

# UNIVERSITY OF CALIFORNIA, RIVERSIDE GRADUATE STUDENT RESEARCHER CHILDCARE REIMBURSEMENT FORM

At the end of a quarter, or when the maximum reimbursement amount (\$900) has been reached during the term, submit this form with the childcare provider receipt(s) to your hiring departmental personnel officer. Reimbursement requests for expenses must be submitted after the expenses are incurred but no later than the last day of the following term. 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 you no longer have an active appointment, then the reimbursement will probably be via a paper check. The reimbursement is paid through payroll as taxable earnings.

A qualified dependent is defined as children in the custody of the GSR who are age 12 or under on July 1.

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 GSR under age 19, or someone else the GSR claims as a dependent for tax purposes is not reimbursable.

EMPLOYEE'S NAME (LAST NAME, FN MN)	EMPLOYEE ID NO.	STUDENT ID
STREET ADDRESS	HIRING DEPARTMENT	HOME PHONE
CITY, STATE, ZIP		WORK PHONE

DEPENDENTS		
DEPENDENT NAME	RELATIONSHIP	BIRTHDATE
DEPENDENT NAME	RELATIONSHIP	BIRTHDATE
DEPENDENT NAME	RELATIONSHIP	BIRTHDATE

DEPENDENT CARE INFORMATION				
DEPENDENT CARE PROVIDER NAME(S) AND ADDRESS(ES)	TAXPAYER ID NO.	DATES OF SERVICE (FROM-TO)	AMOUNT OF INCURRED EXPENSES (Attach a copy of documentation)	AMOUNT TO BE REIMBURSED
1. NAME			\$	\$
STREET ADDRESS	<input type="checkbox"/> SUMMER SESSION <input type="checkbox"/> FALL QUARTER <input type="checkbox"/> WINTER QUARTER <input type="checkbox"/> SPRING QUARTER			
CITY, STATE, ZIP				
2. NAME			\$	\$
STREET ADDRESS	<input type="checkbox"/> SUMMER SESSION <input type="checkbox"/> FALL QUARTER <input type="checkbox"/> WINTER QUARTER <input type="checkbox"/> SPRING QUARTER			
CITY, STATE, ZIP				
3. NAME			\$	\$
STREET ADDRESS	<input type="checkbox"/> SUMMER SESSION <input type="checkbox"/> FALL QUARTER <input type="checkbox"/> WINTER QUARTER <input type="checkbox"/> SPRING QUARTER			
CITY, STATE, ZIP				
<b>TOTAL AMOUNT TO BE REIMBURSED</b>			<b>▶</b>	

EMPLOYEE'S SIGNATURE	
I certify that: 1) I have incurred these expenses and have not previously requested payment for them from any source; 2) I have met all the requirements for dependent care expenses (including as required by the Internal Revenue Code); 3) under penalty of perjury the above information is true to the best of my knowledge.	
SIGNATURE (must be an original; not a photocopy)	DATE
FOR CAMPUS/LOCATION USE ONLY—Hiring department personnel office signature at right certifies that the form is complete, that the employee has/had an appropriate appointment as a GSR/GSAR and that applicable documentation is attached.	SIGNATURE  HIRING DEPARTMENT PERSONNEL OFFICE AUTHORIZES PAYMENT TO GSR/GSAR AND INITIATES PAYMENTS FOLLOWING CAMPUS GUIDELINES.

## *Graduate Student Researcher (GSR) Childcare Reimbursement Program*

A GSR appointed at 25% time or more for an entire quarter shall receive up to \$900 **per quarter** for childcare expenses incurred during the GSR's appointment period. The child must age 12 or under as of July 1, in the custody of the GSR and claimed as a dependent on the GSR's tax return. Childcare provided by the spouse, a child of the GSR under age 19, or someone else the GSR claims as a dependent for tax purposes, is not reimbursable and the childcare provider must have a valid tax ID or social security number. The maximum amount is not per child but is the maximum amount that can be received for all children.

Reimbursement requests are submitted **after** the expenses are incurred. The GSR Childcare Reimbursement Form should be completed no later than the last day of the following term (e.g., reimbursement for Fall Quarter must be submitted no later than the end of Winter Quarter). If the reimbursement is for Spring Quarter, the request must be submitted before the end of the fiscal year (June 30). Receipts should be attached to the reimbursement form. The form is turned in to the department payroll personnel.

Two 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 \$900 per quarter. The second employee may claim the additional expense reimbursement by submitting a separate claim.

If the GSR also has another appointment that reimburses for childcare, the cost of the program will be shared between the two appointments.

The reimbursement will be paid through Payroll as taxable earnings to the GSR. The cost will be charged to the GSR's hiring department.

**Allowable Receipts:** The childcare provider must have a valid tax ID or social security number. If the center cares for six or more dependents that 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 GSR's appointment are not eligible for reimbursement.

**University Dependent Care Program:** For GSRs who sign up for the University Dependent Care Program, receipts for the same expense cannot be used for both the Childcare Reimbursement and Dependent Care Reimbursement Programs. The GSR will be required to certify on the reimbursement form that the expense is not being claimed under both programs.

**Reimbursement Process:** Once the hiring department receives the form, verifies the employee has/had a qualified GSR appointment, and approves the documentation (receipts) it processes either a one-time payment using the online PPS Department Time Reporting screen 'EDFT' or the UPAY 564 Form (One-Time Payment Authorization Form). The DOS code 'BXC' is to be used for the reimbursement. The payment will be generated through PPS. Payment will normally be in the same form as the GSR normally receives pay -- i.e. check or electronic deposit. If a GSR is no longer actively employed at the time of the reimbursement, then a paper check will be issued. Appropriate charges to the hiring department will appear on the Distribution of Payroll Expense Report and in the General Ledger. The department should retain the forms and receipts in the employee's file for five years.

Payments made using the "BXC" DOS code are subject to Federal, State and FICA withholding taxes, if applicable. The federal tax-withholding rate will be 25% (reference Federal Regulations 31.3403(g)-1) and the state tax-withholding rate will be 6%. The payments are not included in Covered Compensation for UC Retirement System (UCRS) purposes.