

Postdoctoral Scholars Childcare Reimbursement Program

For UAW-represented Employees in the
PX bargaining unit

UNIVERSITY
OF
CALIFORNIA

University of California Postdoctoral Scholars represented by the United Auto Workers (UAW) are eligible for reimbursement of some childcare expenses through a program established in the PX collective bargaining agreement between UC and the UAW. The program described below is effective October 1, 2023.

Overview

PROGRAM OVERVIEW

Effective October 1, 2023, Postdoctoral Scholars employed in all titles covered in the Recognition Article of the UC-UAW Postdoctoral Scholars (PX) Collective Bargaining Agreement are eligible to receive Childcare Reimbursement of up to \$2,500 per calendar year (January 1 – December 31) for expenses incurred during the Postdoctoral Scholar's appointment period for the following reasons:

- a. Eligible Childcare Reimbursement; and
- b. Professional Travel Childcare Expense Program.

Beginning October 1, 2024, the Childcare Reimbursement Program shall increase by \$100 each year as follows:

- a. October 1, 2024: \$2,600
- b. October 1, 2025: \$2,700
- c. October 1, 2026: \$2,800

A Postdoctoral Scholar cannot submit receipts for the same expense to the Childcare Reimbursement Program (including the Professional Travel Childcare Expense Program) and the Dependent Care Flexible Spending Account (FSA) program.

The benefits described in this document follow the parties agreement in the collective bargaining agreement (CBA) Article 37 - Childcare Reimbursement and Dependent Care Programs. The CBA is the controlling document and this document is not meant to replace or contradict the language that is contained in the CBA or applicable University policy and is not a substitute for reviewing contract articles carefully. This guidance will be interpreted as consistent with the CBA and, in the event of a conflict, the language of the CBA or applicable policy will control.

Eligibility

ELIGIBILITY

For the purpose of this Program, qualified dependents shall include children who are age 12 or under as of the date the expense is incurred and who are living in the eligible Postdoctoral Scholar's home. This is inclusive of foster or adopted child(ren) or part-time living situations.

Reimbursement

The Postdoctoral Scholar (Postdoc) must submit documentation for eligible expenses incurred within quarterly date ranges, shown below, by specific deadlines in order to receive reimbursement.

Dates Expenses Incurred	Submission Deadline Date
October 1 - December 31	Submit no later than January 31
January 1 - March 31	Submit no later than April 30
April 1 - June 30	Submit no later than July 31
July 1 - September 30	Submit no later than October 31

Reimbursement requests for expenses must be submitted after the expenses are incurred. Reimbursement requests should be submitted via the Postdoctoral Scholars Childcare Reimbursement form (UBEN 255) which is available on UCnet <https://ucnet.universityofcalifornia.edu/forms/pdf/uben-255.pdf>. Your location may have a different method of submission and may not require the use of UBEN 255. Please check with your designated campus office prior to submitting your initial reimbursement request to confirm the local procedures.

The childcare reimbursement is paid through payroll as taxable earnings to the Postdoc. Unused childcare reimbursement funds do not rollover.

SUBMITTING A REIMBURSEMENT FORM

The Postdoctoral Scholar must present qualifying documentation to the designated campus office in accordance with each campus' practices:

- a. The Postdoctoral Scholar will present receipts from a licensed childcare provider.
- b. Such receipts must show childcare expenses incurred during the Postdoctoral Scholar's employment at the University over the three-month period as described in the chart above.
- c. The designated campus office shall process the reimbursement no later than thirty (30) calendar days from the date the Postdoctoral Scholar submits for reimbursement.

Postdocs will also need to certify that they are not receiving a childcare reimbursement through an external training grant or fellowship in excess of the amounts provided for in the collective bargaining agreement.

Once a UBEN 255 or other campus specific application form is submitted, the hiring department or other campus designated office certifies that the form is complete, that the employee has/had an appropriate appointment, and that the applicable documentation is attached.

A Postdoc who is eligible for the Dependent Care FSA program cannot submit receipts for the same expense for both Childcare Reimbursement and the Dependent Care FSA program.

The reimbursement will usually be in the same form as the employee normally receives pay (check or electronic deposit). If an employee is no longer actively employed at the time of the reimbursement, then a paper check will be issued.

