

Childcare Choice Program

2024 - 2025 Employee Program Guidelines

The University of Arizona (“UA”) offers benefits-eligible employees reimbursement for qualified childcare expenses through the UA Childcare Choice Employee Reimbursement Program for Qualified Childcare Expenses (UA Childcare Choice—Employee) through Life & Work Connections (LWC).

UA Childcare Choice-Employee is designed to help employees pay for current, qualifying work-related childcare in the United States and expenses already incurred.

UA Childcare Choice-Employee is contingent upon funding, assessment of need, and distribution method. Funding reimbursement for the entire fiscal year cannot be guaranteed due to limited funding and to provide equitably across the employee population. Once funds are dispersed, a contact waitlist will be maintained.

Employee Eligibility

- Current employees must be eligible for full benefits and have childcare costs directly related to their work schedule.
- Employees must apply annually to be considered eligible for the program.
- LWC will verify employee eligibility for full benefits and FTE status.
- Eligible employees may be asked to provide additional information when the employee’s spouse, partner, or child’s other parent/guardian is also an employee or student.
- UA Childcare Choice-Employee reimbursement submittals and reimbursement payments must occur during one’s active employment with the University and in the corresponding July 1-June 30 fiscal year period.
- In the case of two parents/guardians comprised of a current employee eligible for full benefits and a currently enrolled UA student, the pair should select [UA Childcare Choice-Employee](#) on behalf of the family.
- If a currently enrolled UA student concurrently becomes an employee eligible for full benefits, the individual should select [UA Childcare Choice-Employee](#). Call (520) 621-1530 if you have questions.

Child’s Eligibility

- Employees must meet qualifying program criteria regarding their employee eligibility and status.
- This program is only available to eligible employees’ legal, dependent children (including children by birth or adoption, foster children, and children by court order) or for children who meet the University’s dependent(s) status definition used for qualifying employee health coverage.
- The age range for dependent children is birth-12 years.

Qualifying Childcare

Employees’ current, qualifying work-related childcare occurring in the United States must fall into one of the following categories:

- small family childcare home regulated by the [Department of Economic Security](#) (DES) or other

states' equivalent.

- family childcare group home or childcare center regulated by the [Department of Health Services \(DHS\)](#) or other states' equivalent
- before and/or after school program or intercession program sponsored by a [school district](#); by a [charter school](#) or other states' equivalent
- child development program (childcare centers and family childcare homes) with a Department of Defense (DoD) Certificate to Operate,
- a program sponsored by the University of Arizona, Arizona State University, Northern Arizona University, or sponsored by a state community college as defined by the [Arizona Department of Education](#) or other states' equivalent.

To find a database of your state's regulated childcare, visit the [National Database of Child Care Licensing](#) or the [State and Territory Licensing Agencies and Regulations](#).

Ineligible Childcare

Multiple childcare arrangements are often necessary and are eligible for reimbursement. Note that program services under consideration may be described as "childcare" yet not reflect the above criteria (and are, therefore, ineligible for UA Childcare Choice-Employee reimbursement).

- Assistance may not be used for optional classes offered at an additional cost during regular childcare hours.
- Assistance may not be used for a childcare provider who enters the employee's home.
- Other programs not eligible for UA Childcare Choice-Employee submission are those:
 - offering experiences as "camp" or "recreational" opportunities not meeting "Qualifying Childcare" descriptions,
 - at schools without the supervision of state or local education authorities (e.g., "private schools"),
 - where participants are allowed to sign themselves in/out,
 - that reflects non-childcare tuition.

As the selection of childcare is the exclusive responsibility of the parent/guardian, the childcare provider chosen may be asked to confirm certain information. This includes confirming that the provider meets the requirements of a qualifying childcare provider as described in the program guidelines (above) and regarding reimbursement submittals for childcare service occurring within the July 1, 2024-June 30, 2025, fiscal year.

Amount of July 1-June 30 Fiscal Year Financial Assistance

Fiscal year **2024/2025** reimbursable childcare expenses are displayed below:

Reimbursable Childcare Expenses: 100% reimbursement, not to exceed \$2,000 per household

- Descriptions and figures are for this July 1-June 30 fiscal year and may be subject to future revision.
- Applications for UA Childcare Choice-Employee are subject to periodic compliance checks, and additional eligibility documentation maybe required. Employees should be prepared to keep and provide original childcare receipts for one (1) year. If found to be ineligible, such employees are responsible for reimbursing all monies to the University of Arizona, and failure to comply with the above requirements may result in denial of this employee benefit.

