



**General Services
Administration (GSA)
Child Care Subsidy (CCS)
Employee/Family Handbook**

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*(*This page must be completed, signed and returned to the USDA Child Care Subsidy Program to activate your General Services Administration (GSA) Child Care Subsidy Program Benefit)*

How to contact us:

U.S. Department of Agriculture (USDA)
Child Care Subsidy Administration Program
2300 Main Street – 2SE
Kansas City, MO 64108
Phone: 866-508-0371
Fax: 816-823-5482
Email: gsa.childcare@gsa.gov

General Services Administration (GSA) Child Care Subsidy (CCS) Employee/Family Handbook

Introduction

The General Services Administration (GSA) Child Care Subsidy Program provides a contribution toward the total cost of child care for Eligible GSA Employees. The benefit was created to assist GSA Employees whose children attend licensed, registered and/or accredited child care programs. Providers and Parents must apply for benefits via the USDA Child Care Subsidy Administration Program as the 3rd party administrator for the GSA. The Family portion of child care costs plus the amount of the GSA Child Care Subsidy Program Benefits will equal the provider rate. Eligibility will be determined based on the GSA Child Care Subsidy Program guidance and may be updated at any time throughout the year per the discretion of the GSA.

- The GSA Child Care Subsidy benefit is available to income qualified employees. ***Contractors are not eligible.***
- Families may qualify for subsidy benefits in accordance with the GSA Child Care Program Child Care Subsidy Benefit Table. The subsidy benefit is based on the Employee's Total Family Income (TFI) which includes Adjusted Gross Income (AGI) and may include business income, rental income, and/or any other recurring income as listed on the most recent federal tax information.
- Eligibility to receive benefits can only be determined once all documents are submitted for review.
- Eligibility will be determined based upon the GSA Child Care Subsidy Program guidelines.
- GSA Program guidelines may be updated at any time throughout the year per the discretion of the GSA and will be communicated to the USDA for implementation.

GSA Child Care Subsidy Benefit Program Overview

The intent of the GSA Child Care Subsidy benefit Program is to help meet the needs of eligible Families where the spouse/partner is working and/or attending school. Employees must use a licensed and/or accredited child care provider in order to be deemed eligible for benefits. GSA Child Care Subsidy benefits are calculated based upon the child's attendance to include hourly care, daily care, weekly care, and monthly care with benefits being paid directly to the qualifying provider on a monthly basis on or after the 15th of the month for the current month of care.

Eligibility Requirements for GSA Families

- GSA Employees who meet the income guidelines as set forth by the GSA. Contractors are not eligible for benefits.
- The Employee's Spouse/Partner must be working, attending school, or actively seeking employment.
- The child/children for which the Employee is applying, must be the legal dependent of the Employee and must be listed on the Employee's Federal Tax Return in order to qualify for benefits under this program.
- The benefit is available for children from birth through 12 years of age.

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- A qualifying Child Care Provider must be used for the care of the Employee's child.
- GSA Child Care Subsidy program requires that the Child Care Provider be licensed, registered, and/or accredited in order to be considered a qualifying Child Care Provider.
- Care provided in the home where the Family/child resides is not authorized under the GSA Child Care Subsidy Program guidelines.

Program Responsibilities:

Once you determine that you may qualify for benefits based upon the criteria above, you may apply for a GSA Child Care Subsidy Benefit. Please be aware that there are responsibilities that you, your Child Care Provider, the USDA Child Care Subsidy Administration Program, and the GSA have once this process begins. These responsibilities are to ensure that GSA Child Care Subsidy benefit Program guidelines are adhered to based upon the intent of the program.

