

University of Pennsylvania Standard Operating Procedure (SOP) for:

**Childcare Costs for Ruth L. Kirschstein National Research Service Award (NRSA)
Institutional Research Training Awards**

Date Effective: NIH FY 2022

Date Reviewed/Revised: 5/8/23

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I. PURPOSE

To provide guidance and mechanism for providing Childcare Costs for Ruth L. Kirschstein National Research Service Award (NRSA) Institutional Research Training Awards

II. POLICY STATEMENT

Announcement of Childcare Costs for Ruth L. Kirschstein National Research Service Award (NRSA) Institutional Research Training Awards

Notice Number:

NOT-OD-21-177

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-21-177.html>

FAQ's

[Frequently Asked Questions \(FAQs\) | grants.nih.gov](#)

III. REASON FOR PROCEDURE

To ensure that all eligible pre-doctoral and post-doctoral fellows supported on Ruth L. Kirschstein National Research Service Award (NRSA) Institutional Research Training Awards (T's) have a process to follow by which they can be reimbursed for the cost of childcare of eligible dependents.

IV. WHO SHOULD KNOW THIS PROCEDURE

Deans

Center and Institute Directors

Department Chairs

School of Medicine Administration

School of Medicine Faculty

NRSA Institutional Training Grant Principal Investigators

Business Administrators

Pre-Doctoral Fellows

Post- Doctoral Fellows

Office of Research Services

Office of Research Support Services

Office of Biomedical Graduate Studies

Office of Biomedical Post- Doctoral Programs

Office of Vice Provost for Research

Office of the Comptroller

V. GENERAL BACKGROUND

In April 2021, NIH began providing childcare cost support to recipients of full-time NRSA fellowships 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 ([NOT-OD-21-074](#)). *As Phase 2* of this initiative, anticipated for awards made beginning in Fiscal Year 2022, NIH will begin providing childcare cost support to full-time pre-doctoral and post-doctoral trainees appointed on NRSA institutional research training awards.

Applicability

The NRSA childcare costs apply to each full-time pre-doctoral or post-doctoral NIH-NRSA-supported institutional research training award appointment. Each full-time pre-doctoral or post-doctoral NRSA appointed trainee is eligible to receive \$2,500 per budget period for childcare costs provided by a licensed childcare provider. For households where both parents are eligible full-time pre-doctoral or post-doctoral NRSA trainees, each parent is eligible to receive \$2,500.

Childcare costs are permitted for dependent children living in the eligible full-time pre-doctoral or post-doctoral NRSA trainee's home from birth until the age of 13, or, for children who are disabled, until age 18. Childcare costs do not apply to elder or non-child dependent care costs.

Application Instructions

New, Renewal, and Continuation Applications

Childcare costs will be provided, unless otherwise specified on the notice of award, based on the number of trainee slots awarded. No additional action is needed on the part of the applicant at the time of application to request these funds.

Reporting for Continuation Applications

In Section G.1 of the RPPR, recipients must upload a PDF named "Childcare_Costs.pdf" (without quotation marks). The attachment must specify the number of trainees who used childcare costs in the reporting period. System enhancements are forthcoming that will incorporate reporting via xTrain. Additional information and implementation guidance will be issued.

Recipients must maintain all supporting documentation (e.g., proof provider is licensed) and make it available to NIH officials upon request. NIH does not require recipients to submit this supporting documentation except when specifically requested.

Please note: If your fellow has private nanny or babysitting services, please note the trainee will not be reimbursed as NIH clearly requires proof the provider is licensed. If the sitter lives in Philadelphia, please refer to this site for requirements especially if the private sitter has more than one child they are providing this service to.

<https://www.phila.gov/services/permits-violations-licenses/get-a-license/business-licenses/child-care-facilities/get-a-child-care-facility-license/#:~:text=To%20operate%20a%20family%20child,by%20the%20State%20of%20Pennsylvania.>

Additional questions may be directed to Andrea Boozer at aboozer@upenn.edu

Refer to NIH Notice and FAQ's for further information

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-21-177.html>
https://grants.nih.gov/faqs#/funding_programs_childcare_costs.htm?anchor=alphaHeader4240

Internal Process for Reimbursement (once fellow has provided proof of direct payment to childcare provider)

Fellows on University payroll through Workday:

The University's workday app has the following in place:

- 1) Created new One-time Payment plan 'Child Care Reimbursement – NRSA Post Doc' that has eligibility rule that it can be only used by job profile 'Postdoctoral Fellow, NRSA'
- 2) New Earning tied to new comp plan. Earning: Post Doc NRSA Child Care. Earning does not withhold any Federal (FWT, FICA/Medicare) taxes but does withhold all applicable local, state, sui taxes.
- 3) Earning code posts to 5043 object code, but does not go into post-doc benefit calculations (Edit Employer Paid Expense Costing Allocation Defaults for our post-doc benefits and excluded Post Doc NRSA child care earnings)

All One-time payments go through the same Business Process – no changes were made to the Business Process for this new plan.

Fellows paid by UPHS

Departments having UPHS fellows on T32's should work with UPHS payroll for processing these payments.

Pay Code 0991 Fellowship Grant/Childcare with account 69135 has been set up in PROD.

If you have specific questions for UPHS, please contact the following individuals:

Sara.Shibe@pennteam.upenn.edu (Education Administrator)

Christopher.Niwinski@Penncare.upenn.edu (AVP Finance, UPHS Financial Reporting AVP)

It is expected that departments will maintain all appropriate documentation in the grant file(s).

As a best practice, the below is recommended:

- The listing of fellows on T32s eligible for childcare reimbursement should be provided to the Grants Manager.
- The Grants Manager verifies eligibility.
- Fellows requesting reimbursement from T32 will provide proof of childcare expenses incurred to their designated administrator.
- For UPHS fellows, department will submit the listing of eligible fellows to Payroll department to process the \$2,500 reimbursement payment
- For Penn fellows, follow process above for Workday
 - The respective grant will be charged at time of payment.