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**ABSTRACT**

A study was conducted to identify a range of strategies that New York State government could adopt to stimulate business and industry to provide supportive family benefits, services, and work policies. The investigation included a national survey of state and local government initiatives and a special analysis of policies appropriate for New York State; inquiries were sent to approximately 500 state government agencies, to the mayors of the 100 largest cities in the United States, and to a network of community-based organizations and academic institutions that have been encouraging local employers to consider the family needs of their employees. Phone contact was made with policymakers to determine the reasons for a strategy's success or failure and to investigate the bases for such evaluations. Respondents were found to view government variously as educator, broker, facilitator, and role model. Once the basic roles and strategies had been identified, ideas were presented for refinement to a group of state government, corporate, and community specialists. While final recommendations were targeted for New York State, the criteria applied to their development were seen to provide a framework for any state or locality to use in the creation of policy objectives and strategies to encourage employer support to working parents. (A brief project description, an example of model legislation, and a list of state and local resources are appended.) (RH)

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# GOVERNMENT INITIATIVES TO ENCOURAGE EMPLOYER-SUPPORTED CHILD CARE:

## The State and Local Perspective

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by  
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for  
**THE CENTER FOR  
PUBLIC ADVOCACY RESEARCH**

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**GOVERNMENT INITIATIVES TO ENCOURAGE  
EMPLOYER-SUPPORTED CHILD CARE: THE  
STATE AND LOCAL PERSPECTIVE.**

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**July, 1983**

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## INTRODUCTION

There is a vast array of organizations and individuals attempting to influence employer behavior so that it becomes more responsive to the needs of working parents. Government agencies appear to be among the most interested in the increased role of the private sector primarily because of the potential for business to finance that which government has become less able to subsidize on its own. As stated by a day care program specialist in the Office of Program Development and Support in the Department of Children and Family Services in Illinois,

This agency recognized the need to creatively encourage and facilitate the development of private sector participation in the expansion of child care. Dwindling state and federal child care funds coupled with the increasing need for resources offer an excellent incentive for this agency to stimulate business, labor, and industry involvement in child care.

The increased demand for child care is largely the result of mothers' labor force participation and the increasing prevalence of two-wage earner and single-parent families. Currently, half of all mothers with children under age six and 46 percent of mothers with children under three are in the labor force. It is expected that by 1990, 64 percent of all families will have in the labor force mothers with primary responsibility for approximately 10.4 million children under the age of six. (Hofferth, 1979; Golub, 1982). As Sheila Kamerman of Columbia University observes, "we are rapidly approaching the time when most preschoolers will be children of working mothers, as most school-age children already are."



Unfortunately, as the need increases for child care during the day by someone other than the parent, alternative sources of support are diminishing. Families are generally smaller, so that fewer older siblings are available to help care for younger children. Relatives are less often nearby or available, since they, too, may need to be gainfully employed.

When family support is unavailable, working parents turn to the community for support. Due to government cutbacks, however, fewer families are eligible for public assistance. The Reagan Administration's budget cuts have so far cut social service funding by 20 percent, eliminating child care for at least 150,000 low-income children. Reduced enrollment has caused many child care centers to close, creating problems for parents who pay the full cost of care.

Due to the demands from employees unable to find alternative care arrangements and from local programs in need of new sources of revenues, employers face external pressures to respond to the needs of working parents. Furthermore, changes in industry itself, creating labor shortages and a new diversity within the labor force, have caused employers to look at ways to meet the needs of working parents.

While there has been a dramatic increase over the past few years in the number of employers responding to these pressures, there are still relatively few employers in the aggregate providing family-supportive benefits or services. The limited involvement of business in providing support to working parents is due, in part, to their lack of information about the nature of the problems facing working parents and the range of solutions to them. Once educated, employers require assistance in designing new policies and may need to rely on expertise in the community. Few employers are interested in starting their

own programs and may prefer to buy into existing programs in the community. They may find, however, that the inadequacies and inefficiencies of local services prevent their involvement.

Government can be instrumental in removing these obstacles to employer provision of family supports. They can help educate employers about the problems working parents face as they balance work and family responsibilities, by sponsoring conferences and disseminating published material. Government can serve as a broker, linking employers with needed expertise, establishing task forces and providing consultant referral. In addition to providing incentives through tax credits, and other fiscal initiatives, government can facilitate employer involvement by strengthening the child care market through creation of information and referral (I&R) services and vouchering agencies. Finally, government can demonstrate new family-supportive policies and programs by serving as a model employer for its own working parents.

These possible roles for government -- educator, broker, facilitator and role model -- provide the framework for analyzing the government strategies identified in this report. With new roles to play and a new-found freedom with which to play them due to greater decentralization and less regulation from the federal government, state and local government agencies have an opportunity to shape the emerging employer role so that it serves the best interest of the state and its families.

The effectiveness of government strategies will depend upon, in part, the willingness of business and industry to address family concerns. To what extent have employers addressed working parent needs without government's prodding? This report provides first, an overview of employer interest in

supporting working parents and the direction of that interest in order to explain the basis upon which government strategies have been designed.

The report then presents the various strategies government assumes as it plays its varied roles in encouraging employer support. Exemplary initiatives are described and the individuals, agencies and organizations possessing more detailed information are listed in the Appendix with names, addresses and phone numbers.

A summary discussion is provided after each strategy and a general set of conclusions is drawn in the third section of the report, assessing the potential impact of government strategies and outlining criteria for government agencies to use in designing new strategies.