Parent Responsibilities:

1. The Employee/Family will be financially responsible for all child care costs until their application for child care subsidy benefits has been approved and the Employee and their Child Care Provider have received their GSA Child Care Subsidy Program Benefit Letter.
2. Complete the application process ensuring that all required forms have been submitted to the USDA in order to determine eligibility.
3. Employees will receive two notifications from the USDA requesting the additional or missing documents.
4. Employees will have 30 days to complete the application process, failure to provide all requested Information will result in your application for Child Care benefits being declined.
5. Meet program guidelines and use a qualifying Child Care Provider.
6. Sign the USDA Invoice/Attendance form each and every month to request payment.
7. Pay the Family portion of child care costs directly to the Provider including any additional charges for services that you may incur including field trips, non-essential supplies, late fees, etc.
8. Report any change to your child care needs immediately to the program administrator (USDA) and your child care provider.
9. Report immediately to the USDA a change to any of the following:
 - Your Family's size, such as someone moving in or out of the household
 - Work, training, or education schedule
 - Your Family's address or telephone number (work and home)
 - Any change in marital status
10. Make payment arrangements for child care needed for personal reasons that are not authorized.
11. Ensure that Child Care Providers used while participating in the GSA Child Care Program are promptly paid for all child care services rendered. Failure to pay the required Employee portion to any Child Care Provider may result in the Employee being disqualified from the program for one year.

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Provider Responsibilities:

1. All providers must meet the GSA child care licensing and accreditation requirements for the type of child care business they operate under the GSA Child Care Subsidy Program. The following types of child care programs are accepted under the GSA Program guidelines:

Family Child Care:

Family child care is home-based care provided for a portion of the day in a private family home for compensation on a regular, ongoing basis and must be inhabited by the family/individual that is providing care. States limit the provider's hours of operation and number of children who can be cared for in a home environment. Family child care providers must be licensed by the state and the care providers must have basic training in first aid, safety, and child care including child abuse and neglect prevention. Many in-home providers also have training in early education.

Center Based Child Care:

Commercial child care centers/day care centers provide child care in a group setting for a set number of hours and provide standardized and regulated care. There are planned educational activities and children may be grouped by age or placed in mixed age groupings. Day care centers are licensed to provide care for infants, toddlers, and/or pre-school age and they are usually open all day. Classes are usually largest in this type of care; ratios of children to adult caregivers will vary according to state licensing requirements.

Federal Based Child Care:

Some Federal agencies sponsor on-site child care centers for their employees and families seeking to use this type of child care. The space at federal child care centers may be available to non-federal employees; however, priority for child care services will be given to federal employees.

2. Meet program rules and requirements in order to receive a GSA Child Care Subsidy Benefit.
3. Keep complete and accurate attendance records according to licensing and accreditation regulations and/or contract requirements. Maintain records for future reference as needed.
4. Bill for the GSA Child Care Subsidy using the directions and invoice/attendance form as provided.
5. Submit to the program administrator (USDA), any changes/updates to status as a licensed and/or accredited child care provider.
6. Provide timely notification if/when a GSA Employee's child or children have left care.
7. Provide timely notification if/when a GSA Employee's child's rate and/or attendance changes.
8. Must submit Invoice & Attendance records to the USDA that are properly completed and signed by the Employee, Spouse or POA; and a representative of the child care center for payment. Invoices not properly completed and submitted to the USDA within 3 months of the period of service, will be considered void and will not be honored for payment.

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USDA Child Care Subsidy Administration Program Responsibilities as the Third Party Administrator:

1. Determine a Family's eligibility for child care subsidies based upon GSA Child Care Subsidy Program guidance and benefit tables.
2. Authorize benefits based on the amount of child care needed by eligible Families for approved child care.
3. Pay Providers for authorized and billed child care services provided to an eligible Family.
4. Inform Families and providers of GSA Child Care Subsidy Program updates as applicable. (E.g. Start/end date, payments, notifications of expired documents, etc.)
5. Assess and resolve overpayments and underpayments.
6. Answer questions related to eligibility, authorizations, and payments.
7. Will inform the Employee within 10 days of the receipt of a Family's application that their application has been accepted. If the application is incomplete, the USDA will inform the Employee of the information/documents needed in order to complete the application process.

General Services Administration Responsibilities:

1. Develop operational guidance for the GSA Child Care Subsidy Program and ensure that the USDA has the most current guidance and applicable policies.
2. Ensure that the USDA, as the third party program administrator, follows all established guidelines as set forth by the GSA.
3. Perform audits on records and files ensuring proper documentation is maintained in accordance with established operational guidance.

Financial Considerations

Are there potential tax implications?

