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HRDG 4080.2 - Introduction

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Subchapter 4080.2

Child Care Tuition Assistance Program

Introduction

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The APHIS Child Care Tuition Assistance Program (CCTAP) policy is intended to provide child care tuition assistance to support lower income families in obtaining quality child care services for their child(ren).

Policy

- In support of this effort, APHIS may use appropriated funds, including revolving funds that are otherwise available for salaries and expenses, to assist lower income Federal employees with the cost of child care in child care centers and licensed family child care homes.

Purpose

This Subchapter gives managers/supervisors/employees information needed to understand, apply to, and administer the APHIS CCTAP.

Related Regulations This subchapter supplements the regulations stated in [**APHIS Directive 4080.2**](#) (44.75 KB), dated 3/16/2017.

The following terms appear throughout the text of this document:

Benefits - The amounts paid to participants under the plan to subsidize eligible child care expenses paid or incurred by the participant.

Child - A member of a household maintained by an employee who bears the following relationship to the employee:

- A biological child who lives with the employee;
- An adopted child;
- A stepchild;
- A foster child;
- A child for who a judicial determination of support has been obtained; or
- A child to whose support the employee is a parent or legal guardian makes regular and substantial contributions.

Child Care Tuition Assistance Program Coordinator - The official within the Agency who has been authorized to implement child care subsidies under this program for employees within the Agency.

Dependent - Any individual who is a dependent of a participant with the meaning of Code Section 152(a).

Earned Income - All income, as defined under Code Section 32 (c)(2), including from wages, salaries, tips and other employee compensation, and net earnings from self-employment, but does not include any amounts received: (i) as pre-tax benefits under Code Section 129 on behalf of a qualifying dependent under CCTAP or any other dependent care assistance program; (ii) as a pension or annuity; or (iii) as unemployment or workers' compensation.

Eligible Child Care Expenses - Expenses incurred by a participant for qualifying services which are paid to a qualifying provider who is not (i): a dependent of a participant or a dependent of the spouse of the dependent, (ii) a child of a participant under the age of 19, and which are incurred to enable the participant or the participant's spouse to be gainfully employed.

Eligible Employee - An individual employed on a full-time or part-time basis by APHIS and meets the eligibility requirements described

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