1199SEIU/Employer Child Care Fund 1199SEIU/Greater New York Child Care Fund 1199SEIU/City of New York Child Care Fund

OUR CHILDREN, OUR FUTURE



SUMMER DAY CAMP • REIMBURSEMENT PROGRAMS • HOLIDAY PROGRAMS

1199SEIU Child Care Funds 498 Seventh Avenue, 5th Floor, New York, NY 10018-0009

2024 Registration Information Booklet

(Addendum to Summary Plan Description)

Online registration begins on Wednesday, August 23, 2023 Virtual registration begins on Monday, August 28, 2023 In-person registration begins on Tuesday, September 5, 2023 Registration ends on Tuesday, October 31, 2023, at 4:00 pm

APPLICATIONS WILL NOT BE ACCEPTED AFTER THE DEADLINE.

PLEASE SEE PAGE 9 FOR THE DOCUMENTS YOU MUST SUBMIT IN ORDER TO REGISTER.



1199SEIU/Employer Child Care Fund 1199SEIU/Greater New York Child Care Fund

f @@1199SEIUChildCare • #1199SEIUChildCare

Dear 1199SEIU Member:

Here at the 1199SEIU Child Care Funds (CCF), we understand the challenges of managing work and family life, including access to affordable, quality child-care and youth programs. Our organization was founded on the notion that if working parents are not worried about the care of their children, then they can better focus on their work. This is especially true for the important work of our everyday healthcare heroes.

This past year, we celebrated 30 years of the 1199SEIU Child Care Funds. For three decades, we have provided quality services to over 400,000 children and families of 1199SEIU members. We look forward to continuing our mission of helping working families access quality and affordable child-care and youth programs for many more!

As we positively move forward with life post-COVID-19, we remain committed to providing your families with nurturing and enriching child-care programs and resources in this new day and age. You will find a detailed listing of available programs for 2024 in this Registration Information Booklet, along with information on eligibility requirements, registration processes, locations and hours, program specifics and more. We encourage you to review the broad range of programs that CCF has made available to your child(ren), from infancy to young adulthood. While there are different ways to apply for child-care benefits, the fastest and easiest way is to do so online.

If you need assistance or would like to speak with a dedicated registration representative, call (646) 473-8367, Monday through Friday, from 9:00 am to 5:00 pm. To apply online, log in to MyAccount at www.My1199Benefits.org and upload copies of your two (2) most recent pay stubs, dated within the last 30 days; a copy of the Social Security card(s) of any child(ren) NOT already registered for CCF programs; and a copy of your 1199SEIU Health Benefits ID card, listing your children. Online registration begins Wednesday, August 23, 2023. Virtual registration starts a few days later, Monday, August 28, and you can make an appointment for virtual assistance. In-person registration—by appointment only—starts Tuesday, September 5, at the NYC, Hicksville and Rochester offices. All registration ends on Tuesday, October 31, at 4:00 pm.

I also encourage you to follow us on Facebook and Instagram on @1199ChildCare and visit our webpage www.1199SEIUBenefits.org/Alternative-Child-Care-Services for information about other programs and services that could be beneficial to your family. Here's to another great year!

Sincerely, osmery

Rossmery Dais Executive Director, Child Care Funds

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Your Guide to Selecting the Best Programs for Your Child

Please refer to this guide when completing your program application.

Program NameAge RangeProgram Description		Number of Weeks	Co-payment	Reimbursement	
		Year-Round I	Programs		
		You receive a reimbursement for a portion of your after-school program expenses.	40 weeks		Quarterly reimbursement. See scale on page 13.
Day Care Reimbursement Licensed care (DCR-L) Unlicensed care (DCR-U)	Birth–5 yrs.	You receive a reimbursement for a portion of your day care program expenses.	52 weeks		Quarterly reimbursement. See sliding scale on page 13.
		Weekend Programs and So	chool Recess P	rograms	
Cultural Arts Stipend Program (CASP)	5–17 yrs.	Weekend program for members requiring child care. Cultural and academic programs for your child. You select your own provider.	Weekends; varies by provider		Yearly reimbursement. \$700 maximum.
		Summer Pr	ograms		
Summer Day Camp Reimbursement (SDCR)	3–17 yrs.	You select a camp if you live outside of the metropolitan area or have a child with dietary or religious restrictions.	Maximum of eight (8) weeks		Weekly reimbursement. See sliding scale on page 14.
Special Needs Summer Day Camp Reimbursement (SNSDCR) 3–17 yrs.		Members with special needs children can select their own camps. Need help? We can assist you in finding a camp. Call (212) 564-2220.	Maximum of eight (8) weeks		Reimbursement rates based on a sliding scale. Contact CCR&R Services at (212) 564- 2220 for reimbursement rates.
		Teen Prog	grams		
SAT Prep (SAT)	11th graders only	Virtual Saturday morning classes designed to prepare 11th graders for all aspects of the SAT.	18-week spring and fall sessions	\$100 co-payment	



WHERE TO REGISTER FOR 2024

Locations and Schedules

NOTE: Locations, dates and times are subject to change.

Please check www.1199SEIUBenefits.org/ChildCare for updates.

ONLINE REGISTRATION:

BEGINS WEDNESDAY, AUGUST 23, 2023

Register online at any time from 8/23/2023 to 10/31/2023 at www.1199SEIUBenefits.org/ChildCare. Registration ends at 4:00 pm on Tuesday, October 31, 2023.

