



Tübingen, September 15, 2022

Guidelines for financing childcare costs

The guidelines are complex because of the wide-ranging budgetary rules and tax legislation on which they are based (see Point 10).

1. Aim of the funding

The funding is designed to overcome any disadvantages experienced by (a) academics who have childcare responsibilities and (b) staff engaged in academic support services. Particular importance is placed on providing support for academic qualification and career development, and the funding is also intended to increase equal opportunities for women.

2. Target group:

In the interests of equal opportunities, **all staff** and all graduate scholarship holders at the University of any gender are entitled to apply.

3. Funding details:

Funding is provided for:

a) Costs for **child care**:

1. Care during non-core work hours to enable university duties to be undertaken outside the regular local care hours
2. Emergency care in the event of discontinuance or reduction of any normally available regular care
3. Replacement care in the event that no regular care is available
4. Care during business or research trips

b) **Travel and accommodation expenses** that arise on account of the need for child care in connection with a business or research trip

1. Additional journey costs: costs of travel that arise because children have to be taken to/picked up from a carer before or after a business or research trip
2. Costs incurred for travel to the child's home by individuals who are taking on the care of children during a business or research trip
3. Costs incurred for taking children along on a business or research trip (travel expenses and costs of accommodation of children and carers)

4. Funding criteria:

a) To receive funding, it is necessary that

- the costs are incurred on account of an official duty or the need for the academic qualification,

- the costs represent a serious financial burden on the applicant,
- the care facilities that are normally used and which should be the first option are insufficient or cannot be made use of,
- care is necessary,
- care cannot be ensured at a lesser or no cost,
- normal reasonable alternatives are not better value,
- it is not possible for a relative to provide free care.

b) Applications can be considered for support provided

- they are submitted at least six weeks before the funding period or event or business/research trip starts (exception: applications for emergency care as per 3a (2))
- child care is booked via an **institutional offering** or the carer can prove that the income is properly declared for tax,
- the age of the children who require care does not exceed the following **age limits**:
 - Non-core hours and emergency care (see 3a (1) & (2)), for single parents or where the other parent is absent: generally children aged up to 12
 - Substitute care (see 3a (3)): generally children aged up to 1 year
 - Costs in connection with a brief business trip (see 3a (4)): generally aged 14 for single parents; aged 3 for nursing children of couples
 - Costs in connection with a research trip that requires an extended stay (see 3a (4)): generally aged 14

c) Only childcare costs that are not costs for regular care in a childcare facility or in the framework of child daycare are eligible for reimbursement.

d) Exception: care as per 3a (3) which is necessary because no regular care in a childcare facility or with paid childminders is available because

- applications for regular care were unsuccessful despite repeated efforts,
- the deadlines for obtaining regular care were too tight because of recruitment at short notice by the University of Tübingen.

e) In the case of care during non-core work hours (see 3a (1)), non-core hours are deemed to be hours outside the normal local care hours. In justified cases, a subsidy may be paid for holiday care.

f) In the event of emergency care (see 3a (2) & (3)), the costs are eligible for reimbursement minus any regular care costs.

- g) Costs in connection with a business or research trip (see 3a (4) and 3b) that requires an extended stay are eligible for reimbursement, less the regular costs that would also be incurred in Germany. Subsistence allowances for children and accompanying carers are not eligible for reimbursement. **Business and research trips that involve a private visit are not eligible for reimbursement.** Care costs as per 3a (4) also relate to school-age children and potentially also attending school abroad. Costs for care of children by relatives are not eligible for reimbursement. Care costs are only eligible for reimbursement if there is no accompanying carer; funding is provided for either an accompanying carer or local care.

5. Amount of funding:

The application can cover the full amount of funding that it is expected will be incurred. However, only part will be approved, depending on the funds available and what is reasonable.

6. Funding provisions:

Funding may be provided from:

1. **external funding**, i.e.
 - a. external funding that is available to collaborative research centers, research training groups and research groups within the scope of the DFG's funding for equal opportunities
 - b. external funding from the clusters of excellence
 - c. other external funding that is made available for this purpose
2. **excellence resources** (second-party funds) for individuals who are already funded by excellence programs
3. the faculties' equal opportunities programs (**budgetary resources**)
4. the central funding program for the financing of childcare costs (**budgetary resources**)

If funding from external or second-party funds (excellence resources) is possible, then no funding will be provided from the faculties' equal opportunities programs or the central funding program (i.e. budgetary resources).

7. Applying for funding:

Funding may be applied for **at any time** as necessary.

Applications should be made via the central administration's **application database** (<https://www.antraege-zv.uni-tuebingen.de/index.php>).

