§ 78.6 Responsibilities.

- (a) The Assistant Secretary of Defense (Comptroller) shall provide guidance, monitor compliance with this part, and have the authority to change or modify the procedures set forth.
- (b) The Secretaries of the Military Departments and Heads of the other Uniformed Services shall comply with this part.

§78.7 Standard agreement.

Standard Agreement For Voluntary State Tax Withholding From The Retired Pay Of Uniformed Service Members

Article I-Purpose

This agreement, hereafter referred to as the "Standard Agreement," establishes administrative procedures and assigns responsibilities for voluntary State tax withholding from the retired pay of Uniformed Service members consistent with section 654 of the Department of Defense Authorization Act for Fiscal Year 1985 (Pub. L. 98–525), codified as 10 U.S.C. 1045.

Article II—Parties

The parties to this agreement are the Department of Defense on behalf of the Uniformed Services and the State that has entered into this agreement pursuant to 10 U.S.C. 1045.

Article III—Procedures

The parties to the Standard Agreement are bound by the provisions in title 32, Code of Federal Regulations, part 78. The Secretary of Defense may amend, modify, supplement, or change the procedures for voluntary State tax withholding from retired pay of Uniformed Service members after giving notice in the FEDERAL REGISTER. In the event of any such changes, the State will be given 45 days to terminate this agreement.

Article IV—Reporting

Copies of Internal Revenue Service Form 1099R, "Distribution From Pensions, Annuities, Retirement, or Profit Sharing Plan, IRAs, Insurance Contracts, etc." may be used for reporting withheld taxes to the State. The media for reporting (paper copy, magnetic tape, electronic file transfer, etc.) will comply with the state reporting standards that apply to employers in general.

Article V—Other Provisions

A. This agreement shall be subject to any amendment of 10 U.S.C. 1045 and any regulations issued pursuant to such statutory change.

- B. In addition to the provisions of Article III, the agreement may be terminated by a party to the Standard Agreement by providing the other party with written notice to that effect at least 90 days before the proposed termination.
- $\ensuremath{\text{\textbf{C}}}.$ Nothing in this agreement shall be deemed to:
- 1. Require the collection of delinquent tax liabilities of retired members of the Uniformed Services;
- 2. Consent to the application of any provision of State law that has the effect of imposing more burdensome requirements upon the United States than the State imposes on other employers, or subjecting the United States or any member to any penalty or liability:
- 3. Consent to procedures for withholding, filing of returns, and payment of the withheld taxes to States that do not conform to the usual fiscal practices of the Uniformed Services:
- 4. Allow the Uniformed Services to accept payment from a State for any services performed with regard to State income tax withholding from the retired pay of Uniformed Service members.

[50 FR 47220, Nov. 15, 1985, as amended at 68 FR 36915, June 20, 2003]

PART 79—CHILD DEVELOPMENT PROGRAMS (CDPs)

Sec.

79.1 Purpose.

79.2 Applicability.

79.3 Definitions.

79.4 Policy.

79.5 Responsibilities.

79.6 Procedures.

AUTHORITY: 10 U.S.C. 1783, 1791 through 1800, 2809, and 2812.

Source: 79 FR 28409, May 16, 2014, unless otherwise noted.

§ 79.1 Purpose.

This part:

(a) Reissues DoD Instruction (DoDI) 6060.2 in accordance with the authority DoD Directive (DoDD) 5124.02, "Under Secretary of Defense for Personnel and Readiness (USD(P&R))" (available at http://www.dtic.mil/whs/directives/corres/pdf/512402p.pdf) and DoD Instruction 1342.22, "Military Family Readiness" (available http:// at www.dtic.mil/whs/ directives/corres/pdf/ 134222p.pdf) and the requirements of DoDD 1020.1

§ 79.2

- (b) Updates established policy, assigns responsibilities, and prescribes procedures for providing care to minor children (birth through age 12 years) of individuals who are eligible for care in DoD CDPs. This includes:
- (1) Center-based care and community-based care.
 - (2) Family child care (FCC).
 - (3) School-age care (SAC).
 - (4) Supplemental child care.
 - (c) Cancels DODI 6060.3
- (d) Implements 10 United States Code (U.S.C.) 1791 through 1800.
- (e) Authorizes the publication of supporting guidance for the implementation of CDP policies and responsibilities, including child development training modules, program aids, and other management tools.
- (f) Establishes the DoD Effectiveness Rating and Improvement System (ERIS), in accordance with 10 U.S.C. 1791 through 1800.

§ 79.2 Applicability.

This part applies to the Office of the Secretary of Defense, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the DoD (hereinafter referred to collectively as the "DoD Components").

§ 79.3 Definitions.

Unless otherwise noted, these terms and their definitions are for the purpose of this part.

Accreditation. Verification that a CDP has been assessed by an appropriate, external national accrediting body and meets the standards of quality established by that body.

Affiliated family child care (FCC). Home-based child care services that are provided by licensed individuals in homes located off of the installation, who agree to comply with the standards outlined in this part.

Appropriated funds (APF). Funds appropriated by Congress and received by the U.S. Government as tax dollars.

APF employees. Civilian employees hired by DoD Components with APF.

Includes temporary employees, 18 years or older.

Caregiver. For the purpose of determining priority, a parent or an individual who performs the functions of a parent.

Caregiving personnel. Civilian employees of a CDP who are directly involved with the care and supervision of children and are counted in the staff to child ratios.

Child development program (CDP). Child care services for children of DoD personnel from birth through 12 years of age.

CDP employee. A civilian employed by the DoD to work in a DoD CDP (regardless of whether the employee is paid from APF or NAF).

Child(ren). A person under 18 years of age for whom a parent, guardian, or foster parent, is legally responsible.

Child care fees. NAF derived from fees paid by Military members and other authorized users of child care services provided at a military CDC or other DoD-approved facility-based CDP. Also referred to as user fees or parent fees.

Child care hour. One hour of care provided to one child. If a provider cares for six children for 10 hours, that is the equivalent of 60 child care hours.

Combat related wounded warrior. A term referring to the entire population of wounded, ill and injured Service members and veterans who have incurred a wound, illness, or injury for which the member was awarded the Purple Heart or whose wound, illness, or injury was incurred as a direct result of armed conflict or while engaged in hazardous service or in the performance of duty under conditions simulating war, or through an instrumentality of war.

Direct care personnel. Staff members whose main responsibility focuses on providing care to children and youth.

DoD CDP Employee Wage Plan. The wage plan that uses a NAF pay banding system to provide direct service personnel with rates of pay substantially equivalent to other employees at the installation with similar training, seniority, and experience. Pay increases and promotions are tied to completion of training. Completion of training is a condition of employment. This wage