VIRTUAL REGISTRATION:

BEGINS MONDAY, AUGUST 28, 2023

IN-PERSON REGISTRATION:

Manhattan Office		Hicksville, Long Island, Office	
498 Seventh Avenue, 2nd FI., New York, NY	10018	100 Duffy Avenue, 3rd Fl., Hicksville, NY	′ 11801
September 5 - October 14		 September 5 - October 14 	
» Monday - Friday	8:30 am - 5:30 pm	» Monday - Friday	9:00 am - 5:00 pm
» Saturday	8:30 am - 4:30 pm	» Saturday	9:00 am - 1:00 pm
October 16 - October 30		October 16 - October 30	
» Monday - Friday	8:30 am - 6:00 pm	» Monday - Friday	9:00 am - 5:30 pm
» Saturday	8:30 am - 4:30 pm	» Saturday	9:00 am - 1:00 pm
Brooklyn Office		Staten Island Office	
25 Elm Place, 1st Fl., Brooklyn, NY 11201		790 Port Richmond Avenue, Staten Islan	nd, NY 10302
• September 14, 2023:	9:00 am - 6:00 pm	• September 21, 2023:	10:00 am - 6:00 pm
• September 15, 2023:	9:00 am - 6:00 pm	• September 22, 2023:	10:00 am - 6:00 pm
• October 19, 2023:	9:00 am - 6:00 pm	• October 12, 2023:	10:00 am - 6:00 pm
• October 20, 2023:	9:00 am - 6:00 pm	• October 13, 2023:	10:00 am - 6:00 pm
White Plains Office		Jamaica Hospital Medical Center	•
10 Bank Street, 7th Fl., White Plains, NY 100	606	8900 Van Wyck Expressway, Cafeteria,	Jamaica, NY 11418
• September 19, 2023:	9:00 am - 5:00 pm	• September 21, 2023:	10:00 am - 6:00 pm
• September 20, 2023:	9:00 am - 5:00 pm	• September 22, 2023:	10:00 am - 6:00 pm
• October 12, 2023:	9:00 am - 5:00 pm	• October 26, 2023:	10:00 am - 6:00 pm
• October 13, 2023:	9:00 am - 5:00 pm	• October 27, 2023:	10:00 am - 6:00 pm
Future of America Learning Center			
2500 Creston Avenue, 3rd Fl., Bronx, NY 104	468		
• September 30, 2023:	9:00 am - 4:00 pm		

• September 50, 2025.	9.00 ani - 4.00 pin
• October 14, 2023:	9:00 am - 4:00 pm

ALL REGISTRATION ENDS AT 4:00 PM TUESDAY, OCTOBER 31, 2023.

IN-PERSON REGISTRATION AND VIRTUAL REGISTRATION WILL BE DONE VIA APPOINTMENTS ONLY. CALL (212) 564-2220 OR VISIT WWW.1199SEIUBENEFITS.ORG/CCFAPPOINTMENT.

Child Care Funds (CCF) Introduction

The 1199SEIU Child Care Fund (CCF) was founded in 1992, becoming the first union-based child-care benefit in the country. This benefit proved critical for 1199SEIU members, facilitating their ability to work while their children attended quality programs. In 1998, as the Greater New York Nursing Home Association added child-care benefits to its employee benefit package, the 1199SEIU/Greater New York Child Care Fund (GNY-CCF) was created. Then, in 2014, the 1199SEIU/City of New York Education, Child and Eldercare Fund (CNY-CCF) was created to administer child-care benefits for 1199SEIU members employed in select New York City agencies. Together, the CCF, GNY-CCF and CNY-CCF are known as the Child Care Funds (CCF).

Employers contribute to the CCF to provide 1199SEIU members with child-care benefits. The contribution is negotiated during collective bargaining and, as a result, the employer pays a percentage of gross payroll into the Funds. The CCF provides a variety of child-care benefits, including after-school care, day care, summer day camp and cultural arts, holiday and teen programs. Since 1992, the Child Care Funds have provided benefits to approximately 300,000 members and children.

Eligibility and Consideration for CCF Benefits

To apply for benefits, you must:

- Be employed at a participating 1199SEIU institution/agency/facility or collective bargaining unit on a full-time or part-time basis.
 - » CCF: two-fifths (2/5) of a workweek (14 hours weekly)
 - » GNY-CCF: three-fifths (3/5) of a workweek (21.75 hours weekly)
 - » CNY-CCF: minimum of 70 hours in a 28-day cycle
- Have passed the required probationary period at your place of employment by Tuesday, October 31, 2023.
 - » CCF and GNY-CCF: 90-day probationary period
 - » CNY-CCF: one-year probationary period
- Not be on workers' compensation, short-term disability or NYS Paid Family Medical Leave for more than 26 weeks combined by Tuesday, October 31, 2023. (This applies to CCF and GNY-CCF members only.)
- Not be on workers' compensation for more than 26 weeks by Tuesday, October 31, 2023. (This applies to CNY-CCF members only.)
- Complete and submit the application and required documents by Tuesday, October 31, 2023, no later than 4:00 pm. Applications received after the deadline will not be considered.
- Have paid all previous co-payment balances.
- Have or be legally responsible for children between birth and 17 years of age.

Note: Unborn children do not qualify. The CCF only registers children between birth and 17 years of age.



Required Documents for Registration

To register, you **MUST** bring or submit copies of the following documents. If you are missing any of the documents listed below, the CCF cannot register your children.

