



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: 2025-0376

Substitute

Public Hearing: YES ☐ NO ☒

Department: Board of Commissioners

SUBJECT:

Commission District(s): All Districts

Dependent Care Reimbursement Program Pilot

Information Contact: John W. Manson IV

Phone Number: (404) 371-6207

PURPOSE:

To adopt the attached Dependent Care Reimbursement Policy and initiate a one-year pilot of the program.

NEED/IMPACT:

This pilot program is to understand the impact of a dependent care reimbursement program on a small group of employees with alternative schedules. The program is intended to reduce absenteeism and financial stress, while increasing productivity and efficiency in the workforce.

FISCAL IMPACT:

\$120,000 for one year

RECOMMENDATION:

To approve the resolution and authorize the chief executive officer to execute all necessary documents.....

RESOLUTION

A RESOLUTION BY THE GOVERNING AUTHORITY OF DEKALB COUNTY TO ADOPT A DEPENDENT CARE REIMBURSEMENT POLICY

WHEREAS, over the last 10 years, dependent care costs have become one of working families most burdensome expenses, with costs estimated to have risen by 29% from 2020 to 2024, far outpacing the national inflation rate of 21.14% over the same period; and

WHEREAS, these rising costs have placed a significant financial strain on working families, with nearly 4 in 10 lower-income parents reporting challenges paying for childcare. The U.S. Department of Health and Human Services (HHS) considers childcare "affordable" if it costs no more than 7% of a family's income. However, recent data indicates that parents on average spend 22% of their household income on childcare costs; and

WHEREAS, the high cost of dependent care is a major challenge for working families, leading some to make difficult decisions about their employment, savings, and lifestyle, which can lead to an impact on productivity, attendance, and efficiency within the workplace; and

WHEREAS, many working adults today are a part of the "sandwich generation" and are responsible for caring for small children and aging parents or other adults; and

WHEREAS, the DeKalb County Board of Commissioners would like to explore the impact of a dependent care reimbursement policy on the workforce, through the development of a Dependent Care Reimbursement Policy and Pilot program for the DeKalb County government;

NOW THEREFORE BE IT RESOLVED, that the DeKalb County Governing Authority:

- a. Formally adopts the proposed Dependent Care Reimbursement Policy; (Attachment A)
- b. Formally begins a pilot program for the Board of Commissioners using funds allocated for this purpose in the 2025 budget;
- c. Encourages the administration to complete an analysis of the workforces' dependent care needs;
- d. Encourages departments to complete surveys of their employee's dependent care needs;

ADOPTED by the DeKalb County Governing Authority, this ____ day of _____, 2025.

MICHELLE LONG SPEARS, District 2

Presiding Officer

Board of Commissioners

DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this ____ day of ____, 2025.

LORRAINE COCHRAN-JOHNSON

Chief Executive Officer

DeKalb County, Georgia

ATTEST:

APPROVED AS TO FORM:

Barbara Sanders-Norwood

Clerk to the Chief Executive Officer and

Board of Commissioners

William “Bill” J. Linkous, III

County Attorney

Attachment A



DeKalb County Board of Commissioners

Dependent Care Reimbursement Program Policy Pilot

NOVEMBER 2025

I. PURPOSE: To describe circumstances in which the **Board of Commissioners** will consider the reimbursement of eligible employees for eligible work-related dependent care expenses, and to explain the process for an eligible employee to apply and be considered for such reimbursement.

II. SCOPE: Eligibility to apply for dependent reimbursement under this **pilot program** will be limited to employees of the Board of Commissioners. An employee interested in this **pilot program** should, before completing an application, find out from his/her department head or supervising elected official whether his/her office will accept dependent care reimbursement applications. Within the Participating Office, those employees who satisfy the “eligibility criteria” below will be eligible to apply for dependent care reimbursement.