Employees need to research their individual situation or consult a tax advisor to determine how their taxes will be affected by a subsidy. In general, if an Employee receives a subsidy that is greater than \$5,000 (\$2,500 for Married, Filing Separately) their taxable income will increase by the difference between the actual subsidy and \$5,000, if there is any. For example, if an Employee receives a subsidy of \$5,500, their taxable income will increase by \$500. All payments made on the Employee's behalf to their Child Care Provider will be reflected on their Pay and Leave Statement as **NON-TAXABLE CCS** up to \$5,000.00 and **TAXABLE CCS** for any amount above \$5,000.00. This information will also be included on the Employee's W-2.

\$5,500 Amount of Subsidy

\$5,000 Non-taxable portion of subsidy

\$500 Increase in taxable income

GSA has developed a Dependent Care Assistance Plan (DCAP) that, in general, permits Employees to exclude Child Care Subsidy benefits up to \$5,000 if they are a single taxpayer, Head of Household or a Married Person filing jointly. However, there may be other tax consequences.

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Child Care Expense Credit

Employees need to research their individual situation or consult a tax advisor to determine if their taxes will be affected by the subsidy. In general, receiving a subsidy will reduce the Child Care Expense Credit.

Earned Income Credit (EIC) and Child Care Tax Credit

Employees need to research their individual situation or consult a tax advisor to determine if their taxes will be affected by the subsidy.

In general, if the subsidy affects the Employee's taxable income (see above), then, as their taxable income increases, the amount of Earned Income Credit will decrease. In general, a \$500 per child tax credit will be phased out at income levels that are above GSA thresholds for subsidy.

Child Care Qualifications: Full Time vs. Part Time

The child/children's attendance will determine the calculation of benefits as full time or part time with the Family being responsible for any balance above the authorized benefit. The type of care will be evaluated to determine the amount of GSA Child Care Subsidy benefits that the Employee will be eligible to receive.

General Services Administration Child Care Subsidy Benefit Determination

Important Facts

The GSA will provide a Fee Category Table/Child Care Subsidy Calculation Table which includes the Total Family Income Fee Category, Minimum Employee Portion, and Maximum Benefit allowed per child. Based upon the GSA Child Care Subsidy Program guidelines, benefits may be available for all legal dependents from birth through 12 years of age of the qualifying GSA Employee.

- Both Parents and Providers must remain eligible for the GSA Child Care Subsidy benefit in order for subsidy payments to be issued to the provider.
- The amount listed on the GSA Child Care Subsidy Benefit Authorization Letter is the amount that will be paid each month directly to the Child Care Provider. If the family terminates child care and/or switches to a new child care provider, the monthly GSA child care subsidy benefit is pro-rated. In either case, the Employee/family is responsible for any remaining balance.
- Providers may submit **one rate** change per year and will be required to notify the USDA at least 15 days prior to the effective date of the change. Failure to promptly report updates and/or changes to your child care rates may result in an over or underpayment. Additional rates changes not associated with an attendance change or when the child ages up will not be processed.
- During summer months, school-age child care rates may change based upon attendance, at which time the benefit will be recalculated.

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- Child care rates submitted as a weekly rate will be set up under the 4 & 5 Week billing method.
- The GSA Child Care Subsidy Benefit will **NOT** pay fees for:
 - Months in which no care occurs
 - Lateness/Tardiness
 - Transportation
 - Field trips
 - Food
 - Any other miscellaneous fees
 - Tuition for part-day kindergarten and/or elementary education
- GSA Child Care Subsidy benefits will not be made to more than one Child Care Provider for the same child/children for the same hours of care.
- All child care payments are made directly to the Child Care Provider. Payments are made within seven (7) to ten (10) business days from verification of a complete and accurate attendance record.
- Invoices must be properly completed, signed and submitted to the USDA within 90 days/3 months of the Period of Service end date in order for payment to be issued. Invoices received outside of this timeframe will be deemed void and payment will not be issued on behalf of the Employee resulting in the Employee being financially responsible for all child care costs associated with missing invoices.
- GSA Employees must ensure that their provider submits invoices in a timely manner in order for payment to be issued on their behalf. Invoices may be submitted by the Provider or the Employee directly to the USDA for payment.
- Under no circumstances will child care payments be made to the Family. Families are required to make clear and concise arrangements with their Child Care Provider related to account credits or reimbursements.
- Child Care Providers will only be paid for child/children listed on the GSA Child Care Subsidy Benefit Authorization Letter. If the family adds a child or children to the program after their original authorization date, they must submit information for program benefit recalculation.

