The Voucher Program is designed to help employees pay for qualifying, work-related child care occurring in Arizona.

**Employee Eligibility**
Employees must be benefits-eligible (.50 FTE or greater) and have child care costs directly related to their work schedule. Spouse/partner must be employed, enrolled in school, or have a documented disability that prevents full-time parenting. Voucher reimbursement submittals and reimbursement payments must occur during one’s active employment with the University and in the corresponding July 1–June 30 fiscal period.

**Child’s Eligibility**
UA individuals must meet qualifying program criteria regarding their employee eligibility and status. Additionally, this program is only available to the legal, dependent children of eligible UA employees (this includes 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 UA employee health coverage. The age range for dependent children is birth-12 years.

**Qualifying Child Care**
Child care occurring in Arizona must fall into one of the following categories:

- either a Department of Economic Security (DES) certified or a United States Department of Agriculture (USDA) certified Family Child Care Provider;
- either a Department of Health Services (DHS) licensed child care center or certified child care group home;
- programs sponsored by the University of Arizona

**Additionally:**
- Multiple child care arrangements are often necessary and are eligible for reimbursement.
- No assistance will be awarded when a public school alternative is available.
- Assistance may not be used for optional classes offered at an additional cost during regular child care hours.
- Assistance may not be used for a child care provider who comes into the employee’s home.
- Exceptions are permitted only in the case of a before and/or after school program or intercession program sponsored by a school district and child development programs (child care centers and family child care homes) with a valid Department of Defense (DoD) Certificate to Operate.
- Programs offering experiences as “camp” or “recreational” opportunities, where participants are allowed to sign themselves in/out, program registration fees and non-child care tuition are not eligible for Voucher submission.

**Amount of July 1–June 30 Fiscal Year Financial Assistance**

<table>
<thead>
<tr>
<th>Annual Family Income*</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $30,000/year</td>
<td>50% not to exceed $2,500</td>
</tr>
<tr>
<td>$30,001 to $60,000/year</td>
<td>40% not to exceed $2,000</td>
</tr>
<tr>
<td>$60,001 to $100,000/year</td>
<td>30% not to exceed $1,500</td>
</tr>
<tr>
<td>$100,001 and over/year</td>
<td>20% not to exceed $1,000</td>
</tr>
</tbody>
</table>

*(Income figures are for fiscal year 2014/2015 only and may be subject to revision in future program years.)*

- Fiscal year 2014/2015 assistance is based on family income as documented by 2013 tax returns.
- Tax returns must be submitted by both parents/guardians who file separately.
- In the case of two UA benefits-eligible employee parents, Voucher monies will be awarded to a single individual on behalf of the family.
In the case of two UA parents comprised of a UA student and UA benefits-eligible employee, the pair selects from either the student Child Care & Housing Subsidy Program or the benefits-eligible employee Child Care Voucher Program on behalf of the family.

This program will not reimburse at rates higher than those charged to other children in the same care. If an employee’s child is the only one in the provider’s care, the reimbursed rate will not exceed the market rate (average rate of providers offering similar services in the same zip code area) as documented by this office.

If the parent removes his/her child(ren) from qualified child care and this results in a refund to the parent, that portion of costs previously reimbursed by the Employee Child Care Voucher Program is required to be returned to this office within 30 days.

If an over-payment is made, an adjustment will be made in the subsequent pay period. The amount of over-payment will be subtracted from the next reimbursement check.

UA Life & Work Connections’ Child Care and Family Resources is responsible for the administration of funds. Correspondence can be sent by mail to 1125 N. Vine, Room 211, Tucson, AZ, 85721 or by fax to (520) 621-4474, and telephone inquiries may be directed to (520) 621-4365.

Application Process
1. From a secure site, eligible employees using their UA Net ID and password may locate application forms at www.lifework.arizona.edu/, and will receive UA Life & Work Connections’ confirmation through their UA email account.
2. If a campus alternative is needed for application completion, employees may access computer kiosks and request tax scanning assistance through Benefits in Human Resources, located at the University Services Building, 888 N. Euclid Avenue, Room 114, (520) 621-3662. Access and assistance is also available at Human Resources @ AHSC (Arizona Health Sciences Center), located at the Comstock Building, 1451 N. Warren Avenue, Room 100, (520) 626-2600. UA employees at other University sites, please call (520) 621-4365 with application questions.
3. Selection of child care is the exclusive responsibility of parents. The child care provider chosen will be asked to confirm certain information. This includes confirming the program meets or exceeds applicable child care regulations for the state of Arizona, or is sponsored by the University of Arizona, or is a permitted exception as described in these Program Guidelines, during child care service periods occurring within this **July 1, 2014-June 30, 2015** fiscal year.
4. Employees will be notified of eligibility, award and/or contact list status by letter to the home address listed on their form.

Priority for Funding
1. Complete employee application information (application, Provider Enrollment Verification Form and prior year 1040 tax form) will be accepted on a first come, first served basis.
2. A contact list will be maintained throughout the fiscal year and as funds become available, additional employees may be awarded assistance.

Reimbursement Process
- Following Voucher Program enrollment notification by UA Life & Work Connections, University employees must submit a completed **Monthly Cost Verification Form** to Child Care and Family Resources to initiate reimbursement. This may be done
  - by mail and delivery: 1125 N. Vine, Room 211, Tucson, AZ, 85721 or
  - by fax: (520) 621-4474
  - no email will be accepted
- Voucher submittals may begin on the first, as of the month employees received their program approval notice. Example: if you were approved on March 17th, your first submittal can be for child care beginning March 1st (as applicable).
- Reimbursements will be processed the week before each University payday and included in your paycheck. A reference calendar may be accessed at www.lifework.arizona.edu/cc/employee_child_care_voucher_program.
- Voucher reimbursement submittals and reimbursement payments must occur during one’s active employment with the University and meet applicable fiscal year descriptions.
- Monthly Cost Verification Forms must be submitted in the current fiscal year (**July 1, 2014-June 30, 2015**). Employees are encouraged to submit forms directly to UA Life & Work Connections (preferably on an ongoing basis, rather than in a single submittal at fiscal year end).
- The **deadline to submit forms for expenses incurred through June 30, 2015 is Wednesday, June 17, 2015** for reimbursement on June 26, 2015. There will be no exceptions.
Dependent Care and Tax Liability Issues
The Internal Revenue Service has determined that employees may allocate up to $5,000 per year in a dependent care assistance account established by their employer. This $5,000 allocation includes the combined monies applied to the following UA sponsored pre-tax programs:

- Flexible Spending Account (FSA)* for dependent care only (excludes medical expenses)
- Employee Child Care Voucher Program
- Employee Sick Child and Emergency/Back-Up Care Program (includes the entire value of the program - employee and employer costs)

*You may designate an amount of pre-tax salary to be placed in a dependent care related and/or medical expenses related FSA. These tax-free dollars may then be used to reimburse you for qualified out-of-pocket medical care and/or dependent care (child/elder care) expenses. You reduce your taxable income, as no Social Security, federal or state income taxes are taken from the designated dollars and this amount is excluded from your taxable income.

Please note that dependent care expenditures that exceed the $5,000 limit are subject to income tax. The annual FSA figures (total costs) will appear on your 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 full tax implications of program use and to 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 at (800) 659-3035 or (573) 442-3035.

Thank you for your Guidelines review. Please contact the appropriate University resource if you have related questions:

Child Care and Family Resources (520) 621-4365 www.lifework.arizona.edu
Benefits (520) 621-3662 www.hr.arizona.edu/benefits