

Additional childcare costs

At a glance:

Additional childcare costs aim to ensure that employees do not incur a financial loss because of an exceptional ad-hoc need to change their normal work routine, and that they have equal access to training and development opportunities whatever their childcare responsibilities.

You may be eligible if the expenses are over and above the usual childcare costs that arise from normal daily working, and for a claim to be successful the full criteria must be met.

Usual costs that parents/guardians meet in order to undertake their official duties in their normal working week will not be reimbursed

Eligibility criteria:

For a claim to be successful, the following criteria must be satisfied:

- Prior approval should be sought from manager – payment will not be made where an employee has chosen to change their working routine without the prior approval of line management
- Expenses should be additional, usual costs that parents/guardians meet in order to undertake their official duties in their normal working week will not be reimbursed
- Claims should cover only essential, reasonable costs incurred as a result of the change in work requirements
- Costs should be unavoidable and are from an exceptional change to your normal working routine
- Examples may include attendance at a residential training course, or attendance at any of the following which result in you working longer than normal at the end of the day or spending a longer time travelling:
 - A non-residential training course; or
 - A promotion panel (either as a chairperson, member or candidate); or
 - A work-related event e.g. meeting, seminar; or
 - Staff fulfilling trade union duties

Employees on TUPE terms and conditions are not entitled to employee benefits such as Additional Childcare costs. Employees on TUPE terms and conditions who transferred to NH employment prior to 1 April 2024 retain an entitlement to National Highways benefits.

How to claim:

N.B In line with Her Majesty's Revenue and Customs (HMRC) guidance, any expenses incurred for additional childcare costs are subject to tax and national insurance and therefore payment must be made via payroll.

Payments will be grossed up to allow for tax. This will mean that you will receive the full amount claimed net of tax and national insurance

To submit a claim, ensure that you satisfy the eligibility requirements, and complete the [additional childcare form](#)

Once completed, raise a HR service ticket.



Guidance for managers:

Managers are reminded that all staff should receive the same opportunities for training and development, irrespective of childcare responsibilities. Staff should not be denied these opportunities solely because of the possible costs arising from the necessary reimbursement of additional childcare costs.