2019 Dependent Care Voucher Program
Policies & Procedures

Eligibility and Award Conditions

Employee Eligibility

Regular full-time faculty and staff, have completed the 120-day probationary period (or 90 days for Bargaining Unit employees), may be eligible for the Dependent Care Voucher Program. Part-time, casual and on-call employees are not eligible. The Office of Benefits & WorkLife will verify that the employee eligibility.

The employee must have dependent care costs directly related to his/her work schedule. The Voucher Program can only reimburse for costs for care during the hours the employee is working. Spouse/partner must be employed, or provide proof of enrollment in school, or have documentation that a disabling condition prevents full-time caregiving. This information will be verified on the application form. The employee must disclose to the Office of Benefits & WorkLife any additional childcare funds that they may receive from the State of Maryland.

One Dependent Care Voucher Program award will be made per family and for one dependent only per family.

Student Eligibility

Full-time post-docs, residents, doctoral students, medical students and interns are eligible for the Dependent Care Voucher Program (starting 12/1/2018). If you are unsure of your standing and or funding please contact, your department directly before applying for the voucher program.

The voucher program will reimburse costs for care only during the hours the student is working or in class. If applicable, a spouse/partner must be employed, or provide proof of enrollment in school, or have documentation that a disabling condition prevents full-time caregiving. This information will be verified on the application form. The student must disclose to the Office of Benefits & WorkLife any additional childcare funds that they may receive from the State of Maryland.

One Dependent Care Voucher Program award will be made per family and for one dependent only per family.

Undergraduate and masters students are not eligible.
**Income Eligibility (based on net family income as federally defined)**

Taxable family income, as indicated on your federal tax return, will be used to determine the level of assistance. On the typical 1040 tax form, taxable income may be line 27 or 43).

<table>
<thead>
<tr>
<th>Taxable Income Range</th>
<th>Award Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $40,000</td>
<td>Maximum 40% of Cost for Care</td>
</tr>
<tr>
<td>$40,001 to $49,999</td>
<td>Maximum 20% of Cost for Care</td>
</tr>
<tr>
<td>over $50,000</td>
<td>Not Eligible</td>
</tr>
</tbody>
</table>

**Dependent Eligibility**

"Dependents" are defined as anyone for whom you provided more than 50% of the financial support for the year, as defined in Section 152 of the Internal Revenue Code, and who resides in your home at least one-half of the taxable year. The dependent should be listed on your federal tax return for the previous year.

Expenses for the following dependents are eligible for reimbursement:

- children up to their 6th birthday
- any dependent (including your spouse or parent) who is physically or mentally incapable of caring for himself or herself

**Maximum Dependent Care Benefit**

The maximum dependent care benefit from the university is $5,000 annually. Five thousand dollars ($5,000) is the combined total allowed by the Internal Revenue Service (IRS) per family, per calendar year for employer sponsored dependent care assistance.

If an employee or eligible student population receives a Dependent Care Voucher, enrolls in a Dependent Care Flexible Spending Account (DCFSA) and uses the Care@Work by Care.com for backup care, the combined total for all programs cannot exceed $5,000. The Office of Benefits & WorkLife confirms each applicant's DCFSA and Backup Care amounts to determine if award of voucher will put the dependent care benefit amount over $5,000. If this amount is exceeded, the amount over $5,000 will be reported to the IRS as the employee's taxable income on the W-2 Form at the end of the year.
Application Process

Submit the following to the Office of Benefits & WorkLife:

- Original signed and completed application.
- Copy of most recent, complete Federal Income Tax form (1040). (Pay stubs or W-2 forms are not acceptable.) The IRS 1040 form verifies net family income. If you have not filed taxes in the previous year, please notify the WorkLife Office.
  - If you and your spouse/partner file separately, both tax statements must be attached.
- Completed and signed original Provider Enrollment Form.
- Photocopy of the provider’s state license (not necessary if enrolled in Homewood Early Learning Center, Johns Hopkins Child Care and Early Learning Center (Bright Horizons), Harry & Jeanette Weinberg Early Childhood Center, Y Preschool at Weinberg, or the Downtown Baltimore Child Care Center).
- A copy of your Child’s certified birth certificate.
- Copy of Marriage Certificate or Affidavit of Marriage or Affidavit of Domestic Partnership. (Adult Care Only.)

When all materials are received, the Office of Benefits & WorkLife will verify eligibility. If the employee/student is within guidelines, she/he will be notified of approval or wait list status as soon as the necessary paperwork and verifications are completed.

Dependent care vouchers users will be ineligible for the Dependent Care Voucher Program and notified if they have reached the $5,000 limit for employer sponsored dependent care assistance. Reapplication is possible the following year if the Dependent Care Flexible Spending Account is adjusted for that year.

Applications are dated as they are received, and processed on a first come, first served basis throughout the year as funds allow. For 2018 inclusion of eligible student groups, reimbursements will start December 1, 2018.

By signing the electronic application, the employee/student agrees to the following:

- I give the Office of Benefits & WorkLife permission to verify my employment, salary, family income, dependents and information reported on tax return.
- I give the Office of Benefits & WorkLife permission to confirm with the childcare provider the cost of care and dates of service.
- I understand that it is my responsibility to report any change in employment status, address, dependent care arrangements, and family income changes to the Office of Benefits & WorkLife.
- I understand that if I terminate employment/education with the University but owe money to the Voucher Program the money owed may be deducted from my final paycheck.
- I understand that it is my responsibility to submit a new IRS income tax form each year by April 30th. I further understand that reimbursements will not be processed after April 30th and if documentation has not been received I will be removed from the voucher program.
- I understand that I must disclose to the Office of Benefits & WorkLife any additional childcare funds that I may be receiving from the State of Maryland.
• I understand that my eligibility to continue in the program will be determined upon the receipt of my current tax returns or approved income documentation. I further understand that if I am no longer eligible to participate in the voucher program, any funds that were paid on my behalf during the ineligibility period are due back to the University and I will be notified of the total amount to be repaid.

