Dependent Care Voucher FAQs

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ELIGIBILITY

1. Do I qualify?

*Faculty & Staff:*
Full-time JHU faculty and staff who receive full benefits, who have completed their 120-day probationary period (or 90 days for bargaining unit), and who have a net taxable income of less than $50,000 may be eligible for the Dependent Care Voucher program.

*Graduate Students:*
*Only the following graduate students are eligible for the Dependent Care Voucher program:*
- Full-time doctoral students (for students of Whiting and Krieger, this includes non-resident and post-certified full-time doctoral students)
- Full-time postdocs
- Residents
- Interns
- Medical Students

All applications to the program are subject to approval and verification of taxable income by JHU Benefits and WorkLife. Applications are approved for one calendar year only. It is your responsibility to submit a new application each calendar year.

2. Who is NOT eligible?
Employees who do not receive benefits (i.e., limited, part-time, and casual employees), undergraduate, and master’s students.

3. My salary is higher than $50,000. Can I participate?
It depends. Remember that **taxable income** is your salary *minus* eligible deductions. It is almost always lower than your total salary and sometimes significantly lower. Please review your tax form carefully. (In 2017, taxable income was line 43 on Form 1040 and Line 27 on Form 1040A.) We want as many people as possible to be able to take advantage of this benefit.
4. I fall within one of the above categories, but I am a non-resident (defined under IRS guidelines as an alien who is not a U.S. citizen or U.S. national and has not passed the green card or substantial presence test). Am I eligible?
Yes. Non-residents who meet the criteria of being full-time doctoral students, full-time postdocs, residents or interns are eligible. Please ask your divisional contact if you are still unsure of your eligibility.

5. I fall within one of the above categories, but I am an international student here on a visa. Am I eligible?
Yes. As long as you are an enrolled student who meets the above criteria and falls within one of the specified categories enumerated above, you are eligible to participate.

6. I’m a student and I’m still not sure if I’m eligible. Who should I talk to?
Employees: Contact Benefits and WorkLife at 410-516-2000 or Benefits@jhu.edu.
Students: Please see the school-specific eligibility language below. If you are still unsure if your student position is eligible, ask the divisional contact for your own school:

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<thead>
<tr>
<th>Berman Institute</th>
<th>Julia Chill, <a href="mailto:jchill@jhu.edu">jchill@jhu.edu</a></th>
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<tr>
<td>Carey Business School</td>
<td>Bobbie Tchopev, <a href="mailto:bobbie@jhu.edu">bobbie@jhu.edu</a></td>
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<tr>
<td>Krieger School</td>
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<td>Peabody Conservatory</td>
<td>Donna Cureton, <a href="mailto:dstinne1@jhu.edu">dstinne1@jhu.edu</a></td>
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<tr>
<td>SAIS</td>
<td>Jon Youngs, <a href="mailto:jyoungs1@jhu.edu">jyoungs1@jhu.edu</a></td>
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<tr>
<td>School of Education</td>
<td>Teresa Murray, <a href="mailto:teri.murray@jhu.edu">teri.murray@jhu.edu</a></td>
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<tr>
<td>School of Medicine</td>
<td>Terri Smith, <a href="mailto:tsmith1@jhmi.edu">tsmith1@jhmi.edu</a></td>
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<td>School of Nursing</td>
<td>Registrar’s Office, <a href="mailto:SON-RegistrarsOffice@jhu.edu">SON-RegistrarsOffice@jhu.edu</a></td>
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<td>includes fulltime PhD or DNP students, and all DNP Advanced Practice Students; excludes Executive DNP students because the program isn’t fulltime</td>
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<tr>
<td>School of Public Health</td>
<td>Edna Koimur, <a href="mailto:ekoimur1@jhu.edu">ekoimur1@jhu.edu</a></td>
</tr>
<tr>
<td>Whiting School of Engineering</td>
<td>Christine Kavanagh, <a href="mailto:christinekavanagh@jhu.edu">christinekavanagh@jhu.edu</a></td>
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<td>includes non-resident and post-certified full-time doctoral students</td>
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TYPES OF CARE

7. Is the Dependent Care Voucher program for child care exclusively?
The program can only be utilized for care of dependents. Dependents are those individuals for whom you provide more than 50% of the financial support for the year. Dependents eligible for this program are children up to the age of six or dependents who are physically or mentally incapable of caring for themselves.

