



Department of Human Resources  
311 West Saratoga Street  
Baltimore MD 21201

## FIA ACTION TRANSMITTAL

Control Number:  
FIA/OPRS #99-43

Effective Date: July 1, 1999

Issuance Date: May 13, 1999

**TO: DIRECTORS, LOCAL DEPARTMENTS OF SOCIAL SERVICES  
DEPUTY/ASSISTANT DIRECTORS FOR FAMILY INVESTMENT  
FAMILY INVESTMENT SUPERVISORS**

**FROM: *Robert J. Everhard*  
ROBERT J. EVERHARD, EXECUTIVE DIRECTOR**

**RE: ALLOWING A DEPENDENT CARE DEDUCTION DURING A  
TEMPORARY ABSENCE FROM EMPLOYMENT**

**PROGRAM AFFECTED: TEMPORARY CASH ASSISTANCE AND FOOD STAMPS**

**ORIGINATING OFFICE: OFFICE OF POLICY, RESEARCH AND SYSTEMS**

### SUMMARY

The Food and Nutrition Service has provided guidance on when to allow a dependent care deduction during a customer's temporary absence from employment.

### POLICY

Temporary Cash Assistance and food stamp policy provides that payments for the actual costs for the care of a child when necessary for a household member to accept or continue employment are deductible from countable income.

In situations where an employee has a leave of absence from employment for a short period of time and the person plans to return to the same job, a child-care deduction may be allowed.

**EXAMPLE:** A mother has one daughter and is expecting another child. She is on maternity leave and plans to return to work shortly after the birth of her baby. The mother advises the local department that she must leave her daughter in her current day care situation because she would not be guaranteed a spot in the future if she removed the child. In this instance, the loss of the current child-care situation could cause her to be unable to return to work. Therefore, the child-care deduction may continue through the leave of absence.

If a temporary leave of absence is considered questionable or the local department questions whether the child-care provider will hold a place for the child, verify the questionable information.

### **ACTION DUE**

- Determine whether a child-care deduction can be allowed on a case-by-case basis.
- Discuss with the customer the nature of the leave of absence and the current child care arrangements to assess if continued day care is necessary for the customer to continue employment.
- Confirm with the customer that he or she intends to return to the same job.
- If the leave of absence or child-care arrangements are questionable, verify information with the customer's employer and child-care provider.
- Narrate thoroughly to describe the reasons the child-care deduction was allowed or disallowed.

### **CARES PROCEDURES**

There are no CARES processing changes associated with this policy.

### **ACTION DUE DATE**

This policy is effective July 1, 1999.

### **INQUIRIES**

Direct policy inquiries to Steve Sturgill at (410) 767-7733.

cc: FIA Management Staff      Constituent Services      OIM Help Desk