Cornell Child Care Grant FAQ

What is the Cornell Child Care Grant for Faculty and Staff?

Cornell University’s Child Care Grant provides financial assistance by reimbursing you for child care expenses, including infant and toddler child care, pre-school/pre-K programs, care on school holidays, school-age summer day camps/programs, and school-age before/after school care, provided those expenses allow you and your spouse or partner (if applicable) to work or to seek work. By providing you with this fully-funded Grant, Cornell hopes to allow you to explore options and find creative solutions to some of the child care challenges you face.

Important Updates for 2020-2021

For 2021, in response to both the challenges of COVID-19 and to better meet the needs of working families, we have modified the Child Care Grant award determinations to be flat dollar amount awards, based on household income and age(s) of child(ren). We will still collect your estimated costs of care/expenses, but we understand that during the fall, it may be harder for you to estimate your child care expenses for the next year and/or needs may be uncertain or change over time.

In addition, to better address any uncertainty or changing needs you may have for 2021, we are offering two Child Care Grant award periods:

1. Applications due in September 2020 will be for a twelve-month award to cover expenses from January 1 to December 31, 2021. If you are uncertain of your 2021 needs during the September 2020 application period, you may choose to delay applying for an award until June 2021 – when you can be considered for a six-month award.

2. Applications due in June 2021 will be for a six-month award, to cover expenses from July 1 to December 31, 2021. While these six-month awards must be granted on a post-tax basis (i.e. taxable income to you in 2021), we are hoping they meet your needs, particularly if any of these three situations apply:

   • You are a new hire, joining Cornell from October 1, 2020 through May 31, 2021 (and therefore not eligible for the January 1, 2021 awards)
   • You received a January Child Care Grant award, but have subsequently experienced a decrease in household income or an increase in number of dependents after your initial fall application (this may result in an additional award amount in 2021)
   • You were eligible, but did not apply during the September application period due to uncertainty about needs and expenses for the period January – June 2021

My Eligibility and My Eligible Dependents

Eligibility
To be eligible for the Grant, you must:

- Be a benefits-eligible Cornell faculty or staff member and be paid by Cornell. Note: that Limited Benefits staff (LIMs) and County Extension Association employees are not eligible to apply for the Grant.
- Be unmarried or, based on IRS rules for Flexible Spending Dependent Care Accounts, have a spouse/partner who is:
  a. Employed at least part time (you will need to submit two most recent pay slips as proof of income), or
  b. A full-time student (you will need to provide proof of enrollment from the college or university and an expected graduation date), or
  c. Considered legally disabled (you will need to provide proof of the disability), or
  d. Unemployed but actively seeking employment (you may use Grant money for care during the time that your spouse/partner is actively seeking employment); must have legal work authorization to work in the United States (you will need to provide a copy of the employment authorization card as proof).
- Have a total household gross income of less than $150,000 per year.
- Have a child who is your legal dependent as defined by IRS regulations; for whom you are financially responsible for; or be pregnant and anticipating child care expenses for 2021. You must claim your child on your 2021 income tax return. Note: if you are anticipating a child after July 1, 2021, you may wish to consider applying for the six-month July 1 - December 31, 2021 awards.
- Have a child under age 13, or have an older child with a disability, who needs care to allow you and your spouse/partner to work, to attend college full-time or to actively seek employment). You will need to provide written proof from a medical doctor if your child is age 13 or older.

Does my spouse/partner have to be employed, a full-time student, disabled, or actively seeking employment for us to be eligible for the Grant?

IRS regulations of Flexible Spending Dependent Care Accounts govern the Grant. The IRS considers child care expenses to be eligible expenses if they allow you and your spouse/partner, to work or look for work. If your spouse/partner is unemployed as of the time you expect to receive the Grant, you will be required to provide a projection of income for the upcoming year if he or she is actively seeking employment. This amount can be based on the previous tax year tax return or an estimation of salary of his or her given profession. To be eligible for the Grant, any spouse/partner who is looking for work must have legal work authorization to work in the United States (work visa is required and must be attached as documentation). If your spouse/partner remains unemployed throughout the year and doesn’t meet one of the other exceptions/conditions (is disabled or a full time student), you will be ineligible for the Grant and will not be able to use the Grant funds. To understand the term, “actively seeking employment,” you should check the IRS regulations related to flexible spending accounts (www.irs.gov) publication 503.

