UCLA Graduate Division

<u>Childcare Reimbursement Program</u>

This program is for registered UCLA students holding at least a 25% ASE and/or GSR appointment during the academic year, and who have (a) qualified dependent(s). An ASE/GSR who meets the standard eligibility requirements will be offered a reimbursement of up to $1,100 per quarter or $1,350 per semester for childcare costs during the academic year. Additionally, an ASE/GSR who meets the standard eligibility criteria for a *summer session* appointment can be reimbursed up to $1,100 for eligible expenses incurred during the summer. The $1,100 limit applies regardless of the number of summer terms an ASE/GSR may work in a calendar year.

To be eligible for reimbursement during the summer term, the ASE/GSR must also be a registered student in the regular academic terms preceding and following the summer session appointment.

Definitions

<u>Qualified dependent</u>: A qualified dependent for purposes of this program shall include children in the custody of the ASE/GSR, who are age 12 or under on July 1st. The child must be in the custody of the ASE/GSR, i.e., claimed as a dependent on the ASE/GSR tax return.

<u>Allowable receipts</u>: If care is provided in a day-care center, the center must charge a fee. If the center cares for six or more dependents who are not residents, it must comply with all state and local licensing laws and applicable regulations. Expenses incurred before the beginning of or after the end of a term are not eligible for reimbursement. Child care provided by the spouse, a child of the ASE/GSR under age 19, or someone else the ASE/GSR claims as a dependent for tax purposes is not reimbursable.

Reimbursement Process ASE/GSR Employee

1. Usually, at the end of the quarter or semester, or when the maximum reimbursement amount has been reached during the term,

    a. GSR downloads the 'GSR Childcare Reimbursement form' from the following website:

       https://grad.ucla.edu/gss/childcare/gsrchildcare.pdf

    b. ASE downloads the 'UBEN 254' from the following website:

       https://ucnet.universityofcalifornia.edu/forms/pdf/uben-254.pdf

2. The ASE/GSR completes the form, certifies that the appropriate program requirements are met, and submits the form and applicable child care provider receipt(s) to the hiring unit's personnel officer or other campus designated office.

3. Reimbursement requests must be submitted after the expenses are incurred. Reimbursement requests should be submitted via UBEN 254 or GSR Childcare Reimbursement form **no later than the last day of the following term** (e.g., reimbursement for the Fall quarter must be submitted by the end of the Winter quarter). For example, if the reimbursement is for the Spring term, the request must be submitted before the first day of the Fall term.

<u>Note</u>: Two GSR/ASE employees may not each claim the credit for the same provider care for an eligible child unless the provider care exceeded the term dollar limit of $1,100 per quarter or $1,350 per semester. The second GSR/ASE employee may claim the additional expense reimbursement by submitting a separate claim.

Administration Procedures

1. Department personnel officer, or other campus designated official, certifies that the form is complete, the employee has/had a qualified GSR/ASE appointment, and that the applicable documentation is attached.

   - The employee must have had a valid GSR/ASE appointment for a minimum of 25% time for the term reimbursement to be submitted.

2. Department personnel officer, or other designated official, authorizes payment to the GSR/ASE and initiates payment following campus guidelines.

   - The hiring unit authorizes an Additional Pay Path transaction (Staff/Acad) or One-time Payment in UCPath using ERN Code CCA (Child Care Assistance) is to be used for the reimbursement. If applicable, payments made using the ERN code are subject to Federal, State and FICA withholding taxes. The Federal tax withholding rate will be 25% (reference Federal Regulations 31.3403(g)-1) and the State tax withholding rate at 6%.

Example:

Figure 1:Please verify the following Earn Code, Effective Date, End Date, Reason, Pay Period Amount, & Pay Periods.

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3. The hiring unit retains the authorized reimbursement request form and associated receipt(s) in the employee file. Forms should be retained for five years.

4. The payment will be generated through the UCPath. Payment will typically be in the same form as the GSR/ASE usually receives pay -- i.e., check or electronic deposit. If a GSR/ASE employee is no longer actively employed at the time of the reimbursement, you must process an [Off-cycle request](#) or [One-time payment](#) via [UCPath](#).

5. Appropriate charges to the hiring unit will appear on the [Distribution of Payroll Expense Report](#) and [General Ledger](#).