




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 [Nebraska Early Childhood Professional Record System \(NECPRS\)](#) for an attestation of their classification level before applying for the tax credit through the Nebraska Department of Revenue.

Point Determination:

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

*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>

The deadline for applying for the attestation of classification level from the NDE is February 1, 2022. The deadline for applying for the tax credit is March 1, 2022. The tax credit application can be found on the [Department of Revenue website](#).