Am I eligible if I share custody for my child with another person who is not my spouse/partner?

Yes, but only if you will be claiming the child as a dependent on your tax return for the year in which you use the Grant. If you will not claim the child as a dependent, you cannot apply for the Grant in relation to that child.

Are expenses related to my child with a disability-related special need eligible?

Costs associated with specialized care-giving, for example a one-on-one aide who is required for a child with special needs, are covered by the Grant. However, therapy services (speech, physical, occupational or any other therapy provided by a licensed, certified provider) are not covered.

My special-needs child will be 13 this year. Is she/he still eligible?

Yes, you may apply for the Grant if you have a child age 13 or older and you can provide documentation from a medical doctor (at the time you apply for the grant) that your child has a disability-related special need requiring care beyond the age of 13. The costs associated with therapy services (for example, for speech, physical, or occupational therapy) are not covered by the Grant.

I am expecting to add a child to my family during calendar year 2021. Am I eligible to apply even though the child is not in our home yet?

If you or your spouse/partner is currently pregnant or you are planning to adopt, you may apply by the September 30, 2020 deadline to be eligible for a Grant any time in 2021. In order to calculate your expected expenses, please consider what your
costs will potentially be for the period starting when both parents have returned to work, up until December 31, 2021. If your child will be born during the months of July through December 2021, or if your child will arrive in your home during this time, we encourage you that consider applying during the June 2021 application period. This will allow you to more accurately project your potential expenses closer to your child’s arrival and taking into account when both parents will be returning to work during the period July 1 to December 31, 2021.

Please be aware that by submitting an application for the Grant, you are certifying that your expenses are accurately estimated and eligible under the legal care definitions. Cornell Benefit Services and Administration will be reviewing all applications, awards, and claims, in an effort to detect any potential fraudulent activity. Any misrepresentation of information can result in the termination of the Grant and could have adverse employment consequences.

I am not due (or adopting) until after the application deadline - how do I list my child’s name if I do not know what my child’s name will be?

If your child is not born yet or has not arrived in your home and you are not sure what you are going to name them, please complete the application using Baby (as the first name) and then enter in your last name. Example: Baby Smith

I am a Cornell student. Am I eligible?

Undergraduate and graduate/professional students are not eligible for this program, but may apply under a separate Cornell program exclusively for them. Information can be found at the Cornell Students with Families website.

Eligible Expenses, Estimating Costs, Available Options

What types of child care expenses are eligible for the Grant?

Only expenses related to legal child care, as defined by the New York State Office of Family and Children’s Services, are eligible for the Grant. This includes expenses for regulated and informal care. All care must be provided for children aged from 6 weeks through age 12. More detailed information on the definition of legal care is listed below.

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What are the program definitions of legal care?

In New York State, there are several forms of legal care, including both informal and regulated care. These include the following categories:

Informal Care

Unregulated but legal (no permit required): Provider is required to claim income from child care services provided on taxes, and

- A person who provides child care in his/her home for a maximum of two children at a time, in addition to his/her own children, or
- A person or program providing care for any number of children for less than three hours a day, or
- A person who provides care in the home of the child (in-home care).

Regulated Care
Child care that is regulated by the NYS Office of Children and Family Services, which issues permits (registrations and licenses). Some common types include:

---Family Day Care

Must be registered. One provider, age 18 or older, receives a permit to care for a maximum of five to eight children on a regular basis in a personal residence. Maximum capacity depends on the ages of children in care. Group Family Day Care - receives a license. The maximum capacity is 10 to 14 children and depends on the ages of children in care. Care is provided on a regular basis in a personal residence by approved caregivers who are age 18 or older. One caregiver is required for every two children under age two years. A minimum of two providers must be present whenever seven or more children are in care.

---Day Care Center

Must be licensed. Care is provided to six or more children on a regular basis for more than 3 hours a day, usually at a location other than a residence. There are strict building, staffing, and program requirements. Children are grouped by age (6 wks. - 18 mo., 18 mo. - 3 years, 3 - 5 years, 6+ years), which may not mix with other groups.

---Small Day Care Center

Must be registered. Care is provided to three - six children on a regular basis at a location other than a residence.

