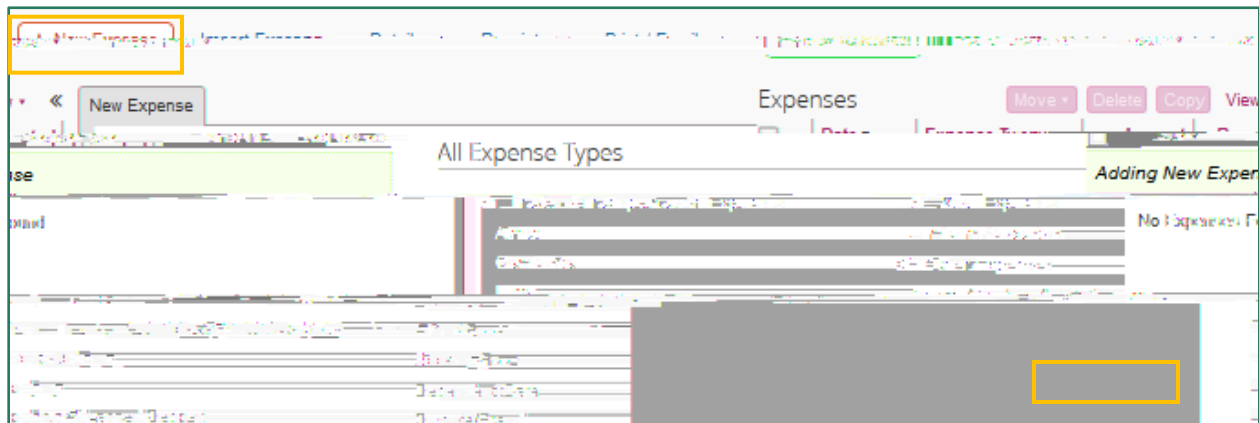
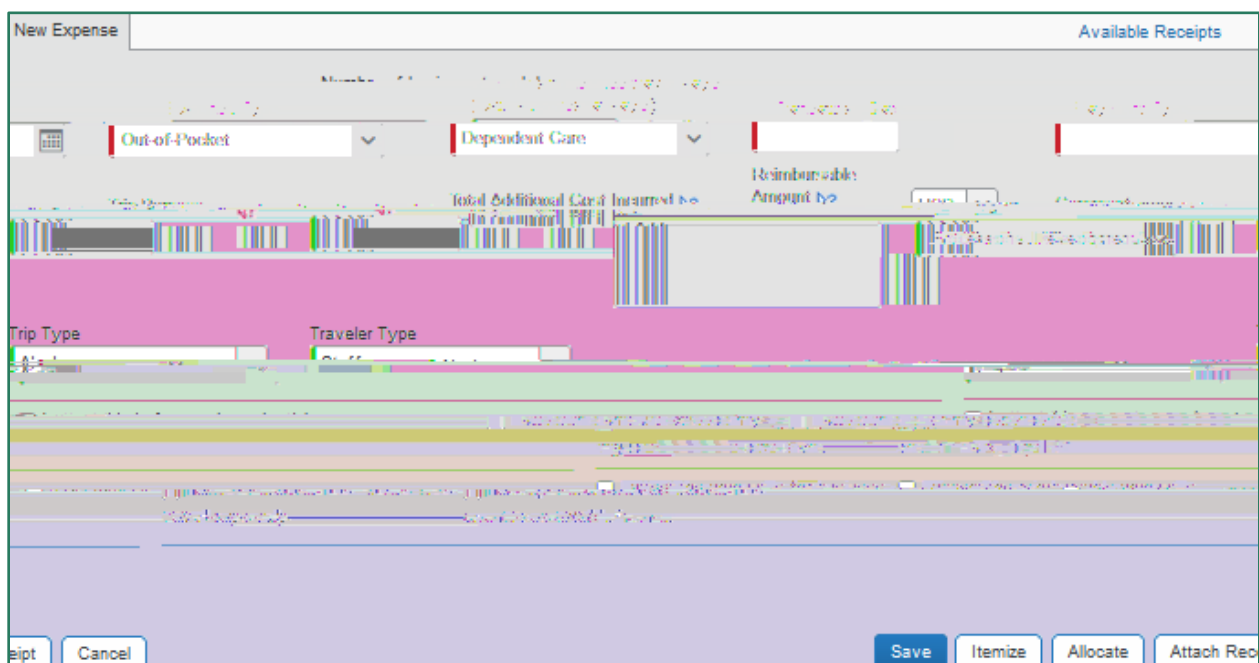


1. Click "+ New Expense" and select "Dependent Care" from the list of Expense Types



2. Complete the entry information:
  - a. Fields with a red bar are required and editable
  - b. Total Additional Cost Incurred: Total amount paid that is above and beyond regular dependent care
  - c. Reimbursable Amount: Not to exceed the equivalent of \$75 per business day
  - d. Allocate costs to additional funding if needed
  - e. Check each attestation box



## Regulation R05.02.060.A.(12)(d)

Temporary dependent care costs, above and beyond regular dependent care, while in travel status are reimbursable only to UA employees as a taxable allowance not to exceed the total trip allowance of the number of business days times \$75. Receipts are not required; however, travelers must attest to the validity of the claim.

### Guidance

The "Dependent Care" expense is for temporary dependent care costs incurred while traveling for UA business:

- Covers costs above and beyond regular dependent care costs
- Covers costs incurred during business travel days only (i.e., excludes personal days)
- Available to UA employees only
- Reported as a taxable allowance
- Reimbursed at a daily allowance rate
  - Attestation statements on the expense are required in lieu of receipts
  - Maximum allowance is the equivalent of \$75/business day

Allowance Rate Example:

- Regular dependent care costs for standard weekly schedule = \$300 for three days
- "Total Additional Cost Incurred" due to traveling = \$200 for two days (\$150 for the first day and \$50 for the second day)
- "Reimbursement Amount" = \$150 for two days ( $\$75 \times 2 = \$150$ )



Traveler B regularly incurs costs for dependent care Monday, Wednesday, and Friday 8:00 AM-5:00 PM for their standard weekly schedule.

**Scenario 1:** Traveler B is away from home for UA-business travel Monday-Friday. During this time, they need dependent care Monday-Friday 8:00 AM-5:00 PM. Is their dependent care considered above and beyond?

Yes, but only the additional costs for Tuesday and Thursday since those days are not part of their regular costs when not traveling for UA business. The costs are reimbursable up to \$75/day for the two business travel days.

**Scenario 2:** Traveler B is away from home for UA-business travel Monday-Friday with concurrent personal travel Saturday-Sunday. During this time, they need dependent care Monday-Sunday 8:00 AM-5:00 PM. Is their dependent care considered above and beyond?

Yes, but only the additional costs for the business travel days of Tuesday and Thursday since those days are not part of their regular costs when not traveling for UA business. The costs are reimbursable up to \$75/day for the two business travel days. Saturday-Sunday are personal days and not included in their business travel expenses.