Graduate Student Researcher (GSR) & Academic Student Employee (ASE)
Child-Care Reimbursement Program

Program Overview

The GSR & ASE Child-Care Reimbursement Program is a program for graduate students employed as Graduate Student Researchers or Academic Student Employees. The reimbursement will be paid through payroll as taxable earnings to the GSR or ASE. The cost of the child-care reimbursement will be charged to the GSR or ASEs’ College or Division. The GSR program was established October 1, 2013 and the ASE program began July 1, 2008.

Definitions

Qualified dependent: A qualified dependent is a child who is 12 and under on July 1^{st}. Children for whom the reimbursement is claimed must be in legal the custody of the GSR or ASE, i.e., claimed as a dependent on the GSR’s or ASE’s tax return.

Allowable receipts: The child-care provider must have a valid tax ID 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. Expenses incurred before the GSR or ASE appointment begins or after it ends are not eligible for reimbursement. Child care provided by the spouse, a child of the GSR or ASE under age 19, or someone else that the GSR or ASE claims as a dependent for tax purposes is not reimbursable.

1. Academic Year
   a. Each eligible GSR or ASE shall receive up to $900 per quarter for expenses incurred during the GSR’s or ASE’s appointment period in the regular academic year. The reimbursable expenses and related procedures can be found on the Academic Personnel website at https://ap.ucsb.edu/workshops.and.training/ase/

   b. An eligible GSR or ASE is a registered student with at least a 25% GSR or ASE appointment averaged over the course of the quarter who has one or more qualified dependents.

2. Summer Session
   a. Starting with the 2014 Summer Session, eligible GSRs can receive up to $900 in child-care reimbursements over the course of the combined summer-session terms. ASEs also continue to be eligible for this program.

   b. To be eligible for summer-session reimbursement, a GSR or ASE must be registered for the academic terms preceding and following the relevant summer session, and must hold a GSR or ASE appointment of at least 25% time for the period for which the reimbursement is requested.

Reimbursement Process
GSR or ASE Employee

1. At the end of the quarter or summer session, or when the maximum reimbursement amount has been reached during the term, the GSR or ASE downloads the ‘GSR & ASE Child-Care Reimbursement form’ from the Academic Personnel website at: https://ap.ucsb.edu/forms.and.information/GSR-ASE.child.care.reimbursement.form.pdf

2. The GSR or ASE completes the form, certifies that the appropriate program requirements are met, and submits the form and applicable child-care provider receipt(s) to the designated officer in the hiring department.

3. Reimbursement requests must be submitted after the expenses are incurred. Reimbursement requests should be submitted no later than the last day of the following term (e.g., reimbursement for Fall quarter must be submitted by the end of Winter quarter). If the reimbursement is for Spring quarter, the request must be submitted before the first day of the Fall quarter.

Note: Two GSRs or ASEs may not each claim the credit for the same provider care for an eligible child unless the provider care exceeded $900 per quarter. The second GSR or ASE may claim the additional expense reimbursement by submitting a separate claim.

Note: Receipts for the same expense cannot be used for both the University Dependent Care Program and the Child-Care Reimbursement Program. The GSR or ASE will be required to certify on the reimbursement form that the expense is not being claimed under both programs.

Department

The hiring department personnel officer or other designated official:

1. Certifies that the form is complete, that the employee held a qualified GSR or ASE appointment for a minimum of 25% time for the duration of the period that the reimbursement is submitted for, and that the applicable documentation is attached.

2. Authorizes payment to the GSR or ASE and initiates either:
   a. A one-time payment using the online PPS Department Time Reporting screen ‘EDFT’ (the DOS code ‘BXC’ is to be used for the reimbursement); or
   b. A payment authorization to the designated payroll processing unit for the department, in which case the online PPS Department Time Reporting Screen ‘EDFT’ will be generated by that unit.

3. Retains the authorized reimbursement request form and associated receipt(s) in the employee file. Forms should be retained for a period of five years.

*Departments should contact their divisional Assistant Deans for specific procedures to request reimbursement of these costs by the Division, School, or College. For employing Research Units, procedures or reimbursement is from the Division of the PI's home Department.

Campus Payroll
GSR & ASE child-care reimbursements are generated through PPS. Payments will typically be in the same form as the GSR or ASE normally receives pay -- i.e., check or electronic deposit. If a GSR or ASE 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.