

# NIH Childcare Allowance Guidance

*Updated 5/18/22*

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

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

[NIH FAQ](#)

## Allowance 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 (not per child).

The allowance is excluded from indirect costs per NIH policy.

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

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

If the fellow is eligible for this allowance (see Requirement section), requests for funds for this allowance should be made at the time of submission of the proposal. It is the responsibility of the fellow's department to ensure funds are requested and distributed only to fellows eligible to receive reimbursement.

### **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 childcare allowance 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 childcare allowance funds. However, the funds may only be used to reimburse trainees that are eligible for the allowance.

## Allowance Requirements

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

**Eligible children:** Childcare costs are permitted for dependent children living in the eligible fellow or trainee's home from birth to under the age of 13, or children who are disabled and under age 18. This is

inclusive of foster/adoption and part-time custody situations where the child is of appropriate age. The childcare costs do not apply to elder or non-child dependent care costs.

**Eligible childcare:** Care that is licensed and/or regulated by state and/or local authorities, including, but not limited to:

- Childcare at a day camp, nursery school, or by a private sitter
- Before- or after-school care, pre-schools
- Licensed day care centers
- Summer or holiday day camps

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

## Budget Setup

Where allowable and included in the award documents, a separate FOP will be established for the childcare allowance. **Allowance funds are restricted and may not be rebudgeted** into other budget categories in the award.

## Disbursement

Receipts from the childcare vendor are not required to be submitted to NIH; however, receipts will be required attachments to the **Reimbursement Request Form/Attestation**.

### Instructions for the Fellow/Trainee:

Complete the **Reimbursement Request Form/Attestation** for the specified budget period and provide copy of receipt for an eligible childcare provider.

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

### Instructions for the Fellow/Trainee Department:

Ensure the NIH award includes childcare allowance funds or work with the appropriate college-level designee or OSP contract administrator to request childcare allowance funds from NIH, if applicable.

Obtain the **Reimbursement Request Form/Attestation** from the fellow/trainee and ensure all required information has been submitted.

Contact Student Financial Services to request a payment to the fellow/trainee and provide the childcare allowance FOP for the payment. The amount of the payment requested should equal either the amount

of childcare expenses documented by a valid receipt or \$2,500, whichever is less. In no circumstances can the amount exceed \$2,500 per fellow/trainee per budget period.

Note: Neither the main award FOP nor the Stipend only FOP should be used to record childcare allowance payments.

### **Instructions for OSP and CGA:**

**OSP:** Request a separate FOP for childcare allowance payments. Budget JVs should load funds in account 7300.

**CGA:** Ensure childcare payments are allocated to the appropriate FOP within the NIH award and that any balance of allowance funds is properly reported to NIH at the end of the budget period.

### **Questions**

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