

## **Cornell Child Care Grant FAQs**

### **2024 FULL-YEAR AWARD PROGRAM**

**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 childcare challenges you face.

For 2024, Cornell is pleased to again offer its full-year Award Program for eligible faculty and staff to cover expenses for the period January 1 - December 31, 2024. The Child Care Grant award determinations will be flat dollar amount awards, based on household income and age(s) of child(ren). We will collect your estimated costs for 2024, and we ask that you be as accurate as possible with the information you provide.

There will be a three-week window to submit an application, beginning September 25, 2023. Awards should be granted and received by PayFlex during the first week of November, 2023.

***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.***

## My Eligibility and My Eligible Dependents

### WHAT ARE THE ELIGIBILITY REQUIREMENTS?

#### ***Eligibility for the 2024 Full-Year Child Care Grant***

To be eligible for the 2024 Full-Year Award Program 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:
  - Employed at least part time (you will need to submit two most recent pay slips as proof of income), or
  - A full-time student (you will need to provide proof of enrollment from the college or university and an expected graduation date), or
  - Considered legally disabled (you will need to provide proof of the disability), or
  - 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; or be pregnant or adopting a child with anticipated expenses for the period January 1 - December 31, 2024. You must claim your child on your 2024 income tax return.
- Have a child under age 13, or have an older child with a disability requiring care, and in order 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 for 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](http://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 2024. 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 for the grant. 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, 2024.

You will only be able to apply for expenses for services after both parents have returned to work.

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 Partners and 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 are at the link above.

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.

### **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.

## **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.

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.

## **HOW DO I LEARN MORE ABOUT AVAILABLE CHILDCARE OPTIONS?**

You may contact a [Work/Life Consultant in Human Resources](#) for information on local childcare options and parenting resources. Work/Life is available for individual confidential consultations with Cornell staff, faculty, retirees, and graduate students whether you currently have children or grandchildren, are planning on adopting, or 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. You can read reviews by previous hirers, search based on availability, and much more!

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 care options.

## **The Application Process**

### **WHEN CAN I APPLY FOR A CORNELL CHILD CARE GRANT?**

The application period for the 2024 Full-Year Grant Program is Monday, September 25, 2023 through 4:30 pm EDT Friday, October 13, 2023.

### **HOW DO I APPLY FOR THE GRANT?**

To apply for the 2024 award, apply during the September 25-October 13, 2023 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.

#### **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 2022 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:** A signed statement that your spouse/partner is 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). If your spouse remains unemployed for all of 2024, your award may be rescinded.

***Incomplete applications, including any with missing documentation, will not be considered for the Grant.***

#### ***Delivery via SFT***

The preferred delivery method for documentation submission is to use [Cornell's Secure File Transfer](#). Please scan and send all pages as one document.

- Log in with NetID
- Click on "Prepare Upload"
- Enter the following NetID: GLB73 for Gordon Barger and click "Add." Click "Choose File" and upload documents
- Please use the drop-down menu to select "21 days"
- Attach your file and provide any details in the "Notes" section
- Click "Send"

#### ***Delivery via Mail***

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 130 Ithaca, New York 14850

## What to expect once you have applied

### **HOW IS THE DECISION MADE FOR WHO WILL RECEIVE THE GRANT FOR THE 2024 FULL-YEAR AWARD PROGRAM?**

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 first week(s) of November 2023.

### **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 2024 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, we need to gather expected child care costs from our applicants. This will also assist us should we offer future flat dollar award amounts and multiple application periods in the future.

### **HOW MUCH MIGHT I RECEIVE?**

The estimated amounts in the charts below are our 2024 full-year Child Care Grant award goals. Please be aware that Grant awards will be impacted by the total number of applications received in this special application period 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.

## Full-Year 2024 Award Estimates

The chart below represents the amount of expenses we hope to cover in the full-year 2024 awards. Please remember, these are targets and are impacted by the number of applications submitted and the available Grant funds.

Household Income	Under age 3	Ages 3 – 5 years	Ages 6 – 12 years
Under \$60,000	\$3,900	\$2,900	\$1,900
\$60,000 - \$84,999	\$2,700	\$2,100	\$1,500
\$85,000 - \$99,999	\$1,300	\$800	\$500
\$100,000 - \$150,000	\$700	\$500	\$500

### 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 email to your Cornell email. We expect these announcements will occur in the first week of November 2023.

## Receiving the Grant and Submitting Expenses

### HOW WILL I RECEIVE THE GRANT?

Grant funds will be deposited into an account in your name with PayFlex, the company that processes flexible spending account claims for Cornell. If you do not have a PayFlex account established at PayFlex in 2024, you will need to follow the instructions for setting up a 2024 account.

- After Open Enrollment ends, follow this link: <https://www.mypayflex.com/SignIn/SignIn/Index/Member> and then under "New to PayFlex?" click on "Create Profile." A PayFlex representative would also be happy to assist you in setting up your profile. Representatives can be reached at: 1-844-PAYFLEX (1-844-729-3539) (TTY: 711), Monday through Friday, 7 AM to 7 PM (CT), Saturday, 9 AM to 2 PM (CT)

When (or once) your profile and account are set up in January 2024, you can begin submitting itemized receipts for 2024 childcare expenses to PayFlex (electronically or via mail) and they will process a reimbursement to you.



## **WHEN CAN I BEGIN USING MY 2024 FULL-YEAR CHILD CARE GRANT AWARD?**

You can use Grant funds for eligible childcare expenses incurred from January 1 – December 31, 2024.

## **WHERE CAN I FIND MORE INFORMATION ON THE FLEXIBLE SPENDING DEPENDENT CARE ACCOUNT AND HOW TO FILE A CLAIM?**

More information on the [Flexible Spending Dependent Care Account](#) is available from PayFlex, Cornell's Flexible Spending Account.

## **CAN THE GRANT BE PAID DIRECTLY TO MY CHILDCARE 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?**

Child Care Grant amounts awarded in 2024 will be reported on your W-2 for IRS reporting purposes only. The full grant amount awarded is displayed on your W-2 regardless of any reimbursements you claim or receive. You should consult with your personal tax advisor regarding any tax impact for you, particularly if you do not claim the entire award you receive. Unclaimed award amounts could be taxable in some instances.

## **WHAT IF I LEAVE CORNELL BEFORE THE END OF THE YEAR?**

If you receive an Award and are employed in a benefits-eligible position all year, you can use Grant funds for eligible childcare expenses incurred from January 1 – December 31, 2024. If your employment should end before December 31, 2024, you will only be eligible to receive reimbursement for expenses from January 1 up through your last day worked.