Child Care Fees

Providers may be paid for Enrollment, Registration and/or Supply Fees as billed to the Family for each child enrolled in the program by submitting an invoice to the USDA for the fee. Fees will only be paid upon receipt of a properly completed invoice.

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Payment Process

Payments are issued directly to the Family's Child Care Provider. Each Provider will receive a GSA Child Care Subsidy Benefit Invoice & Attendance Form for each child that qualifies for GSA Child Care Subsidy benefit. Per GSA guidance, each Invoice & Attendance Form submitted to the USDA for payment must be properly completed and must include the signature of a qualifying Child Care Provider program official along with the Employee, the Employee's Spouse, or the Employee's Power of Attorney. Each invoice must contain a valid employee signature, photo copies will not accepted for payment.

Please note that if a Power of Attorney (POA) is signing the form on behalf of the Employee, the program administrator (USDA) must have a copy of the most current POA in order to process for payment.

General Services Administration (GSA) Child Care Subsidy Program Invoice & Attendance Form																	
Provider:		ABC DAYCARE															
Address:		123 MAIN STREET ANYWHERE, USA 12345															
Remit to Address:		123 MAIN STREET ANYWHERE, USA 12345															
Email address:		ABCDAYCARE@MAIL.COM															
Tax ID #		987654321&00001															
Phone #		(900) 555-1234								Fax # (900) 555-5678							
Employee Name		JOE SMITH															
Child Name		SUZY SMITH															
Month of Service																	
Attendance & Billing Record																	
To complete the attendance record, place an "X" for each day of care provided or day that the family will be billed, "NC" for NO CHARGE or "T" if service was TERMINATED																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
Employee/Family Annual Recertification Date: Monday, 01 August 2016																	
Current Child Care Cost Billing								Approved GSA Child Care Subsidy Benefit									
Total Cost \$								Total Monthly Cost \$500.00									
Less Employee/Family Portion \$								Total Employee/Family Portion \$325.00									
GSA Balance Due \$								GSA Portion \$175.00									
Provider Signature _____																	
Employee Signature _____																	
Return completed Invoice & Attendance Form via any of the following:																	
Fax: (816) 823-5482				Mail: General Services Administration / Attention: Child Care													
Email: GSA.childcare@gia.gov				2300 Main St - 2 SE													
Questions: (866) 508-0371				Kansas City, MO 64108													
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Example of a General Services Administration (GSA) Child Care Subsidy (CCS) Program Invoice & Attendance Record issued by the GSA Subsidy Administration Section to a qualifying Child Care Provider to bill for their services.

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Please see below a sample GSA Child Care Subsidy benefit Invoice & Attendance Form which provides instructions on the completion of the form. All Invoice & Attendance Forms must be submitted to the USDA Child Care Subsidy Administration Program within 90 days/3 months of the period of service that child care was provided.

General Services Administration (GSA) Child Care Subsidy Program
 Invoice & Attendance Form

Provider: ABC DAYCARE
Address: 123 MAIN STREET
 ANYWHERE, USA 12345
Home Address: 123 MAIN STREET ANYWHERE, USA 12345
 Email Address: ABCDAYCARE@MAIL.COM

Tax ID # 987654321&00001
Phone # (900) 555-1234 **Fax #** (900) 555-5678

Employee Name JOE SMITH
Child Name SUZY SMITH
Month of Service January 1 - 31, 2016

Attendance & Billing Record
 To complete the attendance record, place an "X" for each day of care provided or day that the family will be billed, "NC" for NO CHARGE or "T" if service was TERMINATED

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
X			X	X	X	X	X			X	X	X	X	X
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
		X	X	X	X	X			X	X	X	X	X	

Employee/Family Annual Recertification Date: Monday, 01 August 2016

Current Child Care Cost Billing

Total Cost \$ 500.00	<small>Approved GSA Child Care Subsidy Benefit</small>
Less Employee/Family Portion \$ 325.00	<small>Total Monthly Cost \$600.00</small>
CBP Balance Due \$ 175.00	<small>Total Employee/Family Portion \$325.00</small>
	<small>CBP Portion \$175.00</small>

