



CHILD AND YOUTH PROGRAMS
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1700
JB9/MWR
13 Dec 17

From: Child and Youth Programs, Joint Base Pearl Harbor Hickam
To: Child and Youth Program Parents

Subj: Child and Youth Programs (CYP) Fiscal Year (FY) 2018
Parent Fees

1. Fee schedules for our Child Development Centers (CDC), School Age Care (SAC) Programs, 24/7 Centers, and Child Development Homes (CDH) are mandated by the Department of Defense (DoD) and Commander, Navy Installations Command (CNIC). The FY 2018 parent fees listed below will be in effect at our installation for all CDC, SAC, and 24/7 Centers beginning 1 February 2018 and for CDH on 5 February 2018.

2. In order to update your child(ren)'s registration and to have fees assigned appropriately, parents with children enrolled in CDC, CDH, 24/7 Centers, and/or SAC must provide the following documents no later than 31 January 2018:

a) Updated and signed CYP Registration Form for each enrolled child(ren)

b) Current Leave and Earning Statement (LES) and/or paycheck stubs for all adults, married or not, sharing expenses toward the benefit of the child(ren)

c) Signed Fee Calculation Worksheet and Parent Fee Agreement

Note: Parents who choose not to provide income information will be placed in Category IX.

3. The payment due dates for the different programs or types of care are listed below. Payments for care are due prior to services being rendered, except for hourly and daily services. Parents enrolled in CDC or SAC programs must use auto-debit, [CYP Online Services](#), or make payments in person with a credit card. Parents whose children are participating in the CDH program should contact their CDH Providers for more information on payment options.

4. Ten income categories are used to determine a family's CYP fee. Contractor employees in Category IX do not receive child care fee assistance in FY 2018 based on the recommendation from a DoD efficiency study in 2012. The following chart shows FY 2018 total family income (TFI) categories.

TFI FEE CATEGORIES	
TFI Category	TFI
I	\$0 - \$31,794
II	\$31,795 - \$38,604
III	\$38,605 - \$49,959
IV	\$49,960 - \$62,448
V	\$62,449 - \$79,482
VI	\$79,483 - \$91,918
VII	\$91,919 - \$108,138
VIII	\$108,139 - \$135,220
IX	\$135,221 +
IXA Contractor Employees	\$135,221 +

5. For FY 2018, fees for currently enrolled DoD contractors and specified space available patrons will remain partially subsidized, with the exception of DoD contractors in category IX who must be charged category IXA fees. Specified space available patrons include military retirees and other federal employees in all categories.

6. DoD contractors and specified space available patrons enrolling after January 1, 2018 will pay the unsubsidized Category IXA contractor child care fee therefore TFI will not be required.

7. The FY18 parent fees for **Child Development Centers (CDC)** are as follows:

TFI Category	Military Payday Rate	
	1st Child	2nd Child
I	\$150.00	\$120.00
II	\$182.00	\$146.00
III	\$221.00	\$177.00
IV	\$254.00	\$203.00
V	\$290.00	\$232.00
VI	\$314.00	\$251.00
VII	\$323.00	\$258.00
VIII	\$334.00	\$267.00
IX	\$345.00	\$276.00
IXA	\$451.00	N/A

8. Parents using **Child Development Homes (CDH) care** full-time will pay the fees shown in the chart below, which (as in past years) includes a 20-percent discount from fees set for parents using center-based care. If part-time school-age care is provided (i.e., before or after school) in a CDH, fees reflect a 20-percent discount from SAC parent fees shown in the SAC chart below. CDH spaces used by contractor employees in Category IX will not be subsidized. If a subsidy is not

provided, fees are determined by private pay agreement between the CDH provider and the parent.

