

CHILDCARE SUBSIDY

PARTICIPANT BROCHURE AND INSTRUCTIONS

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GMG MANAGEMENT
CONSULTING INC.

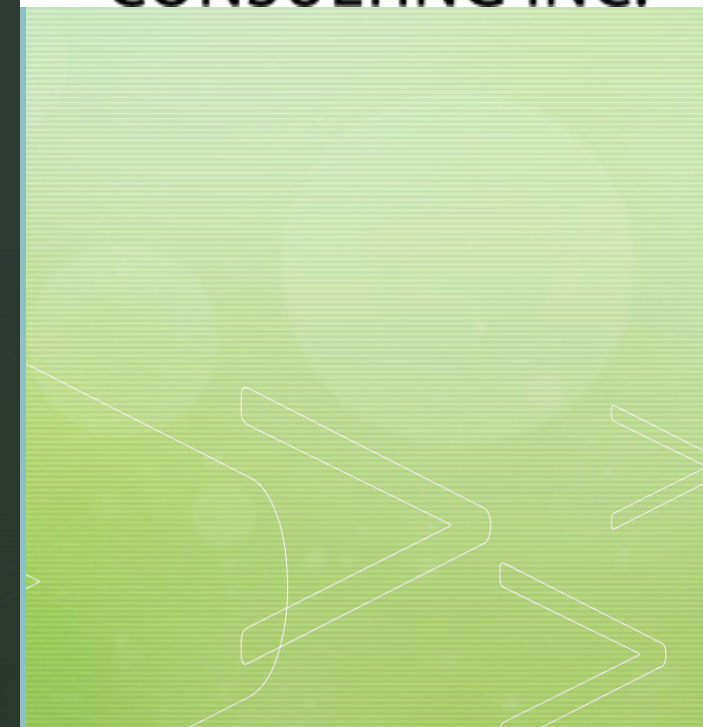


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GENERAL PROGRAM OVERVIEW

I. UNITED STATES MINT'S CHILDCARE SUBSIDY BACKGROUND

On November 12, 2001, Congress enacted H.R. 2590 into Public Law 107-67. Within this legislation, under Sec. 630, it permits Federal agencies to administer a program to assist their lower income Federal employees with the costs of childcare. This legislation also permits Federal agencies to provide subsidies directly to the childcare provider and thus can reduce the amount of money parent's pay for childcare. Subsequently, this legislation is consistent with the United States Mint's HCD's goals, as HCD is the primary advocate for the United States Mint's family-friendly initiatives and programs.

II. GMG MANAGEMENT CONSULTING, INC.'S ROLE (GMG)

GMG has been selected to administer the United States Mint's Childcare Subsidy Program. Our role is to ensure that eligible employees are allowed to participate in the program and ensure that Childcare Providers are paid in accordance with the United States Mint's regulatory guidelines. Should you, as a United States Mint employee or a Childcare Provider have any questions related the subsidy program, for example completing the application and/or submitting an invoice.

Please submit your inquire to us via email at childcare@gmg-mgt.com.

UNITED STATES MINT'S CHILDCARE PROGRAM

III. UNITED STATES MINT'S PROGRAM ELIGIBILITY REQUIREMENTS

1. All full-time United States Mint employees are eligible to apply for childcare subsidy if they use a licensed and/or regulated childcare provider as described above and meet the following requirements: The applicant has a total family income, before taxes, of \$75,000 or less (this would be the Adjusted Gross Income as listed on the preceding year's tax return);
2. The applicant is a full-time United States Mint employee, permanent and seasonal;
3. The applicant is not a part-time United States Mint employee;
4. The applicant's childcare provider must be licensed and/or regulated by state or local authorities; and
5. The applicant must provide the schedule of fees (tuition) from the childcare provider.

The United States Mint employee will pay 30% of the childcare expense, and the United States Mint will pay the remaining costs. Also based on the applicant's total family income of \$65,000 and under, the United States Mint employee pays 10% of the childcare expense, and the United States Mint will pay the remaining costs. See chart below:

Total Family Income (TFI)	% of TFI a Family is Expected to Pay for Children
\$65,001 – 75,000	30%
\$65,000 and Under	10%

UNITED STATES MINT'S CHILDCARE PROGRAM

III. UNITED STATES MINT'S PROGRAM ELIGIBILITY REQUIREMENTS (Continued)

As provided in the regulations under Public Law 107-57, for the purposes of this program, a child is considered to be:

- (a) Biological child who lives with the Federal employee;
- (b) An adopted child;
- (c) A stepchild;
- (d) A foster child;
- (e) A child for whom a judicial determination of support has been obtained; or
- (f) A child to whose support the Federal employee who is a parent or legal guardian makes regular and substantial contributions.

The law covers the children of Federal employees, excluding contractor employees, from birth through the age 13 and disabled* children through age 18. *A disabled child is defined as one who is unable to care for himself or herself based on a physical or mental incapacity as determined by a physician or licensed or certified psychologist.

UNITED STATES MINT'S CHILDCARE PROGRAM

IV. UNITED STATES MINT'S CHILD CARE PROGRAM PROVISIONS

As a new applicant please download the Childcare Subsidy Application Form (**OPM 1643**) from our website: www.gmq-mgt.com and click the Childcare Subsidy Forms link.

Other information required:

- Two most recent pay statements for each parent or guardian in the household
- Most recent SF50 – Notice of Personnel Action
- A copy of the most recent Federal Tax Return for each parent or guardian in the household
- “Childcare Provider Information Form” (**OPM 1644**)
- A copy of the childcare provider’s current license or state of compliance with State and /or local childcare regulations
- A copy of the provider’s fee schedule
- Childcare provider’s Form W-9

UNITED STATES MINT'S CHILDCARE PROGRAM

V. RENEWING PARTICIPATION

Every year, by April 15th, participants must submit an updated (OPM 1643), pay statements, tax return(s), and provider fee schedules and an updated provider license if expired or expiring.

VI. INVOICING

To ensure subsidies are paid and reported timely to the United States Mint, invoices must be submitted to GMG via email: childcare@gmg-mgt.com no later than the 10th of the month after the month that the service was provided. All invoices must display the total childcare cost for the month and may not be submitted before the last Friday of the month. Any changes to the pre-printed amount on the invoice must be explained and accompanied by supporting documentation to be accepted for payment.

VII. PROVIDER PAYMENTS

After an invoice is received and approved the Childcare providers are paid directly via Automatic Clearing House (ACH) electronic payments from GMG. Accurate, properly prepared, and signed invoices are generally paid within 15 days of receipt. Providers can contact GMG to discuss the status of payment 10 days after invoice approval has been confirmed. GMG does not pay late fees.

UNITED STATES MINT'S CHILDCARE PROGRAM

VIII. CHANGING CHILDCARE PROVIDERS

If you change childcare providers after beginning the subsidy program, you must immediately submit the following information to GMG at: childcare@gmg-mgt.com:

- The last date your child will/did attend the old childcare provider and the first date your child will/did attend the new childcare provider
- Childcare Provider Information Form (OPM 1644) for the new provider
- A copy of the new provider's current license or state of compliance with State and/or Local childcare regulations
- A copy of the new provider's fee schedule

IX. CHILDCARE PROVIDER – 1099 TAX FORM

Every January, GMG will prepare 1099s for childcare providers, if required, depending on the subsidy income received for the prior tax year.

Please Note - The United States Mint's specific criteria and policies on the preceding pages are subject to revisions.

GMG is not responsible for errors or omissions in these procedures because the United States Mint has the latitude to update its childcare program policies at any time.