CHILDCARE EXPENSE WORKSHEET

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NOTE: This worksheet may only be used if the family does NOT qualify for disability assistance expenses.

Step 1: Calculate family's out of pocket childcare costs

A1. Total annual childcare costs for children 12 and under, including foster children (Note: Children 13 and over do not qualify for the childcare deduction)	\$	
A2. Annual childcare costs paid by someone outside the family and/or amount reimbursed to the family	\$	
A3. Out of pocket childcare costs (A1 - A2). If 0 or negative, STOP. Do not give a childcare allowance.	\$ 0	

Step 2: Determine family's allowable childcare deduction

 B. Earned income included in annual income of the ONE family member who is enabled to work by childcare (See HUD-50058, line 7f). [If more than one person is enabled to work, see PHA policy] If no one is working, skip to D. 		
C1. Out of pocket childcare cost that enables family member to work (See A3) [If family member works and attends school, this cost must be prorated]		
C2. Lower of B or C1 \$		
D. Portion of childcare costs that enable family member to seek work or attend school (Note: PHA policy should specify the activities that qualify under each option)		
E. Total childcare costs $(C2 + D)$	\$	
F. Reasonable childcare costs, as determined by the PHA, for the type of care the family receives		
G. Total allowable childcare costs (Lower of E or F) [Record on HUD-50058, 8t]		