

UCSD Graduate Student Fellow/Trainee Child Care Reimbursement Program

Questions & Answers

1. How are 'non-school age children' defined? What is the age limit for non-school age children?

Qualified dependent(s) are children, in the custody of the Fellow/Trainee, who are age 12 or under on July 1st.

2. How is applicable child care provider defined?

The child care provider must have a valid tax I.D. or Social Security number. 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. Child care provided by the spouse, a child of the Fellow/Trainee under age 19, or someone else the Fellow/Trainee claims as a dependent for tax purposes is not reimbursable.

3. How will the reimbursement be taxed?

U.S. Citizens, Permanent Residents and Resident Aliens: Although stipend payments are taxable income, taxes will not be withheld from child care reimbursements issued in the form of a stipend. The Fellow/Trainee is responsible for all required tax reporting and payments.

Nonresident Aliens: Taxes will be withheld at the same rate use for the Fellow/Trainee stipend. Reimbursement will be included in 1042-S reporting.

4. How will I receive my reimbursement?

The reimbursement will be processed by the Graduate Division (or payroll department for Nonresident Aliens) at the request of your graduate program. Reimbursement will be provided in the same manner in which you usually receive a stipend payment, either direct deposit or a paper check. The reimbursement should be requested no more than 30 days after the end of the Fellow/Trainee appointment.

5. Can I claim the child care credit on my tax form?

You should consult with your tax advisor in determining whether you are eligible to claim this credit.

More information is available in IRS Publication 503, which can be found on the IRS website at <http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>

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6. How is a Fellow/Trainee appointment defined for purposes of this program?

An eligible Fellow/Trainee is defined as one who receives fellowship and/or traineeship funding at the equivalent of that of a Graduate Student Reader in the student's home department/program for at least 25% time plus resident tuition and fees.

7. Will the child care reimbursement affect my eligibility for financial aid?

It is possible that the child care reimbursement might impact eligibility for financial aid. It is the responsibility of the Fellow/Trainee to inform the appropriate agencies and offices of the child care reimbursement.

8. May a student simultaneously funded as an eligible Fellow/Trainee and employed as a 25% GSR and/or a 25% ASE receive child care reimbursement under both programs?

No. A Fellow/Trainee may request reimbursement for a maximum of \$900.00 per quarter. The reimbursement must be claimed under the guidelines of the ASE Child Care Reimbursement Program. Note that Summer Session is defined as 7/1 through 9/30 for a Fellow/Trainee.

9. Who is responsible for processing the UCSD Fellow/Trainee Child Care Reimbursement request?

The Fellow/Trainee's academic home department/program will be responsible for providing all required forms, records and receipts to the Graduate Division. The Graduate Division will issue the reimbursement once all required documentation is received.

10. Does the academic home department/program cover the cost of Fellow/Trainee child care reimbursements?

The relevant Vice Chancellor area for the Fellow/Trainee's academic home department/program will provide funding from discretionary campus funds to the Graduate Division based on actual reimbursements.