SUBSIDIZED CDH FULL-TIME PARENT FEES		
TFI Category	Weekly Rate	
	1st Child	2nd Child
I	\$47.00	\$38.00
II	\$59.00	\$47.00
III	\$74.00	\$59.00
IV	\$86.00	\$69.00
V	\$98.00	\$78.00
VI	\$107.00	\$86.00
VII	\$110.00	\$88.00
VIII	\$114.00	\$91.00
IX	\$118.00	\$94.00
IXA Contractor Employees	N/A	N/A

9. In FY 2017, Child and Youth Programs (CYP) established set fees for all Youth Programs (YP), 24/7 Centers, and contract operations which provide services to school-age children. Standardized SAC school year parent fees are a single set of rates that parents pay throughout the year including all full-time holiday/school break camps (except summer camp), teacher in-service days and school closures. Families whose children are enrolled full-time in the Before only, After only or Before & Afterschool program will be not be charged extra fees for out-of-school days or full-day seasonal camps operating during the school year. Families who choose not to attend the school year seasonal camps will be required to take their authorized vacation discounts or be charged the normal military payday rate.

The FY 2018 Parent Fees for SAC programs are shown in the following charts:

FY 18 SCHOOL AGE CARE PARENT FEES (high cost)						
Military Payday Rates (Each month on the 1st AND THE 15th)						
TFI Category	Before School		After School		Before & After	
	1st Child	2nd Child	1st Child	2nd Child	1st Child	2nd Child
I	\$30.00	\$24.00	\$60.00	\$48.00	\$87.00	\$70.00
II	\$36.00	\$29.00	\$73.00	\$58.00	\$106.00	\$85.00
III	\$44.00	\$35.00	\$88.00	\$70.00	\$128.00	\$102.00
IV	\$51.00	\$41.00	\$101.00	\$81.00	\$147.00	\$118.00
V	\$58.00	\$46.00	\$116.00	\$93.00	\$168.00	\$134.00
VI	\$63.00	\$50.00	\$126.00	\$101.00	\$182.00	\$146.00
VII	\$65.00	\$52.00	\$129.00	\$103.00	\$187.00	\$150.00
VIII	\$67.00	\$54.00	\$133.00	\$106.00	\$194.00	\$155.00
IX	\$69.00	\$55.00	\$138.00	\$110.00	\$200.00	\$160.00
IXA	\$90.00	N/A	\$180.00	N/A	\$261.00	N/A

FY 18 School Age Care Parent Fees Summer Camp		
TFI Category	Weekly Rate	
	1 st Child	2 nd Child
I	\$69.00	\$55.00
II	\$84.00	\$67.00
III	\$102.00	\$82.00
IV	\$117.00	\$94.00
V	\$134.00	\$107.00
VI	\$145.00	\$116.00
VII	\$149.00	\$119.00
VIII	\$154.00	\$123.00
IX	\$159.00	\$127.00
IXA	\$208.00	N/A

SCHOOL YEAR DAILY RATE: Parents using SAC **only** for school closures during the school year will be charged the hourly rate of \$4.00 per hour, or the school year daily rate (shown in the following chart).

TFI Category	FY-18 Daily School Age Center Rate	
	(5 hours or more)	
	MPR 1 st Child	MPR 2 nd Child
I	\$14.00	\$11.00
II	\$17.00	\$14.00
III	\$20.00	\$16.00
IV	\$23.00	\$18.00
V	\$27.00	\$22.00
VI	\$29.00	\$23.00
VII	\$30.00	\$24.00
VIII	\$31.00	\$25.00
IX	\$32.00	\$26.00
IXA	\$42.00	N/A

10. For CDCs, 24/7 Centers, or SAC programs, the **hourly** care fee is \$4 for any portion of an hour per child regardless of TFI or reason for care. No income documentation is needed for hourly care. Hourly care and SAC daily care fees may be pre-paid on CYP Online Services or in person with a credit card. If CDH Providers choose to offer hourly care, they set their own hourly rates; CDH Providers and parents arrange hourly care fees through a private pay agreement.

11. The following discounts are available for use by families enrolled in Navy facility-based CYPs:

a. Vacation Discount: Each family using CDCs, 24/7 Centers, or SAC programs are authorized to take two weeks (10 business days) of vacation from the program per fiscal year. A 30-day notice is required prior to taking the vacation. The vacation time must be taken in increments of 5 business days and may be taken together or apart (i.e., 10 days in a row or 5 days now and 5 days later) and can begin on any day of the week.

