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Local Commissioners Memorandum

Section 1

Transmittal:	25-LCM-16
To:	Social Services District Commissioners
Issuing Division/Office:	Employment and Income Support Programs
Date:	November 26, 2025
Subject:	Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) Dependent Care Funds for FFY 2025
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Attachments:	<p>Attachment 1 - SNAP E&T CCBG Dependent Care Comparison Attachment 2 - SNAP E&T Dependent Care Funding Request Worksheet FFY2025</p>

Section 2

I. Purpose

The purpose of this Local Commissioners Memorandum (LCM) is to provide social services districts (districts) with information regarding the use of Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) dependent care funds for Federal Fiscal Year (FFY) 2025, including how districts may request reimbursement for such expenditures. All requests for FFY 2025 SNAP E&T dependent care funds must be received no later than February 16, 2026.

II. Background

SNAP E&T dependent care funds provide 50 percent federal reimbursement for eligible dependent care expenses incurred by SNAP applicants and recipients during participation

in SNAP E&T activities and for up to 90 days after becoming employed following SNAP E&T participation. The ability to access these federal funds will help districts maintain or increase the availability of subsidies for dependent care services for low-income families. The United States Department of Agriculture (USDA) has approved New York State's request to access SNAP E&T dependent care funds for eligible expenditures for FFY 2025 (October 1, 2024, through September 30, 2025). As always, 50 percent federal reimbursement of SNAP E&T eligible dependent care expenditures is subject to the availability of federal funds.

Districts that want to access SNAP E&T dependent care funds for eligible expenditures will be required to submit a request worksheet subject to approval by the New York State Office of Temporary and Disability Assistance (OTDA), the New York State Office of Children and Family Services (OCFS) and the New York State Division of Budget (DOB). SNAP E&T dependent care funds will be available only to the extent that OCFS and DOB determine that the use of the funds will not jeopardize New York State's ability to receive the State's entire allotment of the federal Child Care and Development Fund (CCDF) and childcare funds available under Title IV-A of the Social Security Act. Districts may claim up to the amount of their approved allocation to reimburse 50 percent of SNAP E&T dependent care eligible expenditures, if the New York State Child Care Block Grant (CCBG) maintenance of effort (MOE) requirement is met. The remaining 50 percent of SNAP E&T dependent care eligible expenditures are used to meet the local share that is required to receive federal reimbursement as described below.

OTDA has developed the SNAP E&T Dependent Care Report, a Cognos report for districts outside New York City. This report provides needed information on potentially eligible dependent care expenditures by case type. Report instructions are included on the Cognos site.

III. Program Implications

Subject to an approved allocation, districts may claim 50 percent reimbursement for eligible dependent care costs related to the participation of eligible SNAP applicants and recipients in allowable SNAP E&T activities. The local share of such expenditures must be supported by eligible non-federal funds. Any funds used to meet the match or MOE requirement of any federal program, including CCBG MOE funds, cannot be used to meet the local (non-federal) share of SNAP E&T dependent care expenditures.

For information regarding district CCBG MOE requirements districts should refer to [25-OCFS-LCM-21](#) and to federal SNAP regulations at [7 CFR 273.7\(d\)\(1\)\(ii\)](#), [273.7\(d\)\(4\)](#) and [7 CFR 273.7\(e\)](#). In addition, districts should refer to [Section 3](#) of the Temporary Assistance (TA) and Supplemental Nutrition Assistance Program (SNAP) Employment Policy Manual, [Volume 3](#) of the New York State Fiscal Reference Manual (FRM), and [24-LCM-17- FFY 2025 Supplemental Nutrition Assistance Program \(SNAP\) Employment and Training \(E&T\) Allocations](#) for further information on allowable SNAP E&T activities and instructions for claiming SNAP E&T administrative expenditures.

A. Eligible Costs

Not all individuals eligible for CCBG-funded childcare are eligible to receive SNAP E&T-funded dependent care. As discussed in more detail below under paragraph B "Eligible/Ineligible Individuals," SNAP E&T dependent care funds may be used to reimburse dependent care costs that are necessary and appropriate for SNAP applicants or recipients to participate in allowable SNAP E&T activities. They may also be used to reimburse dependent care costs for individuals who participated in an

allowable SNAP E&T activity within 90 days before beginning employment and for up to 90 days following the start of their employment.