Note: First-time applicants have different requirements from other applicants.

	For all applicants:
	IMPORTANT CHANGE: If you are a member of Wage or Eligibility Class I or II, you <i>do not</i> need to submit your pay stubs anymore. However, you still need to provide your pay stubs if you fall into any of these categories:
3.7	• You work for an employer that does not contribute to the 1199SEIU National Benefit Fund
CORNER - 123 Steel Vane (Cr) Cry Vane (Cr) Pay aparts the ch Pay aparts the ch Cry Vane (Cr) Sam of TEN TP Sam of TEN TP Steel Van Cry Vane	 You want to enroll your child in the Child Care Learning Center
ane A 9000 A Coy A Coy THOLTHANDS THOLTHANDS Name Name Name	 You make less than \$35,000 per year
Pay Stubs	 You are receiving short-term disability, workers' compensation or NYS Paid Family Medical Leave
M market and a m market and a market and a m	If you are on workers' compensation, short-term disability or NYS Paid Family Medical Leave, you <i>must</i> submit a copy of your last pay stub <i>and</i> your most recent workers' compensation, disability or NYS Paid Family Medical Leave stub. If the pay stub is not available, a letter from your employer is required. The employer letter must include the following: member's name; last four (4) digits of the member's Social Security number; hourly pay rate; date of hire; and weekly work hours. The expected date of return must be included for members on short-term disability or workers' compensation.
	For all applicants: The CCF cannot register any child, including newborn children, without a Social Security number/card. There are no exceptions to this rule. (If you have previously provided a child's Social Security card, you do not need to provide it again.)
Children's Social	For first-time applicants: A copy of the Social Security card of each child for whom you are applying is required. If you do not have a copy of your child's Social Security card, you must provide one of the following:
Security Cards	 An original letter from the Social Security office showing your child's Social Security number; OR
OBC DECL	 A copy of last year's signed federal tax return showing your child's Social Security number.
	For first-time applicants and returning applicants: A copy of your 1199SEIU Health Benefits ID card, listing your children, is required. If your children are not listed on your 1199SEIU Health Benefits ID card, other acceptable proof of legal dependency is required, such as:
1 million and the	 Adoption papers listing you as guardian;
1199SEIU Health	 Birth certificates listing you as parent (foreign birth certificates must be translated into English); OR
Benefits ID Card	 Court papers giving you legal custody or guardianship.
In the second se	If your bargaining unit does not contribute to the 1199SEIU Benefit and Pension Funds, you may submit your participating health insurance ID card, provided that your dependents are listed on it. If not, you must provide proof of legal dependency as listed above.
	For online applicants: An 1199SEIU Health Benefits ID card is not required.
	For all applicants: Passports and tax returns are not acceptable forms of identification to prove legal dependency.

Registering for CCF Programs

Registration Period

Registration for the CCF benefit occurs once a year. It begins on Wednesday, August 23, 2023, and continues through Tuesday, October 31, 2023, until 4:00 pm.

- You must submit a new application each year to be considered for benefits in the following year.
- You must submit the required documents to start the registration process.
- Applications will not be accepted after the posted deadline.
- If you have any outstanding balances, you are not eligible to register for programs until your accounts have been paid in full.
- Applications mailed or faxed to the CCF Office will NOT be accepted.
- You can register online or in person.

Registering Online

Register online at **www.1199SEIUBenefits.org/ChildCare** for 2024 child-care benefits. Online registration will start on Wednesday, August 23, 2023, at 9:00 am and will end on Tuesday, October 31, 2023, at 4:00 pm.

Online registration is a secure process, which includes the following steps:

STEP 1: Upload all required documents. If you do not upload your documents within one week of making your selections, your application will not be complete.

STEP 2: Enter all required information. Add the programs you want. You will receive a registration reference number when you complete your registration application.

Note: Any applications received after Tuesday, October 31, 2023, will not be accepted.

Upon receipt and review of your required documents, you will receive a confirmation email from the CCF indicating that your online application is complete. If you do not receive a confirmation email within two weeks of registering, call the CCF at (212) 564-2220 or send an email to CCFReg@1199Funds.org. **Note: If you fail to submit all required documents by the posted deadline, your application will not be considered for benefits.**

When you register online, you may log in at any point during the registration period to:

- Add or change program priorities or selections;
- Upload required documents;
- Click the "Help" button for further assistance; and
- View an electronic version of this Registration Information Booklet and use the online Service Provider Search Tool.

Virtual Registration

Members can now register virtually via Zoom. Virtual Registration starts on August 28, 2023, and ends on Tuesday, October 31, 2023. At the virtual registration appointment time, one of our registration clerks will meet with you online via Zoom to assist you with the registration process and answer your questions in real time.

To schedule a virtual registration appointment, visit **www.1199SEIUBenefits.org/CCFAppointment** or call (212) 564-2220. After your appointment, you will receive a confirmation email from the Child Care Funds listing the documents needed to register. The CCF will also send you a fillable application and Form W-4.

If you are registering online or have registered online, you do not need to schedule a Virtual Registration.

Registering in Person

In-person registration begins in Manhattan and Hicksville on Tuesday, September 5, 2023, and continues through Tuesday, October 31, 2023, until 4:00 pm. Additional in-person registration opportunities will be available at other locations. Please see page 7 for all dates, times and location details. You must bring all required documents as listed on page 9. All in-person registrations will require an appointment. Members can schedule their appointments at www.1199SEIUBenefits.org/CCFAppointment or by calling (212) 564-2220.