III. POLICY: A well-educated, skilled, and engaged workforce supports the **DeKalb County Board of Commissioners’** strategic plan to be an efficient, customer-focused, high-performance organization. As such a workforce grows, its employees may have changes to their personal circumstances like the birth of a child or the need to care for an adult relative. These changes have the potential to impact workforce productivity, work-life balance, and retention. **The Dependent Care Reimbursement Pilot Program** is designed to give an eligible employee the opportunity to ensure that their dependents are properly cared for during work hours thus contributing to a more productive work environment. Additionally, dependent care costs have risen significantly in recent years placing a significant financial burden on families.

The Board of Commissioners, by providing eligible employees an opportunity to apply for dependent care reimbursement where funding is made available, hereby encourages employees to acquire dependent care that allows the employee to focus on job responsibilities. This process will be managed by the Department of Finance, Risk Management, Employee Services Division, Employee Benefits Unit, and **a program coordinator, the Board of Commissioner Chief of Staff or their designee**. Any Department or Office that chooses to adopt this policy will on a yearly basis: (1) conduct a survey of its employees to determine the number of eligible employees and dependents, and (2) use the data from the survey to develop a budget request for the upcoming fiscal year.

Eligibility Criteria

To be eligible to apply for dependent care reimbursement under this pilot program, an individual must be a regular full-time employee of the Board of Commissioners, who is not an elected official, who has successfully completed the new hire/department probationary period and has been continuously employed by the Board of Commissioners for at least six (6) months immediately prior to the application for reimbursement. The applicant must have:

- Dependent children 12 years of age or younger, or 17 years of age or younger if the child has a disability or has a case plan requiring care as part of court-ordered supervision.
- A dependent adult who is an “*immediate family member*” over the age of 18 who lives with the employee and is dependent upon the employee for care during the workday for at least the past 6 months.
 - An “immediate family member,” for the purpose of this policy only, is defined as the employee’s current spouse, child, parent, sibling, grandparent, grandchild, father-in-law, mother-in-law, son-in-law, daughter-in-law, domestic partner (as defined by Article X, Section 20-200 of the DeKalb County Code), and parents thereof. Parent is defined as the biological, adopted, step or foster parent, or other individual who stood *in loco parentis* to the employee when the employee was under the age of 18.
- Be able to verify each child dependency through the submission of either a certified birth certificate or certified court order.
- Be able to verify each adult dependency through the submission of certified court documents and an affidavit of an adult dependent. (Exhibit A)

IV. DEFINITIONS

Qualified Dependent Care Provider – A dependent care provider that has a license and/or certification to provide dependent care. To include:

- Licensed/Certified daycare centers
- Licensed/Certified in-home daycare providers
- Licensed/Certified aftercare programs
- Licensed/Certified after school programs
- Licensed/Certified tutoring programs
- Licensed/Certified summer programs
- Licensed/Certified caregivers

Required Documentation – Any document that is deemed required or requested by the program or its administrators, to include documents related to: affidavits child dependency, adult dependency, care providers, care program information, expense receipts, or any other documentation that may be necessary to administer the program.

Calendar Year - Twelve (12) month period that begins January 1 of each year and ends on December 31 of each year. Records of the Dependent Care Reimbursement Program are to be maintained on a calendar year basis.

Application – A written request submitted to the Program Coordinator from the employee that includes the amount per month requested for reimbursement, dependency documentation, qualified care provider documentation, and expense receipts.

V. PROGRAM AND PROCEDURES

The Dependent Care Reimbursement Program will be administered by the Department of Finance, Risk Management, Employee Services Division, Employee Benefits Unit, 1300 Commerce Dr. Decatur Ga 30030. The Administrator is responsible for managing the Dependent Care Reimbursement Program in coordination with the Program Coordinator, the Board of Commissioners Chief of Staff or their designee. The Program Coordinator and Risk Management will maintain employee participation records, other required forms/documentation, etc.

