\$1,200	\$6,240	\$288	\$1,498	\$9,808	\$16,058	11%
\$62,232	35%	\$7,280	\$13,520	\$1,200	\$6,760	\$288	\$1,622	\$8,768	\$15,662	11%
\$65,508	30%	\$6,240	\$14,560	\$1,200	\$7,280	\$288	\$1,747	\$7,728	\$15,267	12%
\$68,772	25%	\$5,200	\$15,600	\$1,200	\$7,800	\$288	\$1,872	\$6,688	\$14,872	12%
\$72,048	20%	\$4,160	\$16,640	\$1,200	\$8,000	\$288	\$1,920	\$5,648	\$14,080	12%
\$75,324	15%	\$3,120	\$17,680	\$1,200	\$8,000	\$288	\$1,920	\$4,608	\$13,040	11%
\$78,600	10%	\$2,080	\$18,720	\$1,200	\$8,000	\$288	\$1,920	\$3,568	\$12,000	11%
\$80,000	0%	\$0	\$20,800	\$1,200	\$8,000	\$288	\$1,920	\$1,488	\$9,920	11%
\$90,000	0%	\$0	\$20,800	\$1,200	\$8,000	\$288	\$1,920	\$1,488	\$9,920	9%
\$100,000	0%	\$0	\$20,800	\$1,200	\$8,000	\$288	\$1,920	\$1,488	\$9,920	8%
\$110,000	0%	\$0	\$20,800	\$1,200	\$8,000	\$288	\$1,920	\$1,488	\$9,920	8%
\$120,000	0%	\$0	\$20,800	\$1,200	\$8,000	\$288	\$1,920	\$1,488	\$9,920	7%
\$130,000	0%	\$0	\$20,800	\$1,200	\$7,520	\$288	\$1,805	\$1,488	\$9,325	6%
\$140,000	0%	\$0	\$20,800	\$1,200	\$6,720	\$288	\$1,613	\$1,488	\$8,333	5%
\$150,000	0%	\$0	\$20,800	\$1,200	\$5,920	\$288	\$1,421	\$1,488	\$7,341	4%
\$160,000	0%	\$0	\$20,800	\$1,200	\$5,120	\$288	\$1,229	\$1,488	\$6,349	3%
\$170,000	0%	\$0	\$20,800	\$1,200	\$4,320	\$288	\$1,037	\$1,488	\$5,357	2%
\$180,000	0%	\$0	\$20,800	\$1,200	\$3,520	\$288	\$845	\$1,488	\$4,365	2%
\$190,000	0%	\$0	\$20,800	\$1,200	\$3,040	\$288	\$730	\$1,488	\$3,770	1%
\$200,000	0%	\$0	\$20,800	\$1,200	\$2,240	\$288	\$538	\$1,488	\$2,778	1%

Cells in Orange note that this is likely limited for many taxpayers by the lack of refundability.

TY 2021 CDCC		
Maximum Credit	\$8,000 for one child, \$16,000 for two or more	
AGI Over	But Not Over	Percentage of Eligible Expenses
\$0	\$125,000	50%
\$125,000	\$127,000	49%
\$127,000	\$129,000	48%
\$129,000	\$131,000	47%
\$131,000	\$133,000	46%
\$133,000	\$135,000	45%
\$135,000	\$137,000	44%
\$137,000	\$139,000	43%
\$139,000	\$141,000	42%
\$141,000	\$143,000	41%
\$143,000	\$145,000	40%
\$145,000	\$147,000	39%
\$147,000	\$149,000	38%
\$149,000	\$151,000	37%
\$151,000	\$153,000	36%
\$153,000	\$155,000	35%
\$155,000	\$157,000	34%
\$157,000	\$159,000	33%
\$159,000	\$161,000	32%
\$161,000	\$163,000	31%
\$163,000	\$165,000	30%
\$165,000	\$167,000	29%
\$167,000	\$169,000	28%
\$169,000	\$171,000	27%
\$171,000	\$173,000	26%
\$173,000	\$175,000	25%
\$175,000	\$177,000	24%
\$177,000	\$179,000	23%
\$179,000	\$181,000	22%
\$181,000	\$183,000	21%
\$183,000	\$185,000	20%
\$185,000	\$400,000	20%
\$400,000	\$402,000	20%
\$402,000	\$404,000	19%
\$404,000	\$406,000	18%
\$406,000	\$408,000	17%
\$408,000	\$410,000	16%
\$410,000	\$412,000	15%
\$412,000	\$414,000	14%
\$414,000	\$416,000	13%
\$416,000	\$418,000	12%
\$418,000	\$420,000	11%
\$420,000	\$422,000	10%
\$422,000	\$424,000	9%
\$424,000	\$426,000	8%
\$426,000	\$428,000	7%
\$428,000	\$430,000	6%
\$430,000	\$432,000	5%
\$432,000	\$434,000	4%
\$434,000	\$436,000	3%
\$436,000	\$438,000	2%
\$438,000	\$440,000	1%
\$440,000	Over	0%