Provider Signature *Sandy Duggan-Rovito*
Employee Signature *Joe Smith*

Return completed Invoice & Attendance Form via any of the following:

<small>Fax: (216) 825-9402</small>	<small>Mail: U. S. Department of Agriculture</small>
<small>Email: gsa.childcare@usda.gov</small>	<small>Child Care Subsidy Administration Program</small>
<small>Questions: (202) 655-0271</small>	<small>2000 Main St - 2 BE</small>
	<small>Kansas City, MO 64108</small>

CCP 003-02

The Provider will complete the following:

- Month and Year of Service
- Attendance & Billing Record
- Total Cost they are charging the Family for their child care services
- Less Employee/Family Portion which is the amount the CBP Employee is required to pay
- CBP Balance Due Total Cost Less the CBP Employee/Family Portion
- Provider Signature
- Qualifying CBP Employee will sign the Invoice & Attendance Form certifying that all information is correct

By signing and certifying the invoice for payment, the Child Care Provider and Employee attest that the total cost written on the form is actual amount of child care costs billed to their Family for the period of service indicated and that you have paid or have made payment arrangements for the Employee portion as listed on the invoice.

Please note that Employees are required to pay the Employee portion as listed on their benefit letter and invoice prior to any benefits being issued to your provider on their behalf.

Invoices containing "NC" within the Attendance & Billing Record will be prorated and paid based upon the attendance as listed. Qualifying GSA Employees need to ensure that the invoice correctly reflects the proper rates and attendance in order for their GSA Subsidy Benefit to be properly paid.

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Billing Errors

Billing errors may cause an underpayment or an overpayment. The Parent and Child Care Provider are required to provide correct information in relation to the GSA Child Care Subsidy benefit received. If the Provider was to receive an overpayment of GSA Child Care Subsidy benefits, a refund or offset of the amount of the overpayment would be due. Any overpayments, including those due to a USDA/GSA error, must be reported immediately to the Family's assigned Agency Representative.

If the USDA determines that an overpayment was issued, an audit of the Employee's file will be performed to validate the payments issued. The Child Care Provider or Family will receive an official notification which may include a request that funds be returned for further credit to the GSA or that future invoices will be offset (maximum offset period allowed is 90 days).

The USDA Child Care Subsidy Administration Program is responsible to collect erroneous payments made to Child Care Providers for the following reasons which include but are not limited to:

- Erroneous or false information regarding eligibility or care provided
- Duplicate payments or payments made for services not rendered
- Payments made for ineligible providers or families

The USDA Child Care Subsidy Administration Program will make reasonable efforts to collect overpayments making a minimum of three notifications to providers and Families. Failure by the provider and/or Family to return any requested overpayment/erroneous payment will result in a federal debt being established to collect the monies. For Family's that incur an overpayment due to incorrect information provided in order to calculate the benefit or a change in the Family status that affects their eligibility, the USDA Child Care Subsidy Administration Program will provide documentation to the GSA Child Care Subsidy Program for review and action. The USDA will act on behalf of the GSA Child Care Program Manager for all financial decisions pertaining to child care subsidy payments issued.

Families or providers who give erroneous or false information may be permanently disqualified from participating in the GSA Child Care Subsidy benefit programs upon approval of the GSA Child Care Subsidy Program Manager.

Payment Reconciliation

Families are required to pay their portion of the total child care costs directly to their Child Care Provider. Neither the GSA, nor the USDA Child Care Subsidy Administration Program, has any responsibility for ensuring that the Family pays their portion. Failure by Families to pay their portion of child care costs may result in discontinued GSA Child Care Subsidy benefit. In addition, failure by the Child Care Providers to reimburse Families or credit their account for GSA Child Care Subsidy benefit received may result in disqualification from the program and repayment of funds.