---School Age Child Care

Must be registered. Care is provided on a regular basis to seven or more children who are under 13 years of age and who attend kindergarten or a higher grade. Care is usually provided at a site other than a personal residence.

---Camps

In NYS, summer camps must have a permit from the Department of Health to operate legally. The camp is required to be inspected twice yearly and the inspection reports and required plans are filed at the health department and are available for review.

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Do overnight camp expenses qualify for the Grant?

No, overnight camp expenses do not qualify for the Grant, per IRS guidelines for Flexible Spending Accounts. However, day camp expenses are eligible.

Does the cost for extracurricular activities qualify for the Grant?

No, expenses for extracurricular activities (for participation on sports teams, for music lessons, or similar) do not qualify for the Grant per IRS guidelines for Flexible Spending Accounts.

My child attends a private kindergarten. Are those costs eligible?

Costs associated with an educational program for age-eligible school children are not covered by the Grant. However, those expenses associated with before-school and after-school care, even if provided by the same provider, are eligible. For example, the fee schedule for a child, age 5, enrolled in a Montessori-type program might show one rate for a program that is scheduled from 8:30 a.m. to 3:30 p.m. (the length of a typical school day) and a different rate for enrolling in a program scheduled for 8:30 a.m. to 5:30 p.m. (the typical school day plus after-school care). Only the difference in the rates is the portion that is eligible for the Grant, in addition to any before-school care costs.

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Can I use grant funds to pay a relative to watch my child?

Yes, as long as the family member is not a dependent of the employee. The definition of a dependent is a child under the age of 19 or an adult living in the member’s household receiving 50% of support from the member. Your relative must claim the money they receive from the grant as income on their IRS income return.

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Can I use grant funds to pay for virtual learning and other alternative forms of learning?

No, virtual learning and other alternative forms of learning do not qualify for the Grant, per IRS guidelines for Flexible Spending Accounts.

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How do I estimate the cost of care?

To submit an accurate and best estimate of the cost of care; contact the child care provider(s) that you expect to use in 2021. If you are new to the area or are a new parent/expecting parent, you may contact Work/Life and/or the Child Development Council of Tompkins County for assistance. All information submitted will be reviewed and verified by HRSTC as a fraud prevention method. In all cases, your reimbursement will be based on what you actually have paid to your provider and documented with receipts.

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How do I learn more about available child care options?

You may contact Diane Bradac, Work/Life Consultant in Human Resources, for information on local child care options and parenting resources. She is available for individual confidential consultations with Cornell staff, faculty, retirees, and graduate students whether you currently have children, grandchildren, are planning on adopting or you are expecting a baby.

To help you locate caregivers, Cornell now provides free membership access to Care.com through the employer platform Care@Work! The Care.com membership is available to benefits-eligible employees, retirees, postdoc associates, and graduate and professional students. Start your membership today! Or, convert your existing Care.com membership to a Cornell-sponsored account, Care.com helps you find, schedule, and manage care via the Care.com app and website. Read reviews by previous hirers, search based on availability, and much more! First browse the FAQ and then send follow-up questions to Work/Life in Human Resources at worklife@cornell.edu.

1. First visit the HR website (https://hr.cornell.edu/careatwork) for details about the service.

2. Then head to http://cornell.care.com/ to create an account with your Cornell ID number.

3. Post a position and/or search the directory for caregivers.

Questions? Diane can be reached at sdb39@cornell.edu or (607) 255-1917 (please leave a message).

The Child Development Council of Tompkins County (CDC) is also available to assist you with identifying child care options and can help you understand registered and licensed childcare. Trained Referral Specialists at the CDC maintain a database of licensed and registered child care centers, family and group homes, providers, pre-k programs and summer
The Application Process

When can I apply for a Cornell Child Care Grant?

