New York University is providing a Child Care Subsidy in accordance with the Collective Bargaining Agreement between the University and UCATS, Local 3882 effective November 1, 2011. The University will provide a Child Care Subsidy Fund totaling $155,000 for calendar year 2017 to assist Office and Clerical and Laboratory and Technical Staff with their child care expenses. Individual awards for eligible full time and part time employees will be made in accordance with the Collective Bargaining Agreement-Article 25-Child care.

A joint University-Union committee will review the applications and use objective criteria to determine the awards. Committee members will be not eligible for reimbursement from the Child Care Subsidy Fund. Funds will be disbursed to qualifying employees through a Dependent Care Flexible Spending Account (FSA) and therefore will not be included in your taxable income.

One subsidy award is available per eligible family per year; applicants must reapply for the Child Care Subsidy each year.

Eligibility

To be considered eligible for a Child Care Subsidy for calendar year 2018, you must meet the following requirements:

1. You must be a full time Office and Clerical or Laboratory and Technical Staff (Local 3882 member)
2. Your total household income from all sources must not have exceeded $104,525 in 2016, nor be projected to exceed $107,650 in 2017.
3. Your spouse/domestic partner must be employed, disabled, a full-time student or you must be a single parent.
4. Your child must be under age 13 years during the time you are claiming reimbursements (2018) and be someone you, your spouse, or your domestic partner claim as a dependent on your tax return. Children from kindergarten age through age 12 will be considered eligible for after-school and summer day camp awards only.
5. You must have eligible child care expenses. Eligible child care expenses include:
   • Payments made for services outside your home, such as pre-school tuition (below first grade), child care centers, family child care, after-school, school holiday and vacation programs, summer day camps (not overnight camps), etc.
   • Payments made for services in your home as long as the services are not provided by someone you also claim as a dependent, nor by a child of yours under 19 years of age, whether or not a dependent.
   • Payments made for services that provide care for your child(ren) so that you and your spouse/domestic partner can work.
   • Your child care provider must provide a Tax ID or Social Security Number and must report the child care income on their tax return.

How it works

The Child Care Subsidy is distributed to full time employees through NYU’s Dependent Care Flexible Spending Account (FSA) and is therefore not included in your taxable income. If you qualify for a Child Care Subsidy, you are responsible for understanding and complying with the rules and regulations that govern NYU’s Dependent Care FSA plan. Federal tax law has strict rules about the use of these accounts, including the “use it or lose it” rule which requires that you forfeit
any funds remaining in your Dependent Care FSA at the end of the Plan Year. These rules must be followed without
exception.

If you receive a Child Care Subsidy, and are a full time employee, you may also elect to make additional contributions to
your NYU Dependent Care FSA from your wages on a pre-tax basis. If you choose to do so, this amount must be elected
during the Annual Enrollment period (fall 2017) and you need to be sure that the total of the subsidy plus your
contribution does not exceed the maximum annual total of $5,000 per family ($2,500, if you are married and file taxes
separately).

For specific details on the IRS rules governing dependent care expenses that can be reimbursed from a Dependent Care
Flexible Spending Account, see IRS Publication 503, “Child and Dependent Care Expenses” found at www.irs.gov.

For more information about the NYU Dependent Care Flexible Spending Account, contact PeopleLink at 212-992-LINK
(5465) to speak with a representative.

HOW THE AWARD WILL BE PAID

• Your subsidy as well as any money you may decide to contribute to an NYU Dependent Care FSA during the fall
  Annual Enrollment period is divided by 12 and credited to your Dependent Care FSA on a per-pay-period basis
  throughout the plan year. It will be paid to you on a reimbursement basis.

• Once the money is credited to your Dependent Care FSA, you may request reimbursement by filing a claim with
  WageWorks at wageworks.com or 877-924-3967. WageWorks administers dependent care claims reimbursements for
  the Child Care Subsidy based on the same rules and regulations governing Dependent Care Flexible Spending Accounts.

• Payments from the Dependent Care FSA can only be made to you personally. You must pay the care provider
directly and file for reimbursement from the Account. When requesting reimbursement for qualifying child care
expenses, you must provide the name of your child care provider and provide documentation that the expense meets
eligibility requirements and has already been incurred. “Incurred” means you have both paid for and received the
service. The total annual award amount accrues on a monthly basis, and reimbursement is limited to the portion of your
award that has actually accrued as of the date your reimbursement request is processed.

• If you have any questions, contact PeopleLink at askpeoplelink@nyu.edu or 212-992-LINK (5465).

NOTIFICATION OF AWARD

If you are awarded a Child Care Subsidy, the subsidy will be used to reimburse you for child care expenses incurred for
the period of January 1, 2018 through December 31, 2018. Notification will be communicated exclusively through the
applicant’s NYU email only; notification will not be sent to the home address. Notification will be sent by October 23,
2017.

APPLICATION PERIOD

The application period for the Child Care Subsidy Program begins August 28, 2017 at 9:00 a.m. through September 11,
2017 at 11:59 p.m.