PROFESSIONAL TRAVEL CHILDCARE EXPENSE PROGRAM

The reimbursement amount described in the collective bargaining agreement may be used to offset childcare expenses incurred during professional travel. Examples of such expenses include, but are not limited to, the following:

- 1) Extra childcare at home while the Postdoctoral Scholar is on approved travel;
- 2) On-site childcare while the Postdoctoral Scholar is on approved travel;
- 3) Transportation of child and/or caregiver to the Postdoctoral Scholar's approved travel location;
- 4) Food and lodging for a caregiver when they stay overnight to care for the child while the Postdoctoral Scholar is on approved travel;
- 5) The cost of shipping expressed breastmilk for a child at home while the Postdoctoral Scholar is on approved travel.

In order to use the Professional Travel Childcare Expense Program, the professional travel requires pre-approval.

All professional travel must be in accordance with the collective bargaining agreement's Article 28 – Travel Reimbursement, Section A, including per diem travel caps, reasonable expenses, and documentation.

Postdoctoral Scholars employed at the Lawrence Berkeley National Laboratory will be included in the Professional Travel Child Care Expense Program to the extent permitted by the terms of its DOE contract related to cost allowability.

Frequently Asked Questions

WHAT IS THE AGE LIMIT FOR A QUALIFIED DEPENDENT?

The Postdoctoral Scholar Childcare Reimbursement program covers children who are age 12 or under as of the date the expense is incurred and who are living in the eligible Postdoctoral Scholar's home. This is inclusive of foster or adopted child(ren) or part-time living situations.

HOW WILL THE AGE OF THE CHILD BE VERIFIED?

The employee will be required to show proof of birth by presenting either the child's birth certificate or passport and identification showing the child is a qualified dependent.

HOW IS APPLICABLE CHILDCARE PROVIDER DEFINED?

The childcare 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. Childcare provided by the spouse, a child of the employee under age 19, a friend or relative living in the same household as the employee or someone else the employee claims as a dependent for tax purposes is not reimbursable.

ARE SUMMER CAMPS OR OTHER SUMMER ENRICHMENT PROGRAMS APPLICABLE CHILDCARE PROGRAMS?

If the summer program meets the criteria as noted above, then the program will be treated as an applicable childcare program. It is the employee's responsibility to produce applicable documentation for reimbursement.

HOW WILL THE REIMBURSEMENT BE TAXED?

The childcare reimbursement is paid through payroll as taxable earnings to the Postdoc as per Internal Revenue Code (IRC) regulations.

WHY IS THE CHILDCARE REIMBURSEMENT TAXABLE?

The Childcare Reimbursement Program does not meet IRC dependent care assistance program requirements as a nontaxable program; therefore, the reimbursements under this program are treated by the IRS as additional wage income.

CAN I CLAIM THE CHILDCARE CREDIT ON MY TAX FORM?

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

WHAT IF I AM A POSTDOC FELLOW OR PAID DIRECT AND THE EXTERNAL GRANT OR FELLOWSHIP ALSO PROVIDES CHILDCARE REIMBURSEMENT?

Any childcare reimbursement provided to a Postdoc Fellow or Paid Direct through an external grant or fellowship shall satisfy the requirements of this program and the amount shall be deducted from the amounts set forth in the collective bargaining agreement. If the external grant or fellowship provides for a greater amount for childcare reimbursement than the amount set forth in the collective bargaining agreement, the Fellow or Paid Direct shall receive the full award amount from the external

grant or fellowship, and shall not have access to the Postdoc Childcare Reimbursement Program, including the Professional Travel Childcare Expense Program.

HOW WILL I RECEIVE MY REIMBURSEMENT?

The reimbursement will be processed through the payroll department and will be provided in the same manner in which you usually receive payment, either direct deposit or a paper check. If the reimbursement is processed more than 30 days after employee no longer has an active appointment, then the reimbursement will probably be via a paper check.

WILL THE DEPENDENT CARE FSA LIMIT BE REDUCED BY AMOUNTS REIMBURSED UNDER THE CHILDCARE REIMBURSEMENT PROGRAM?

Postdocs may participate in both childcare reimbursement programs. Because the reimbursements paid to the employees under the Postdoc Childcare Program will be treated as additional wages, such reimbursements will not reduce the maximum pretax amount that can be deducted from the employee's paycheck under the Dependent Care FSA program.

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