There are two application periods for Grant funding for the calendar year 2021 – a September 2020 application period for tax-free awards and a June 2021 application period for taxable awards. **The July 2021 award amounts will NOT be taxed in your 2020 paychecks, but will be displayed on your W2 as taxable income. This may impact your taxes due when you file your 2021 income tax return.**

<table>
<thead>
<tr>
<th>Grant Type</th>
<th>Who Should Apply</th>
<th>Online Application Period</th>
<th>Use for child care expenses incurred during this time:</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-month tax-free Grant for the period of 1/1 – 12/31. Household maximum is $5,000</td>
<td>Benefits-eligible faculty and staff paid by Cornell who meet Grant eligibility requirements should apply during the September application period if you will incur child care expenses from January 1 through December 31, 2021. If 2021 child care costs are uncertain right now, you have another opportunity to apply during the June 1 – 30, 2021 application period for expenses incurred July 1 through December 31, 2021.</td>
<td>Online application is available from September 1 – 30, 2020 (deadline to apply is September 30, 2020)</td>
<td>January 1 through December 31, 2021 Submit itemized child care receipts for reimbursement to PayFlex at <a href="https://www.payflex.com">https://www.payflex.com</a></td>
</tr>
</tbody>
</table>

For more details about the CDC, see: [www.childdevelopmentcouncil.org](http://www.childdevelopmentcouncil.org) or call (607) 273-0259.
6-month taxable Grant for the period of 7/1 – 12/31. Household maximum is $5,000.

This amount will NOT be taxed in your 2021 paychecks, but will be displayed on your W2 as taxable income. This may impact your taxes due when you file your 2021 income tax return.

New hires and current employees who have added a child to the family: you may also enroll in the Flexible Spending Dependent Care Account within 60 days of your hire date or the date you added a child to your family (birth or adoption) if the taxable Grant award will not cover your expected child care costs incurred July 1 through December 31, 2021.

Benefits-eligible faculty and staff paid by Cornell who meet Grant eligibility requirements:

- New hires from October 1, 2020 through May 31, 2021 (not eligible for the January 1, 2021 awards)
- January Child Care Grant recipients who have experienced a decrease in household income or an increase in number of dependents after their initial fall application (this may result in an additional award amount in 2021)
- Individuals who were eligible, but did not apply during the September application period due to uncertainty about needs and expenses for the period January – June 2021

Online application will be available from June 1 – 30, 2021 (deadline to apply is June 30, 2021)

Submit itemized child care receipts for reimbursement to PayFlex at https://www.payflex.com/

July 1 through December 31, 2021

How do I apply for the Grant?

To apply for the twelve-month awards, apply during the September 1 – 30, 2020 application period:

You must complete and submit your application online and submit required documentation to the HR Services and Transitions Center via Cornell's Secure File Transfer (see instructions below) or by sending via U.S. mail. September application materials must be postmarked by the application deadline of September 30, 2020. You can use Grant funds for eligible child care expenses incurred from January 1 – December 31, 2021.

To apply for the six-month awards, apply during the June 1 – 30, 2021 application period:

June application material must be postmarked by the application deadline of June 30, 2021. You can use Grant funds for eligible child care expenses incurred from July 1 - December 31, 2021.

What types of documentation do I need to provide in support of my online application?
- Employed spouse/partner: submit the two most recent pay stubs if they work for an employer other than Cornell.
  NOTE: if your spouse/partner is employed by Cornell, you do not have to provide proof of their income.
- Self-employed spouse/partner: submit Form 1099 or Schedule C from their most recent income tax return.
- Student spouse/partner: submit proof of full-time enrollment from the college or university and an expected graduation date.
- Legally disabled spouse/partner: submit proof of disability.
- Unemployed spouse/partner actively seeking employment: (you may use Grant money for care during the time that your spouse/partner is actively seeking employment); NOTE: if your spouse/partner requires legal work authorization for the United States, you must also submit a copy of the employment authorization card as proof).

Please be aware that by submitting an application for the Grant, you are certifying that your expenses are accurately estimated and eligible under the legal care definitions. Cornell Benefit Services and Administration will be reviewing all applications, awards, and claims, in an effort to detect any potential fraudulent activity. Any misrepresentation of information can result in the termination of the Grant and could have adverse employment consequences.

If sending documentation by U.S. Postal Service, please send to the address below:

Child Care Grant
Cornell University
395 Pine Tree Road
East Hill Office Building, Suite 110
Ithaca, New York 14850

If using Cornell's Secure File Transfer, please scan and send all pages as one document.

- Visit sft.cornell.edu Log in with NetID
- Click on "Prepare Upload"
- Enter the following NetID: TR19 for Theresa Rapacki and click "Add." Click "Choose File" and upload documents
- Click "Send"

Incomplete applications, including any with missing documentation, will not be considered for the Grant. For details about the Grant, visit the Cornell University Child Care Grant website or e-mail childcare@cornell.edu.

