**School of Social Sciences**
Equality, Diversity and Inclusion Committee

# Caregivers Costs Fund

## 1. About the caregivers fund

All academic staff including teaching and research assistants), PGRs and PS staff in the School of Social Sciences (SoSS) who have caring responsibilities are invited to apply for a grant of **up to £500** to support attendance at work-related training/events. If awarded, the funding may be used to subsidise childcare or other care provision to enable staff members to attend training events or conferences (or similar).

SoSS staff (both academic and PS), Teaching Assistants (TAs) and PGR students are invited to apply (or, if applicable, use your own Research Support Allowance (RSA) or Career Development Allowance (CDA)) for money from the SoSS Caregiving Costs Fund to subsidise childcare or other caregiving, **up to £500**, when an overnight stay is required for attendance at a conference or training event (or similar). How you spend the money (if approved) is up to you; it might be a matter of paying a trusted babysitter* to stay overnight in your home while you are away, paying for crèche facilities at a conference venue, etc.

## 2. 'Work-related training': HMRC rules and how they apply

Current HMRC guidance is that childcare costs (or care of any other family members or dependants, requiring support, for which you are the carer) can be reimbursed tax and NI-free if they are connected with work-related training *and* if the care is provided via a registered 3rd party (for example a registered nursery or registered care provider). *Payments to non-registered 3rd party will incur tax and NI deductions.

Work related training is defined as any training course or other activity which is designed to enhance knowledge or skills useful to the employee when performing their duties or will better qualify the employee to undertake the employed role in question.

*Academic staff (excluding TAs but including fixed-term teaching and/or research staff)*: We interpret the HMRC guidance to mean that you must be presenting a paper (or something roughly equivalent to that). Normal work activities or a general business trip would not be eligible for the fund. You are expected to cover caring costs from your RSA or CDA unless you don't expect to have sufficient funds in your RSA or CDA to cover it. However, you still need to follow the application procedure below so that (a) we can ensure that claims are HMRC-compliant and (b) we can monitor how much use is being made of caring cost reimbursement across the School.

*Teaching Assistants* (TAs) who are not also PGR students are eligible for this scheme; however in order to comply with HMRC rules you must be undertaking 'training' that is related to your employment at Manchester, ie. teaching. Attending or presenting a paper at a conference or workshop that is specifically about pedagogy counts, as does any teaching-related training course; presenting a research paper at a research conference does not.

*PGR students:* Any activity that enhances your skills or career development (including presenting a research paper) is in principle eligible. Fieldtrips would be classed as normal activity for a postgraduate degree so would not be eligible for the fund and are not covered by this policy in line with HMRC rules.

*PS staff*: You can claim for any conferences, networking and training events that relate to your job.

## 3. Eligibility criteria

In order to ensure that these conditions are met, and to ensure that the School funding stretches as far as possible, the following criteria will apply:-

- All academic staff (including fixed-term contract staff), TAs, PGRs, and PS staff are eligible to apply.
- You will need to get approval from the School Director of EDI/Social Responsibility **in advance**, for which you will need to briefly explain how the trip meets the 'work-related training' criterion.
- The maximum amount that can be claimed is £500 per trip, with a maximum of two trips per person per academic year (to the **total value of £500**).
- Academic staff only: if you are requesting money from the Caregiving Costs Fund, you will need to confirm that you are expecting to spend your full RSA/CDA and cannot therefore use that to fund the caring costs.
- You may not normally use the money to pay friends or family members or to reimburse their travel expenses incurred in assisting with caring. However, there may be cases where this is the only realistic option (eg. having a partner accompany you to an event so that you can breastfeed); please consult the School Director of Social Responsibility if you're not sure.
- You must be able to provide **an invoice/receipt** for the costs claimed.