

14-May-24

**Child and Dependent Care Tax Credit (CDCTC):
Number of Families and Amount of Credit, 1976-2021**

Year	Number of returns claiming credit	Total amount of credit claimed	Average amount of credit per return claiming credit
1976	2,660,000	\$548,000,000	\$206
1977	2,910,000	\$521,000,000	\$179
1978	3,431,000	\$654,000,000	\$191
1979	3,833,000	\$793,000,000	\$207
1980	4,231,000	\$956,000,000	\$226
1981	4,578,000	\$1,148,000,000	\$251
1982	5,004,000	\$1,501,000,000	\$300
1983	6,367,000	\$2,051,000,000	\$322
1984	7,456,000	\$2,649,000,000	\$355
1985	8,417,000	\$3,127,000,000	\$372
1986	8,950,000	\$3,398,000,000	\$380
1987	8,520,000	\$3,438,000,000	\$404
1988	9,023,000	\$3,813,000,000	\$423
1989	6,028,000	\$2,440,000,000	\$405
1990	6,144,000	\$2,549,000,000	\$415
1991	5,896,000	\$2,521,000,000	\$428
1992	5,980,000	\$2,527,000,000	\$423
1993	6,090,000	\$2,559,000,000	\$420
1994	6,012,000	\$2,526,000,000	\$420
1995	5,964,000	\$2,518,000,000	\$422
1996	6,003,000	\$2,663,000,000	\$444
1997	5,796,000	\$2,464,000,000	\$425
1998	6,128,000	\$2,661,000,000	\$434
1999	6,182,193	\$2,675,147,000	\$433
2000	6,368,101	\$2,793,860,000	\$439
2001	6,184,507	\$2,721,061,000	\$440
2002	6,185,855	\$2,706,539,000	\$438
2003	6,313,297	\$3,206,890,000	\$508
2004	6,316,649	\$3,337,984,000	\$528
2005	6,500,596	\$3,462,104,000	\$533
2006	6,466,792	\$3,486,637,000	\$539
2007	6,491,844	\$3,483,152,000	\$537
2008	6,587,103	\$3,526,697,000	\$535
2009	6,286,241	\$3,317,379,000	\$528
2010	6,338,315	\$3,397,639,000	\$536
2011	6,332,814	\$3,425,529,000	\$541
2012	6,339,717	\$3,411,987,000	\$538
2013	6,315,706	\$3,458,946,000	\$548
2014	6,340,882	\$3,504,960,000	\$553
2015	6,344,325	\$3,585,379,000	\$565
2016	6,469,075	\$3,635,193,000	\$562
2017	6,469,236	\$3,718,771,000	\$575
2018	6,460,823	\$3,789,213,000	\$586
2019	6,375,000	\$3,779,000,000	\$593
2020	5,049,685	\$2,826,870,000	\$560
2021	5,632,571	\$11,980,877,000	\$2,127

Sources: 1976-2000: Joint Committee on Taxation, Ways and Means Committee, 2004 Greenbook, Table 13-15. 2001-2014: IRS, Historical Table 1. Individual Income Tax Returns: Selected Income and Tax Items. 2015-2020: IRS SOI Complete Report Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status. 2021: Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments. Individual Complete Report (Publication 1304), Table 3.3 (Filing Year 2022). February 2024.

Notes: Data for 2021 reflects the temporary expansion of the CDCTC under the American Rescue Plan Act (ARPA). Under the ARPA expansion, the CDCTC was made refundable for all filers whose principal place of abode was the US for over half the year. All other taxpayers otherwise eligible could claim a nonrefundable CDCTC, and they are not included in the totals presented above. For more information on the ARPA changes, see the Congressional Research Service's "The Child and Dependent Care Tax Credit (CDCTC): Temporary Expansion for 2021 Under the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2)" (Crandall-Hollick 2021).