

Time Percentage: What Hours May Be Counted?

Time Percentage Formula

$$\frac{\text{Number of hours home used for business}}{\text{Total number of hours in a year}} = \text{Time percentage}$$

Include the hours you spend in your home on business activities:

- Caring for children, from when the first child arrives until the last child leaves
- Cleaning up the house for the business before and after the children are present
- Preparing meals for the children in care
- Preparing activities for the children in care
- Interviewing prospective parents
- Talking to parents on the phone
- Keeping business records and preparing taxes
- Planning meals and preparing shopping lists for the business
- Filling out paperwork for the Child and Adult Care Food Program
- Spending time on the Internet for business purposes

Note the following exceptions:

- You may not count time twice if you are caring for children and engaged in some business activity described above.
- You may not count hours spent away from home in activities such as shopping or transporting children to school.

For further information, see the *Family Child Care Record-Keeping Guide*, available from Redleaf Press (www.redleafpress.org).