



CHILD CARE SUBSIDY PROGRAM PLAN DOCUMENT

Faculty, M&P, Post-doctoral Associates and Post-doctoral Fellow Only

Employee Eligibility

This benefit is available for faculty (FAC), managerial & professional (M&P) staff members, post-doctoral associate (PDA) and post-doctoral fellows (PDF).

- Participant must be a regular, benefits eligible employee.
- Employee is the legal parent or guardian of a child or children ages birth through five years. Eligibility ends on the child's sixth birthday.
- The child or children are your legal dependent(s) as defined by IRS regulations and for whom you are entitled for a personal tax exemption.
- Employee eligibility begins on the 91st day of employment at Yale.
- Participant must be an active employee at the time of submitting receipts.
- If an employee moves from a union to a non-union position, once they have completed 90 days of service and meet all eligibility criteria, they become eligible for reimbursement for care provided on or after the date they moved into the non-union position, or beginning on your 91st day of employment, whichever occurs first.
- If both parents/guardians work at Yale and are eligible for the subsidy, the employee who is in the lower pay range and can benefit more financially from the subsidy, is the parent that should consider applying. Both parents/guardians cannot apply for reimbursement for the same child care costs incurred.

Subsidy Guidelines

Dollar Amount of the Child Care Subsidy

There are three levels of reimbursement, as outlined below. Levels are based on the employee's Yale University salary level at the time of submission.

¹ **Note: The reimbursable funds are considered taxable income.**

Level 1 - Up to \$115,999: Eligible for up to \$4,000 per household, per calendar year

Level 2 - \$116,000 - \$159,999: Eligible for up to \$3,000 per household, per calendar year

Level 3 - \$160,000 - \$200,000: Eligible for up to \$2000 per household, per calendar year

Types of Child Care Eligible for Reimbursement

- Licensed Child Care Center
- Licensed In-Home
- Summer Camps
- Before and After School Programs
- Independent Child Care Provider (i.e., nanny, babysitter)

Types of Child Care and Related Expenses Excluded from Reimbursement

- Child care provided by the child's parent or legal guardian is not reimbursable
- Application fees are not reimbursable
- Security deposits are not reimbursable.



- Expenses for activities including dance, music, etc. are not reimbursable

Additional details for child care that will be considered or reimbursement

- Reimbursement submissions will be accepted for care provided between July 1 and December 8, 2022. Receipts must be submitted by December 9, 2022. Reimbursement claims submitted after December 9, 2022, will be denied. There will be no carry forward from plan year to plan year.
- Eligible children must be between the ages of birth through five years. Child care provided after the child's sixth birthday will not be eligible for reimbursement.
- Employees will be required to attest to the following:
- Employees will be asked to confirm that they have not previously requested reimbursement for the child care expense for which they are seeking reimbursement and that they will not submit a request for reimbursement request for the same expense/receipt in the future from this vendor or any other party. Employees may receive reimbursements from both sources (i.e., other subsidy/reimbursement programs, Flexible Spending Accounts) but they cannot be made for the same receipt/expense twice

Reimbursement Process and Required Documents and Information

Employees should review the program plan document to ensure eligibility prior completing the reimbursement request and submitting the required documentation.

- Employees will not need to share income information or Yale University salary with the vendor. When signing on to request reimbursement, the vendor will have the employee's Yale University salary level. The vendor link will be provided by Yale and will be accessible via Single Sign On (SSO).
- Employees will be required to submit a receipt from the care provider which includes:
 - Name of provider
 - Address of provider
 - Tax ID or Social Security number of care provider
 - Cost of care
 - Date(s) of child care provided
 - Name of child(ren) for which care was provided
- Employees must also submit the following information:
 - Employees full name associated with their Yale email address
 - Name of eligible child/children with date(s) of birth
 - Last four digits of child/children's social security number (If a child does not have a social security number email worklife@yale.edu)

Approved reimbursement will be included in the employee's monthly paycheck. Employees can anticipate the reimbursement within two pay cycles. Generally, reimbursements that have been approved occurring on or before the 10th day of the month, the reimbursement will appear in that month's paycheck. Reimbursements that have been approved after the 10th of the month will appear in the following month's paycheck.

¹ **Important note:** The reimbursement dollars provided from the child care subsidy program (CCSP) are taxable and will be reported in Box 10 of the W-2 form provided by Yale University. All questions should be directed to a tax professional or the IRS directly to IRS gov. If you terminate your relationship with Yale after you receive the reimbursement, you will remain liable for the taxes associated with the fee assistance received, which will be added to your W2 for that calendar year.