



## Guidelines for Keeping Track of Hours Worked in the Home (Business Hours)

### Family Child Care

Tracking carefully all the hours you care for children as well as all the hours you are conducting business activities in your home when children are not present is an important thing you can do as a family child care provider for YoungStar and for reducing taxes. Keeping careful records of the number of hours you work in your home on business activities will demonstrate record-keeping practices in YoungStar Business Practices. Verification will be completed by the Technical Consultant/Rating Observer for Quality Indicator of C.2 Business Practices.

These are hours that are spent on activities that support your family child care business and are done **when children are not present**. Any time for activities done while children are present are already calculated in your Child Care hours and do not get counted here. These hours must be done in your home or on your property. Going to the coffee shop to do lesson planning would not be counted as it is not in your home.

If you and your spouse/child are working on activities together, like fixing toys, for two hours, you may only count the two hours, even though you are both working. If you fix toys for two hours and **then** your spouse/child does other child care maintenance for two hours, then you may count four hours total. If you are working on separate tasks in different areas of the house/yard, then you may count them separately.

#### Examples of Hours worked in the home:

- \*menu planning for child care program
- \*unpacking groceries for the child care program
- \*phone calls with current or prospective clients
- \*working on portfolios
- \*ordering supplies
- \*rotating toys
- \*professional reading (online, books, magazines)
- \*maintenance directly related to your child care program (painting a wall where a child marked) or extra cleaning that is needed due to the extra wear and tear on your house
- \*lesson planning
- \*updating child care files
- \*interviews
- \*online classes
- \*sanitizing toys
- \*recordkeeping and CACFP records

[Best practice says to also track your 'personal' cleaning time – for areas not used by the child care program and cleaning needed as a direct result of your own family – to show the IRS that you are not counting all cleaning as child care cleaning.]

#### KEEPING TRACK OF HOURS

The more hours you claim, the more exact your records should be to support your claim. You are entitled to use every hour that is actually spent for Hours Worked in the Home to support your tax documents, but be sure that your records are clear, easy to understand and accurate.

Keeping track of Hours Worked in the Home can be done a number of ways to meet the requirement.

- a) Providers can keep a log book of all Hours Worked in the Home which is updated daily. Records should include date, time spent on activity and what activity was performed. **OR**

b) Providers can keep track of all Hours Worked in the Home on an average basis. This requires that the provider keep careful daily records like listed above for two months. This would include all regularly scheduled activities (weekly cleaning, menu planning) and irregular activities (phone calls, interview, etc) – see examples below. The provider could then total these hours for regular activities and irregular activities and come up with a weekly average for each category.

For YoungStar purposes, in each six month period in a calendar year one month must be chosen for review, so it would be necessary to ensure that records are kept in a timeframe to meet this requirement. If the Provider has not been in business for a full calendar year, at least one month’s documentation for the current year is required.

Records could include a general weekly calendar: Children arrive at 630AM and depart at 600PM

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
6am -630 set out new books for the week; rotate sensory table materials	6am – 630 Rotate fine motor materials; check files for compliance	6am to 630 Deep clean bathroom in child care space;	6am to 630 Check play-yard & home for safety; meal prep	6am to 630 Organize shelves, rotate one activity area	45 min – unpack groceries	7pm – 730 menu plan for week;
7pm – 745 Deep clean play room	7pm – 8pm work on portfolios	7pm – 745 Lesson planning	7pm to 8pm Meal prep			

As well as additional notes on a planner/calendar to support extra hours worked.

Monday June 1	Tuesday June 2	Wednesday June 3	Thursday June 4	Friday June 5	Saturday June 6	Sunday June 7
Call parent for interview :15  Prepare new child packet :25	Deep clean carpet spot due to spill :25	Parent teacher conference 1:15			Reorganize office 2 hr	

If providers are using the average method described in option B, records do not have to be kept daily once the two months of careful record-keeping has been fulfilled and the average figured. The provider must be able to produce the months of recordkeeping which are their documentation of their time used to figure out the weekly average. This means, at least one month of precise record keeping per 6 month period. *This one month of recordkeeping will include daily recording (if any are worked) of Hours Worked in the Home.*

Any of the following would be acceptable documentation of hours worked in the home for YoungStar Evaluation Criteria D.2.1.3.

(Required for 3, 4, or 5 star program):

- Sign-in/out record. License hours with adjustments documented for the days as needed. License hours alone would **not** be acceptable documentation.
- *Written* record which documents hours of work which support the business hours but not direct care of children. Documentation must include date, activity done, length of time spent on activity.