



**WORKING FAMILY HOUSEHOLD AND  
DEPENDENT CARE (WFHDC) CREDIT**  
Tables for credit and applicable percentages  
[ORS 315.264(2), (6)]  
**TAX YEAR 2025**

<b>2025 FEDERAL POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA</b>	
<b>Persons in family/household</b>	<b>Poverty guideline</b>
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150

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

The poverty guideline for a household size of 1 is not included in these tables because a household with a size of 1 does not qualify for the WFHDC credit.

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)].

**WFHDC student claimants – 110% of federal poverty guideline**

For a student with adjusted gross income (AGI) less than or equal to 110 percent of the federal poverty guideline, the applicable percentage used in the calculation of the WFHDC credit is the percentage corresponding to the student’s AGI or to AGI equal to 110 percent of the federal poverty guideline for the student’s household size, whichever results in a larger credit [ORS 315.264(6)]. The applicable percentages corresponding to 110 percent of the poverty guideline for each household size are shown in bold font on the following pages.

<b>Persons in family/household</b>	<b>110% of poverty guideline</b>
2	\$23,265
3	\$29,315
4	\$35,365
5	\$41,415
6	\$47,465
7	\$53,515
8	\$59,565

## Applicable percentage tables

**Household size**        **2**  
**Guideline**            **\$21,150**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of  
youngest qualifying individual on January 1 of  
the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$2,115	10%	8%	5%	5%
10%	20%	\$2,115	\$4,230	20%	18%	15%	5%
20%	30%	\$4,230	\$6,345	30%	28%	25%	10%
30%	40%	\$6,345	\$8,460	40%	38%	35%	20%
40%	50%	\$8,460	\$10,575	50%	48%	45%	30%
50%	60%	\$10,575	\$12,690	55%	53%	50%	35%
60%	70%	\$12,690	\$14,805	60%	58%	55%	40%
70%	80%	\$14,805	\$16,920	65%	63%	60%	45%
80%	90%	\$16,920	\$19,035	70%	68%	65%	50%
90%	<b>110%</b>	\$19,035	<b>\$23,265</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$23,265	\$25,380	71%	69%	66%	50%
120%	130%	\$25,380	\$27,495	66%	64%	61%	45%
130%	140%	\$27,495	\$29,610	61%	59%	56%	39%
140%	150%	\$29,610	\$31,725	55%	53%	50%	33%
150%	160%	\$31,725	\$33,840	50%	48%	45%	28%
160%	200%	\$33,840	\$42,300	47%	45%	42%	25%
200%	210%	\$42,300	\$44,415	45%	43%	40%	22%
210%	220%	\$44,415	\$46,530	40%	38%	35%	20%
220%	230%	\$46,530	\$48,645	35%	33%	30%	15%
230%	240%	\$48,645	\$50,760	30%	28%	25%	10%
240%	250%	\$50,760	\$52,875	20%	18%	15%	5%
250%	260%	\$52,875	\$54,990	10%	8%	5%	5%
260%	280%	\$54,990	\$59,220	6%	6%	4%	4%
280%	300%	\$59,220	\$63,450	4%	4%	4%	4%
300%		\$63,450		0%	0%	0%	0%

## Applicable percentage tables

**Household size**            **3**  
**Guideline**                    **\$26,650**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of youngest  
qualifying individual on January 1 of the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$2,665	10%	8%	5%	5%
10%	20%	\$2,665	\$5,330	20%	18%	15%	5%
20%	30%	\$5,330	\$7,995	30%	28%	25%	10%
30%	40%	\$7,995	\$10,660	40%	38%	35%	20%
40%	50%	\$10,660	\$13,325	50%	48%	45%	30%
50%	60%	\$13,325	\$15,990	55%	53%	50%	35%
60%	70%	\$15,990	\$18,655	60%	58%	55%	40%
70%	80%	\$18,655	\$21,320	65%	63%	60%	45%
80%	90%	\$21,320	\$23,985	70%	68%	65%	50%
90%	<b>110%</b>	\$23,985	<b>\$29,315</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$29,315	\$31,980	71%	69%	66%	50%
120%	130%	\$31,980	\$34,645	66%	64%	61%	45%
130%	140%	\$34,645	\$37,310	61%	59%	56%	39%
140%	150%	\$37,310	\$39,975	55%	53%	50%	33%
150%	160%	\$39,975	\$42,640	50%	48%	45%	28%
160%	200%	\$42,640	\$53,300	47%	45%	42%	25%
200%	210%	\$53,300	\$55,965	45%	43%	40%	22%
210%	220%	\$55,965	\$58,630	40%	38%	35%	20%
220%	230%	\$58,630	\$61,295	35%	33%	30%	15%
230%	240%	\$61,295	\$63,960	30%	28%	25%	10%
240%	250%	\$63,960	\$66,625	20%	18%	15%	5%
250%	260%	\$66,625	\$69,290	10%	8%	5%	5%
260%	280%	\$69,290	\$74,620	6%	6%	4%	4%
280%	300%	\$74,620	\$79,950	4%	4%	4%	4%
300%		\$79,950		0%	0%	0%	0%

