

Workforce Child Care Tax Credits FAQs for Staff and Administrators

Formerly School Readiness Tax Credits (SRTC)

1. What are the Workforce Child Care Tax Credits (WCCTC) for Child Care teachers, directors, and Family Child Care Providers in Academic Approval?

The WCCTCs are refundable credits that are provided directly to teachers and directors working in type III centers, as well as Family Child Care (FCC) providers who opted into Academic Approval, based on their level on the [Teacher Career Ladder](#), [Administrator Career Ladder](#) or [Family Child Care Career Ladder](#). The amount of the credit varies based on the level on the Staff Career Ladder or Director Career Ladder.

2. Where is my Staff/Director form for the Workforce Child Care Tax Credit?

All directors and staff members working in Type III centers and FCCs in Academic Approval must be actively registered with Louisiana Pathways and leveled on the Pathways Career Ladder at Teacher 1 or above, or Director 1 or above to receive a Director and Staff member form by mail to the address registered with Louisiana Pathways. These forms will be mailed by January 31st.

For questions regarding your level please contact Louisiana Pathways at 1-800-245-8925. Your director can also request a Louisiana Pathways Director's Report which should confirm your current level and address.

3. IMPORTANT NEW PROCESS: What records/certification will staff need to claim the credit?

If eligible, you will receive two copies of a R-10615 form (which will be sent to you by Pathways, no later than January 31st each year) that states the WCCTC training/education level you have achieved. You should obtain all required information and signatures for both copies of the certificate.

In order to claim the tax credit, you must submit or maintain one original copy with your tax records, as required by the Secretary of the Department of Revenue in subsequent forms and instructions. The second original copy should be fully completed and mailed back to Louisiana Pathways, as described in the included directions. This may allow you to qualify for increased tax credits in future years.

4. I filed my teacher/director tax form. Where is my refund for Workforce Child Care Tax Credit?

Please contact the Louisiana Department of Revenue for refund status at 225-219-0102 (individual) or 225-219-7462 (business) or visit http://revenue.louisiana.gov/sections/individual/school_readiness.aspx

5. How do I file for the Workforce Child Care Tax Credit?

You must contact your tax preparer or the Louisiana Department of Revenue for information on filing taxes.

6. Who is eligible for the administrator and staff Workforce Child Care Tax Credit?

In addition to meeting Louisiana Pathways level requirements (see question #2 and links to Career Ladders in question #1).

Teachers and directors working in type III or FCC site in Academic Approval must:

- a. Worked for at least six months of the calendar year (tax year) at a licensed, center-based early care and education program,
- b. Work for an average of 30 hours/week that participates in Louisiana's Unified Quality Rating System, and
- c. Have either enrolled in Louisiana Pathways or have earned an Early Childhood Ancillary Certificate.

All individuals who have earned the Early Childhood Ancillary Certificate in 2018, should be enrolled with Louisiana Pathways Career Development System (unless the individual has otherwise opted out or has already enrolled).

7. How can a new administrator or staff member enroll in Louisiana Pathways?

To enroll in Louisiana Pathways, an administrator, staff member, or family child care (FCC) educator must submit a completed [Enrollment Form](#) and [Employee Verification Form](#), along with copies of any applicable credentialing documents (e.g., transcripts, Ancillary Certificates, CDA credentials, or workshop completion certificates) earned. Mail all completed forms and supporting documents to Louisiana Pathways at:

Louisiana Pathways Career Development System
Attention: Jennifer "Jenny" Cowan
1800 Warrington Place
Shreveport, LA 71101

Or via email to cowanj@nsula.edu

8. What are the four levels and how much is the Workforce Child Care Tax Credit?

The WCCTC for each level are as follows for the 2025 tax year:

WCCTC Levels	2025 Tax Credit Amount
Director 1/ Early Learning Teacher 1	\$2,192.00
Director 2/ Early Learning Teacher 2	\$2,921.00
Director 3/ Early Learning Teacher 3	\$3,653.00
Director 4/ Early Learning Teacher 4	\$4,381.00

Note: These tax credit amounts are adjusted annually for each calendar year by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U), as prepared by the United States Department of Labor, Bureau of Labor Statistics, as determined by the secretary of the Department of Revenue on December first of the preceding calendar year.

9. Does the number of stars the center has earned impact the amount of the WCCTC for staff?

No, the number of stars a center has earned will not impact how much its staff receives in tax credits. If the center is participating in the unified rating system then the teachers are eligible to apply for the WCCTC. Eligible teachers must meet all of the educational requirements (Level I – IV) and must have worked at least 6 months of the calendar year for an average of 30 hours a week at the **same** child care center, see [Staff Career Ladder](#).

