

Childcare voucher provision in the Cabinet Office

<p>The Cabinet Office has a childcare voucher scheme in place which enables staff to apply for vouchers to assist them with the cost of registered / approved childcare. The vouchers are funded by the Department and paid as a benefit to staff. As at December 2005, the Department does not operate a salary sacrifice scheme. This will be reviewed in 2006.</p>	
<p>Who can apply?</p>	<p>Applicants must be the child's parent, step-parent or legal guardian.</p>
<p>What types of childcare qualify for vouchers from 6 April 2005?</p>	<p>The types of childcare outlined below qualify for vouchers under the new scheme.</p> <p>England – registered or approved childcare Scotland – regulated childcare Wales – registered childcare, childcare provided by schools, or out-of-school clubs with 'Aiming High' accreditation Northern Ireland – registered childcare</p>
<p>What are the age and residency criteria for the child?</p>	<p>The child who is being claimed for must be living with the person claiming. Vouchers can be claimed up to 1st September following the child's 15th birthday or 1st September following their 16th birthday.</p>
<p>Can staff claim for more than one child?</p>	<p>Staff can claim vouchers for one child only.</p>
<p>Value of the voucher</p>	<p>Full-time staff – £23.06 a week (for 48 weeks a year – four vouchers a month). Part-time staff – calculated in proportion to hours worked [(hours worked divided by 36) multiplied by £23.06.] (The Department advertises changes in the value of the vouchers in Pay Award notices.)</p>
<p>When will a person start to receive vouchers?</p>	<p>Vouchers are payable from the date Human Resources receives the application form.</p> <p>If staff return from maternity leave, vouchers will be backdated to staff's return date. Staff must apply within one month of that date. If applied for more than a month after the return date vouchers will be paid as from the date that the application is received.</p>
<p>Other qualifying criteria</p>	<p>1. Staff must be employed by the Department on a fixed term or permanent contract or on loan to the Department from another Government department, and on the Cabinet Department's terms and conditions and payroll.</p>



	<p>2. Vouchers are stopped when employment with the Department finishes.</p> <p>3. Staff must not also receive vouchers / subsidy for their child from another government department or agency (excluding payments under any Children Tax or Working Tax Credit schemes).</p> <p>4. The child must be in receipt of qualifying (approved or registered) childcare.</p> <p>5. If employment starts or finishes part way through the month they will receive a proportionate voucher payment calculated on the number of days worked.</p> <p>6. If both the staff member claiming and their partner work for the Cabinet Office, the maximum that can be claimed between the two for the same child is £23.06.</p> <p>7. If both the staff member claiming and their partner work for the Cabinet Office and have 2 children, they can each claim for one child.</p>
<p>Can staff still claim vouchers if on: paid maternity, paternity leave, sick leave?</p>	<p>Yes – provided the child still receives childcare.</p>
<p>Can staff claim vouchers if on: unpaid maternity, paternity leave, extended unpaid absence?</p>	<p>No – staff cannot claim vouchers for the period they are on unpaid absence from work.</p> <p>Staff can claim vouchers after their return to work, provided they meet the eligibility criteria.</p>
<p>Can staff claim vouchers if on unpaid leave?</p>	<p>Staff cannot claim vouchers if unpaid leave is for one week or more.</p>
<p>Can staff claim vouchers if on long-term unpaid sick leave?</p>	<p>Unpaid sick leave will be considered on a case-by-case basis.</p>



Childcare vouchers prior to 6 April 2005

The Cabinet Office has provided a childcare voucher scheme since 1999. Prior to 6 April 2005, the scheme allowed vouchers to be paid to qualifying staff as a benefit and exempt from National Insurance contributions only (tax was payable and deducted monthly).

Vouchers were only payable up until the child's 5th birthday or until they started full-time education, whichever was sooner. The vouchers could be claimed for:

- a registered childminder
- registered nursery or nursery school
- unregistered childcare provider, who did not require registration to look after children under eight, such as: a nanny, or a close relative other than the partner. A close relative was defined as a parent, grandparent, brother, sister, uncle or aunt – whether full blood, half blood or 'in-laws'.

As from 6 April 2005, this scheme was closed. Staff in the scheme at that date who were claiming for unregistered childcare are able to continue to claim the vouchers until their child's 5th birthday or until they start full-time education. As unregistered childcare does not now attract any tax exemptions, all staff are required to pay tax and NICs on the vouchers.



