

Description & Eligibility

The district recognizes that the transition to a hybrid instructional model means some students will split their time between in-person learning and remote learning. At the same time, many district staff members will be required to work in schools and will be unable to supervise children in their home.

To support employees who have school-aged child care costs directly related to their assigned work schedule, the district is offering a temporary child care voucher program for eligible 4J staff. This benefit is intended to support employees who are required to work in 4J buildings and will be unable to provide supervision to their child, age 5 to 12 years, on their child's remote learning days.

Eligible Employees & Qualifying Expenses

To be eligible to participate in the child care voucher program:

1. Employees must be in a benefits-eligible position and must work in a position for which teleworking is not an option (for example, teachers and EAs who are assigned to work on-site during hybrid instruction).
2. The reimbursable child care costs incurred must be for the employee's child, step-child or foster child who:
 - a. Lives with the employee;
 - b. Is between 5 to 12 years of age; and
 - c. Is enrolled in the hybrid model of learning in grades K through 6¹.
3. The child care cost must be incurred for care when the child has a remote learning day and the parent is working on-site.
4. The employee's spouse/domestic partner (if applicable) is unable to provide care during the student's "remote learning" days due to the spouse's employment or medical condition.

The purpose of this program is to avoid staff absences related to child care and associated substitute staffing costs, and to maintain continuity of program operations through existing staff working on-site who are unable to provide care for their own child. Applications and reimbursement requests that do not promote this purpose will not be granted.

Qualifying Child Care Providers

Qualifying child care providers must be licensed through the State of Oregon and must provide care to the employee's child before, during or after school. Camp or recreational facilities that do not meet the IRS definition of child care are ineligible. Selecting a child care provider is the exclusive responsibility of the employee. The district does not perform screening or background checks of community-based child care providers.

Amount of Financial Assistance

Eligible employees will receive reimbursement for up to 2 days (16 hours maximum for full-time employees) of qualifying child care expenses per week for one school-aged child at the rate of \$3.25/hour. Hours will be prorated based on an employee's FTE.

In the case of two 4J employee parents, reimbursement will be awarded to one employee parent on behalf of the family.

If the child is removed from qualified child care resulting in a refund from the provider to the parent, the employee shall return the portion of costs previously reimbursed for that month by the district to 4J Payroll within 30 days.

¹ The student may be enrolled in a non-4J school receiving instruction in a hybrid model.

Limitations

The district is able to provide vouchers for up to 400 employees, which will be granted in the order in which the application was received. Only completed applications will be approved (see details about grace period for completing applications below).

Application Process

1. Complete the 2021 Temporary Child Care Voucher Program Application and return to Human Resources via <https://forms.gle/6e9jdboGra83ooPj6>. The child care provider's state-issued license or certification number must be submitted with the application. (If requested, the employee must provide a copy of the license from the provider). Incomplete applications will not be approved.
2. If an employee has not yet identified their child care provider, but is actively seeking child care, the employee should submit their initial application as soon as possible to reserve their place pending completion of the application. Once the employee has identified the provider, the employee should submit a completed application as soon as possible and no later than April 16, 2021. Depending on program demand, Human Resources (HR) may extend this deadline.
3. HR will review completed applications, verify eligibility status, and notify the employee upon approval of their application.

Reimbursement Process

1. Employees must have completed and approved application on file with the 4J Human Resources. No retroactive reimbursements will be provided.
2. Employees must submit a Monthly Cost Verification Form along with a receipt for payment to the child care provider each month to be issued a reimbursement for the respective month.
3. Forms may be emailed to HR_ChildCare@4j.lane.edu or delivered to Human Resources at 200 North Monroe St., Eugene OR 97402.
4. Monthly Cost Verification Forms and receipts for are due by the 10th of the following month. If the 10th falls on a weekend or non-business day, the form will be due the next business day.
5. The reimbursement amount will be included in the employee's next paycheck, or if after July 1, 2021 in a separate check.

Dependent Care & Tax Liability Issues

The Internal Revenue Service determines the maximum allowance for dependent care assistance programs sponsored by employers. The combined total allowance is \$5,000 per *calendar* year (not benefit plan year), per family and includes:

- The Dependent Care Flexible Spending Account (FSA) benefit, and
- Reimbursements from the Temporary Child Care Voucher Program.

If you participate in both the Dependent Care FSA and the Temporary Child Care Voucher Program, you should coordinate your Dependent Care FSA annual election with your total calendar year anticipated Child Care Voucher reimbursement amount to ensure you do not exceed the \$5,000 calendar year maximum allowance. If the combined total of the Dependent Care FSA annual election and Child Care Voucher reimbursements exceeds \$5,000 maximum before the end of the year any additional Child Care Voucher reimbursements will be treated as taxable income. For questions about changing your Dependent Care FSA annual election this year, please contact hr_benefits@4j.lane.edu. *This information should not be understood to be tax advice. Please consult your professional tax advisor to determine the optimal use of dependent care offerings.*

Duration of Program

This temporary, COVID-related benefit will be available for qualifying child care expenses incurred between the start of hybrid instruction in 4J schools through the last school day of the 2020-21 school year, June 17, 2021. The district in its sole discretion reserves the right to continue, terminate or modify the program upon two weeks' notice to the affected employees.