SNAP E&T dependent care funds may be used to support eligible childcare costs incurred for dependents under the age of 13. SNAP E&T dependent care funds may also be used to support eligible dependent care costs for a child with special needs or under court supervision who is under 18 years of age or under 19 years of age and a full-time student in a secondary school or in an equivalent level vocational or technical training. Documentation is required for children who have been identified as having special needs or are under court supervision, as described above. Eligible families are defined in 18 NYCRR 415.2(a).

SNAP E&T dependent care funds cannot be used to reimburse dependent care costs for services provided by another member of the SNAP household. Additionally, SNAP E&T dependent care funds cannot be used to reimburse the parent for their portion of the parent fee associated with dependent care costs.

Reimbursement for dependent care under SNAP E&T may not exceed the lesser of the actual cost of care or the market rate for such care as established in [24-OCFS-LCM-22](#).

Dependent care services funded through the SNAP E&T program must be provided consistent with federal laws and regulations relating to OCFS and the CCBG and the SNAP E&T program.

B. Eligible/Ineligible Individuals

SNAP applicants and recipients eligible to receive SNAP E&T-funded dependent care include the following:

1. SNAP applicants and recipients participating in a SNAP E&T activity approved by the district (see allowable activities below). This group of SNAP E&T participants may include:
 - a. SNAP applicants or recipients also applying for or in receipt of Safety Net Assistance (MOE and non-MOE); and,
 - b. SNAP applicants or recipients not receiving Public Assistance (NPA-SNAP).
2. Employed SNAP recipients for up to 90 days in instances where the individual participated in a SNAP E&T activity within 90 days prior to the beginning of their employment. SNAP E&T dependent care funds may not be used for individuals who are employed when applying for Public Assistance (PA) or SNAP benefits or who get a job without participating in an approved SNAP E&T activity within the 90 days preceding the start of their employment.

Certain individuals may be limited in the SNAP E&T dependent care that they may receive based on limitations that a district has included in its Child and Family Services Plan.

The limitations on SNAP E&T-funded dependent care for employed individuals do not apply to other instances that may render the individuals eligible for or guaranteed dependent care assistance through other funding streams. For example, certain PA recipients are guaranteed transitional childcare for up to 12 months after leaving public assistance as a result of no longer being financially eligible for PA due to increased income.

When a district mandates (subject to sanction) that an individual participate in a SNAP E&T activity, the district must provide supportive services (referred to as participant reimbursements under federal SNAP E&T regulations) such as transportation and dependent care services that are determined to be reasonable and necessary to allow for participation. Participant reimbursements should also be provided to SNAP applicants and recipients who volunteer to participate in SNAP E&T activities approved by the district. While many SNAP applicants and recipients may be eligible for SNAP E&T dependent care services, the district may determine which groups of individuals will be enrolled in SNAP E&T activities and provided with dependent care.

Eligible individuals may only receive SNAP E&T-funded dependent care for hours during which they participate in a district approved SNAP E&T activity as defined in New York State's SNAP E&T State Plan and each district's Temporary Assistance and SNAP Employment Plan. SNAP E&T-funded dependent care may not be used for individuals participating in activities that are not determined by the district as SNAP E&T approved activities.

According to federal requirements, the following individuals are not eligible for SNAP E&T-funded dependent care:

1. Individuals who are applying for or are in receipt of Temporary Assistance for Needy Families-funded public assistance (i.e., Temporary Assistance case types 11 and 12)
2. Individuals sanctioned from receiving SNAP benefits
3. Individuals who are employed when applying for SNAP benefits
4. Individuals whose dependent care is provided by another member of the SNAP household
5. Individuals who did not participate in SNAP E&T activities within 90 days before entering employment
6. Individuals who are employed for more than 90 days

In most instances, an individual who is eligible for SNAP E&T-funded dependent care is also eligible for CCBG-funded childcare. Please see Attachment 1 *SNAP E&T - CCBG Dependent Care Comparison* for additional information. If a district is authorizing SNAP E&T dependent care payments for any individual who is not also eligible for CCBG-funded childcare, the district must identify eligibility upon issuance and use the Welfare Management System (WMS) payment type F3 - SNAP E&T Dependent Care Payment.

