

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 partners and staff up to \$2,000 of financial support during FY21 (July 1, 2020 -June 30, 2021) for alternative care when a dependent's regular in-center or out-of-home care 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 the COVID-19 national emergency.

PwC Back-Up Care Reimbursement Program Reminders

- 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 FY21 (July 1, 2020 – June 30, 2021).
- The monetary reimbursement is considered taxable income at the federal, state, and local levels. During the COVID-19 pandemic, the monetary reimbursement is considered non-taxable in accordance with the Stafford Disaster Relief and Emergency Assistance Act (Stafford Act).

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 when provided outside of a back-up care arrangement

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.
- Email a copy of the completed form to: PwCreimbursement@brighthorizons.com
- You will receive an acknowledgement of receipt of form within 1 business day. If no receipt is received, please contact the Bright Horizons administrator.

Questions:

Email: PwCreimbursement@brighthorizons.com