



Guidance on Childcare costs on NIH-NRSA

Childcare costs are a unique cost with specific requirements and procedures when allowable under the award terms. In May 2024, the National Institutes of Health released an updated announcement detailing the 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 \$3,000 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 who is not related to the child.
 - 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:

[NIH Childcare FAQ](#)

Procedure:

- Reimbursement request should be emailed to hr_payroll@mail.colostate.edu. Include the student’s 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.