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, 2017. The University will provide a Child Care Subsidy fund totaling $160,000 for calendar year 2019 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 not be eligible to receive a Child Care Subsidy. 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 2019, you must meet the following requirements:

1. You must be an Office and Clerical or Laboratory and Technical Staff (Local 3882 member)
2. Your total combined total gross household income from all sources must not have exceeded $138,580 in 2017, nor be projected to exceed $142,025 in 2018.
3. Your child(ren) must be on file in the New York University Benefits Resource Center (BRC). If your child(ren) is covered under an NYU medical plan, he/she is already registered and no action is needed. If not, your child must be registered no later than the close of the application period (September 10, 2018).
   a) To register your child(ren), email askpeoplelink@nyu.edu from your NYU email address with the subject, “Register Dependent for Child Care Subsidy.” Within the email:
      i. Include the best phone number to reach you.
      ii. Attach proof of relationship (typically a copy of a birth certificate or adoption papers).
   b) You will receive the automatic email with a case reference number from PeopleLink. Please have your dependent(s) Social Security Number (SSN) on hand. PeopleLink will call you in order for you to provide your child(ren)’s SSN over the phone. If you miss the call, please call PeopleLink as soon as possible at 212-992-LINK (5465) to complete registration. Please do not send a Social Security Number via email.
4. Your spouse/domestic partner must be employed, disabled, a full-time student or you must be a single parent.
5. Your child must be under age 13 years during the time you are claiming reimbursements 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.
6. 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.
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 2019 Annual Enrollment period (fall 2018) 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 into installments and credited to your Dependent Care FSA based on your salary pay schedule throughout the plan year (either monthly or semi-monthly).

• 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, 2019 through December 31, 2019. 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 22, 2018.

APPLICATION PERIOD

The application period for the Child Care Subsidy Program begins August 27, 2018 at 9:00 a.m. through September 10, 2018 at 11:59 p.m.