(1) Refer to the CYP Parent Fee Standards for additional information and requirements for each discount listed below:

- Vacation Discount
- 30-Day Notice Withdrawal Discount
- Last Week of Summer Camp Discount
- Wounded Warrior Discount
- Ombudsman Discount
- Hardship Discount
- Respite Care

b) Summer Camp Discount: Parents registering and paying for the entire summer camp period (i.e., all weeks that summer camp is offered) will receive a 50-percent discount on the last week's program fees.

c) 30-Day Withdrawal Notice Discount: All parents must provide notice 2 weeks (10 business days) before withdrawal. If parents provide written notice 30 calendar days before withdrawal, they receive a 10-percent discount off their last payment.

Parent fee discounts may also be available to families participating in CDH; applicable discounts are noted in the Parent-Provider Contract. Discounts for hourly care are not available.

12. Parents registering for Youth Sports and Fitness (YSF) league-based programs may pay the \$50 fee on CYP Online Services or in person with a credit card.

13. If you have any questions, please contact your child/youth Program Director. You may also contact Deborah Conklin, CYP Regional Director at Deborah.Conklin@navy.mil.



**NAVY CHILD AND YOUTH PROGRAM (CYP) FEE POLICY
FREQUENTLY ASKED QUESTIONS
Fiscal Year 2018**

1. Why are fee ranges being revised? How have the new ranges been determined?
 - Income ranges based on Total Family Income (TFI) have been adjusted to reflect the approved military and civilian pay increases. In practice, this means that a family will not move to a higher fee category solely based on a cost of living increase.
2. Who will be affected by these fees?
 - These fees apply to families whose children attend regularly scheduled Child Development Centers (CDCs), Child Development Homes, 24/7 Centers, and School Age Care (SAC) programs during the year.
 - As a result of the Department's 2012 efficiency study, DoD contractors in Category IX no longer receive subsidies. Based on further review, DoD contractors and specified space available patrons are no longer eligible for fee subsidies. Specified space available patrons include military retirees and other federal employees in all categories.
 - Child care fees for current DoD contractors and specified space available patrons will remain the same as for other patrons for fiscal year (FY) 2018.
 - DoD contractors and specified space available patrons enrolling on or after February 1, 2018 will pay the unsubsidized Category IX contractor rate child care fees. For the purpose of this fee policy, the term "specified space available patron" does not include active duty military service members with non-working spouses or DoD civilian employees paid from APF and NAF with non-working spouses.
 - Child care fee subsidies will cease for all DoD Contractors and specified space available patrons at the start of FY 2019.
 - Within the Navy Parent Fee Policy, part-time, hourly, and part-day enrichment program fees are also established.
3. When will the new fee structure be implemented?
 - For CDC, SAC, YP, and 24/7 Centers, the updated fee ranges must be implemented on February 1, 2018. For CDH, the updated fee ranges must be implemented on February 5, 2018.
4. How are the TFI fee categories determined for families who enroll in Navy Child and Youth Programs (CYPs)?
 - Fee categories, based on TFI, reflect a weighted average of the proposed military and civilian pay increases. In practice, this means that a family will not move to a higher fee category solely because of a cost of living increase.
5. How is family income determined, and what forms are required for verification?
 - DoD requires all military programs to complete the *Application for Department of Defense Child Care Fees DD Form 2652* or an electronic equivalent. The *Navy CYP Fee*



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Calculation Worksheet, CNICCYP 1700/50 is the electronic equivalent required to be used by all Navy programs to verify TFI.

