

**Appendix A - Child Care Policy  
Sliding Fee Scale for Child Day Care Services**

Eligibility set at intake level of 150% of FY 2007 Federal Poverty Level and exit level of 185% of FPL.

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Effective November 1, 2007

**One Person Family**

% of FPL	New		Fee Per Child
	From	To	
40%	\$0.00	\$340.00	\$0.00
50%	\$340.01	\$426.00	\$0.50
60%	\$426.01	\$511.00	\$0.75
70%	\$511.01	\$596.00	\$1.00
80%	\$596.01	\$681.00	\$1.25
90%	\$681.01	\$766.00	\$1.50
100%	\$766.01	\$851.00	\$1.75
110%	\$851.01	\$936.00	\$2.00
120%	\$936.01	\$1,021.00	\$2.25
130%	\$1,021.01	\$1,106.00	\$2.50
140%	\$1,106.01	\$1,191.00	\$2.75
150%	\$1,191.01	\$1,276.00	\$3.00
160%	\$1,276.01	\$1,362.00	\$3.25
170%	\$1,362.01	\$1,447.00	\$3.50
180%	\$1,447.01	\$1,532.00	\$3.75
185%	\$1,532.01	\$1,574.00	\$4.00

**Two Person Family**

% of FPL	New		Fee Per Child
	From	To	
40%	\$0.00	\$456.00	\$0.00
50%	\$456.01	\$571.00	\$1.25
60%	\$571.01	\$685.00	\$1.50
70%	\$685.01	\$799.00	\$1.75
80%	\$799.01	\$913.00	\$2.00
90%	\$913.01	\$1,027.00	\$2.25
100%	\$1,027.01	\$1,141.00	\$2.50
110%	\$1,141.01	\$1,255.00	\$3.00
120%	\$1,255.01	\$1,369.00	\$3.25
130%	\$1,369.01	\$1,483.00	\$3.50
140%	\$1,483.01	\$1,597.00	\$3.75
150%	\$1,597.01	\$1,712.00	\$4.00
160%	\$1,712.01	\$1,825.00	\$4.25
170%	\$1,825.01	\$1,940.00	\$4.50
180%	\$1,940.01	\$2,054.00	\$4.75
185%	\$2,054.01	\$2,111.00	\$5.00

**Cap Intake at \$1276.00**

**Cap Intake at \$1712.00**

**Three Person Family**

% of FPL	New		Fee Per Child
	From	To	
40%	\$0.00	572.00	\$0.00
50%	\$572.01	716.00	\$1.50
60%	\$716.01	859.00	\$2.00
70%	\$859.01	1,002.00	\$2.25
80%	\$1,002.01	1,145.00	\$2.75
90%	\$1,145.01	1,288.00	\$3.00
100%	\$1,288.01	1,431.00	\$3.25
110%	\$1,431.01	1,574.00	\$3.75
120%	\$1,574.01	1,717.00	\$4.00
130%	\$1,717.01	1,860.00	\$4.25
140%	\$1,860.01	2,003.00	\$4.50
150%	\$2,003.01	2,147.00	\$5.00
160%	\$2,147.01	2,289.00	\$5.25
170%	\$2,289.01	2,433.00	\$5.50
180%	\$2,433.01	2,576.00	\$5.75
185%	\$2,576.01	2,647.00	\$6.00

**Four Person Family**

% of FPL	New		Fee Per Child
	From	To	
40%	\$0.00	\$688.00	0
50%	\$688.01	\$861.00	\$1.25
60%	\$861.01	\$1,033.00	\$1.50
70%	\$1,033.01	\$1,205.00	\$1.75
80%	\$1,205.01	\$1,377.00	\$2.00
90%	\$1,377.01	\$1,549.00	\$2.25
100%	\$1,549.01	\$1,721.00	\$2.50
110%	\$1,721.01	\$1,893.00	\$2.75
120%	\$1,893.01	\$2,065.00	\$3.25
130%	\$2,065.01	\$2,237.00	\$3.50
140%	\$2,237.01	\$2,409.00	\$3.75
150%	\$2,409.01	\$2,582.00	\$4.00
160%	\$2,582.01	\$2,753.00	\$4.25
170%	\$2,753.01	\$2,926.00	\$4.50
180%	\$2,926.01	\$3,098.00	\$4.75
185%	\$3,098.01	\$3,184.00	\$5.00

**Cap Intake at \$2147.00**

**Cap Intake at \$2582.00**

**Sliding Fee Scale for Child Day Care Services**

Eligibility set at intake level of 150% of FY 2007 Federal Poverty Level and exit level of 185% of FPL.

