

**From:** [Nadine Fishel](#)  
**To:** [Mike Miller \(mikemilleruaw@gmail.com\)](mailto:mikemilleruaw@gmail.com)  
**Cc:** [Aviva Roller](#); [James Dicaprio](#); [Peter Nguyen](#); [Ian Smith](#)  
**Subject:** Extension of Temporary Exception to the Child Care Reimbursement Program - Graduate Student Researchers  
**Date:** Wednesday, October 6, 2021 2:41:51 PM  
**Attachments:** [image001.png](#)

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October 6, 2021

Mike Miller  
UAW International Representative  
UAW 2865

Re: Courtesy Notice - Extension of Temporary Exception to Graduate Student Researcher (GSR) Child Care Reimbursement Program

Dear Mike:

As a courtesy, I am writing to you to let you know that the University is extending the temporary exception to the GSR 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>). This exception was available to all qualifying GSRs during the 2020-2021 academic year, just as it was for Academic Student Employees in the BX unit.

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

- A person for whom the GSR (or the GSR's spouse if filing jointly) can claim as a dependent;
- The GSR's child who was under age 19 at the end of the year, even if the child isn't the GSR's dependent;
- A person who was the GSR's spouse any time during the year; or
- The parent of the GSR's qualifying person if the GSR's qualifying person is the GSR'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 Graduate Student Researcher has the requisite qualifying appointment 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. GSRs should continue to follow local procedures for seeking childcare reimbursements.

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

Sincerely,

--*Nadine*

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