

Care.com and Backup Care Summary

This summary applies to: Regular full-time and part-time faculty and staff, non-SEIU staff, Strong Memorial Hospital residents and fellows, and Postdoctoral Associates (0093).

Individuals covered by collective bargaining agreements receive benefits in accordance with those agreements. Copies of those agreements are available upon written request.

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I. Policy

Free Premium <u>Care.com</u> Memberships are available to support the diverse care needs of the University of Rochester's employee population. Premium members can search the site and contact providers for child care, elder care, pet care, and household tasks. Plus, eligible faculty and staff for Care.com may advertise and post on the site to request services ranging from babysitting to running errands. Discounts for travel, home improvements, insurance, and more are also available through <u>LifeMart</u> by Care.com simply by accessing your free membership account.

Eligible faculty and staff also have access to subsidized backup care through Care.com to fill gaps in care for both children and adults. Eligible faculty and staff can use Backup Care days to secure temporary and dependable care in the event of an emergency, unforeseen disruption of their regular care, or a planned day when extra assistance is needed. Care.com pre-screens qualified caregivers to help you find in-home backup emergency care for children and adults, or in-center backup care for



children. Eligible employees also have access to the Personal Network Backup Care to identify and use care providers sourced on their own and be reimbursed.

II. Eligibility

Regular full-time and part-time faculty and staff, non-SEIU staff, Strong Memorial Hospital residents and fellows, and Postdoctoral Associates (0093).

III. Conditions

A. Terms of Use

- 1. If hiring a caregiver through the Care.com platform, employees pay caregivers directly through whichever method they agree upon and can enroll in the Care.com HomePay service for assistance and additional information regarding caregiver payments.
- 2. If using Personal Network Backup Care, employees will pay the caregiver directly and submit for reimbursement through the Care.com app or in their Care.com profile.
- 3. Backup Care that is arranged and scheduled through Care.com, will be charged to the payment method on file.
- 4. Eligible employees will receive 10 days of backup care per year
 - a. In-Home Backup Care Services have a minimum reservation of four (4) hours per day and a maximum of ten (10) hours per day. Requests for more than ten (10) hours of In-Home Backup Care Services will count as a second day of care.
 - b. Out-of-Home Backup Child Care Services have a minimum reservation of one (1) day.
- 5. Co-pays for Backup Care (including Personal Network Backup Care which will be applied against the reimbursement amount requested):
 - a. Tier 1: \$4.00/hr in-home; \$15.00/day in-center (full-time faculty and staff earning less than \$105,400 and Residents & Fellows)
 - b. Tier 2: \$8.00/hr in-home; \$25.00/day in-center (full-time faculty and staff earning \$105,400 or higher and all part-time faculty and staff)
- 6. A \$30 cancellation fee will be assessed if a Backup Care request is canceled within forty-eight hours of the backup care reservation start time and a backup care provider already had been reserved to fulfill the Backup Care request. In addition, if the cancellation occurs within twenty-four hours of the backup care reservation start time, one day will be deducted from the Eligible employee's Allotted Backup Care Service Days (10 days/year).
- B. Personal Network Backup Care allows Eligible employees to identify and use care providers sourced on their own, which could include a familiar individual, business, or service when regular care arrangements cannot cover the work time of the Eligible employee. Personal



Network care providers are not evaluated, vetted, recommended, or employed by Care.com or its Affiliates.

- 1. The Eligible employee must submit a claim within one month of using Personal Network Backup Care. The Eligible employee's co-pay amounts will be deducted from the total claim for reimbursement reported by the Eligible employee and provide a reimbursement of up to \$125/day.
- 2. Please keep in mind, once an employee terminates or becomes ineligible they will not have access to their premium membership and will not be able to submit for reimbursement.

C. Tax Implications Related to Backup Care

- 1. The Backup Care Program provides eligible employees with in-home and out-of-home child, adult, and pet care at a subsidized cost. The value of the subsidized cost is a benefit that the Internal Revenue Service (IRS) considers to be imputed income and taxable.
- 2. The value of any subsidy (reimbursement for Personal Care Network or fair market value of services less copay for care booked through Care.com) provided by the University of Rochester through Care.com to assist employees with backup child, adult or pet care must be treated as taxable income.
- 3. Child/Dependent Care If the total of your Dependent Backup Care benefits received in a calendar year (or total of your Dependent Backup Care benefits plus your annual Dependent Care Flexible Spending Account (FSA) election) exceeds the annual \$5,000 tax-free limit allowed by the IRS, the amount over \$5,000 will be considered imputed (taxable) income.
- 4. Backup Care usage is taxable income and subject to federal and state income taxes, as well as employment (Social Security and Medicare) taxes.
- 5. The value of benefits received from December (of the previous calendar year) through November (of the current calendar year) will be added as "BCP" earnings in your final December paycheck, and taxes will be withheld. For child/dependent care, the value of benefits received that exceeds the annual IRS tax-free limit of \$5,000 will be added as "BCP" earnings in your final December paycheck, and taxes will be withheld.
- D. Enrollment Timeline: Eligible employees can enroll anytime
- E. Benefits upon Termination or Change to ineligible status
 - 1. Individuals will no longer have access to Care.com upon termination or change to ineligible status. The membership and subsidized backup care will terminate.
 - 2. At log-in, it will indicate that the free access has ended and fee-based options will be offered for continuation with the individual's existing account.

IV. Procedures

A. Log in to your Care.com account by visiting <u>universityofrochester.care.com</u> or downloading the Care.com app on your mobile device.



- B. Log in using your name and University of Rochester Employee ID number (this can be found on your profile myURHR Workday).
- C. Employees pay caregivers directly, through the site, or the Care.com app.
- D. If you already have an existing Care.com membership you may be refunded. Visit <u>universityofrochester.care.com</u> and click on "Enroll Now." You'll be asked whether you have an existing membership. Select "Yes" and proceed with logging in. Contact Care.com at (855) 781-1303 regarding reimbursement of unused time on your previous paid membership.
- E. Backup Care Process:
 - 1. Start the request online, through the Care.com app, or by calling 855-781-1303.
 - 2. Choose the preferred option for care: in-home or in-center.
 - 3. Care.com will match you to a caregiver
- F. Personal Network Process: Log into your Care.com account and go to "Reimburse me for care." Add a claim and upload the receipt. Care that qualifies is work-related Backup Care.
 - To get reimbursement via direct deposit, the Eligible employee will need to provide bank account information. Alternatively, Care.com can mail a reimbursement check. It can take up to 10 business days after processing the claim to receive the reimbursement.