



# CHILDCARE EXPENDITURES

*Following the enactment of [Local Law 196/2018](#), certain expenditures made by candidates for New York City office for the care of children for whom they are a primary childcare provider are considered campaign-related and exempt from the applicable expenditure limit up to \$20,000. The following guidance provides information about the requirements and limitations for such expenditures.*

To comply with the Campaign Finance Act and CFB Rules, candidates making childcare expenditures must:

1. **Submit a [Statement of Eligibility](#) to the CFB and receive written approval before incurring any expenditures.** The statement affirms the candidate’s need for childcare services that are expressly due to the candidate’s campaign for office, for one or more children under 13 years of age for whom the candidate is a primary caregiver. Complete and submit this form to [documents@nyccfb.info](mailto:documents@nyccfb.info). The CFB will send a letter confirming whether the statement is accepted or rejected within 10 days of receipt.
2. **Keep the expenditures within the allowed timeframe.** Only expenses incurred during the calendar year before the election year and in the election year up to Election Day are eligible. For the 2021 election cycle, this period covers **January 1, 2020—June 22, 2021** (candidates on the Primary Election ballot) or **January 1, 2020—November 2, 2021** (candidates on the General Election ballot). Expenses are considered incurred at the time the services are rendered, not when payment is made or reported.
3. **Limit the type of expenditures to childcare services only, such as babysitting and daycare.** Goods such as diapers, formula, clothes, toys, or household products are not permissible expenditures.
4. **Spend no more than \$20,000 in childcare expenditures.** Any amount above \$20,000 will count against your applicable spending limit.
5. **Pay these expenses using a committee check, committee debit card, or electronic payment from the committee’s bank account, not personal funds.** When entering childcare expenditures in [C-SMART](#), select the “childcare services” [purpose code](#). This will automatically activate the “exempt” field. Upload all invoices, receipts, and front and back of cancelled committee checks or proof of EFT payment to C-SMART.
6. Disclose these expenditures to the CFB along with the supporting documentation noted above with each respective [disclosure statement](#).

**WARNING:** Childcare expenses are not “[qualified expenditures](#)”, which means they **cannot be paid for using public funds**. Campaigns that receive public funds are required to return those funds unless they demonstrate those funds were spent on qualified expenditures.