10. Does the number of stars the center has earned impact the amount of the WCCTC for directors?

The number of stars a center earned (as long as they had at least 1 star) did not impact the level of tax credit a director could qualify for. As long as the center is participating in the unified rating system, then the directors are eligible to apply for the WCCTC. Eligible directors must meet all of the educational requirements (Level I – IV) and must have worked at least 6 months for an average of 30 hours a week of the calendar year at the same child care center.

Beginning with the 2018 tax year, directors who work at 3 star, 4 star, or 5 star centers may be able to qualify for higher tax credit levels. These additions for the 2018 tax year will not result in the reduction of any director's current tax credit eligible level although directors still need to meet the professional active requirements to maintain their current tax credit eligible levels. Directors will be able to qualify based on their current educational requirements and professional activity requirements or their center's star rating and professional activity requirements and will be awarded the highest tax credit level for which they qualify. For specific qualifications, see [Administrator Career Ladder](#).

Directors must also have worked at least 6 months of the calendar year for an average of 30 hours a week at the **same** child care center.

11. What is a tax credit, and how is it different from a tax deduction?

A tax credit reduces the taxes paid, dollar-for-dollar. A tax deduction lowers taxable income. A tax credit is generally more valuable to a taxpayer than a tax deduction of the same amount. For example, for a taxpayer in the 20-percent tax bracket, the value of a \$100 tax deduction is 20 percent (\$20). But the value of the same amount as a tax credit is 100 percent, or in this example, the full \$100. So, if you owe \$5,000 in taxes but have a \$1,000 tax credit, then your final tax bill will be \$4,000. However, if you had a \$1,000 tax deduction, and were in the 15% tax bracket, then your final tax bill would be \$4,850 (as you save \$150 which is 15% of \$1,000).

12. What is a refundable tax credit?

A 'refundable' tax credit is one that is available to a taxpayer even if they do not owe taxes. For example, a taxpayer who is eligible for a nonrefundable tax credit worth \$500 and who owes only \$100 in taxes can only claim \$100 of the credit. If the same tax credit were refundable, the taxpayer could claim the full \$500. That's right; they would receive a check for the difference. Because the WCCTC is refundable, eligible teachers and directors who do not owe any taxes will still receive an income tax refund. For example, if you meet the requirements for an Early Learning Center Teacher Level 1, then you qualify for \$1,756. Let's assume that, after you do your taxes, you are eligible for a refund of \$100. After the WCCTC is applied, you will actually get a refund check of \$1,856.

13. Can I qualify for the credit if I don't pay taxes?

Yes, the WCCTC is refundable. This means that even if you do not owe any taxes you will receive all of the WCCTC to which you are eligible.

14. Do I have to file an income tax return in order to receive the credit?

Yes, in order to claim this credit you will have to file a Louisiana state income tax return, even if you do not owe any taxes. On or before January 31st of each year, you will receive a certificate from Pathways that states the level of training and education you have achieved (Level I-IV). You must submit or maintain the certificate as required by the Secretary of the Department of Revenue in subsequent forms and instructions. [Note: it is important to fill out both a federal and state tax form – even if you do not owe any taxes – because you might be eligible for other refundable tax credits, such as the earned income tax credit, which is a refundable tax credit at both the federal and state level for taxpayers in certain income brackets, even if taxes are not due.]

15. Can I qualify for the tax if I work for a Type I or Type II Center?

No, only Type III centers are allowed to participate.

16. Where can I obtain certification of the rating for my child care center?

For current WCCTC rating, visit www.louisianaschools.com and locate your center. On your center's overview page, you will find the rating for your center.

You can also visit <https://www.louisianabelieves.com/resources/library/child-care-provider-resources> and located at the bottom of the page are years, with lists of star level lists.

17. How can I enroll in Louisiana Pathways? If I have enrolled in Louisiana Pathways, where can I obtain a copy of my credentials?

You can find information about Louisiana Pathways at their website (<http://pathways.nsula.edu/career-development/>) or by calling 800-245-8925 to register or to verify your level and request the needed documentation.

18.If I want to earn my CDA or take courses or clock hours, is there financial assistance available?

Yes, there is a scholarship program through Louisiana Pathways for both a CDA and college courses. Contact Louisiana Pathways or call 800-245-8925 for more information.