C. Allowable SNAP E&T Activities

SNAP applicants and recipients participating in a SNAP E&T activity as defined in the New York State SNAP E&T State Plan and approved by the district must be provided support services determined to be reasonable and necessary for participation. SNAP E&T dependent care funds may be used to provide dependent care services to eligible SNAP applicants and recipients participating in approved SNAP E&T activities. Additionally, SNAP E&T dependent care funds may be used to support employment for up to 90 days after an individual begins working. To qualify for SNAP E&T dependent care services, individuals who have become employed must have participated in an approved SNAP E&T activity within the 90 days prior to starting their job.

The following are SNAP E&T allowable activities:

1. Supervised job search
2. Job readiness training
3. Job skills training (including vocational education and allowable post-secondary education)
4. Education
5. Work experience
6. Subsidized employment programs including internships, pre-apprenticeships, apprenticeships, On-the-Job Training (OJT), and transitional jobs
7. Community service
8. Job retention services – As noted above, SNAP E&T-funded dependent care may be provided to support employment for up to 90 days in instances where the individual participated in another SNAP E&T activity prior to job entry. To be eligible for SNAP E&T-funded dependent care individuals must begin employment within 90 days of participation in the SNAP E&T activity.

Participants may not be provided with dependent care services under SNAP E&T beyond that which is necessary to allow for SNAP E&T program participation.

IV. Required Action

Districts that want to access SNAP E&T dependent care funds must submit a request form to OTDA. The request is subject to approval by OTDA, OCFS, and DOB. SNAP E&T dependent care funds will be available only to the extent that OCFS and DOB determine that the use of the funds will not jeopardize the State's ability to receive the state's entire allotment of federal CCDF and childcare funds available under Title IV-A of the Social Security Act. SNAP E&T dependent care funds are also subject to the availability of funds at the federal level. Districts may claim up to the approved allocation as long as transfers from CCBG claims do not reduce a district's local share to an amount lower than the district's CCBG maintenance of effort (MOE) requirement.

Districts wishing to access SNAP E&T dependent care funds must submit a Request Worksheet (Attachment 2) to provide the following information:

1. Estimated local share of childcare claims exceeding MOE for the federal fiscal year. This amount represents the gross locally funded expenditures not required to meet the CCBG MOE. Local share expenditures in excess of the district's MOE are available to provide the 50 percent non-federal share of any expenditure eligible for SNAP E&T dependent care reimbursement. To find the currently available local share of childcare claims, look on the CCBG ceiling report for the following numbers, subtracting b from a:
 - a. "TOTAL " "Over Ceiling" amount.
 - b. "25% Day Care Block Grant" "Under Ceiling" amount. This is the amount of local share needed for the district to meet its MOE requirement.
2. Projected gross SNAP E&T eligible dependent care expenditures. This amount is the projected gross SNAP E&T eligible dependent care expenditures as determined based on information provided by the SNAP E&T Dependent Care Report.

3. Projected adjustments to the projected gross SNAP E&T eligible dependent care expenditures based on the SNAP E&T Dependent Care Report (from step 2 above). Districts may choose to supplement the projection supported by the SNAP E&T Dependent Care Report with information based on factors such as a review of potentially eligible individuals or other factors that may affect overall childcare expenditures. Districts must itemize and explain any adjustments under section two of the worksheet.
4. Total projected gross SNAP E&T eligible dependent care expenditures for the federal fiscal year (the district's request). This amount should reflect the projected SNAP E&T eligible expenditures to be submitted by the district for FFY 2025 (October 1, 2024, through September 30, 2025). This amount must not exceed local share of claims exceeding MOE for the federal fiscal year, as identified in line 1 in Attachment 2, because those expenditures reflect the maximum CCBG expenditures potentially eligible for SNAP E&T reimbursement.

All requests for FFY 2025 SNAP E&T dependent care funds must be received no later than February 16, 2026. Due to the deadline for processing dependent care claims as described below, requests submitted after February 16, 2026, will not be accepted. OTDA, OCFS, and DOB will review requests received by February 16, 2026, and subsequently notify districts of their approved SNAP E&T dependent care allocations. Districts must not shift any claims from CCBG (Schedule H) to SNAP E&T (Schedule D-3) prior to approval by OTDA and OCFS. If the amount of requested E&T dependent care funds exceeds the funding level authorized by USDA, district allocations will be adjusted proportionately.

