



Tax Department

Responsible Executive: Controller
Responsible Department: Tax
Review Date: January, 2015

Child Care Expenses

POLICY STATEMENT

The University generally does not reimburse an employee for payments of child care expenses, housesitting fees, and pet care expenses due to the fact that these types of expenses are considered personal expenses. However, if any reimbursement for these types of expenses is made to an employee, the Internal Revenue Service (IRS) requires the reimbursement be treated as additional compensation, subject to payroll tax withholding, and reported on the employee's Form W-2, regardless of the time frame of the reimbursement.