As we continue to take precautionary safety measures to limit the spread of COVID-19, CCF staff will wear masks during in-person registration, and we require members to do so, too.

Applications will not be accepted after the posted deadline.

Choosing a Program that Is Right for Your Child

The CCF does not license, recommend or endorse any provider. It is your responsibility to do the following:

- Choose programs that meet the needs of your family and register for programs that you are certain your children will use;
- Apply for more than one program, as you may not receive your first choice; and
- Observe different programs and meet with providers to make informed decisions.

Help with Choosing a Program that Is Right for Your Child

Let Child Care Resource and Referral (CCR&R) Services Help

Child Care Resource and Referral (CCR&R) Services help families take the guesswork out of finding child care, summer day camp and after-school programs. The CCR&R Services team researches and provides the most up-to-date information relating to child-care programming and resources for licensed or registered providers. Eligible members may call (212) 564-2220 for assistance.

Multiple Benefits

- List your choices in priority order and note with numbers (1, 2, 3...) on your application. Priority numbers cannot be repeated.
- If you are not approved for your first choice, it may be possible to receive your second choice.
- If monies are available, you may receive more than one benefit.

There are no special exceptions made in the following cases:

- If there are two (2) CCF-eligible parents in the same family, each parent may apply for the programs of his/her choice. However, the CCF will not approve the same benefit for one child.
- In the case of multiple births during a single pregnancy, for example, twins.
- If you work at more than one (1) institution/agency/facility, you may submit only one (1) application, using either institution/agency/facility.

Special Needs Child Care

The CCF works to ensure that children with special needs have access to all programs and services offered. If you are approved for a benefit for a child with special needs, you will receive a Program Status Packet with instructions for submitting eligibility documents.

If you are currently using an unlicensed provider for special needs care (i.e., friends, neighbors or relatives—with the exception of a spouse or the child's parent), you may be eligible for the reimbursement rate for a licensed provider (service provided by a person or

a center licensed by or registered with the city, county or state).

To be considered for the licensed reimbursement rate, you must provide the CCF with the following:

- A copy of your child's current Individualized Education Plan (IEP), indicating diagnosis and recommended education plan;
- A doctor's note, indicating diagnosis and treatment; and
- A notarized Provider Verification Form (provided by the CCF), indicating the amount paid and the caregiver's special certifications/training.

The above documents are used to determine if your child meets the CCF's special-needs criteria.

If you have questions or wish to submit documents for approval, contact CCR&R Services at (212) 564-2220. See the previous page for information about CCR&R Services.

Year-Round Programs

Day Care and After-School Reimbursements

Day Care and After-School Reimbursements provide you with the full or partial cost of your child-care expenses. Reimbursement is determined by the type of care (licensed or unlicensed) and, for Day Care only, the number of dependents.

- Licensed care: Service provided by an individual (EXCEPT the member's spouse or the child's parent) or a center that is licensed by or registered with the city, county or state.
- Unlicensed care: Service provided by an individual such as a friend or relative (EXCEPT the member's spouse or the child's parent) who is **NOT** licensed by or registered with the city, county or state.
- Reimbursements are paid quarterly and take approximately four (4) weeks to process from the date the completed reimbursement form was received.
- You must apply for the type of care you are currently using (licensed or unlicensed).
- If you change from unlicensed to licensed care during the benefit year, depending upon the availability of monies, you may receive the adjusted licensed care reimbursement rate.
- An increase to the licensed care reimbursement rate can only be made upon receipt of the new provider's license information, proof of payment and the availability of monies.
- Members approved for an unlicensed care reimbursement for children with documented special needs (severe degrees of disabilities typified by autism, Down syndrome, spina bifida or other severe disabilities requiring a similar level of care) may receive a reimbursement for licensed care. Submission of supporting documents (see page 12) is required upon receipt of the Program Status Packet in January.

Day Care Reimbursement (DCR) – Birth to 5 Years

The Day Care Reimbursement (DCR) provides reimbursement for year-round, full-time day care or babysitting (52 weeks).

Quarterly reimbursements are paid at the following rates:

Type of Care	One (1) Dependent	Two (2) Dependents	Three (3) Dependents	Four (4) or More Dependents
Licensed Care (DCR-L)	\$520	\$585	\$650	\$715
Unlicensed Care (DCR-U)	\$195	\$260	\$325	\$390

After-School Reimbursement (ASR) – 6 to 12 Years

The After-School Reimbursement (ASR) provides reimbursement for part-time child-care costs during the school year (40 weeks).

- Reimbursements can be used for after-school or before-school care.
- Reimbursement flat rates are: \$30 per week for licensed care or \$20 per week for unlicensed care.
- The third quarter consists of September only, since school is not in session during the summer. For the third quarter, you will only receive a one-month reimbursement for the month of September.

Quarterly reimbursements are paid as indicated below.

LICENSED Care (ASR-L)

Maximum Annual Reimbursement	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
\$30 x 40 weeks = \$1,200	January – March	April – June	September ONLY	October – December
	\$360	\$360	\$120	\$360

UNLICENSED Care (ASR-U)

Maximum Annual Reimbursement	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
\$20 x 40 weeks = \$800	January – March	April – June	September ONLY	October – December
	\$240	\$240	\$80	\$240

Weekend Programs

Cultural Arts Stipend Program (CASP) – 5 to 17 Years

This program is similar to the Cultural Arts Program, except you must find your own provider that:

- Provides services on weekends;
- Has a tax identification number;
- Has been in existence for more than two (2) years with an established arts, recreational or educational program;
- Has established course descriptions and a fee schedule; and
- Offers age-appropriate programming to children ages 5 through 17.