- For the purposes of determining child care fees in DoD CYPs, TFI is defined as all earned income including wages, salaries, tips, special duty pay (flight pay, active duty demo pay, sea pay), active duty save pay, assignment incentive pay, long-term disability benefits, voluntary salary deferrals, and retirement or other pension income. Income also includes Supplemental Security Income (SSI) paid to the spouse and Veterans Administration (VA) benefits paid to the surviving spouse before deductions for taxes, as well as housing allowances, subsistence allowances, and other allowances appropriate for the rank and status of military or DoD civilian personnel, whether received in cash or in kind.
- For the purpose of TFI calculations, CYPs should not include alimony or child support payments received by the custodial parent, SSI received on behalf of the dependent child, reimbursements for educational expenses, health and wellness benefits, cost of living allowances (COLA) received in high cost areas, temporary duty allowances, or re-enlistment bonuses. Additionally, CYPs should not include cash awards, bonuses, or overtime pay in TFI calculations.
- TFI also includes the appropriate Non-Locality Basic Allowance for Housing with Dependents Rate (BAH RC/T) for all military members, regardless of whether they live in government housing or off installation. CYPs will use the local BAH rate only in locations where military members receive less than the BAH RC/T allowance. For dual military members living in government quarters, include the BAH RC/T of the senior military member only; for Defense civilians outside the continental U.S. (OCONUS), include either the housing allowance or the value of the in-kind housing provided.
 - Note: The BAH RC/T rate is based on the calendar year. Programs will use the current rate chart when calculating fees until December 31, 2017. The 2018 BAH RC/T chart must be used for families enrolling on or after January 1, 2018. Specific rate information can be obtained on BAH rate based on rank and geographic location at <http://www.defensetravel.dod.mil/site/>.
- Additional information is available on **The Family's Guide to Total Family Income** at https://s3.amazonaws.com/elib-prod/files/pubs/Family_Guide_TFI_July2015.pdf.

6. Why is the allowance for housing included in the TFI computation?

- Section 1793(a) of Title 10, United States Code, requires the DoD to establish DoD-wide uniform child care fees based on TFI. In 1990, when the fee policy was first established, the family's Internal Revenue Service (IRS) Form 1040 was used to determine TFI.
- In 1993, the definition of TFI was changed to be consistent with the IRS Code's definition for military members claiming Earned Income Tax Credit for Child Care. According to the IRS definition, TFI comprises all earned income to include wages, salaries, tips, long-term disability, voluntary salary deferrals, quarters allowances (BAQ), subsistence allowances (BAS), in-kind quarters and subsistence received by military members, and anything else of value, even if not taxable. Basic Allowance for Housing



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(BAH Type II) was used instead of BAQ because of changes to the housing allowance system in 1998.

- The computation of TFI is based on earned income rather than on disposable income. The BAH used to calculate TFI represents an in-kind service received in lieu of a housing payment. As noted above, subsistence allowance is included in the category of earned income.
- Parent fees are established to generate approximately 50 percent of the direct costs of operating the program, with the remainder of the program subsidized by appropriated funds. Regardless of income, all military child and youth program patrons receive some level of subsidy.

7. Why are SAC fees being standardized?

- In FY 2017, Navy CYP established set parent fees for all Youth Programs (YPs), 24/7 Centers, and contract operations providing services to school age children. Standardized School Year (SY) rates have been established for Before school, Afterschool, Before/Afterschool, and half-day Kindergarten programs. Annualized SAC SY parent fee rates establish a single set of rates that parents pay throughout the school year, including all full-time holiday/school break camps, teacher in-service days, and school closures. No extra fees will be charged for out-of-school days or full-day camps operating during the school year as long as the child is enrolled in the Before school only, Afterschool only, or Before/Afterschool programs and is paying the annualized fee. Families who choose not to attend week-long spring or holiday camps will be required to utilize their authorized vacation discounts or be charged the normal military payday fee. For installations where the rates were previously less than the FY 2017 standardized rate, rates will be incrementally increased over the next few years to lessen the impact to families.

8. What services will families receive for the full-time fees?

- Fees for full-time child care include, at a minimum, 50 hours of care per week and United States Department of Agriculture (USDA) approved meals (breakfast, lunch, and a snack).

9. How is a family's Military Payday Rate (MPR) calculated?

- The Office of the Assistant Secretary of Defense (OSD), Office of Children and Youth sets parent fees across the DoD Child and Youth system. Navy fees have been annualized to calculate the Military Payday Rate (MPR). The weekly rate is multiplied by 52 weeks and then divided by the 24 military paydays in the year. For example, if the category I weekly rate is \$59, then the category I MPR is \$128.

$$\$59 \times 52 \text{ weeks} = \$3,068 / 24 \text{ MPD} = \$128 \text{ MPR.}$$

10. Why are families still charged a small fee when they take vacation?

- Vacation week discounts are based on the weekly rate fee for 26 annual pay periods, while the MPR is based on 24 pay periods annually. To calculate the vacation discount,



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FREQUENTLY ASKED QUESTIONS
Fiscal Year 2018**

the weekly rate is subtracted from the MPR. Due to the annualized MPR, the weekly rate does not divide evenly, resulting in an additional fee balance due. For example, continuing with the example above, a family at the CDC who typically pays the basic category I MPR fee of \$128 requests 1 week of vacation. Their balance would be \$69:

- Category I MPR \$128 – Category I weekly rate \$59 = \$69 balance due.