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**Five Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$804.00	\$0.00
50%	\$804.01	\$1,006.00	\$1.50
60%	\$1,006.01	\$1,207.00	\$1.75
70%	\$1,207.01	\$1,408.00	\$2.25
80%	\$1,408.01	\$1,609.00	\$2.50
90%	\$1,609.01	\$1,810.00	\$2.75
100%	\$1,810.01	\$2,011.00	\$3.00
110%	\$2,011.01	\$2,212.00	\$3.25
120%	\$2,212.01	\$2,413.00	\$3.75
130%	\$2,413.01	\$2,614.00	\$4.00
140%	\$2,614.01	\$2,815.00	\$4.25
150%	\$2,815.01	\$3,017.00	\$4.50
160%	\$3,017.01	\$3,217.00	\$5.00
170%	\$3,217.01	\$3,419.00	\$5.25
180%	\$3,419.01	\$3,620.00	\$5.50
185%	\$3,620.01	\$3,720.00	\$5.75

**Cap Intake at \$3017.00**

**Seven Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$1,036.00	\$0.00
50%	\$1,036.01	\$1,296.00	\$2.00
60%	\$1,296.01	\$1,555.00	\$2.25
70%	\$1,555.01	\$1,814.00	\$2.75
80%	\$1,814.01	\$2,073.00	\$3.25
90%	\$2,073.01	\$2,332.00	\$3.50
100%	\$2,332.01	\$2,591.00	\$4.00
110%	\$2,591.01	\$2,850.00	\$4.25
120%	\$2,850.01	\$3,109.00	\$4.75
130%	\$3,109.01	\$3,368.00	\$5.00
140%	\$3,368.01	\$3,627.00	\$5.50
150%	\$3,627.01	\$3,887.00	\$6.00
160%	\$3,887.01	\$4,145.00	\$6.25
170%	\$4,145.01	\$4,405.00	\$6.75
180%	\$4,405.01	\$4,664.00	\$7.00
185%	\$4,664.01	\$4,793.00	\$7.25

**Cap Intake at \$3887.00**

**Six Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$920.00	\$0.00
50%	\$920.01	\$1,151.00	\$1.50
60%	\$1,151.01	\$1,381.00	\$2.00
70%	\$1,381.01	\$1,611.00	\$2.25
80%	\$1,611.01	\$1,841.00	\$2.50
90%	\$1,841.01	\$2,071.00	\$2.75
100%	\$2,071.01	\$2,301.00	\$3.25
110%	\$2,301.01	\$2,531.00	\$3.50
120%	\$2,531.01	\$2,761.00	\$3.75
130%	\$2,761.01	\$2,991.00	\$4.25
140%	\$2,991.01	\$3,221.00	\$4.50
150%	\$3,221.01	\$3,452.00	\$4.75
160%	\$3,452.01	\$3,682.00	\$5.00
170%	\$3,682.01	\$3,912.00	\$5.50
180%	\$3,912.01	\$4,142.00	\$5.75
185%	\$4,142.01	\$4,257.00	\$6.00

**Cap Intake at \$3452.00**

**Eight Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$1,152.00	\$0.00
50%	\$1,152.01	\$1,441.00	\$2.25
60%	\$1,441.01	\$1,729.00	\$2.50
70%	\$1,729.01	\$2,017.00	\$3.00
80%	\$2,017.01	\$2,305.00	\$3.50
90%	\$2,305.01	\$2,593.00	\$4.00
100%	\$2,593.01	\$2,881.00	\$4.25
110%	\$2,881.01	\$3,169.00	\$4.75
120%	\$3,169.01	\$3,457.00	\$5.25
130%	\$3,457.01	\$3,745.00	\$5.75
140%	\$3,745.01	\$4,033.00	\$6.00
150%	\$4,033.01	\$4,322.00	\$6.50
160%	\$4,322.01	\$4,610.00	\$7.00
170%	\$4,610.01	\$4,898.00	\$7.50
180%	\$4,898.01	\$5,112.00	\$7.75
185%			

**Cap Intake at \$4322.00**

**Exit level capped at 85% of State Median Income (\$5112) as per CCDF Regulations**

**Sliding Fee Scale for Child Day Care Services**

Eligibility set at intake level of 150% of FY 2007 Federal Poverty Level and exit level of 185% of FPL.