## Applicable percentage tables

**Household size**            **4**  
**Guideline**                    **\$32,150**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of youngest  
qualifying individual on January 1 of the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$3,215	10%	8%	5%	5%
10%	20%	\$3,215	\$6,430	20%	18%	15%	5%
20%	30%	\$6,430	\$9,645	30%	28%	25%	10%
30%	40%	\$9,645	\$12,860	40%	38%	35%	20%
40%	50%	\$12,860	\$16,075	50%	48%	45%	30%
50%	60%	\$16,075	\$19,290	55%	53%	50%	35%
60%	70%	\$19,290	\$22,505	60%	58%	55%	40%
70%	80%	\$22,505	\$25,720	65%	63%	60%	45%
80%	90%	\$25,720	\$28,935	70%	68%	65%	50%
90%	<b>110%</b>	\$28,935	<b>\$35,365</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$35,365	\$38,580	71%	69%	66%	50%
120%	130%	\$38,580	\$41,795	66%	64%	61%	45%
130%	140%	\$41,795	\$45,010	61%	59%	56%	39%
140%	150%	\$45,010	\$48,225	55%	53%	50%	33%
150%	160%	\$48,225	\$51,440	50%	48%	45%	28%
160%	200%	\$51,440	\$64,300	47%	45%	42%	25%
200%	210%	\$64,300	\$67,515	45%	43%	40%	22%
210%	220%	\$67,515	\$70,730	40%	38%	35%	20%
220%	230%	\$70,730	\$73,945	35%	33%	30%	15%
230%	240%	\$73,945	\$77,160	30%	28%	25%	10%
240%	250%	\$77,160	\$80,375	20%	18%	15%	5%
250%	260%	\$80,375	\$83,590	10%	8%	5%	5%
260%	280%	\$83,590	\$90,020	6%	6%	4%	4%
280%	300%	\$90,020	\$96,450	4%	4%	4%	4%
300%		\$96,450		0%	0%	0%	0%

**Applicable percentage tables**

**Household size**            **5**  
**Guideline**                    **\$37,650**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of youngest  
qualifying individual on January 1 of the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$3,765	10%	8%	5%	5%
10%	20%	\$3,765	\$7,530	20%	18%	15%	5%
20%	30%	\$7,530	\$11,295	30%	28%	25%	10%
30%	40%	\$11,295	\$15,060	40%	38%	35%	20%
40%	50%	\$15,060	\$18,825	50%	48%	45%	30%
50%	60%	\$18,825	\$22,590	55%	53%	50%	35%
60%	70%	\$22,590	\$26,355	60%	58%	55%	40%
70%	80%	\$26,355	\$30,120	65%	63%	60%	45%
80%	90%	\$30,120	\$33,885	70%	68%	65%	50%
90%	<b>110%</b>	\$33,885	<b>\$41,415</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$41,415	\$45,180	71%	69%	66%	50%
120%	130%	\$45,180	\$48,945	66%	64%	61%	45%
130%	140%	\$48,945	\$52,710	61%	59%	56%	39%
140%	150%	\$52,710	\$56,475	55%	53%	50%	33%
150%	160%	\$56,475	\$60,240	50%	48%	45%	28%
160%	200%	\$60,240	\$75,300	47%	45%	42%	25%
200%	210%	\$75,300	\$79,065	45%	43%	40%	22%
210%	220%	\$79,065	\$82,830	40%	38%	35%	20%
220%	230%	\$82,830	\$86,595	35%	33%	30%	15%
230%	240%	\$86,595	\$90,360	30%	28%	25%	10%
240%	250%	\$90,360	\$94,125	20%	18%	15%	5%
250%	260%	\$94,125	\$97,890	10%	8%	5%	5%
260%	280%	\$97,890	\$105,420	6%	6%	4%	4%
280%	300%	\$105,420	\$112,950	4%	4%	4%	4%
300%		\$112,950		0%	0%	0%	0%

**Applicable percentage tables**

**Household size**            **6**  
**Guideline**                    **\$43,150**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of youngest  
qualifying individual on January 1 of the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$4,315	10%	8%	5%	5%
10%	20%	\$4,315	\$8,630	20%	18%	15%	5%
20%	30%	\$8,630	\$12,945	30%	28%	25%	10%
30%	40%	\$12,945	\$17,260	40%	38%	35%	20%
40%	50%	\$17,260	\$21,575	50%	48%	45%	30%
50%	60%	\$21,575	\$25,890	55%	53%	50%	35%
60%	70%	\$25,890	\$30,205	60%	58%	55%	40%
70%	80%	\$30,205	\$34,520	65%	63%	60%	45%
80%	90%	\$34,520	\$38,835	70%	68%	65%	50%
90%	<b>110%</b>	\$38,835	<b>\$47,465</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$47,465	\$51,780	71%	69%	66%	50%
120%	130%	\$51,780	\$56,095	66%	64%	61%	45%
130%	140%	\$56,095	\$60,410	61%	59%	56%	39%
140%	150%	\$60,410	\$64,725	55%	53%	50%	33%
150%	160%	\$64,725	\$69,040	50%	48%	45%	28%
160%	200%	\$69,040	\$86,300	47%	45%	42%	25%
200%	210%	\$86,300	\$90,615	45%	43%	40%	22%
210%	220%	\$90,615	\$94,930	40%	38%	35%	20%
220%	230%	\$94,930	\$99,245	35%	33%	30%	15%
230%	240%	\$99,245	\$103,560	30%	28%	25%	10%
240%	250%	\$103,560	\$107,875	20%	18%	15%	5%
250%	260%	\$107,875	\$112,190	10%	8%	5%	5%
260%	280%	\$112,190	\$120,820	6%	6%	4%	4%
280%	300%	\$120,820	\$129,450	4%	4%	4%	4%
300%		\$129,450		0%	0%	0%	0%

