



OFFICE OF THE EXECUTIVE DIRECTOR —  
LABOR RELATIONS

OFFICE OF THE PRESIDENT  
300 Lakeside Drive, Suite 1045  
Oakland, California 94612-3550

August 31, 2020

Mike Miller  
UAW International Representative  
UAW 2865

Sent Electronically

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

Dear Mike:

The University is providing a temporary exception to the ASE Childcare Reimbursement Program for Fall term 2020 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 Fall term 2020, ASEs will 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 go into effect for August 2020 – December 2020 expenses, provided the Academic Student Employee has the requisite qualifying appointment in the bargaining unit of at least 25% during the Fall term 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. Summer session 2020 appointments do not qualify for this exception.

- 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 exception to the ASE childcare reimbursement program for Fall term 2020.

Sincerely,

A handwritten signature in black ink, appearing to read "Nadine Baron Fishel". The signature is written in a cursive style with some overlapping letters.

Nadine Baron Fishel  
Associate Director – Labor Relations  
University of California  
Office of the President

C: Yuni Li, UAW Chair  
UC Bargaining Team