OR for 2-week vacation request:

- Category I MPR \$128 – Category I weekly rate \$59 x 2 weeks (\$118) = \$10 balance due.

11. How are a child's initial fees calculated?

- Initial fees due for child care services will be dependent on the child's enrollment day during the month. During the initial days of attendance, fees are prorated based on a daily fee multiplied by the number of days the child is enrolled. After the initial fee period, CDC, 24/7, and SAC SY fees are due each military payday on the 1st and 15th of each month for the time periods of the 1st through the 14th and the 15th through the last day of the month, respectively. Any questions should be directed to the Program Manager or Operations Clerk.

12. When a family withdraws their child, how is the final fee calculated?

- Parents are **required** to provide at least a 2-week written notice of withdrawal of their child from the program. Parents are **encouraged** to provide a 30-day written notice of withdrawal of their child from the program. Parents who notify the program 30 days in advance receive a 10-percent discount off their final MPR fee.
- CDC, 24/7, and SAC SY fees are due each military payday on the 1st and 15th of each month for the time periods of the 1st through the 14th and the 15th through the last day of the month, respectively. After notification of withdrawal of the child, the final fee due will be prorated based on the number of days the child is enrolled during the final MPR period multiplied by the daily fee. Any questions should be directed to the Program Manager or Operations Clerk.
- If the **required** 2-week notice is not given, parents will be charged for the entire 2-week time period, whether the child attends the program or not.

13. How is TFI calculated for nonrelated families, nonmarried couples, and couples who are geographically separated?

- In households where nonrelated families are living in the same residence, include the income of all adults who financially contribute to the welfare of the child.
- In households where the parents are not married or are in a legal partnership and the custodial parent is geographically separated from the sponsor, include the income of both.



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14. How is income calculated for spouses/partners who work on commission and who do not have a previous tax year return?
 - Individuals who have no employment income history or whose income fluctuates throughout the year must provide an estimate of the anticipated annual earnings, documented on company letterhead, and signed by the employer. Individuals who are self-employed will be required to provide a signed estimate of annual earnings.
15. How is income calculated for individuals who own their own business?
 - The TFI is calculated using the business net income reported on the individual's tax document. Net income or profit is the self-employed or gross business income minus business expenses.
16. Will families have to resubmit documentation during the annual reverification if there have been no changes to financial arrangements?
 - All families are required to provide documentation, such as a current Leave and Earning Statement (LES), annually to verify their income. This updated information is necessary for future assessments of the fee policy.
17. What happens if a family refuses to provide proof of income?
 - Families will be charged the highest fee category rate.
18. Are there any exceptions to these rules in the event of special circumstances? If so, how are these determined?
 - Commanders have the authority to grant hardship exceptions and must consider the balance of NAF income and appropriated fund support as they approve exceptions. Approved fees must be within fee categories. Military sponsors must work within the chain of command, and civilian sponsors must apply through the Installation CYP Director for hardship consideration. All fees assessed under a hardship exception must have an expiration date and be reconsidered during the annual reverification process.
 - All DoD contractors and specified space available patrons are ineligible for the individual financial hardship exception. However, exceptions to the fee policy will be available on a case-by-case basis to installations in situations where it is necessary to make more efficient use of DoD facilities and resources.
19. Will civilian employees, DoD contractors, and specified space available patrons be taxed on the value of the child care space?
 - Title 26, United States Code, section 61 and title 26, Code of Federal Regulations, section 1.61-1, Internal Revenue Code (IRC), provide that child care subsidies are generally treated as income. This income is generally calculated by adding the value of the subsidy to the taxable income of civilian employees who benefit from the subsidies.
 - The cost of each space in DoD installation-based child development programs is equally subsidized for both military service members and DoD civilian patrons through



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appropriated funds. These subsidies include direct support for a limited number of staff salaries, facility equipment, and operational supplies. Additional financial support is provided in the form of installation contracts, facility and grounds maintenance, and other personnel support. If these subsidies were not available, the cost of child development programs offered to both military service members and DoD civilian employees would be significantly higher.