Application

1. Employees are responsible for understanding program content, accurately completing, submitting, and updating program information on time, and applying and receiving UA Childcare Choice-Employee reimbursement per program guidelines for work-related childcare expenses already incurred.
2. Employees will be notified of eligibility, enrollment, and/or contact list status through their UA email account. They will be used to disseminate Life & Work Connections' listserv and other related information unless otherwise noted by the employee in a separate email to lifework@arizona.edu.
3. The names of eligible employees - including spelling and hyphenating - should match employees' UA Access personal information. Inform our office about related changes to avoid interruptions or delays.
4. Employees are responsible for providing Life & Work Connections with correct employee, family, and childcare information and for notifying this department of any related changes in a timely manner, including UA email account changes. Incomplete or delayed UA Childcare Choice-Employee communications and reimbursement resulting from such inaccuracies are the employee's responsibility.
5. Applications cannot be submitted until the child is fully enrolled in a regulated childcare program.
6. Current employees eligible for full benefits who do not comply with program guidelines and application requirements may be disqualified from the program.
7. If [UA Childcare Choice-Employee](#) reaches its fiscal limit (and one parent/guardian is a UA student) and the household has not received funds from UA Childcare Choice-Employee for that program year, they may apply to [UA Childcare Choice-Student](#). No additional applications can be submitted until the next FY.
8. If a [UA Childcare Choice- Employee](#) participant who is also a UA student becomes ineligible (due to a change in status or termination) and has not reached the maximum allowed amount of \$2,000, they may be able to receive the remaining balance from the [UA Childcare Choice-Student](#) program. For details on how to proceed, please contact lifework@arizona.edu.
9. E-applications may be submitted throughout each fiscal year, beginning on August 1st and ending on June 5th. Program funding and materials reflect a July 1- June 30 fiscal year period.
10. Employees must submit a new application each year they want to participate in the program, even if they've previously participated.
11. E-application forms are automatically dated upon receipt and processed, and program enrollment approval is based on the date of the completed submittal. You will receive an autoreply confirming the submittal status through your UA email account. Incomplete submittals may delay the approval process.
12. Applicants approved mid-fiscal year have a one-time opportunity to claim any qualifying childcare expenses from the beginning of the quarter in which they were waitlisted. This claim must be submitted before the deadline for the first paycheck after approval.
13. Employees may request a childcare consultation to learn about options by [email](#) or by calling (520) 621-1530.

Priority for Funding

Complete employee E-application information will be processed and prioritized based on application date. Once funds are dispersed, a contact list will be maintained.

Reimbursement

1. Following UA Childcare Choice-Employee enrollment approval by Life & Work Connections, such employees must submit a reimbursement E-Cost Form. A UA Childcare Choice-Employee reimbursement calendar will be provided to you, with additional copies available from <https://lifework.arizona.edu/childcare-employee>.
2. The employee must complete and submit a reimbursement E-Cost Form in the current fiscal year **(August 1, 2024-June 3, 2025)** through UAccess.
3. Employees are **strongly encouraged** to submit these requests each month. UA Childcare Choice Program-Employee [Reimbursement Calendar](#) lists quarterly submission deadlines and University paydays for applicable reimbursement; there are no exceptions. Reimbursements will be processed the week before each University payday and included in your paycheck.
4. At the end of each quarter, employees who did not submit any requests will be emailed to verify whether they no longer desire participation in the program. Not replying to this message may result in the unused money being reallocated to other participants.
5. Employees can voluntarily decline participation. Doing so does not affect eligibility to participate in this program in the future. Upon declining participation, the employee will have up to two business days to request to stay in the program.
6. UA Childcare Choice-Employee is intended for childcare expenses already incurred and related solely to the employee's status and current qualifying work-related childcare occurring in the United States.
7. UA Childcare Choice-Employee reimbursement submittals and reimbursement payments must occur during one's active employment with the University and in the corresponding July 1-June 30 fiscal year period.
8. Employees will be notified through their UA email account when they reach their maximum reimbursement amount in the applicable fiscal year period.
9. In the case of two parents/guardians who are current employees eligible for full benefits, UA Childcare Choice-Employee monies will be reimbursed to a single individual on behalf of the family. If the participant parent/guardian becomes ineligible for this program, the other eligible parent/guardian can request the unused amount to be transferred.
10. If parents or guardians remove their children from qualified childcare and this results in a refund to the parents or guardians, that portion of costs previously reimbursed by UA Childcare Choice-Employee must be returned to this office within 30 days.
11. If an overpayment is made, an adjustment will be made in the subsequent pay period. The overpayment amount will be subtracted from the following submitted Cost Form or paycheck.

Dependent Care and Tax Liability Issues - Employees

The Internal Revenue Service has determined that employers may exclude a maximum of \$5,000 (\$2,500 if married filing separately) per year from an employee's income through a dependent care assistance program established by the employer. The \$5,000 includes combined monies applied through the following University-sponsored pre-tax programs:

- Flexible Spending Account (FSA)* for qualified dependent care (child and/or elder) expenses only (excludes medical expenses)
- Childcare Choice - Employee for qualified childcare expenses
- Employee Backup Care Program for qualified dependent care (child and/or elder) expenses only (includes the value of employer-subsidized costs)

*An employee may designate a pre-tax salary amount to be placed in a dependent care-related and/or medical expense-related FSA. These tax-free dollars may then be used to reimburse the employee for qualified out-of-pocket dependent care (child and/or elder) and/or medical expenses. Tax and taxable income are reduced as no FICA or federal or state income taxes are withheld from the designated dollars, and the amount is excluded from the employee’s taxable income.

Please note that dependent care expenditures that exceed the \$5,000 (\$2,500 if married filing separately) limit may be subject to income tax. Annual FSA costs will be reported on Form W-2, Wage and Tax Statement. This information is not intended to serve as tax advice. Please consult your professional tax advisor to identify the full tax implications of the program use and determine the optimal use of dependent care offerings. For information about the status of your FSA or qualified deductions, contact ASI at <http://www.asiflex.com> or (800) 659-3035.

Thank you for your review. Contact the appropriate University resource if you have related questions:

Life & Work Connections	UA Registration	(520) 621-1530	http://lifework.arizona.edu
HR Solutions	Benefits	(520) 621-3662	https://hr.arizona.edu/benefits/benefits-overview

UA Childcare Choice Employee Reimbursement Program for Qualified Childcare Expenses is contingent upon funding, assessment of need, and distribution method. In order to manage limited resources and provide equitably across the employee population, funding reimbursement for the entire fiscal year cannot be guaranteed. Once funds are dispersed, a contact list will be maintained.