

PwC Back-Up Care Reimbursement Program

The PwC Back-Up Care Reimbursement Program is offered as a benefit to support working parents and caregivers and may be used to offset the cost of back-up care, provided by an agency, in-home caregiver, friend, relative, or neighbor.

Back-up care is defined as:

1. an *alternative* care arrangement, made in response to an emergency, an unexpected event, or a disruption in regular, pre-arranged care.
2. a *safety net for when an emergency happens* or normal care arrangements break down

The PwC Back-Up Care Reimbursement Program can provide eligible partners and staff up to \$2,000 reimbursement per year for alternative care when a dependent's regular provider is not available. Reimbursement is also available should a caregiver or parent choose not to send a child to a facility or school as a result of COVID-19.

PwC Back-Up Care Reimbursement Program Reminders

- The reimbursement program is a safety net for when disruptions to your regular dependent care arrangements happen and you need to get to work.
- The reimbursement program may be used to offset the cost of back-up child or elder care provided by an agency, in-home caregiver, friend, relative, or neighbor.
- Partners and staff scheduled to work a minimum of 20 hours per week can receive up to \$2,000 in reimbursement of eligible expenses incurred during FY24 (July 1, 2023 – June 30, 2024).
- Care from different years **MUST** be submitted on different forms. Forms covering multiple fiscal years will **NOT** be processed.
- The monetary reimbursement is considered taxable income at the federal, state, and local levels.

Examples of Care Eligible for Reimbursement:

- Illness of your child, elder family member, or caregiver
- School closings (COVID-related, weather-related, teacher meetings, holidays, breaks)
 - Does **NOT** include summer care
- Weekend care if required to work

- Extensive late evenings and/or out-of-town travel due to work, which necessitate additional care
- Temporary care for elder or immediate family member/domestic partner

Examples of Expenses Not Eligible for Reimbursement:

- Travel Costs (airfare, hotel, gas, tolls)
 - **Note:** Reasonable per diem child care costs may be paid to the caregiver in lieu of travel costs
- Care provided by an individual who is claimed as a dependent on the partner's or staff's federal income tax return
- Tutoring expenses

Instructions to Submit Reimbursement Form:

- You may submit a reimbursement form up to four times per fiscal year. As a result, if you expect to use a substantial amount of back-up care, we recommend aggregating multiple care dates in a single form.
- You must submit the forms no later than **August 28th** following the June 30th fiscal year end in which care was provided to be eligible for reimbursement. **NO EXCEPTIONS WILL BE MADE TO THIS DEADLINE.**
- Care from different years **MUST** be submitted on different forms. Forms covering multiple fiscal years will **NOT** be processed.
- You will receive an acknowledgement of receipt of form within one business day. If no receipt is received, please contact the Bright Horizons administrator at the email below.

Questions:

Email: PwCreimbursement@brighthorizons.com