If your provider meets all the above criteria, you may be reimbursed for the partial or total cost of the program up to a maximum of \$700. You must provide the CCF with proof of your tuition payment and documentation that the program meets the listed requirements. If you need assistance in finding a Cultural Arts Stipend Program in your area, contact Child Care Resource and Referral (CCR&R) Services at (212) 564-2220. See page 20 for information about CCR&R Services.

Summer Programs

Summer Day Camp Reimbursement (SDCR) – 3 to 17 Years – For Day Camp Only

The CCF offers a Summer Day Camp Reimbursement (SDCR) for members living outside of New York City and the metro area. **This benefit can also be used for children who require special accommodations based on dietary or religious restrictions.** Payments are made directly to the camp provider. If you have already paid the provider, you can be reimbursed after submitting proof of payment. Weekly reimbursements are paid at the rates listed below.

- The CCF will **ONLY** make payments to day camps that are licensed by or registered with the city, county or state.
- On the application, indicate your reason for requesting the SDCR (based on location, religious or dietary restrictions).
- You may apply for a SDCR for up to eight (8) weeks.
- You may not use the SDCR for providers that have contracts with the CCF or for sleep-away camp programs. There are no exceptions to this rule.

Members' Weekly Reimbursement for Summer Day Camp Reimbursements (SDCR):

One (1)	Two (2)	Three (3)	Four (4) or More
Dependent	Dependents	Dependents	Dependents
\$150	\$162	\$172	

Special Needs Summer Day Camp Reimbursement (SNSDCR) 3 to 17 Years – For Day Camp Only

The CCF offers a Summer Day Camp Reimbursement for members who have children with special needs.

- Reimbursement rates are based on a sliding scale. They are applicable **ONLY** after the required documents have been received and accepted.
- You may apply for a SNSDCR for up to eight (8) weeks.
- Payments are made directly to the camp provider. If you have already paid the provider, you can be reimbursed after submitting proof of payment.
- The CCF will only make payments to day camps that are licensed by or registered with the city, county or state.
- To assist you in your search for special needs summer day camp providers, and to inquire about reimbursement rates, contact Child Care Resource and Referral (CCR&R) Services at (212) 564-2220. See page 20 for information about CCR&R Services.

Teen Programs

SAT Prep (SAT) – Our 2024 program is offered virtually to eligible members with 11th grade students

This 18-week, virtual program takes place on Saturday mornings and provides 11th graders with the proven skills and strategies needed to take the SAT. Students are offered an extensive essay-writing workshop to help prepare for the college application writing requirement. They will also receive guidance on the college application process.

Students must attend **BOTH** sessions:

- Spring 2024: February through May (11th grade; junior year)
- Fall 2024: August through September (12th grade; senior year)

All students and their parents must attend an orientation before the program starts.

A \$100 co-payment is due by Wednesday, February 7, 2024. See page 18 for more details. Please note that this program is taxable; members will receive a Form W-2 for this benefit and must file it with their taxes.

Tax Liability

The Internal Revenue Service (IRS) guidelines consider *some* CCF benefits to be taxable. If your benefit is taxable, you will receive a Form W-2 for the program amount, which must be filed with your taxes. You will be responsible for paying the taxes due on the program in which your child participated. However, it has been the CCF's experience that most members fall into the nontaxable (tax-free) category. The following questions and answers may help to clarify your understanding of tax liability.

Are some CCF benefits automatically taxable?

Yes. Based on IRS guidelines:

• All benefits for children who are 13 years of age or older at any point during a program are taxable.

How do I know if the benefit is taxable?

Use the Tax Certification Worksheet for Dependent Care Expenses on page 17 to determine the tax status of each program for each child. For every benefit you are requesting, read the eight (8) statements on the worksheet. If any of

the statements apply to you for that benefit, indicate "Yes" under the "Taxable?" column on the Program Selection Form section of the application. If none of the statements apply to you, your benefit is nontaxable. Indicate "No" under the "Taxable?" column on the Program Selection Form section of the application.

What do I do if the benefit is nontaxable?

For nontaxable benefits, you will not have to pay any taxes on the benefit(s) unless the total cost of benefits received exceeds the IRS limits, which permits you to exclude the lesser of the following:

- \$5,000 for single or married filing jointly, and \$2,500 for married filing separately;
- Your earned income; or
- Your spouse's income, if you are married.

What do I do if the benefit is taxable?

If your taxable benefit is a **direct cash reimbursement** (such as a Day Care Reimbursement, After-School Reimbursement, Cultural Arts Stipend or Summer Day Camp Reimbursement), the CCF will deduct the taxes due directly from your payment. For example, if you receive a Day Care Reimbursement benefit, the CCF will:

- 1. Determine the amount of taxes due based on the Form W-4 Employee's Withholding Allowance Certificate that you submitted during registration;
- 2. Deduct the taxes directly from your reimbursement; and
- 3. Send you a Form W-2 for the cost of your taxable benefit(s) by January 2024. A second Form W-2 will be issued to members approved for a Day Care or After-School Reimbursement by January 2025 for the fourth quarter that was paid to you in 2024.