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What to expect once you have applied

How is the decision made on who will receive the Grant?
Twelve-month awards: September 1 – 30, 2020 application period:

You can use Grant funds for eligible child care expenses incurred from January 1 – December 31, 2021. Once an application and documentation has been received, it is reviewed to ensure that the applicant meets the eligibility criteria, that the child meets the eligibility criteria, and that the Grant funding request is for legal child care expenses. Those families who meet all eligibility criteria will receive notice of the amount of the Grant that they will receive during the last week in October 2020. The Grant award will be provided through the 2021 Flexible Spending Dependent Care Account, and the staff member will have access to that account starting on January 1, 2021 as long as they continue to be employed with Cornell University.

Six-month awards: June 1 – 30, 2021 application period:

You can use Grant funds for eligible child care expenses incurred from July 1 - December 31, 2021. Once an application and documentation has been received, it is reviewed to ensure that the applicant meets the eligibility criteria, that the child meets the eligibility criteria, and that the Grant funding request is for legal child care expenses. Those families who meet the eligibility criteria will receive notice of the amount of the Grant that they will receive during the last week in June 2021. The grant award will be provided through PayFlex, the company that pays Flexible Spending Account claims for Cornell. The staff member will have access to that account starting on July 1, 2021 as long as they continue to be employed with Cornell University.

IMPORTANT NOTE FOR BOTH APPLICATION PERIODS

Please be aware that by submitting an application for the Grant, you are certifying that your expenses are accurately estimated and eligible under the legal care definitions. Cornell Benefit Services and Administration will be reviewing all applications, awards, and claims, in an effort to detect any potential fraudulent activity. Any misrepresentation of information can result in the termination of the Grant and could have adverse employment consequences.

I have received a Grant before. Can I expect the same amount of Grant money this year?

Grant Awards can change every year.  Since Grant funding is limited and the number of Grant applicants fluctuates from year to year, Grant awards may increase or decrease from one award year to the next. Changes in household income and age of the child may also affect the amount of the Grant you receive.

In response to both the challenges of COVID-19 and to better meet the needs of working families, the 2021 Child Care Grant will issue flat dollar amount awards, based on household income and age(s) of child(ren), instead of being based on estimated cost of care/expenses during a time when child care expenses may be uncertain. This change, along with the addition of a second six-month award period, may mean that your individual award amount is impacted this year.

How will my award be calculated?

In response to both the challenges of COVID-19 and to better meet the needs of working families, the 2021 Child Care Grant will issue flat dollar amount awards, based on household income and age(s) of child(ren), instead of being based on estimated cost of care/expenses during a time when child care expenses may be uncertain. Because the Award amount is capped both at the household award level AND at the University funding level, while our goal is to grant awards at the exact flat dollar amounts listed, individual awards may be less than the flat amount listed in the table.

If my award will be calculated based on my household income and the age(s) of my child(ren), why must I enter provider name(s) and child care costs on the online application?

As we attempt to determine local accessibility and local child care expenses in this uncertain time, we need to gather expected child care costs from our applicants. This will also assist us, as we offer future flat dollar award amounts and multiple application periods in the future.

Can I estimate how much I might receive?

The estimated amounts in the charts below are our initial 2021 Child Care Grant award goals. Please be aware that Grant awards will be impacted by the total number of applications received in the September 2020 and June 2021 application periods and the total available Cornell funding. Our goal, as in previous years, is to ensure that we are providing more
support/awards to our lower income categories.

**Twelve-month 2021 awards:**

The chart below represents the amount of expenses we hope to cover in the twelve-month 2021 awards. Please remember, these are targets and are impacted by the number of applications submitted and the available Grant funds.