8. Which child care providers may I use?
   Center-based providers or family child care homes that are licensed or registered according to state regulations are approved under this program.

   Hopkins faculty, staff and students have access to an enhanced resource and referral service at Maryland Family Network’s LOCATE. LOCATE’s database includes all registered and licensed family and group child care in Maryland.

   Note: Although individuals who provide in-home child care, such as a nanny or grandparent, may be providing a form of child care, they are not licensed. Therefore, such child care arrangements are not eligible for participation in the program.

9. My child is over 6 years old, and I need before and after school care in order to work. Can I use the dependent care voucher for that?
   No. This program is limited to care for children up to age 6. However, if you are a full-time faculty or staff member, you may choose to use a Flexible Spending Account (FSA) for your before/after school care costs.

   However, if you are eligible for the Dependent Care Voucher program, then you are also eligible for Care@Work. This program provides access to Care.com, a corporate benefits program that includes in-home backup emergency care for children and adults, in-center backup care for children, and a free premium care.com membership to perform self-directed searches for a variety of caregiving needs.

10. How do I know if my provider is licensed?
    Just ask. All licensed providers will immediately know their licensing or registration status and should be able to easily provide a copy of their license/registration for the application process.

    You can also consult the Maryland Family Network LOCATE program to inquire about licensed providers.
11. What are eligible expenses?
Expenses must be for the following types of dependent (child) care provided during work or school-related hours:

- Nursery schools, pre-school or similar programs for children below the level of kindergarten
- Licensed Day Care Centers

REIMBURSEMENT

12. How do I receive the funds?
In most cases, you will pay the child care provider in full each month. You then submit your receipt to JHU and you will be reimbursed for the eligible amount. Funds are delivered via the same method by which your paychecks are processed.

IMPORTANT EXCEPTION:
If you use a JHU-affiliated center (listed below), your child care provider will reduce the tuition by the eligible amount, and you will pay the remaining balance each month. JHU will then reimburse the provider directly for the eligible amount.

JHU-partner centers: Homewood Early Learning Center, Johns Hopkins Child Care and Early Learning Center (Bright Horizons), Harry & Jeanette Weinberg Early Childhood Center, Y Preschool at Weinberg, and the Downtown Baltimore Child Care Center.

13. How long does it take to receive the reimbursement?
Reimbursements can be expected 3-4 business days after processing is completed and an approval letter has been received.

FUNDS

14. Can I use the Dependent Care Voucher program if I am also using a dependent care Flexible Spending Account or utilizing the Back-up Care benefit?
Yes, however, the combination of benefits from the Voucher program, the dependent care Flexible Spending Account (FSA), and the Backup Care program cannot exceed $5,000 per year. You are responsible for monitoring your usage of these tools. If you exceed $5,000 in any calendar year, the excess is subject to being considered taxable income.
15. What happens when I use the maximum $5,000 available in the program?
If you have received the maximum dependent care benefit ($5,000 annually), we will let you know, and you will not receive further reimbursements for that calendar year. You may reapply the following calendar year. Please note that the $5,000 cap is aligned with IRS guidelines for non-taxable employer contributions to dependent care flexible savings accounts.

16. What if I have more than one child under the age of 6?
Five thousand dollars ($5,000) is the combined total allowed by the IRS per family, per calendar year, for employer sponsored dependent care assistance. Unfortunately, this total is not adjusted to accommodate multiple dependents.

