



Personnel Costs

What does this mean?

These are expenses that cover income and benefits to you, as the owner of the family child care business, or for people who work in your family child care business.

How to show your expenses: Find receipts or show withdrawals related to:

Payroll records: hiring documents, direct deposit forms, total hours worked, employee pay rate, tax deductions, etc. If you use a payroll company, you may have this information contained in a regular payroll report.

- **Benefits:**
 - Payments made for health, dental, or vision insurance for yourself or employees.
 - Payments you made for employee retirement contributions.
 - Any expenses related to paid leave for yourself or employees (paid family leave or paid sick leave).
 - Payments for yourself or employees to attend professional development or trainings required by your state, tribe, or territory.
- **Premium pay:** Some child care businesses made special, additional payments to employees for continuing to work throughout the COVID-19 pandemic shutdowns in their region. This could be payment for any staff members (such as child care assistants) above their regular wages. This is sometimes called “hazard pay” or “hero pay.” If you made these payments to employees, you should have records available in payroll documents.

Staff bonuses: If your child care business made additional, bonus payments to employees, you should have records available in payroll documents.

Vaccine-related costs: If there were costs you incurred related to the COVID-19 vaccines, such as providing paid time off to employees so that they could get their vaccine and/or deal with vaccine side effects, and/or transportation to and from vaccine appointments, then you should be able to find this information in payroll records for yourself, employees, or substitute staff.