<table>
<thead>
<tr>
<th>Household Income</th>
<th>Under age 3</th>
<th>Ages 3 – 5 years</th>
<th>Ages 6 – 12 years</th>
</tr>
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<tbody>
<tr>
<td>Under $60,000</td>
<td>$3,800</td>
<td>$2,700</td>
<td>$1,500</td>
</tr>
<tr>
<td>$60,000 - $84,999</td>
<td>$2,600</td>
<td>$2,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>$85,000 - $99,999</td>
<td>$1,100</td>
<td>$600</td>
<td>$300</td>
</tr>
<tr>
<td>$100,000 - $150,000</td>
<td>$500</td>
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<td>$750</td>
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<td>$250</td>
<td>$200</td>
<td>$100</td>
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**Is there a maximum total amount I might receive?**

Yes. The maximum amount of Grant funding that any household may receive is $5,000. This is because Grant awards are distributed by process of reimbursement through the Flexible Spending Dependent Care Account and the IRS maximum amount of sheltered income allowed for a Flexible Spending Dependent Care Account is $5,000.

**How/when will I be notified about whether I will receive an award?**

A decision will be sent via U.S. mail to your home address. Verify that the university has your correct address on file by reviewing your Workday address. In **Workday**, click on Personal Information, View Addresses.

**September 2020 application period:**

Grant award letters are expected to be sent by U.S. mail during the last week of October 2020. This will allow you to
receive your decision letter prior to the annual benefits open enrollment/option transfer period, when you will enroll in the Flexible Spending Dependent Care Account if you choose to add your own pre-tax contribution to the Account. You can use Grant funds for eligible child care expenses incurred from January 1 – December 31, 2021.

June 2021 application period

Grant award letters are expected to be sent by U.S. mail during the last week of June 2021. You can use Grant funds for eligible child care expenses incurred from July 1 - December 31, 2021.

Receving the Grant and Submitting Expenses

How will I receive the Grant?

Grant funds will be deposited into an account with PayFlex, the company that pays claims for Cornell. Itemized receipts for child care expenses incurred must be submitted (electronically or via mail) to PayFlex, Cornell’s Flexible Spending Account administrator, for reimbursement.

When can I begin using my Grant award?

September 2020 application period

you can use Grant funds for eligible child care expenses incurred from January 1 – December 31, 2021.

June 2021 application period

you can use Grant funds for eligible child care expenses incurred from July 1 - December 31, 2021.

When is the Flexible Spending Dependent Care Account Open Enrollment Period?

The Open Enrollment period for endowed faculty and staff will be held in November 2020; contract college faculty and staff will be able to enroll in Flexible Spending Dependent Care Account during the New York State Option Transfer/ Flexible Spending Dependent Care Account Open Enrollment period. The Option Transfer period begins when New York State releases health insurance rates and ends 30 days later.

What can I do if the Grant doesn’t cover my child care expenses?

Once you know the amount of your Cornell Grant, you will be able to calculate whether the Grant will fully fund your needs for the rest of the year. You may still want to contribute from your own salary to your Flexible Spending Dependent Care Account. The maximum amount of $5,000 for 2021 includes BOTH the Grant award and any additional contribution you choose to make. New hires and current employees who have experienced a qualifying event may enroll in the Flexible Spending Dependent Care Account within 60 days of their hire date.

Where can I find more information on the Flexible Spending Dependent Care Account and how do I file a claim?

All child care expenses incurred must be submitted to PayFlex, Cornell’s Flexible Spending Account administrator, for
reimbursement. Expenses incurred must allow you and your spouse/partner to work, actively look for work or attend college and must meet Flexible Spending Dependent Care Account requirements.

By submitting claims to PayFlex, you certify that all information is accurate and that you will not seek or receive reimbursement for these claims from any other source and that you will not list these expenses on your IRS tax return because doing so may constitute fraud. Learn about filing a request for reimbursement by visiting our Flexible Spending Account page.

**Will the Grant be paid to my child care provider?**

As long as you file your claim online via PayFlex’s website, you can choose to have the reimbursement paid to you or to your child care provider.

**Is the Grant a taxable benefit; does it appear on my paycheck and/or my W-2 form?**

Tax-free grant amounts awarded during the September 2020 application period will be reported on your W-2 and this amount is not considered taxable income. It is employer money and it is displayed for IRS reporting purposes only. The full grant amount awarded is displayed on your W-2 whether you use the entire amount.

Taxable grant amounts awarded during June 2021 will **not be taxed in your 2021 paychecks, but will be displayed on your W2 as taxable income. This may impact your taxes due when you file your 2021 income tax return.**

[/accordion]

**If you have questions that have not been answered here, email childcare@cornell.edu.**