Employee School Readiness Tax Credit

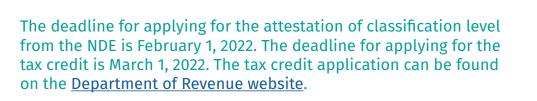
The Employee School Readiness Tax Credit is a refundable income tax credit available to employees and self-employed individuals working in early childhood programs who have attained at least the base requirements in the categories of education, training, and 6 months of work experience in a Step Up to Quality program. The base requirements and classification levels are described below. Individuals must apply through the <u>Nebraska Early Childhood Professional Record System (NECPRS)</u> for an attestation of their classification level before applying for the tax credit through the Nebraska Department of Revenue.

Point Determination:

Education	CDA or one-year certificate/diploma in Early Childhood Education or Child Development (Base Requirement) Associate's Degree in Early Childhood Education/Child Development (3 Points) Bachelor's Degree or above in a related field** (4 Points) Bachelor's Degree or above in Early Childhood Education or Child Development (5 Points)
Training	12 clock hours of NDE verified/approved training (Base Requirement) 15 clock hours of NDE verified/approved training (3 Points) 24 clock hours of NDE verified/approved training (4 Points) 30 clock hours of NDE verified/approved training (5 Points)
Work Experience	At least 6 months of employment in an eligible program* during the tax year (Base Requirement) At least 1 year of experience working in an early care & education environment (including 6 month base requirement) (3 Points) At least 2 years of experience working with children in an early care & education environment (including 6 month base requirement) (4 Points) At least 3 years of experience working with children in an early care & education environment (including 6 month base requirement) (5 Points)

*Eligible programs are defined as ones participating in Step Up to Quality (at a Step 1 rating or higher). Applicant must have worked in an eligible program for at least 6 months during the tax year.

**Related fields include Elementary Education, Early Childhood Special Education, Curriculum and Instruction, Social Work, Nursing, Psychology, Human Development & the Family, Family Consumer Science, Youth Development, Mental Health/Counseling.





Classification Levels

Level 1 | \$540 All base requirements

Level 2 | \$810 7-9 points

Level 3 | \$1,350 10-12 points

Level 4 | \$1,620 13-15 points

These amounts may vary slightly depending on inflation.

For more information, please visit:

https://goo.gl/LAeeQ7