

## Guidance on Childcare costs on NIH-NRSA



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Childcare costs are a unique cost with specific requirements and procedure when allowable under the award terms. In March 2022, the National Institutes of Health released an announcement detailing use of [“Childcare Costs for Ruth L. Kirschstein National Research Service Award \(NRSA\) Individual Fellows”](#).

### **Requirements:**

- Applies to full-time NIH-NRSA fellows and trainees
- Each NIH-NRSA fellow can request up to \$2,500 per budget period for childcare, not per child
- Eligible dependent (child) must:
  - Reside with the fellow/trainee; and are
  - Under the age of 13, or disabled and under the age of 18
- Eligible childcare costs must be provided by a **licensed** provider
  - Childcare at a day camp, nursery school, or by a private sitter
  - Before- or after-school care, pre-schools
  - Licensed day care centers
  - Summer or holiday day camps
- Supporting documentation must be retained by Colorado State University (CSU)
  - verifying that a childcare provider is **licensed** and/or regulated by state and/or local authorities (fellow will need to provide this information from the provider)
  - verify the fellow is eligible (full-time NIH-NRSA supported fellow) to receive the childcare costs and has eligible dependents

### **References:**

[Childcare allowance for NIH NRSA Fellows](#)

[Childcare allowance for NIH NRSA Institutional Training Grants](#)

[NIH Childcare FAQ](#)

**Procedure:**

- Reimbursement request should be emailed to [hr\\_payroll@mail.colostate.edu](mailto:hr_payroll@mail.colostate.edu). Include the students name, CSU ID number, and amount being requested.
- All supporting documentation must be retained by the fellow's department and be available in case of an audit.
- Advances and prepayments are not permitted.
- Per IRS requirement, the allowance is taxable, and will be reported as required, on the employee's W-2
- The expense will post to object code 5727.