## Applicable percentage tables

**Household size**        **7**  
**Guideline**            **\$48,650**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of  
youngest qualifying individual on January 1 of  
the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$4,865	10%	8%	5%	5%
10%	20%	\$4,865	\$9,730	20%	18%	15%	5%
20%	30%	\$9,730	\$14,595	30%	28%	25%	10%
30%	40%	\$14,595	\$19,460	40%	38%	35%	20%
40%	50%	\$19,460	\$24,325	50%	48%	45%	30%
50%	60%	\$24,325	\$29,190	55%	53%	50%	35%
60%	70%	\$29,190	\$34,055	60%	58%	55%	40%
70%	80%	\$34,055	\$38,920	65%	63%	60%	45%
80%	90%	\$38,920	\$43,785	70%	68%	65%	50%
90%	<b>110%</b>	\$43,785	<b>\$53,515</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$53,515	\$58,380	71%	69%	66%	50%
120%	130%	\$58,380	\$63,245	66%	64%	61%	45%
130%	140%	\$63,245	\$68,110	61%	59%	56%	39%
140%	150%	\$68,110	\$72,975	55%	53%	50%	33%
150%	160%	\$72,975	\$77,840	50%	48%	45%	28%
160%	200%	\$77,840	\$97,300	47%	45%	42%	25%
200%	210%	\$97,300	\$102,165	45%	43%	40%	22%
210%	220%	\$102,165	\$107,030	40%	38%	35%	20%
220%	230%	\$107,030	\$111,895	35%	33%	30%	15%
230%	240%	\$111,895	\$116,760	30%	28%	25%	10%
240%	250%	\$116,760	\$121,625	20%	18%	15%	5%
250%	260%	\$121,625	\$126,490	10%	8%	5%	5%
260%	280%	\$126,490	\$136,220	6%	6%	4%	4%
280%	300%	\$136,220	\$145,950	4%	4%	4%	4%
300%		\$145,950		0%	0%	0%	0%

## Applicable percentage tables

**Household size**      **8 or more**  
**Guideline**            **\$54,150**

Greater of Federal or Oregon Adjusted Gross Income  
as Percentage of Federal Poverty Level

Applicable percentage based on age of  
youngest qualifying individual on January 1 of  
the tax year

Percent of poverty guideline		AGI					
Greater than	Less than or equal to	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 6 years but less than 13 or at least 13 but less than 18 if disabled	18 years or older if disabled
0%	10%	\$0	\$5,415	10%	8%	5%	5%
10%	20%	\$5,415	\$10,830	20%	18%	15%	5%
20%	30%	\$10,830	\$16,245	30%	28%	25%	10%
30%	40%	\$16,245	\$21,660	40%	38%	35%	20%
40%	50%	\$21,660	\$27,075	50%	48%	45%	30%
50%	60%	\$27,075	\$32,490	55%	53%	50%	35%
60%	70%	\$32,490	\$37,905	60%	58%	55%	40%
70%	80%	\$37,905	\$43,320	65%	63%	60%	45%
80%	90%	\$43,320	\$48,735	70%	68%	65%	50%
90%	<b>110%</b>	\$48,735	<b>\$59,565</b>	<b>75%</b>	<b>73%</b>	<b>70%</b>	<b>55%</b>
110%	120%	\$59,565	\$64,980	71%	69%	66%	50%
120%	130%	\$64,980	\$70,395	66%	64%	61%	45%
130%	140%	\$70,395	\$75,810	61%	59%	56%	39%
140%	150%	\$75,810	\$81,225	55%	53%	50%	33%
150%	160%	\$81,225	\$86,640	50%	48%	45%	28%
160%	200%	\$86,640	\$108,300	47%	45%	42%	25%
200%	210%	\$108,300	\$113,715	45%	43%	40%	22%
210%	220%	\$113,715	\$119,130	40%	38%	35%	20%
220%	230%	\$119,130	\$124,545	35%	33%	30%	15%
230%	240%	\$124,545	\$129,960	30%	28%	25%	10%
240%	250%	\$129,960	\$135,375	20%	18%	15%	5%
250%	260%	\$135,375	\$140,790	10%	8%	5%	5%
260%	280%	\$140,790	\$151,620	6%	6%	4%	4%
280%	300%	\$151,620	\$162,450	4%	4%	4%	4%
300%		\$162,450		0%	0%	0%	0%