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**Nine Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$1,268.00	\$0.00
50%	\$1,268.01	\$1,586.00	\$2.50
60%	\$1,586.01	\$1,903.00	\$3.00
70%	\$1,903.01	\$2,220.00	\$3.25
80%	\$2,220.01	\$2,537.00	\$3.75
90%	\$2,537.01	\$2,854.00	\$4.25
100%	\$2,854.01	\$3,171.00	\$4.75
110%	\$3,171.01	\$3,488.00	\$5.25
120%	\$3,488.01	\$3,805.00	\$5.75
130%	\$3,805.01	\$4,122.00	\$6.25
140%	\$4,122.01	\$4,439.00	\$6.75
150%	\$4,439.01	\$4,757.00	\$7.25
160%	\$4,757.01	\$5,074.00	\$7.75
170%	\$5,074.01	\$5,223.00	\$8.00
180%			
185%			

**Cap Intake at \$4757.00**

**Exit level capped at 85% of State Median Income (\$5223) as per CCDF Regulations**

**Ten Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$1,384.00	\$0.00
50%	\$1,384.01	\$1,731.00	\$2.50
60%	\$1,731.01	\$2,077.00	\$3.25
70%	\$2,077.01	\$2,423.00	\$3.75
80%	\$2,423.01	\$2,769.00	\$4.25
90%	\$2,769.01	\$3,115.00	\$4.75
100%	\$3,115.01	\$3,461.00	\$5.25
110%	\$3,461.01	\$3,807.00	\$5.75
120%	\$3,807.01	\$4,153.00	\$6.25
130%	\$4,153.01	\$4,499.00	\$6.75
140%	\$4,499.01	\$4,845.00	\$7.25
150%	\$4,845.01	\$5,191.00	\$7.75
160%	\$5,191.01	\$5,334.00	\$8.00
170%			
180%			
185%			

**Cap Intake at \$5191.00**

**Exit level capped at 85% of State Median Income (\$5334) as per CCDF Regulations**

**Eleven Person Family**

<b>% of FPL</b>	<b>From</b>	<b>To</b>	<b>Fee Per Child</b>
40%	\$0.00	\$1,500.00	\$0.00
50%	\$1,500.01	\$1,876.00	\$2.75
60%	\$1,876.01	\$2,251.00	\$3.50
70%	\$2,251.01	\$2,626.00	\$4.00
80%	\$2,626.01	\$3,001.00	\$4.50
90%	\$3,001.01	\$3,376.00	\$5.00
100%	\$3,376.01	\$3,751.00	\$5.75
110%	\$3,751.01	\$4,126.00	\$6.25
120%	\$4,126.01	\$4,501.00	\$6.75
130%	\$4,501.01	\$4,876.00	\$7.50
140%	\$4,876.01	\$5,251.00	\$8.00
150%	\$5,251.01	\$5,445.00	\$8.25
160%			
170%			
180%			
185%			

**Cap Intake at \$5445.00**

## APPENDIX B -CHILD CARE RATE STRUCTURE

TYPE OF CARE	RATE TYPE	INFANT (0-24 Months) Day/Month	TODDLER (25-36 Months) Day/Month	PRE-SCHOOL (37-59 Months) Day/Month	SCHOOL-AGE (60 Months & Up) Day/ Month
<b>Family Child Care Home</b>	Tier I	\$17 / \$340	\$16 / \$320	\$15 / \$300	\$15 / \$300
	Tier II	\$19 / \$380	\$18 / \$360	\$17 / \$340	\$17 / \$340
	Tier III -Accreditation	\$21 / \$420	\$20 / \$400	\$19 / \$380	\$19 / \$380
<b>Family Child Care Facility</b>	Tier I	\$19 / \$380	\$18 / \$360	\$17 / \$340	\$16 / \$320
	Tier II	\$21 / \$420	\$20 / \$400	\$19 / \$380	\$18 / \$360
	Tier III -Accreditation	\$23 / \$460	\$22 / \$440	\$21 / \$420	\$20 / \$400
<b>Child Care Center</b>	Tier I	\$25 / \$500	\$20 / \$400	\$19 / \$380	\$18 / \$360
	Tier II	\$27 / \$540	\$22 / \$440	\$21 / \$420	\$20 / \$400
	Tier III -Accreditation	\$29 / \$580	\$24 / \$480	\$23 / \$460	\$22 / \$440
<b>Unlicensed School Age Child Care</b>	Tier I				\$14.50/ \$290.00
<b>Informal/ Relative Child Care</b>	Tier I	\$7.50 / \$150.00	\$6.00 / \$120.00	\$6.00 / \$120.00	\$6.00 / \$120.00
<b>In-Home Child Care</b>	Tier I	\$18.00 / \$360.00	\$16.00 / \$320.00	\$16.00 / \$320.00	\$16.00 / \$320.00
<b>Available Incentive Rates</b>	Documented Special Needs	Additional \$2.00 added to daily tier rate			
	Non-Traditional Hours	Additional \$4.00 per qualifying day			

