

## Tax Credit for Employing a Member of a Family that Received Temporary Assistance for Needy Families (TANF)

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Beginning with tax year 2017, there is a nonrefundable income tax credit equal to 20% of an employer's expenditures for eligible employees. Eligible employer expenditures for employees include:

- Tuition at Nebraska public institutions for postsecondary education;
- The costs of a high school equivalency program; and
- The cost for transportation of eligible employees to and from work.

The income tax credit may be claimed for two (not necessarily consecutive) tax years. An eligible employee is an individual who is a parent or responsible member of a family that received benefits under the state or federal TANF program for any nine months of the 18-month period immediately prior to the employee's hiring date. The tax credit may be taken against individual, corporate, or fiduciary income taxes.

Additional information will be published and posted at [revenue.nebraska.gov](http://revenue.nebraska.gov) as it becomes available.