If your taxable benefit is an **in-kind program, for which the CCF pays the provider directly on your behalf** (such as WorkForce, Summer Day Camp, Holiday Program, Holiday Sleep-Away Program, SAT Prep or Cultural Arts Program), the CCF will:

- 1. Determine the cost of your child-care benefit;
- 2. Determine and pay the payroll taxes associated with these program benefits. The CCF will pay both the employer's and your share of FICA and Medicare taxes due. Your share of the taxes paid is considered to be an additional benefit paid for by the CCF; and
- 3. Prepare and issue you a Form W-2 for the total value of the benefit at the end of the year. This will include the program's cost, plus your share of payroll taxes paid by the CCF. The Form W-2 will also indicate any related income tax withholdings (i.e., federal, state and local) due on the value of your benefit that have already been paid by the CCF on your behalf.

What if I have to change the tax status of a program I selected?

You must submit your tax status change request **in writing.** The CCF will not process your change until written notice is received. If you need to make changes to the tax status of any program you receive, please indicate the change on your Program Status Packet and return the signed document to the CCF.

What if I am not sure whether or not the benefits are taxable?

Consult your tax preparer or accountant to clarify any concerns that you may have.

Note: The information in this section does not constitute specific tax or legal advice. Please consult with your tax professional.

Tax Certification Worksheet for Dependent Care Expenses

In order for you to determine whether the benefit for which you are applying is taxable or not, you must certify to important information regarding the benefit, your children and your employment status. Once accepted, you may change the tax status of the program if you believe it to be incorrect. Please read the information below carefully.

Eligibility Rules and Limitations

For each program, read each of the eight (8) statements below. For each program for each child, if any of the eight (8) statements apply to you, indicate "Yes" under the "Taxable?" column on the Program Selection Form section of the application. If none of the statements apply to you, your benefit is nontaxable. Indicate "No" under the "Taxable?" column on the Program Selection Form section of the application.

1.	Services are for the care of my dependent child, claimed on my tax return, who is 13 years of age or older at any point during the program.	🖵 No	🖵 Yes
2.	Without adequate child-care services, I am still able to work.	🖵 No	🖵 Yes
3.	All the children residing in my home are 13 years of age or older.	🖵 No	🖵 Yes
4.	Reimbursement will be used to pay one of my children, who is under 19 years of age, for caring for his or her younger brother or sister.	🖵 No	🖵 Yes
5.	I am paying for out-of-home care (family day care, camp, day care, etc.) that does not meet all of the state and local licensing or registration requirements.	🖵 No	🖵 Yes
6.	My spouse is unemployed, is not looking for work, is not a full-time student and is capable of self-care.	🛛 No	🖵 Yes
7.	My child spends less than eight (8) hours a day in my home (child does not reside with me).	🖵 No	🖵 Yes
8.	My child plans to attend the SAT Prep program.	🛛 No	🖵 Yes

How Benefits Are Distributed

The CCF distributes benefits based on members' benefit history and seniority. The benefit distribution process begins with members with no benefit history and continues through to members with a benefit history until the budgeted monies are spent. Members acquire a benefit history with the CCF once they use a CCF program. Members are grouped by the year in which they last received a benefit and then by their seniority within that group. Members with no benefit history (usually first-time applicants) are considered first, before those with a benefit history. Finally, members with the most recent benefit history (i.e., they received a benefit in 2023) will be considered after everyone else.

Notification of Benefit Distribution Results

Help us "go green" by logging in to **MyAccount** and consenting to receive 1199SEIU Funds plan documents and other communications electronically. By giving your consent, you will be able to access your Child Care Fund benefit information quickly and conveniently while also helping to protect the environment. Visit **www.My1199Benefits.org** today.

Members will be notified electronically via the CCF website, email and text when the 2024 Distribution Results are available. If you have any questions, call the CCF at (212) 564-2220.

Payment Policy

Co-payments

Programs Requiring Co-payment	Co-payment Deadline	Payment Options	Important Notices
• SAT Prep	Wednesday, February 7, 2024	Online: • Electronic checks • Credit/debit cards By Mail or In Person: • Certified checks • Regular checks • Money orders	 Credit/debit card and electronic check payments are only accepted online. Make checks and money orders payable to: CCF – "1199SEIU/Employer Child Care Fund" GNY-CCF – "1199SEIU/Greater New York Child Care Fund" CNY-CCF – "1199SEIU/City of New York Child Care Fund" Mailed payments must be postmarked by the co-payment deadline. Postdated checks are not accepted. Returned checks are subject to a \$25 fee. Approved programs are dropped if checks are returned and/or if full payment is not made by the deadline.

Refunds

Co-payments are non-refundable once the CCF has either been billed by the service provider or has guaranteed payment to the service provider. If the CCF has not been billed or has not guaranteed payment, a co-payment refund may be possible.

Loss of Approved Benefits

The following situations can result in a loss of benefits:

Terminations and Layoffs. All benefits will end 30 days after the date of your termination or layoff.

Workers' Compensation, Short-term Disability or NYS Paid Family Medical Leave. Members receiving workers' compensation, short-term disability or NYS Paid Family Medical Leave will continue their benefits for up to a maximum of 26 weeks combined. After this point, all CCF benefits will immediately end unless the member has returned to work. The CCF will require documentation from your employer confirming your return to work.

Failure to Make Applicable Co-payments by the Deadline. To claim the benefit for which you were approved, you must submit all applicable co-payments by the indicated deadline. If you fail to make your co-payment, your approved benefit will be canceled.