• I understand that providing inaccurate or false information may result in disqualification from the program and that employees or students who abuse the program will be reported to their divisional Human Resources office or Student Affairs office, respectively, and may be subject to disciplinary action, up to and including termination and/or possible legal action.

• I understand that $5,000 is the combined total allowed by the Internal Revenue Service (IRS) per family per calendar year for employer sponsored dependent care assistance such as Dependent Care Flexible Spending Account (DFSA), scholarships for Downtown Baltimore Child Care, the Dependent Care Voucher Program, the Backup Care Program or The Weinberg Y Preschool Center.

• I understand that if I currently receive a scholarship for the Johns Hopkins Child Care and Early Learning Center (Bright Horizons), that the voucher will replace these funds and I will no longer receive the scholarship.

• I fully understand that any reimbursements that I receive during the year that total more than $5,000 are taxable and it is my responsibility to pay the required taxes as mandated by current tax regulations.

• I understand that changes in the Voucher awards may be necessary to ensure that funds are available throughout the year.

• I understand that the selection of a dependent care provider is my exclusive responsibility. I further understand that except for verifying license status at the time of application, the university does not screen or check the background, status, or qualifications of the dependent care provider.

• I understand that care providers who abuse this program will be reported to the appropriate licensing agency.

• I agree to abide by the policies stated in this document and in the Provider Enrollment Form.

Provider Verification and Enrollment

When the Provider Enrollment form is received and dated, the Office of Benefits & WorkLife will verify that the dependent care provider fits one of the following:

a. State licensed center
b. State licensed family provider
c. Program sponsored by Johns Hopkins University
d. State licensed adult day care center
e. State licensed home care provider

The provider must be licensed or certified according to state regulations. A copy of the provider’s license must be included with enrollment forms. Exceptions to licensing verification include the Johns Hopkins Child Care and Early Learning Center, Downtown Baltimore Child Care Centers and the Weinberg Y Child Care Center at Stadium Place.
The Office of Benefits & WorkLife will contact the dependent care provider and verify work-related dependent care costs and any other dependent care assistance employee may be receiving. If more than one dependent in a family is being cared for by a provider, the care provider is responsible for determining the cost for one (1) dependent.

The Voucher Program will not reimburse at rates higher than are charged for other children or adults in care. If an employee's family member is the only one in the provider's care, the reimbursed rate will not exceed the market rate (average rate of providers of similar services in the zip code area) as determined by the Office of Benefits & WorkLife. Reimbursement will be based on basic services and does not cover 'add-ons' including, but not limited to: meals, trips, late fees, special classes, or payment for missed days.

The Office of Benefits & WorkLife reserves the right to limit the monthly total fee based on the usual and customary fees for the demographic area.

Care providers who abuse this program will be reported to their appropriate licensing agency. Employees who abuse this program will be subject to termination and possible legal action.

It is the responsibility of the eligible employee/student to notify the providers of the program's regulations and their responsibilities for the monthly reporting/billing process.

**Waitlist Procedure**

If available university funds are expended, a waiting list will be maintained. As additional funds become available, those on the list will be awarded assistance. Participants in the Dependent Care Voucher Program during the previous year who maintain their employment eligibility and submit current 1040 tax forms will have priority over new, qualifying applicants.

**Payment Adjustments**

Adjustments will be made in the subsequent award period, if an over-payment resulted. The amount of the over-payment will be subtracted from the next voucher program check, or the eligible employee/student will be responsible for reimbursing the Dependent Care Voucher Program directly. Should the employee be terminated from the university, adjustments and overpayments will be deducted from the final check.
**Monthly Cost Verification and Reimbursement Process**

(This does not apply to the Homewood Early Learning Center, the Johns Hopkins Child Care and Early Learning Center, Weinberg Y at Stadium Place, the Harry and Jeanette Weinberg Early Childhood Center or Downtown Baltimore Child Care Center applicants. Those centers bill The Office of Benefits & WorkLife directly for parents receiving financial assistance).

The Monthly Cost Verification form is completed monthly by the employee/student and care provider and sent to the Office of Benefits & WorkLife. The employee/student who pays for care on a weekly basis may submit 4 or 5 weeks of care at a time (based on how many weeks are in a particular month). The Voucher Program will not pay partial weeks or pro-rated fees for employee/student who pay weekly.

Monthly Cost Verification form should be submitted by the end of the month. After being approved for the program the employee/student will be emailed a list of dates for submission. A weekly or monthly receipt(s) of payment to the care provider must accompany the Monthly Cost Verification form. Failure to submit a Monthly Cost Verification form for more than 90 days will result in removal from the Voucher Program. Eligible employee/student can reapply to receive future benefits if funds continue to remain available.

The Office of Benefits & WorkLife verifies that the form is accurate, complete, dated and signed by the care provider. Random audits of day care providers are done to confirm that the amount being recorded on the monthly cost verification form reflects the payments that are being made to the provider.