



UNIVERSITY OF
ST. MICHAEL'S COLLEGE
IN THE UNIVERSITY OF TORONTO

USMC CHILD CARE BENEFIT APPLICATION

Complete one application form for each child

Please complete a separate form for each eligible child and forward to the Finance Department. Applications must be submitted **by February 13, 2026** for the preceding calendar year.

Employee name: _____

Department: _____ Phone: _____

Full name of Child: _____

Date of Birth (yyyy/mm/dd) _____

Please refer to the Child Care Benefit policy for complete details of coverage. Complete the form with details of child care expenses for each month. The child care provider must sign the form. Please attach receipts when submitting the form to Payroll. The Child Care Provider must not be a related person under 18 years of age, nor the child's parents, a spouse or common-law partner.

Full Day Child Care – 6 hours or more per day
Half Day Child Care – less than 6 hours per day

Reporting:

- Report the **actual amount** paid to the child care provider
- Report the number of full or half days each month, in the appropriate section
- Report the total amount paid for each month

The Finance department will calculate the eligible amounts for reimbursement based on the full amounts that you report. Reimbursement is 50% of the reported amounts up to the following:

- \$10.00 maximum for each half day
- \$20.00 maximum for each full day
- \$2,300 maximum for each child per year

If the total claims from all employees exceed the cap as stated in the applicable employee group policy the reimbursement amounts will be prorated based on the amount of individual claims.

Section A Full Days Child Care Expenses (6 hours or more / day)

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
# of Days												
Full day Rate												
Total Amount Paid												

Section B Half Days Child Care Expenses (less than 6 hours / day)

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Half Day Rate												
Total Amount Paid												

Name of Child Care Facility/Provider

Telephone Number

Print Name & Title of Facility's Representative

Representative's Signature

I declare that:

1. The above named provider is not a related person under the age of 18, nor the child's parent, a spouse or a common-law partner
2. The above named child is my or my spouse/partner's eligible child under the age of 7
3. The above named child was living with me during the claim periods
4. The above claimed expenses are eligible under the Canada Revenue Agency (CRA) guidelines which I have reviewed: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/provided/child-care-expenses.html>
5. By submitting my application, I agree to provide supporting documentation, if audited by the University, including receipts and / or signed declarations from the provider confirming dates and payment made for child care. I understand that failure to provide this supporting documentation will require my repayment of the Child Care Benefit.

Employee Signature

Date

Note reimbursement for the child care benefit will be made only for child care expenses (as defined in the Income Tax Act) **incurred** by the Member. If, for example, an employee initially paid licensed child care centre fees for the months of January to June (6 months) and was subsequently refunded the fees paid for April to June (3 months) due to an emergency order where licensed child care centres were closed, the employee only incurred expenses for the period January to March. In this example, the employee would enter fees incurred for the months January to March as eligible for reimbursement.