

NIH Childcare Allowance (CCA)

- **Definition**
- **Requirements**
- **Accounting**
- **Reimbursement**

CCA Definition

NIH has made a childcare allowance available on its NRSA fellowship and institutional training grant awards. The maximum amount of the allowance is \$2,500 per budget year per fellow/trainee.

For Fellowships (F30, F31, F32, and F33):

The allowance is available on NRSA fellowship awards effective April 2021.

If the fellow is eligible for CCA ([see CCA Requirements section](#)), requests for funds should be made at the time of submission of the proposal. (It is the responsibility of the Department to ensure funds are requested, and ultimately distributed only to fellows eligible to receive reimbursement.) Receipts from the childcare provider are not required to be submitted to NIH. For fellowship awards active and issued prior to April 2021, supplemental funding for the CCA may be requested from NIH through your ORPA representative.

For Institutional Training Grants (T32, TL1, TU2, and T90):

The allowance is available on NRSA institutional training grants for awards issued in Fiscal Year 2022 (beginning October 1, 2021)

NIH will obligate CCA funding for each training slot when the next new, renewal or continuation award is issued. No other action is needed from recipients at the time of the application to request CCA funds. However, the funds may only be used to reimburse trainees that are eligible for the CCA. ([see Requirements Section](#))

You can read the following NIH announcements and FAQ's for more details:

[NOT-OD-21-074: Childcare allowance for NIH NRSA Fellowships](#)

[NOT-OD-21-177: Childcare allowance for NIH NRSA Institutional Training Grants](#)

[NIH FAQ](#)

CCA Requirements

The CCA is limited to NIH fellows/trainees who have incurred allowable childcare expenses for eligible child(ren).

An allowable childcare expense must be supported by proof of payment to a [NY State licensed childcare provider](#) for childcare costs incurred within the award's budget year. Invoices and proof of payment to the childcare vendor are required from the fellow/trainee in order for the fellow/trainee to receive reimbursement via a Form 211 (HRMS).

Updated: May 4, 2022

The allowance will be disbursed by the UR to the eligible fellow/trainee on an actual cost basis up to a maximum amount of \$2,500 per fellow/trainee per budget year.

Eligible Child(ren):

- Reside with the fellow/trainee; and are
- 12 years of age or under, or 17 years or under if disabled.

Per IRS requirements, the allowance is taxable.

CCA funds are restricted and may not be rebudgeted into other cost categories on the award.

For fellowships, any allowance funds requested from NIH but not disbursed by the end of the budget year must be returned to NIH.

For institutional training grants, any unused allowance funds (due to ineligible trainee slots) must be reported as an unobligated balance; NIH will offset unused funds in future years.

For institutional training grants with eligible trainees that cross budget periods, the unused portion would be reported as an unliquidated obligation.

CCA Accounting

Fellowships

If an NIH fellowship notice of award has childcare funding in Section I, ORPA will create a line in the budget for that funding.

Institutional Training Grants

If an NIH training grant notice of award has childcare funding in Section I, ORPA will enter the funds in as restricted funding. It is the responsibility of the Department to ensure funds are distributed only to trainees eligible to receive reimbursement.

CCA Reimbursement

Reimbursement of CCA expenses are excluded from F&A, per NIH policy.

Instructions for the Fellow/Trainee:

- Complete CCA Reimbursement Request Form for the specified budget period:
 - the child(ren) is aged 12 years or under (or 17 or under if disabled); and
 - the child(ren) lives with the fellow/trainee
- Obtain receipt of payment from a NY State licensed childcare provider.
- Submit both of the above to the Department Administrator in a timely manner

Note: The NIH allowance is per fellow/trainee, not per child. Costs may be reimbursed based on any number of eligible children, but the maximum allowed per fellow is \$2,500 per budget period.

Note: If two fellows/trainees have children, they are both eligible to request the allowance, but must be reimbursed for actual expenditures not to exceed \$2,500 per fellow/trainees.

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For example, the child is in day care that costs \$2,000/month. Fellow/trainee A submits receipts for day care for January & February for a total of \$4,000 and receives \$2,500. Fellow/trainee B submits receipts for day care for March & April for \$4,000 and receives \$2,500. Each fellow/trainee is eligible to be reimbursed up to \$2,500 per budget year; the same receipt may not be used to receive more than one reimbursement.

Instructions for the Department:

- If an NRSA fellowship - request funds from NIH for the CCA:
 - If the fellowship is on an existing grant, request supplemental funds via ORPA
 - If the fellowship is new, request funds as part of the proposal submission
- If an NRSA institutional training grant - the Department **does not** have to request funds as NIH will obligate funding based on the number of training slots.

Note: NIH only allows the full \$2,500 to be requested and obligated. At the end of the budget period, if the total amount disbursed is less than \$2,500, the balance must be reconciled in accordance with NIH policy. ORACS will manage reconciliation through its fellowship/training grant reporting and closing process (see ORACS section).

- Obtain documentation/attestation supporting the fellow's/trainee's eligibility to receive funds under the NIH childcare allowance. Documentation must support that:
 - The child(ren) is age 12 years or under (or 17 or under if disabled);
 - The child(ren) lives with the fellow/trainee;
 - The childcare provider (vendor) is licensed within NY State; and
 - The request for funds does not exceed \$2,500 per fellow/trainee per budget year via valid receipts.

Reimbursement and taxation/notification will occur in one of two forms:

- Fellows/trainees that **ARE NOT Employees** this additional stipend will be reimbursed through Payroll via a Form 211 and the amount reimbursed will be included in their fellowship letter which fellows/trainees receive in January of the following calendar year.
- Fellows/trainees that **ARE Employees** will be reimbursed through Payroll via a Form 211 and the amount reimbursement is considered compensation and the amount is therefore included in wages for W-2 purposes and subject to withholding for tax purposes.
- In **BOTH** cases when completing the Form 211, indicate "**No**" when asked "Related to Work Performed", and then choose "**NIH NRSA Childcare Reimb**" in the drop down box for "reason".

Departments must ensure that:

- The Form 211 includes reference to "NIH NRSA Childcare Reimb".
- The funds for the allowance have been obligated by NIH via a notice of award.
- The fellow/trainee has not been reimbursed for more than \$2,500 in the award's budget year.

Instructions for ORPA and ORACS:

- ORPA will establish a fellowship or training grant award budget to segregate, per NIH requirements, the CCA funds to ensure they are not co-mingled with other fellowship or training grant funds.
- ORACS will ensure that CCA funds disbursed are segregated in the sponsor financial report and that any remaining balance of funds in the budget is de-obligated to NIH upon reconciliation of the fellowship or training grant budget period.