

NIH Support for Ruth L. Kirschstein National Research Service Award (NRSA) Trainee and Individual Fellow Childcare Costs

What is the purpose of these additional funds?

These additional funds offered to NRSA trainees and fellows are meant to defray the high cost of childcare for pre-doctoral and post-doctoral trainees and fellows, allowing them to complete their training supported by NIH training grants and fellowships. Per the NIH: these funds are awarded “in recognition that the high cost of childcare impacts graduate students and post-doctorates funded through NRSA fellowships, and hinders their ability to successfully complete their training and fully participate in the extramural research workforce.”

The [NIH FAQ website](#) is dedicated to answering General Childcare Questions such as:

- Who is eligible for these funds?
- How much available to each trainee or fellow for Childcare Costs?
- How does the NIH define a “child”?
- Can childcare costs be rebudgeted? What happens to any unexpended funds?
- What Childcare provider types are permitted by the NIH?
- What supporting documentation is required for reporting to the sponsor?

How will these funds be managed internally at Boston University?

Training Awards:

- A separate 9500xxxxxx IO, within the overall SAP 50xxxxxx grant, will be set up for each year of the training award. The budget of the IO will be set as NUMBER OF TRAINEE SLOTS x \$3,000.
- Sponsored Programs will reach out to the Department Administrator to determine how many of the trainees have eligible dependents and will be requesting this benefit.
- The budget of the IO will then be reduced to remove any funding that will not be used.

Fellowship Awards:

A separate 9500xxxxxx IO, within the overall SAP 50xxxxxx grant, will be set up for each year of the Fellowship award. The budget of the IO will be set as \$3,000 for the budget period.

For example, if the current year of a T32 included four trainee slots, a separate IO would be set up in the amount of \$10,000. Sponsored Programs would then reach out to the Department Administrator to determine how many of the four trainees would be utilizing this benefit. If, for example, the answer were three trainees, Sponsored Programs would then reduce the budget of the Childcare IO to \$7,000.

How will these payments be made to the trainees?

- These payments will be made as reimbursements to be submitted by the trainee(s) in Concur.
 - The correct GL to use is 509004, (Sponsor Research allowed Childcare), listed under the “Other Expense” category.
 - Proof of Payment, such as a receipt from the licensed daycare facility, must be attached to the request in Concur.
 - The maximum amount that will be reimbursed is \$3,000 per appointment year.
 - Per NIH FAQ, eligible childcare is care that is licensed and/or regulated by state and/or local authorities. Proof of Licensure must be attached in Concur.

- For daycare facilities located within Massachusetts, please use the following website and attach a time-stamped screen shot to the request in Concur. https://eeclead.force.com/EEC_ChildCareSearch
- Please note: Afterschool Care done at Private Schools may not be listed in the MA Child Care Search Link. Per the [Department of Education, State Regulation of Private Schools](#), page 138, there are no requirements for licensing:
 - Accreditation/Registration/Licensing/Approval
 - No requirements for Accreditation.
 - No requirements for Registration.
 - No requirements for Licensing.
 - Approval is mandatory.
 - Attendance at a private school satisfies the compulsory attendance requirement if the school is approved by the school committee. (The "school committee" in Massachusetts is the local education agency.)
 - School committees will approve a private school when satisfied that the instruction equals the public schools in the same town in thoroughness and efficiency and in the progress made. A school committee may not withhold approval based on the school's religious teaching. Mass. Gen. L. Ch. 76, §1.
- If your child's daycare facility is located outside of Massachusetts, please provide licensure information from the appropriate state's website.
- These payments are tax-reportable. However, Boston University will not issue tax documentation to trainees who receive this childcare benefit. Any questions concerning taxation of this benefit should be directed to the IRS, MA Dept of Revenue, or your personal tax advisor.