The application should include the following documents:

1. A cover note setting out in detail
 - the target group (see 2) to which the applicant belongs,
 - the funding provision (see 3) under which the application is made,
 - how the conditions for funding (see 4a) are met,
 - the grounds for funding the application, naming the relevant resources (see 6) and
 - the time of the event.

- Where an application relates to an event: the event program, and in the case of participation in a conference a record should also be provided showing active contribution;
2. In the case of an application for funding of an event as per 3a (2), evidence that regular care is discontinued;
 3. In the case of an application for funding of an event as per 3a (3), evidence that an application for regular care has been rejected;
 4. Evidence that the child who requires care at the time of the event and for whom the funding is requested does not exceed the age limits in 4b;
 5. A completed application form with personal details and additional information about the financing needs;
 6. A written statement from the supervisor, or in the case of CRC and collaborative projects, from the coordinator, showing that the event for which funding is requested is officially necessary and/or is for the purposes of an academic qualification (authorization for business travel is not sufficient);
 7. Written confirmation from the supervisor, or in the case of CRC and collaborative projects, from the coordinator, stating whether external funding or second-party funds are in principle available for funding, and what form of resources these are.

8. Processing your application:

The **Family Office** handles processing applications in the database.

After your application has been submitted via the application database, the Family Office **checks to see the application is complete** (i.e. has all necessary documents) and whether the application is eligible for the conditions as regards target group, funding provisions and criteria.

After that, the application is assessed via the application database by the relevant **funding assessor**, these are as follows:

For external funding	- the relevant project organizer
For cluster resources	- the cluster
For excellence resources	- Division II or the project manager for the program
For faculty resources	- the relevant person at the faculty
For central funding	- the Family Office

This assessment takes account of the funding criteria and funding objectives.

The funding assessor then informs the applicant whether the application is approved or rejected and records this in the application database.

9. Billing:

Any recipient of funds is responsible for billing their costs correctly. They must submit the necessary documents to the funding assessor. The funding assessor then checks the documents and sends them to the university cash office for payment. They file a scan for documentation and also send it to the Family Office.

Settlement takes place provided the following conditions are met:

5. The applicant has submitted the following documents:
 - a completed payment order form
 - original receipts

- In the case of funding provisions as per 3a, a written statement explaining choice of service provider and/or document showing that the carer properly declares the income for tax;
 - In the case of funding provisions as per 3b, the 'External travel expenses' form;
6. In the case of funding provisions as per 3a, payment is generally made directly to the service provider, i.e. not to the applicant. If a document is presented showing that the carer properly declares the income for tax, payment may if necessary also be made to the applicant;
 7. In the case of funding provisions as per 3b, payment is made to the applicant; the Federal State guidelines concerning travel expenses and of the University concerning invoicing of travel expenses apply; in the case of travel by private car, the University's flat rate per kilometer applies.

The Family Office sends information on payment of funding **to the HR division**.

The HR division reports if the annual allowance is exceeded to the Baden-Württemberg Landesamt für Besoldung und Versorgung, so that taxation can be arranged.

10. Further information:

1. Approved resources are subject to income tax law (EStG) and **tax must therefore be paid** on them:
 - a. The following are exempt from tax:
 1. Under Section 3(33) EStG, regular care of non-school-age children being cared for in kindergartens or by paid childminders (not covered by the funding provisions in these guidelines)
 2. Under Section 3(34a) EStG, up to a maximum €600 for short-term care of children who have not reached the age of 14 or who on account of a physical, mental or psychological disability that arises before the age of 25 are incapable of caring for themselves, provided the care is necessary for compelling and vocational reasons.
 - b. The following must be taxed as benefits of monetary value:
 1. Under Section 3(33) EStG, subsidies for regular care by carers in the parents' household,
 2. Under Section 3(34a) EStG, subsidies of more than €600 in the year for short-term care of children who have not reached the age of 14 or who on account of a physical, mental or psychological disability that arises before the age of 25 are incapable of caring for themselves, provided the care is necessary for compelling and vocational reasons. If subsidies exceed €600, tax must be paid on the entire amount.
 3. Costs for child carer accompanying on business trips (transport and accommodation of children and carers)

The University reports what resources are paid to the Baden-Württemberg Landesamt für Besoldung und Vergütung, which ensures correct taxation.

2. The University accepts no liability during care in family rooms or at home or for accompanying children and carers. In the case of foreign travel, you must ensure sufficient insurance cover (overseas health insurance) for all accompanying persons.

3. In the case of funding provisions in accordance with 3b to cover the travel and accommodation costs for children and carers, this is not travel expenses as defined by the law on travel expenses but a salary component/compensation for expenses. Travel expenses are only costs that can be invoiced under the Baden-Württemberg Landesreisekostengesetz, i.e. travel and accommodation costs for members of staff themselves. Therefore it is not possible to use resources to fund travel expenses for family-related additional costs on business trips.