## CONVERSION CHARTS FOR PART DAYS ----- APPENDIX C

### PART DAY CONVERSION CHART (Two to four hours)

#### 2/3 OF PART DAY

$1 \times 2/3 = 2/3$
$2 \times 2/3 = 1 \frac{1}{3}$
$3 \times 2/3 = 2$
$4 \times 2/3 = 2 \frac{2}{3}$
$5 \times 2/3 = 3 \frac{1}{3}$
$6 \times 2/3 = 4$
$7 \times 2/3 = 4 \frac{2}{3}$
$8 \times 2/3 = 5 \frac{1}{3}$
$9 \times 2/3 = 6$
$10 \times 2/3 = 6 \frac{2}{3}$
$11 \times 2/3 = 7 \frac{1}{3}$
$12 \times 2/3 = 8$
$13 \times 2/3 = 8 \frac{2}{3}$
$14 \times 2/3 = 9 \frac{1}{3}$
$15 \times 2/3 = 10$
$16 \times 2/3 = 10 \frac{2}{3}$

#### 2/3 OF PART DAY

$17 \times 2/3 = 11 \frac{1}{3}$
$18 \times 2/3 = 12$
$19 \times 2/3 = 12 \frac{2}{3}$
$20 \times 2/3 = 13 \frac{1}{3}$
$21 \times 2/3 = 14$
$22 \times 2/3 = 14 \frac{2}{3}$
$23 \times 2/3 = 15 \frac{1}{3}$
$24 \times 2/3 = 16$
$25 \times 2/3 = 16 \frac{2}{3}$
$26 \times 2/3 = 17 \frac{1}{3}$
$27 \times 2/3 = 18$
$28 \times 2/3 = 18 \frac{2}{3}$
$29 \times 2/3 = 19 \frac{1}{3}$
$30 \times 2/3 = 20$
$31 \times 2/3 = 20 \frac{2}{3}$

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### PART DAY CONVERSION CHART (Less than two hours)

#### 1/3 OF PART DAY

$1 \times 1/3 = 1/3$
$2 \times 1/3 = 2/3$
$3 \times 1/3 = 1$
$4 \times 1/3 = 1 \frac{1}{3}$
$5 \times 1/3 = 1 \frac{2}{3}$
$6 \times 1/3 = 2$
$7 \times 1/3 = 2 \frac{1}{3}$
$8 \times 1/3 = 2 \frac{2}{3}$
$9 \times 1/3 = 3$
$10 \times 1/3 = 3 \frac{1}{3}$
$11 \times 1/3 = 3 \frac{2}{3}$
$12 \times 1/3 = 4$
$13 \times 1/3 = 4 \frac{1}{3}$
$14 \times 1/3 = 4 \frac{2}{3}$
$15 \times 1/3 = 5$
$16 \times 1/3 = 5 \frac{1}{3}$

#### 1/3 OF PART DAY

$17 \times 1/3 = 5 \frac{2}{3}$
$18 \times 1/3 = 6$
$19 \times 1/3 = 6 \frac{1}{3}$
$20 \times 1/3 = 6 \frac{2}{3}$
$21 \times 1/3 = 7$
$22 \times 1/3 = 7 \frac{1}{3}$
$23 \times 1/3 = 7 \frac{2}{3}$
$24 \times 1/3 = 8$
$25 \times 1/3 = 8 \frac{1}{3}$
$26 \times 1/3 = 8 \frac{2}{3}$
$27 \times 1/3 = 9$
$28 \times 1/3 = 9 \frac{1}{3}$
$29 \times 1/3 = 9 \frac{2}{3}$
$30 \times 1/3 = 10$
$31 \times 1/3 = 10 \frac{1}{3}$

# Child Care Policy and Procedures Manual

## Appendix D: Self Employment Tax Information Guides

This is a general guide to using tax forms to calculate Monthly Gross Income. Keep in mind that tax forms change from time to time. All form line numbers refer to year 2004 Tax forms.