17. Is there any other financial assistance for childcare that I might be eligible for?
Yes. The state of Maryland also offers financial assistance to eligible working families.

Also, many families consider flexible work schedules, part-time care or other informal arrangements to find an affordable solution. We encourage you to contact LOCATE for specific resources and referrals to child care that meet your budget.

18. Can I use the Dependent Care Voucher program if I already receive Maryland or other funding for child care?
Yes. If you are receiving assistance from the state of Maryland or another private or public funding source outside of JHU, you are still eligible for the dependent care voucher program.

19. I already receive a scholarship from Bright Horizons. Can I also apply for a voucher?
No. You may not use both a JHU Bright Horizons scholarship and a JHU dependent care voucher; you may use one or the other depending on your eligibility. The reimbursement amount is the same. If you receive a scholarship for Johns Hopkins Child Care and Early Learning Center (Bright Horizons) and you meet the eligibility requirements above, you will be converted to the dependent care voucher program. Each family for whom this applies should receive an individual letter explaining this further. Please contact (410) 516-2000 or DependentCareVoucher@jhu.edu if you have specific questions.
TAXES

20. If I receive reimbursement for dependent care expenses, is it taxable?

For faculty and staff:
You may exclude from your gross income up to $5,000 of employer-provided dependent care assistance in any taxable year, as long as you did not participate in a JHU dependent care spending account program for other services. These child care dollars are considered employer-provided dependent care assistance. The non-taxable cap is $5,000 from all sources.

For students:
If you are a student and you receive a W-2 from the university, you may exclude from your gross income up to $5,000 of employer-provided dependent care assistance in any taxable year, as long as you did not participate in a JHU dependent care spending account program for other services. These child care dollars are considered employer-provided dependent care assistance. The cap is $5,000 from all sources.

If you are a student and you do not receive a JHU W-2, the child care dollars awarded to you are taxable. It is your responsibility to claim these funds when filing your tax return.

For students who are non-resident aliens:
If you are a student and you receive a W-2 from the university, these child care dollars are not taxable income. You do not need to claim these child care dollars when filing your tax return (1040NR).

If you are a non-resident student and you do NOT receive a W-2, the child care dollars awarded to you are taxable. The university is obligated to report and withhold (14%) on the child care dollars awarded to you.
21. I need help understanding the tax implications.
   If you stay within the $5,000 limit, the amount you receive will be considered pre-tax income and will not be taxed. The amount used will still show in box 10 of the IRS W-2 form. We cannot provide individual tax counseling. If you have further questions about your specific situation, please seek outside tax advice.

22. What if I did not file US taxes last year?
   If you do not have a US tax form, you may submit alternate documentation of income in the form of a letter from your supervisor, sponsoring organization or government stating your income. The letter must also have legible contact information in case we need to verify your income. In our experience, sponsoring organizations are happy to provide this type of letter. If you have additional questions about alternate documentation, please contact (410) 516-2000 or DependentCareVoucher@jhu.edu.

23. What if my dependent is not on my most recent tax return, but I will claim them this year?
   Please contact (410) 516-2000 or DependentCareVoucher@jhu.edu.

ADDITIONAL QUESTIONS

24. Can I submit child care expenses retroactively?
   No. Reimbursement for eligible expenses will be paid starting the month in which your application is approved.

25. Is there a wait list to get in to the voucher program?
   No. JHU has made a commitment to meet the need for everyone who applies. Enrollment is ongoing; there is no deadline by which to apply. Applicants will be enrolled in the program as quickly as possible after applications are approved. In the unlikely event of a change in funding or availability, please note that we reserve the right to pause, reduce or discontinue the program for any reason.

26. How do I apply?
   View requirements and download the application here: https://jhushpe.co1.qualtrics.com/jfe/form/SV_OVyEswZoLXKzXDL

27. If I have more questions, who do I contact?
   Please contact (410) 516-2000 or DependentCareVoucher@jhu.edu if you have specific questions.