

From: [Nadine Fishel](#)
To: [Mike Miller \(mikemilleruaw@gmail.com\)](mailto:mikemilleruaw@gmail.com)
Cc: [Aviva Roller](#); [James Dicaprio](#); [Veronica Garcia](#); [Ian Smith](#)
Subject: Extension of Temporary Exception to Child Care Reimbursement Program - Academic Student Employees
Date: Wednesday, October 6, 2021 2:41:13 PM
Attachments: [image001.png](#)
Importance: High

October 6, 2021

Mike Miller
UAW International Representative
UAW 2865

Re: Extension of Temporary Exception to Academic Student Employee (ASE) Child Care Reimbursement Program

Dear Mike:

The University is extending the previously-noticed temporary exception to the ASE Childcare Reimbursement Program for the 2021-2022 academic year by adhering to the minimum requirements of the Internal Revenue Service (IRS) as to who qualifies as a “childcare provider” for purposes of reimbursement (See <https://www.irs.gov/pub/irs-pdf/p503.pdf>).

Currently, childcare provided by the spouse (other parent), a child of the ASE under age 19, a friend or relative living in the same household as the Academic Student Employee or someone else the ASE claims as a dependent for tax purposes is not reimbursable. For the 2021-2022 academic year, ASEs will continue to be permitted to seek reimbursement for childcare provided by a friend or relative living in the same household as the ASE as long as they are not:

- A person for whom the ASE (or the ASE’s spouse if filing jointly) can claim as a dependent;
- The ASE’s child who was under age 19 at the end of the year, even if the child isn’t the ASE’s dependent;
- A person who was the ASE’s spouse any time during the year; or
- The parent of the ASE’s qualifying person if the ASE’s qualifying person is the ASE’s child and under age 13

As required by the IRS regulations, for purposes of reimbursement, all childcare providers who are individuals must have a valid taxpayer identification number or social security number. If the care provider is an organization, the organization must have a valid employer identification number.

This exception will continue for expenses incurred during the 2021-2022 academic year, provided the Academic Student Employee has the requisite qualifying appointment in the bargaining unit of at least 25% during the term when expenses are claimed and has a qualifying dependent. For semester campuses, since the Fall term began in August, relevant expenses may occur during the month of August. For quarter campuses, expenses will occur beginning in September.

- Pursuant to Article 4 - Childcare, each location has posted information regarding its childcare program online, including instructions on the reimbursement process. ASEs should continue to follow the local procedures for seeking childcare reimbursements. The University has also posted the systemwide childcare enrollment form online at:
<https://ucnet.universityofcalifornia.edu/forms/pdf/uben-254.pdf>.

Please let me know if you have any questions regarding this extension of the temporary exception to the ASE childcare reimbursement program for the 2021-2022 academic year.

Sincerely,

--*Nadine*

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