- DoD will designate a Third Party Administrator (TPA), and civilians will be required to register with this TPA. Additional information will be forthcoming and provided by DoD.

20. Are there discounts for multiple children from the same family?

- A 20-percent reduction of fees for additional children of the same family is authorized.
- DoD contractors and specified space available patrons are ineligible to receive the multiple child discount. Based on the annual review, the Office of General Counsel determined that the law does not authorize subsidies for DoD contractors and space available patrons.

22. What is the market adjustment rate option, and who will pay it?

- A low and high market adjustment rate option, authorized by the Office of Children and Youth through the Service headquarters, provide the opportunity to adjust fees using the designated single fee per category.
 - The optional low market adjustment rate may be used in areas where costs for comparable care within the installation catchment area are significantly lower.
 - The optional high market adjustment rate may be used in areas where it is necessary to pay higher wages to compete with local labor or at those installations where wages are affected by non-foreign area cost of living allowances (COLA), post differential, or locality pay.

**NOTIFICATION FOR CIVILIAN SPONSORS UTILIZING DEPARTMENT OF
DEFENSE SUBSIDIZED CHILD DEVELOPMENT PROGRAMS
DURING TAX YEAR 2017**

The Department of Defense (DoD) is required to notify you annually of the tax value of the child care subsidy for your installation-based child development program. This letter serves as your notification.

The Internal Revenue Code (IRC) commonly referred to as "tax code or law," is provided in title 26, United States Code, section 61 and title 26, Code of Federal Regulations, section 1.61-1. The IRC requires that child care subsidies generally be treated as cash income, in addition to normal earnings. While no direct subsidy payment is made to any sponsor, either military or civilian, the DoD installation based child development programs are equally subsidized for all sponsors through appropriated funds. These subsidies enable the programs to provide quality care to your children at a rate less than would normally be charged. These subsidies reduce your cost of this nationally accredited child care.

While the IRC requires child care subsidies to be potentially taxable, there are tax exclusions on the value of subsidies up to \$2,500 (for married individuals filing separately), or \$5,000 (for married couples filing jointly or single heads of household), from gross income if the subsidies are made available through an employer Dependent Care Assistance Plan (DCAP), which is the case for children enrolled in DoD installation child care programs.

The IRC also stipulates that the child must be claimed as a dependent on the Federal income tax return of their parent or guardian in order to qualify for the \$2,500 or \$5,000 exclusion. This stipulation applies to civilian employee sponsors with children enrolled in DoD subsidized child care programs. Additional guidance may be found in the Internal Revenue Service Publication 503, "Child and Dependent Care Expenses."

Each year the DoD must determine the value of the child care subsidy. The Third Party Administrator (TPA) performs this equation on behalf of the Department by deducting the amount of your child care fees from the tax value of the child care space to determine a "net value" of the child care space. **This net value is the amount that is considered potentially taxable income associated with the DoD child care subsidy.** Only child care subsidies that exceed the \$5,000 (\$2,500 for married individuals filing separately) exclusion are taxable and reportable. Sponsors are responsible for considering any Dependent Care Flexible Spending Accounts (DCFSA) to determine if the net value plus the DCFSA value exceeds the \$5,000 or \$2,500 amount, which would be considered potentially taxable income. If you have questions regarding your potential tax liabilities, you should consult with your tax advisor.

Tax Year 2017 Information

The cash value of the subsidy for 2017 tax purposes is \$4,921.

The 2017 **net value** of the subsidy for each income category is listed below:

Only child care subsidies that exceed the \$5,000 (\$2,500 for married individuals filing separately) exclusion are taxable and reportable.

- Families in Category I have a child care subsidy net value of **\$1,853/year** for a full time, full day space.
- Families in Category II have a child care subsidy net value of **\$1,073/year** for a full time, full day space.
- Families in Category III have a child care subsidy net value of **\$189/year** for a full time, full day space.
- Families in Categories IV – IX have a **NO** child care subsidy net value (**\$0/year**) for a full time, full day space based on the yearly total of fees paid for child care.