Failure to Submit Required Reimbursement Forms. If you do not return the required reimbursement forms within five (5) days of the due date, the approved reimbursement will be canceled.

Position (Title) Changes. If you transfer to a non-Union position or to an 1199SEIU collective bargaining position that does not contribute to the Funds, your approved benefits will be canceled within 30 days.

Employers' Failure to Make Payments to the Funds. Members will receive a letter from the National Benefit Fund or the Greater New York Benefit Fund informing them of the termination date. All benefits will cease on the termination date indicated in the letter. If your employer makes the necessary payments before the termination date, your benefits will continue without interruption.

Program and Member Changes Requiring Written Notification

Dropping an Approved Program

You must notify the CCF in writing to drop a program for which you have been approved. The CCF will not consider a program officially dropped until a written notice is received. Requests must be made no later than four (4) weeks before a program starts.

- You are responsible for notifying both the provider and the CCF in writing should you decide to drop a program. If you fail to notify the CCF of your decision to drop a program within the designated time period, you will be held responsible for any co-payments due.
- If the CCF is not properly notified in writing of your decision within the designated time period, the program will still be reflected on your benefit history; your co-payment may not be refunded; and you will be placed at the bottom of the distribution list by Union seniority and benefit history in the following year.

Requesting Program Changes

You must submit change requests to the CCF in writing. The CCF will not process the change request unless written notification is received. Requests for changes may be emailed to CCFRegChanges@1199Funds.org. Please include your full name and Member ID number.

- Only one (1) program change is permitted.
- Program changes are only available within the same program type. For example, you may be able to transfer from one summer day camp provider to another summer day camp provider. Changes between two different program types, for example, from a holiday program to a summer day camp, are not permitted.
- Changes must be requested at least four (4) weeks before a program starts or before the provider's stipulated withdrawal deadline, whichever comes first.
- No change request is guaranteed.
- All program changes are subject to availability.

CCF Resources

Child Care Resource and Referral Services

The Child Care Resource and Referral (CCR&R) Services team helps families take the guesswork out of finding child care, summer day camp and after-school programs. To provide this service, the CCR&R team collects and maintains up-to-date information about all types of services and resources. For example, the CCR&R team will provide members with a customized list of providers based on the requested zip code. This information enables members to make the best choices from a variety of licensed/registered providers. This service is free! Eligible members may call (212) 564-2220 or email CCFReferral@1199Funds.org for assistance.

Parenting Seminars and Workshops

Parenting seminars and workshops, offered year-round, provide parents with information and access to resources on a wide array of topics, ranging from child care to summer day camp and summer youth employment. Post-secondary education seminars and workshops cover topics such as preparing your teen for college, financial aid, teen driving and Internet safety. Other seminar and workshop topics include special needs child care, knowing how to use your child-care benefits and much more. Experts in their respective fields conduct the seminars and workshops. Seminars and workshops are free, and some are available virtually. Advance enrollment is required. For more information on upcoming seminars and workshops, visit **www.1199SEIUBenefits.org/ChildCare.**

CCF Volunteer Opportunities

Advisory Committee

The CCF Advisory Committee comprises 1199SEIU members from participating collective bargaining units who help to shape CCF programming. They do this by providing information and feedback on programs in various communities, and by acting as a liaison between collective bargaining units and the CCF. In addition to this vital role, members of the Advisory Committee volunteer their time at Fund-related events and assist with the registration process. Individuals interested in joining the Advisory Committee should call (212) 564-2220 or email PSU_SVCS@1199Funds.org.

Appendices

Appendix A: Instructions for Completing the Program Selection Form on the Application

Priority: Using numbers (1, 2, 3...), list your program selections in order of importance. Priority numbers cannot be repeated.

Child's First Name: Print the first name of the child for whom you are requesting a program.

Program Initials: Write only the program initials as they appear in this Registration Information Booklet.

Provider's Name: Write the name of the camp listed in the Service Provider Search Tool or the full name of your child-care center or provider. For example: Fun Time Summer Camp, Five Boroughs Day Care Center, Sue Smith (babysitter).

Weeks (for Summer Day Camp (SDC)): Refer to the Service Provider Search Tool for number of weeks offered by the summer day camp. **Please note:** The number of weeks is subject to change.

Extras (for Summer Day Camp (SDC)): Refer to the Service Provider Search Tool for extras offered by the summer day camp. If offered, choose either transportation or extended hours (AM or PM; the CCF will only pay for one). **Please note:** The availability of transportation or extended hours is subject to change.

Reason (for Summer Day Camp Reimbursement (SDCR)): Indicate the reason you are requesting a Summer Day Camp Reimbursement (based on location, religion or diet).

Taxable: Some benefits may be taxable. To determine "Yes" or "No," refer to the Tax Certification Worksheet for Dependent Care Expenses on page 17. SAT Prep (SAT) is automatically taxable.

