

○ Tax exemption (Childcare Services Relief)

A tax exemption is available for childminders who take care of 3 or fewer children under the age of 18 and have notified their service to their local CCC/Childminding Advisory Officer. The exemption applies to income from childminding that does not exceed €15,000 per annum. A further benefit of the exemption is that childminders who avail of it will also be charged a minimum annual PRSI contribution rate of just €253. As a result, they will build a social insurance record that can entitle them to benefits, such as pensions and maternity benefit.

○ Child Care (Pre-School Services) Regulations 2006

Childcare services for pre-school children are subject to regulatory requirements and the Child Care Act, 1991. These include a requirement to notify any such service to the Health Service Executive (HSE), except where the service or childminder is caring for:

- children under the age of 6 who are attending a national school or a school providing a similar educational programme; or
- pre-school children who are all from the same family or who are the children of the childminder's relatives; or
- no more than 3 pre-school children who are from different families.



Further Information

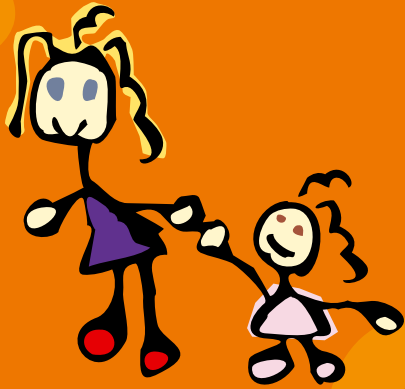
Further information on any of the subjects in this leaflet can be obtained from your local City and County Childcare Committee.

Detailed enquiries on the provisions of the Child Care Act, 1991 and Child Care (Pre-School Services) Regulations 2006 can be obtained from the HSE (www.hse.ie).



NCIP Childminding Development Grant (2008-2010)





As part of the Quality Awareness Programme for Childminders, a new capital grant scheme for childminders has been introduced by the Office of the Minister for Children (OMC) under the National Childcare Investment Programme (NCIP) 2006-2010.

The Quality Awareness Programme (QAP) for Childminders is administered by local City and County Childcare Committees (CCCs) and participants in the QAP may apply for a Childminding Development Grant. The key features of this new capital grant scheme are set out below (*for further information, contact your local CCC*):

- Applications to participate in the QAP and to avail of the **Childminding Development Grant** should be made to the childminder's local CCC.
- With the exception of childminders who have completed the National Voluntary Notification System, it is a condition of the Childminding Development Grant that **childminders participate in the QAP operated by their local CCC.**

- In addition to participating in the QAP operated by their local CCC, it is a condition of the Childminding Development Grant that childminders who are subject to the Child Care (Pre-School Services) Regulations 2006 **have notified the Health Service Executive (HSE) about their service.** A number of technical requirements will also apply.
- The grant will be paid against validated expenditure on equipment, toys or minor household adaptations, for varying amounts up to **a maximum of €1,000.**
- The grant may not exceed 90% of expenditure incurred, i.e. **to obtain the maximum grant of €1,000, receipts showing expenditure of €1,111 will be required.**
- In some cases, CCCs are also providing a range of pre-paid packs of equipment and/or toys, up to a maximum value of €1,000, as an alternative. The 90% ceiling on the amount of expenditure to be refunded will still apply. For example, a pre-paid pack valued at **the maximum amount of €1,000 will require a €100 contribution by the childminder.**
- To avail of the maximum grant of €1,000, **a childminder must give a commitment to operate as a childminder for not less than 2 years.** Where a shorter term commitment is given, there will be a pro-rata reduction in the grant level, e.g. a commitment for 1 year will reduce the maximum grant available to €500.
- Where a childminder previously received a Development Grant under the EOCP Scheme during 2004-2007, **this will not affect his or her ability to apply under the current NCIP Scheme (2008-2010).** Childminders may also re-apply under the NCIP Scheme after 2 years, or after a shorter period if their first NCIP grant was for less than the maximum amount.

Other NCIP Capital Grant Schemes

All private childcare providers may apply for larger scale capital grant aid under the NCIP subject to a number of criteria, including considerations on the quality of the service and its value for money. The maximum grant available to childminders is €75,000, based on the maximum for each new full-time childcare place being €15,000 and the Child Care Regulations limiting the number of childminding places to 5.

A smaller scale capital grant scheme for childminders, which does not require the creation of new childminding places, is available to assist with the cost of essential repairs and refurbishments associated with the service. The maximum grant under this scheme is €5,000 per full-time place.

In the case of both grants referred to above, it is a requirement in both cases that childminders have completed the National Voluntary Notification System, which is implemented through the local CCCs.

National Guidelines for Childminders

The *National Guidelines for Childminders* were adopted by the National Childcare Co-ordinating Committee in 2006 to provide information and guidance for good practice to assist childminders. The guidelines include details on the National Voluntary Notification System, which provides many benefits for childminders who are outside the scope of the Child Care (Pre-School Services) Regulations 2006. Childminders who have completed the National Voluntary Notification process will not be required to participate in the QAP for the purposes of the Childminding Development Grant.