Completed SNAP E&T dependent care request worksheets should be submitted to:

Teodora McAdoo
New York State of Temporary and Disability Assistance
Employment and Income Support Programs
40 North Pearl Street, 11th Floor
Albany, NY 12243
Email: Teodora.McAdoo@otda.ny.gov

V. Reporting

OTDA has developed the SNAP E&T Dependent Care Report, a Cognos report for districts outside New York City. The report is in a subfolder in the SNAP E&T folder located under the "Employment Programs Reports" folder in Cognos and can be accessed using the following link: [SNAP E&T Dependent Care Report](#). This report provides needed information on potentially eligible dependent care expenditures during the federal fiscal year by case type. These expenditures should be used to project SNAP E&T eligible dependent care expenditures recorded on the request worksheet (Attachment 2, Line 2) by each district outside of New York City. New York City has developed a comparable report.

The Cognos report is based on Welfare Reporting and Tracking System (WRTS) information derived from the Welfare-to-Work Caseload Management System (WTWCMS) work activities and the Benefit Issuance and Control System (BICS) payment information. It is important for districts to enter all work activities and hours of

participation on WTWCMS timely and accurately so that information will carry to the report. Report instructions are included on the Cognos site.

District staff must have access to Cognos with, at a minimum, OTDA WRTS security level services and non-services; however, we recommend that district staff have full Local District OTDA WRTS access (#WRTS). Without complete security access, the report may provide incomplete results.

VI. Claiming Instructions

Districts that have an approved allocation to provide dependent care under SNAP E&T for families eligible for CCBG services have the option to claim dependent care expenditures as CCBG program costs or SNAP E&T dependent care costs.

Districts should use the “SNAP E&T Dependent Care Report” that identifies the universe of SNAP E&T families who are dually eligible for services under the CCBG and SNAP E&T dependent care, and the BICS Composites to identify corresponding amounts eligible to be claimed under SNAP E&T dependent care on the RF-2A, Schedule D-3, Allocation and Claiming of Administrative Costs for Employment Programs ([LDSS-2347-B1](#)).

Final claims for dependent care expenditures, including any for SNAP E&T-eligible families who are CCBG-eligible, for FFY 2025 must be Final Accepted in the Automated Claiming System (ACS) under the CCBG program on the RF-2, Schedule H Non-Title XX Services for Recipients ([LDSS-4283](#)) by **March 31, 2026**. Districts that choose to transfer CCBG-claimed dependent care expenditures for SNAP E&T families from Schedule H to Schedule D-3 for eligible SNAP E&T dependent care expenditures must do so before **March 31, 2026**, but not prior to approval by OTDA and OCFS.

Districts must take into consideration their CCBG MOE level when determining a claiming transfer from CCBG program costs to SNAP E&T dependent care costs. If a district has not met their CCBG MOE based on claims Final Accepted by March 31, 2026, adjustments will be made on the CCBG ceiling reports to shift the amount of claims necessary to meet the district's MOE from CCBG share to local share. See [25-OCFS-LCM-21](#) for information related to CCBG MOE.

SNAP E&T families who are eligible for dependent care services under the CCBG and claimed as CCBG program costs will be claimed for reimbursement in the first instance on the Schedule H. Instructions for completing the Schedule H are available in the FRM, [Volume 2](#), Chapter 3.

CCBG expenditures identified from the Cognos SNAP E&T Dependent Care Report statistics and compared with the BICS Composites that are transferred to SNAP E&T dependent care must be claimed for reimbursement on the Schedule D-3 through supplemental claims adjustments. The expenditures must be reversed off Schedule H (column 14 or column 15) and reported as F3 functional costs, under object of expense code 19.2 on the RF-2A, Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries ([LDSS-923](#)). These expenditures will carry through to the Schedule D-3. Instructions for completing the Schedule D-3 are available in the FRM, [Volume 3](#), Chapter 10. Districts must retain this documentation to support supplemental claims that shift the expenditures from CCBG to SNAP E&T dependent care.

Any dependent care costs incurred for SNAP E&T families ineligible for services under CCBG should be identified by the payment type F3 on the Schedule D-3 BICS

Composite and be reported as F3 functional costs, under object of expense code 19.2 on the LDSS-923. These expenditures will carry through to the Schedule D-3. District reimbursement for these costs is funded at a 50 percent federal share.

Dependent care payments identified directly to SNAP and SNAP E&T, made in a FFY subsequent to a service period end date or any applicable milestone date of the contract must be claimed in the appropriate FFY based on the service period end date or milestone achievement date defined in the contract. Refer to [2 CFR Part 200](#).

The FRM is available at: <https://intranet.otda.ny.gov/bfdm/finance/>.

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