Responsibilities

1. Each Participating Department or Office is responsible for:
 - A. Submitting a budget request annually during the upcoming fiscal year's budget development. This request indicates the proposed funding amount approved per employee for dependent care services for the calendar year, based on the prior year's expenditures and/or survey data.
 - B. Designating a Program Coordinator to:
 - Verify the applicant's eligibility
 - Verify child dependency
 - Verify adult dependency
 - Review submitted documentation for each applicant.
 - Submit completed applications with required supporting documentation and signatures to the Participating Department or Office's Head.
 - Consulting with Risk Management concerning issues with applications and documentation from employee reimbursement payments.
 - Notify Risk Management of any status changes regarding the applicant's termination.
 - Notify Risk Management regarding any changes in the Participating Department or Office's ability to fund participation
 - C. Giving all eligible employees in the department or office reasonable notice of their eligibility to apply for dependent care reimbursement.
 - D. Recommending approval/disapproval of employee applications.
 - E. Approving reimbursement requests submitted via CV360, or the system in use by the County for reimbursements.
 - F. Recommending eligible applicants for authorized reimbursement amount.
 - G. Requesting additional or missing documentation from Program Coordinator within seven (7) business days.
 - H. Returning approved/denied applications to Program Coordinator within seven (7) business days.
2. The Employee will be responsible for:
 - A. Meeting all established criteria.
 - B. Timely completion of the application.
 - C. Submission of reimbursement requests in CV360 or the system in use by the County for reimbursements.
 - D. Acquiring managerial approval.
 - E. Timely submittal of all required records, including qualified dependent care provider documentation, invoice and payment documentation, and official dependency documentation.
 - F. Any tax liability resulting from receiving this benefit.

3. The Board of Commissioners requests that the Chief Executive Officer delegate to the Department of Finance, Risk Management, Employee Services Division, Employee Benefits Unit the authority and discretion to determine all questions arising in connection with the management, interpretation, and application of this dependent care reimbursement program as well as any related documents and underlying policies. Any such determination is conclusive and binding.

Application Process

1. ***An eligible employee must, at least 14 calendar days prior to*** receiving a reimbursement for dependent care services, submit to the Program Coordinator:
 - a. A completed application consisting of:
 - A written request for dependent care reimbursement
 - Documentation for each qualified dependent
 - Documentation for each qualified dependent care provider
 - Monthly dependent care expense receipts from a qualified care provider

Only those applications recommended for approval by the Program Director will receive consideration. The employee will receive reimbursement for dependent care within the terms, conditions, and limits set in this policy after timely application, and approval of the Participating Department or Office's Head.

Dependent care reimbursement requests will be approved by the Participating Department or Office's Head on per application basis.

2. Reimbursement under this policy is conditioned upon the availability of funds from the Participating Department or Office both at the time the application is considered and at the time when all other conditions for receipt of reimbursement have been satisfied. An employee's request for reimbursement will be denied if the employee's department or office lacks available funds to pay for it.

Reimbursement Process

Reimbursement Request: Requests for reimbursement must be submitted via the CV360 reimbursements portal, or the system in use by the County for reimbursements, for the prior month's expense by the requesting employee. Any employee requesting a reimbursement is required to have completed the reimbursement application and received approval prior to any reimbursement request. A reimbursement request within CV360 or the system in use by the County for reimbursements, will be conditioned upon a reimbursement application approval. Once approved an employee will reference their approval document and submit receipts for each month in CV360 or the system in use by the County for reimbursements. All verification documentation will not be necessary for subsequent reimbursement submittals.

Reimbursement Amount

The maximum dependent care reimbursement amount is \$500 per dependent per month, up to a maximum of two (2) dependents per employee or a limit set by the Participating Department or Office. Any payment will be reimbursed directly to the employee through the County's CV360 reimbursement portal or the system in use by the County for reimbursements. If an employee has multiple dependents, each dependent's care will be treated as a separate reimbursement.

Non-Reimbursable Items

An employee will not be eligible for dependent care reimbursement:

1. If employee separates from employment.
2. Other non-dependent care related expenses as determined by the Program Director and Risk Management Division per the employee's application.

VI. PROGRAM AGREEMENT

Employees approved for dependent care reimbursement under this policy agree to the following conditions:

An employee who voluntarily separates from or is terminated for cause from employment with the County is not entitled to a reimbursement.