Appendix B: Sample Application

DE	DO NOT FAX OR MAIL 1199SEIU Child Car 2024 Program Applic In-person and virtual registration are by ap ① @ @1199SEIUChildCare	e Funds cation	FOR OFFICE USE ONLY CCF GNY CNY In-house Field Received by/Date Entered by/Date Edited by/Date Entered by/Date						
VCE CO	Member Information								
HOSPITAL REFERENCE CODE	Member's full name:	9876543210 MEMBER ID # Jane FIRST NAME	Doe	NAME					
T T		21 Park Avenue	LAST						
	Save time! Register online at:	address Brooklyn city JTDoe@mycomputer.com	NY STATE	11206 Zip code					
	www.1199SEIUBenefits.org/ChildCare	PREFERRED EMAIL JoneDoe@muschooledu_ ALTERNATE EMAIL (OPTIONAL)							
	Would you prefer to receive the <i>Program Status Letter</i> via postal mail? Yes X No Would you like to receive text messages ? X Yes No	(718) 555-1234 PREFERRED PHONE		Home 🔀 Cell					
	Work and Family Information								
INSTITUTION/FACILITY	Our Lady of Five Br HOSPITAL REFERENCE CODE EMPLOYER NAME Radiology Data Entry Clerk DEPARTMENT POSITION	oroughs Nursing Home							
SNI	UNION DATE OF HIRE (212) 555-2345 239	8:00 AM WEEKLY HOURS: START	(AM/PM)	4:00 PM END (AM/PM)					
	WORK PHONE EXT. 6 2	4	\$52,000						
	FAMILY SIZE: NUMBER OF ADULTS	NUMBER OF CHILDREN	GROSS FAMILY IN	ICOME (OPTIONAL)					
	Child(ren)'s Information (only children under 18 years old)								
	Susan Doe Child's Name	Melody Doe CHILD'S NAME							
ULL NAME	II/04/2020 Sex: M I∑ F 3 DATE OF BIRTH (MM/DD/YYYY) AGE	02/25/20 l3 DATE OF BIRTH (MM/DD/YYYY)	_ Sex: 🔲 M 🕅 F _	AGE					
(THIS SECTION FOR OFFICE USE ONLY) MEMBER'S FULL NAME	GRADE School type: Dublic Parochial X Priva	te <u>5</u> GRADE	_ School type: 🔲 Publi	c 🕅 Parochial 🔲 Private					
USE ONLY)	Roger Doe Child's NAME	Keith Doe child's name							
OFFICE	06/25/2009 Sex: ⊠ M □ F 14 AGE	07/23/2007 DATE OF BIRTH (MM/DD/YYYY)	_ Sex: 🔀 M 🗖 F _	I6 AGE					
ION FOR	9 School type: X Public Parochial Priva	te GRADE	_ School type: 🔀 Publi	c 🔲 Parochial 🔲 Private					

Program Selection Form

Please refer to the Registration Information Booklet and Service Provider Booklet for program details. List programs in order of priority (1, 2, 3...), which the CCF will follow, if approved.

Priority	Child's First Name	Program Initials	Provider's Name	Weeks (SDC)	Extras (SDC)	Reason (SDCR)	Taxable?
	Melody	SDC	Fun Time Summer Camp	8	Transportation		🖾 No 🗆 Yes
							□ No □ Yes
							🗆 No 🗆 Yes
							□ No □ Yes
							🗆 No 🗆 Yes
							□ No □ Yes
							🗆 No 🗆 Yes
							🗆 No 🗆 Yes
							🗆 No 🗆 Yes
							□ No □ Yes

Waiver, Release and Certification

Parent Waiver

I am the parent/guardian of the minor child(ren) as indicated on the 1199SEIU Child Care Funds ("CCF") program application, and I give permission for my child(ren) to participate in any CCF-sponsored program.

I understand that while the CCF is providing payment or reimbursement for these programs, the CCF is not running the programs, but is contracting with different organizations ("providers") that are running the programs. I acknowledge that the CCF assumes no responsibility whatsoever for the manner in which the programs are conducted, the activities that may be performed or any other matter related to or arising out of the programs. Therefore, in exchange for CCF payments for my child(ren)'s participation in the programs, I release and discharge the CCF and any of its Trustees, officers, employees, affiliates, successors, assigns and agents (whether acting in their individual capacity or as agents of the CCF) from any and all liability, responsibility or claims (including, but not limited to, claims for negligence) present and future, known or unknown, pertaining to any accident, injury, damage or loss to person or property which may occur during the course of my child(ren)'s participation in the programs.

Media Release

I hereby give permission for my child(ren) to be photographed and/or videotaped while participating in the programs, and agree that these photographs and/or video images may be used by the CCF, or by 1199SEIU United Healthcare Workers East, or its related entities for promotional materials.

Tax Certification

I certify that I have read the *Tax Certification Worksheet for Dependent Care Expenses* and that these expenses for which programs or reimbursements are claimed will be incurred by me and are not payable by any other source. I further declare that I will not deduct these expenses on my federal, state or local income tax returns. I further certify that if I selected "Yes" where applicable when asked "Taxable?" on the Program Selection Form section of the application, I am taxable for the CCF benefits and I understand that federal, state and local taxes will be withheld, and that a Form W-2 will be issued at year's end.

I certify that if I selected "No" where applicable when asked "Taxable?" on the Program Selection Form section of the application, I am seeking the CCF benefits to enable me to be gainfully employed and responsible for the care of my dependent(s) under the age of 13 and that the benefits are not payable from any other source. I further certify that I have read and understood the eligibility rules and limitations set forth on the *Tax Certification Worksheet for Dependent Care Expenses*, that I meet the conditions for tax-exempt benefits and that I am eligible to receive tax-exempt benefits from the CCF.

Jane T. Doe MEMBER'S FULL NAME (PLEASE PRINT)

Jane T. Doe

09/07/2023 DATE (MM/DD/YYYY)



1199SEIU Child Care Funds

Tel: (212) 564-2220 | Fax: (212) 629-8264

www.1199SEIUBenefits.org/ChildCare



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