



Child and Dependent Care tax credit can help offset summer day camp expenses

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WASHINGTON – The Internal Revenue Service today reminded taxpayers that summer day camp expenses may count towards the [Child and Dependent Care tax credit](#).

Many working parents arrange for care of their younger children under age 13 during the summer. A popular solution is a day camp program, which can sometimes also lead to a tax benefit. Taxpayers who pay for the care of a child, or other qualifying person, so they could work or look for work may be able to take the credit for child and dependent care expenses.

Unlike overnight camps, the cost of day camp may count as an expense towards the Child and Dependent Care credit.

How it works

Taxpayers must have [earned income](#) to claim this credit. The credit is calculated based on income and a percentage of expenses incurred for the care of qualifying people to enable taxpayers to work, look for work or attend school.

- Depending on income, taxpayers can get a credit worth up to 35% of their qualifying childcare expenses. At minimum, it's 20% of those expenses. For 2024, the maximum eligible expense for this credit is \$3,000 for one qualifying person and \$6,000 for two or more.
- Reimbursed expenses, such as from a state social services agency, must first be deducted as work-related expenses used to calculate the amount of the credit.
- The amount of work-related expenses used to figure the credit generally cannot be more than earned income for the year if single, or the smaller of a spouse's income, if married.
- Taxpayers who claim it must list the name and address of the day camp on their return, along with the taxpayer identification number unless an exception applies.

IRS [Publication 503, Child and Dependent Care Expenses](#), explains all the rules, the tests needed to claim the credit and describes an exception for certain taxpayers living apart from their spouse and meeting other requirements. Taxpayers can also use the [Interactive Tax Assistant](#) on IRS.gov to determine if they can claim this credit.

Additional information

- [Tax Topic No. 602, Child and dependent care credit](#)
- [Form 2441, Child and Dependent Care Expenses](#)