### 1. SOLE PROPRIETORSHIPS

Tax Forms Required	Purpose	How to Use
<b>Form 1040</b>	General Form	May need to reference if Schedule C Shows a loss
<b>Schedule C –</b> Always Required	Shows Profit or Loss from Sole Proprietorship, used in conjunction with 1040	<p><b>To calculate the income:</b></p> <p><b>Step 1. Total the line amounts for dis-allowed deductions:</b> Line 9 - car and truck expenses (mileage), Line 12 – Depletion, Line 13 – Depreciation, Line 19 - Pension and Profit Sharing Plan Contributions, Line 24 (a-d) - Travel, Meals and Entertainment Expenses</p> <p><b>Step 2. Add this total to:</b> Line 31, Profit or Line 32 a and 32 b (reference Form 1040, Line 12) - Loss</p> <p><b>Step 3. Divide the Step 2 total amount by 12.</b> This is the client's MGI.</p>
<b>Schedule SE -</b> Always required	Calculates Self Employment Tax owed	Shows that Client is paying appropriate Self Employment Taxes.
<b>Form 8829 -</b> Expenses for Business use of the Home	Filed with Schedule C if the Client is claiming a deduction for business use of the home	In order to claim deduction for business use of the home, the client must complete this form at tax time. Failure to provide this form will result in disallowance of the deduction.

### 2. PARTNERSHIPS

Tax Forms Required	Purpose	How to Use
Form 1065	Partnership Income Tax Return* Special Note - Partnerships are required to file electronic returns	<p><b>To calculate the income:</b></p> <p><b>Step 1. Total the line amounts for dis-allowed deductions:</b> Line 16a-c: Depreciation, Line 17: Depletion, Line 18: Retirement plans</p> <p><b>Step 2: Add this total to Line 22</b></p> <p><b>Step 3: Divide the Step 2 total by 12.</b> This is the <u>Partnership's</u> MGI. - not the individual's.</p> <p><b>Step 4. Multiply the Partnership's MGI by the percentage of the business that the individual owns.</b> For Example: the Partnership's MGI is \$4,000.00. Sally owns 40% of the Business. <math>\\$4000 \times 40\% = \\$1600.00</math> is Sally's MGI</p>
Form 1040	General Tax Form	Only needed if other employment is held
Form 1120	Corporation Income Tax Return	Some partnerships may file using this form instead. If so, See instructions for # 3, Corporations

### 3. CORPORATIONS

Tax Forms Required	Purpose	How to Use
Form 1120	Corporation Tax Return* Special Note; Corporations must file electronically	<p><b>Special Notes:</b></p> <p>1.) If the client is paid a salary from the Corporation, then the client is not self employed. The salary must be treated as wages and the distribution of profits from the corporation should be counted as unearned income.</p> <p>2.) Small incorporated businesses may provide in-kind compensation to owners in the form of payment of personal bills and expenses directly from business accounts. This is treated as countable income, as it is part of the client's compensation.</p> <p><b>To calculate the income:</b></p> <p><b>Step 1. Total the line amounts for dis-allowed deductions:</b> Line 19 - Charitable Contributions, Line 20 a-b: Depreciation, Line 22: Depletion, Line 24: Pension, profit sharing plans, etc.</p> <p><b>Step 2: Add this total to Line 30</b></p> <p><b>Step 3: Divide the Step 2 total by 12.</b> This is the <u>Corporation's</u> MGI. - not the Individual's.</p> <p><b>Step 4. Multiply the Corporation's MGI by the percentage of the business that the individual owns.</b> For Example: the Corporation's MGI is \$8,000.00. Sam owns 37% of the Corporation. <math>\\$8000 \times 37\% = \\$2960.00</math> is Sam's MGI</p>