VII. SPECIAL CIRCUMSTANCES

Employees affected by the following circumstances will be eligible for reimbursement:

Leave of Absence - An employee on an approved leave of absence, who was approved for dependent care reimbursement prior to the date the leave began, may receive dependent care reimbursement for the approved amount during their leave.

VIII. AMENDMENT OR DISCONTINUATION OF DEPENDENT CARE REIMBURSEMENT PROGRAM

The County reserves the right to amend, discontinue, or terminate the dependent care reimbursement program at any time without prior notice.

IX. NON-DISCRIMINATION NOTICE

The County will not discriminate based on race, color, religion, gender, national origin, age, disability, genetic information, or any other category protected by law or County policy in the administration or distribution of funds under this policy.

DECLARATION OF ADULT DEPENDENCY AFFIDAVIT

**STATE OF GEORGIA
DEKALB COUNTY**

The undersigned, being duly sworn, depose and declare as follows:

1. The dependent is an immediate family member, as defined in the Dependent Care Reimbursement Policy.
2. I am competent to enter into a contract.
3. We share the same primary, regular and permanent residence and have lived together for the previous six months, and we submit herewith documentation of joint residency.
4. The DeKalb County employee's dependent is a dependent of the employee under Georgia law.
5. I agree that the DeKalb County employee shall be responsible for any and all tax liability associated with any benefits provided to the dependent, including imputed taxable income, and shall be subject to tax withholding or other tax treatment.
6. I agree to file a termination of adult dependency notice with the DeKalb County Department of Finance within ten (10) days if any of the facts in this affidavit change.

Verifying joint residency:

- The primary, regular and permanent residence address of both the employee and the adult dependent must be correct at all times. The original address and subsequent changes i.e., amendments to the declaration of dependency filed with the DOF, RM&ESD, Employee Benefits Unit to show a change in such employee's or dependent's primary residence address.
 - Documentation type examples listed below are acceptable as reasonable proof of dependent's residence address:
 - Georgia Driver's License, Georgia I.D., Voter registration, passport or utility bills.
 - Any and all reasonable documentation must include current residence address for acceptance.
 - Two documents, one per employee and dependent, similar to the type above or
 - One of such that includes both the employee's and the dependent's names is acceptable to meet the joint residency requirement.
7. I understand and agree that in the event any of the statements set forth herein are not true the reimbursements for which this Affidavit is being submitted may be rescinded and I shall be liable for any expenses incurred by the employer.
8. I agree under penalty of perjury under the laws of Georgia that all information in this declaration of domestic partnership is true and correct.

DeKalb County Employee:

Print Name

Signature

Sworn to before me this _____ day of _____, 20____.

NOTARY PUBLIC

Intended Use / Purpose: The following form is provided by the Department of Finance, Risk Management & Employee Services Division, Employee Benefits Unit and meets the requirements of the Dependent Care Reimbursement Policy of DeKalb County, Georgia.

Ending an adult dependency

1. Terminations. An adult dependency ends when:
 - a. One of the parties dies, or
 - b. The employee no longer meets one or more of the eligibility conditions for the Dependent Care Reimbursement Policy
2. Notice of Termination
When an adult dependency ends, the employee must execute a notice of termination naming the dependent and stating that the adult dependency has ended. The notice of termination must be dated and signed under penalty of perjury by the employee. The notice of termination must be filed with the Department of Finance, Risk Management & Employee Services Division, Employee Benefits Unit.

Adult Dependency Termination Notice Form

NOTICE OF TERMINATION OF EXISTENCE OF ADULT DEPENDENCY originally filed with DeKalb County, Department of Finance, Risk Management & Employees Services Division, Employee Benefits unit.

This notice of termination of domestic partnership is made on this day of _____ day of _____ in the year _____. Thereby terminating the adult dependency between _____ and _____.

Accordingly, I _____ the county employee, understand that I cannot create another adult dependency until 6 months after this notice of termination has been signed and filed with the Department of Finance.

I agree under penalty of perjury under the laws of Georgia that all information in this termination of adult dependency form completed by the employee is consistent with the Dependent Care Reimbursement Policy.

Signature _____

Print Name _____

DeKalb County

Employee Number _____