

Childcare Reimbursement Process
for
NIH NRSA Individual/Institutional Fellowships and
the F99 Phase of F99/00 NIH Awards

NIH began providing childcare support to recipients of full-time NRSA fellowships in April 2021 and to full-time predoctoral and postdoctoral trainees appointed on NRSA institutional research training awards in September 2021.

Beginning in FY25, NIH will provide childcare support to individuals supported as full-time recipients of Predoctoral to Postdoctoral Fellow Transition Award (F99/K00) programs during the Pre doc F99 phase of the award. See the full Guide Notice at [NOT-OD-25-008](#).

The amount available to each full-time predoctoral or postdoctoral recipient supported by these awards has increased to \$3,000.

For more details see the NIH resource pages at: [FAQs](#), and [Family-Friendly Initiatives](#).

In response, the University of Vermont implemented the following procedures to allow the processing of the childcare reimbursement from these awards.

Individual & Institutional NRSA

Full-time NRSA Fellows or Trainees funded from an individual or institutional NRSA award mechanism, (F30, F31, F32, F33 and T32, TL1, TU2 and T90), can receive up to \$3,000 per 12-month budget period for costs for childcare provided by a licensed childcare provider. Childcare costs are permitted for dependent children living in the eligible Fellow's or Trainee's home under the age of 13, or children who are disabled and under the age of 18.

F99 Phase of the F99/00 Award

Effective October 1, 2024, full-time recipients funded under the Pre-doc F99 Phase of an F99/00 award can receive up to \$3,000 per 12-month budget period for costs for childcare provided by a licensed childcare provider. Childcare costs are permitted for dependent children living in the eligible recipient's home under the age of 13, or children who are disabled and under the age of 18.

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Reimbursement of childcare costs is a taxable distribution to the Fellows and Trainees.

The Fellows and Trainees are responsible for maintaining all supporting documentation (e.g., proof provided is a licensed childcare provider, eligibility of child, proof of payment to provider). NIH reserves the right to request proof at any time.

The childcare costs are not tied to award payback obligations, nor should it be reported as such.

Childcare costs are restricted and may not be re-budgeted without prior written approval from the NIH awarding grants office. In cases of early termination, recipients may not use any unused portion of the childcare costs.

Reimbursement Procedures:

- Post Doc Fellows will receive reimbursement via payroll, be taxed in payroll, and the reimbursement will be included with their other earnings on their year end W2.
- Pre Doc Fellows will receive reimbursement via payroll, be taxed ONLY on the childcare reimbursement in payroll, and receive a W2 ONLY for the childcare reimbursement. Their stipend/fellowship will not be taxed and not be included on a W2, nothing has changed from that standpoint.

For both Pre Doc and Post Doc Fellows, must complete the [Additional Pay Form](#) and send to payroll@uvm.edu. Below is information needed when completing the additional pay form.

Payment Reason	NRSA & F99 Phase Childcare Reimbursement
Earnings code	512
Combo Code	Contact your Dean's Office to have a combo code created
Account Code	57897
F-Level	NRSA & F99 Phase Childcare Reimbursement account code is under F5789