General Services Administration (GSA) Child Care Subsidy (CCS) Employee/Family Statement of Understanding

- Families are financially responsible for all child care costs until a General Services Administration (GSA) Child Care Subsidy Benefit has been awarded and accepted by both the Employee and Child Care Provider.
- Families are eligible for the GSA Child Care Subsidy benefit only if/when their application has been approved. The Employee's Eligibility/Benefit Effective Date will be the first of the month in which the Employee applies or the child/children's first day in child care, whichever is the latest of the two dates.
- You must be in an Employee of the General Services Administration in order to be eligible to receive benefits under GSA Child Care Subsidy Program. Any change in your employment status with the GSA must be reported to the USDA Child Care Subsidy Administration Program immediately for further review. General Services Administration families participating in other subsidy benefit programs may be eligible for a GSA Child Care Subsidy Benefit; however the benefit is calculated after these discounts have been applied to the standard rate. Contractors for the GSA are not eligible.
- As a participant in the GSA Child Care Subsidy Program, you agree to provide any and all information requested by the USDA Child Care Subsidy Administration Program related to your application, payments issued on your behalf, eligibility, and the child care costs charged to you by your provider. The submission of this information will be used in order to determine eligibility in the program. Failure to provide requested information within 30 days of the day of the request will result in your removal from the program and you will be responsible for all child care costs.
- You must notify the USDA Child Care Subsidy Administration Program if and when your child is no longer enrolled with the Approved Child Care Provider identified on your application. The subsidy is not transferable to another child care provider. You must reapply for the subsidy should you change child care arrangements.
- Due to the variation of oversight and regulation in different states and the GSA Child Care Subsidy Program guidelines, the USDA Child Care Subsidy Administration Program must review each child care provider to ensure that they meet the minimum eligibility requirements for participation in the GSA Child Care Subsidy Program. If your Child Care Provider's standing with their state child care licensing authority changes or is revoked, this information must be reported to the USDA Child Care Subsidy Administration Program immediately.
- You are responsible for reporting any changes that may affect your status as a GSA Child Care Subsidy recipient, or your families cost for any reason to the USDA Child Care Subsidy Administration Program as soon it has been identified. Including but not limited to; changes in your personal and/or financial situation, or that of your Spouse/Partner; such as but not limited to any change in employment, school enrollment, marriage, divorce, a partner who has entered or left the home, etc. Failure to promptly report any change to the USDA Child Care Subsidy Administration Program that causes an erroneous payment on your behalf may result in your Child Care Subsidy Benefit being terminated and subsequent collection action of the erroneous payment from you.
- Any program policy infraction to include but not limited to providing incorrect child care cost, knowingly or unknowingly which causes an overpayment of a GSA Child Care Subsidy benefit may result in you being disqualified from the program. In addition, repayment of monies received due to this misrepresentation will be required by the Provider and/or Employee.
- Invoices submitted to the USDA for payment must contain an original signature from the Employee. Photo copies of an invoice containing the Employee's signature will not be accepted by the USDA for payment. Invoices must be submitted to the USDA Child Care Subsidy Administration Program on a monthly basis in order for the GSA Child Care Subsidy Benefit to be paid. Invoices must be properly completed, signed by both Employee and Provider, and submitted to the USDA within 90 days of the period of service in order for payment to be issued. Invoices submitted after 90 days following the end of the period of service will not be eligible for payment resulting in the Employee being financially responsible for the child care cost incurred for that period of service.
- **Tax consequences:** Please be aware that if during the calendar year, your annual subsidy exceeds the \$5,000 exclusion; your pay will be deducted by approximately 40% of your subsidy payment at that time. Please consult your tax advisor for further information. For GSA Employees who are not claiming the child/children as dependents on their most current year Federal Tax Return (Form 1040), all CCS benefits paid on their behalf must be claimed as income when filing on the employee's next year's Federal Tax Return (Form 1040). Employees are encouraged to review their biweekly Pay and Leave Statement, as it will list the year-to-date benefits paid on employee's behalf (benefits paid \$0-\$5000 will be reflected on NON-TAX CCS / benefits above \$5,000 will be reflected as TAXABLE CCS).

By completing the application process through the USDA Child Care Subsidy Administration Program, I attest that I received, read and understand the GSA Child Care Subsidy Program guidelines as set forth in the handbook.

Printed Name of GSA Employee _____ **Date** _____

Signature of Qualifying GSA Employee _____ **Last 4 of SSN** _____

Parents who misrepresent information used to calculate their subsidy benefit may have their subsidy benefit terminated and be financially responsible for repayment of any Child Care Subsidy Benefits issued on his/her behalf due to incomplete, inaccurate information used in the calculation of the Child Care Subsidy Benefit

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GSA 2015-10