



## Childcare Reimbursement Process

for

### NIH Institutional and Individual NRSA Fellowships

The National Institutes of Health (NIH) has announced that reimbursement of childcare costs is available to each full-time predoctoral or postdoctoral fellow supported by an institutional or individual National Research Service Award (NRSA) and has been codified at [NOT-OD-21-177](#) and [NOT-OD-21-074](#), respectively.

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

#### Individual NRSA

Effective April 8, 2021, full-time NRSA Fellows funded from an individual NRSA award mechanism, (F30, F31, F32, and F33), can receive up to \$2,500 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 home under the age of 13, or children who are disabled and under the age of 18. Fellows with current awards may request a supplement to their current award for childcare expenses.

#### Institutional NRSA

Effective October 1, 2021, full-time NRSA fellows funded from an institutional NRSA award mechanism, (T32, TL1, TU2 and T90), can receive up to \$2,500 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 home under the age of 13, or children who are disabled and under the age of 18. Fellows with current awards may request a supplement to their current award for childcare expenses.

#### Guiding Principles:

The reimbursement of childcare cost is a taxable distribution to both Pre and Post-Doctoral Fellows.

Fellows 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 NRSA childcare costs are not tied to the NIH-NRSA payback obligations, nor should it be reported as such.

When childcare costs are awarded, they are generally restricted and cannot 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. It will remain unobligated and will be adjusted by the agency as part of the closeout process.

**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, please complete the [Additional Pay Form](#) and send to [payroll@uvm.edu](mailto:payroll@uvm.edu). Below is information needed when completing the additional pay form.

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