Finally, the implications and directions for New York State are presented, including an overview of labor and child care needs and the current level of government and employer activity related to working parent needs. This discussion and the criteria for government strategies presented earlier are applied to create a list of recommended projects which this study concludes will be effective in meeting the needs of working parents and in generating employer assistance in this pursuit.

#### Objectives and Methodology

This report is about the ways in which government can and does encourage employers to address the needs of their working parent employees. It is based on information collected during a study conducted May through October 1982 by the Center for Public Advocacy Research, Inc. and supported by the New York

Department of Social Services and the New York Community Trust. The study includes a national survey of state and local government initiatives and a special analysis of policies appropriate for New York State.\*

The purpose of the study was to identify a range of strategies that New York State government could adopt by applying its legislative, regulatory and grantmaking functions to stimulate business and industry to provide family-supportive benefits, services and work policies. These management initiatives to support working parents might include child care programs or subsidies, counseling and information services, or alternative work schedules and innovative leave policies.

In order to recommend appropriate strategies to New York, the first objective of the study was to learn about similar efforts made by state and local government agencies around the country. This was accomplished by sending inquiries to approximately 500 state government agencies,\*\* the Mayors of the 100 largest cities in the United States, and to a network of community-based organizations and academic institutions which have been encouraging local employers to consider the family needs of their employees. Inquiries were made to as many as ten people in each state.

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\* This study builds on previous studies published by Dana Friedman, Ed.D. and the reader is referred to these reports for further information on topics not fully discussed in this study (see Appendix for publications authored by Dana Friedman).

\*\* State agencies receiving a project inquiry included those responsible for Title XX, Labor and Industrial Relations, Personnel, State-Local Relations or Community Development, the State Treasurer as well as legislative offices of Research and Policy Analysis in both houses, Commissions on the Status of Women and Regional Office Day Care Specialists.

In order to explore the fullest range of strategies, this inquiry considered initiatives currently in progress as well as those which have been proposed or were defeated. Phone contact was made with policymakers to determine the reasons for a strategy's success, or failure, and the basis upon which such evaluation was made. This information was gathered to provide a measure of effectiveness for each of the identified strategies.

Once the basic roles and strategies had been identified, ideas were presented to a group of New York's government, corporate, and community specialists for refinement. While final recommendations were targeted for New York, the criteria applied to their development provide a framework for any state or locality to use in the creation of their own policy objectives and strategies to encourage employer support to working parents.

## CURRENT EMPLOYER RESPONSE TO WORKING PARENTS

Historically, the private sector has considered family supportive day care in response to national emergencies, government's prompting and the perceived potential for profits. Industry-based child care existed during the Civil War and World War I, and with government funds provided under the Lanham Act, war-related industries in World War II benefitted from mothers ability to aid in the war effort.\*

After the war, when men returned from fighting to replace many of the women in the nation's factories, industry interest in child care waned. This interest was revived in 1967 when the Federal government introduced legislation that allowed for the rapid tax amortization of capital expenses for on-site child care centers. A few companies (Avco Printing, Gerber Foods, Vanderbilt Shirts) assumed there were profits to be made in child care provision. Other companies, such as Stride Rite, KLH, and Polaroid (all in the Boston area), were motivated by a sense of corporate social responsibility. Of the 18 on-site centers that existed in companies during the 1960s and early 1970's, 15 closed, due largely to underutilization and company bankruptcy.

Despite this high failure rate for on-site centers, new interest in employer-supported child emerged in the late 1970's and early 1980's. This interest was sparked by the increasing

\*Under a 50-50 matching agreement, state and federal revenues helped care for thousands of New York children. Because New York City was not defined by the federal government as a "war impact area," the state passed the Moffet Act that allowed for the creation of day care programs through a combination of city and state funds and parent fees.

number of women in the labor force, shortages of trained personnel in high technology and service industries, a new breed of management, and the realization by family-oriented product companies that providing child care was an important image builder.

Today, an estimated 600 employers across the country are providing some form of child care assistance. Most of these employers are concentrated in our high growth industries -- high technology firms and those in the service sector, most frequently banks, insurance companies and hospitals. These employers all experience a demand for labor and child care is seen as a way to recruit and retain a productive workforce. Indeed, in the face of a nursing shortage, hospitals have established nearly 300 on-site day care centers.

Other employers are motivated by a concern for an improved public image, particularly those whose products or services are family-related. Management is genuinely concerned about the way families, as their principal consumers, perceive their commitment to families. Hospitals are also caring institutions and provision of child care is considered a more natural extension of their mandate than it would be for a manufacturer of rubber bands.

The leadership of the organization and the management style created by individuals at the top are also critical determinants of family-supportive programs. The older company president, whose wife has never worked outside the home, has little concept of what balancing home and work can be like. On the other hand, young entrepreneurs, such as those now creating computer and semiconductor empires, may have a spouse in the workforce and a preschooler in need of child care. The issue affects them personally and it may be reflected in corporate

policy. Managers in family-owned businesses may also address family concerns because family values may be incorporated into corporate policy.

The new interest in employer-supported child care builds upon the failures of the 18 on-site centers opened in the 1960s. There is recognition among the 600 employers now providing some form of child care assistance that parents have a diversity of child care needs (e.g. information, counseling, financial). Therefore, the recent employer-supported child care initiatives include options besides building an on-site child care center.

Where new child care programs are needed, employers have realized that some parents may benefit from services located near work, but others may prefer care closer to home in order to avoid commuting with their children. It is also possible that the structure or curriculum chosen for an on-site center is inappropriate for some employees' children. For instance, the center may not serve certain age groups or children with special needs. Parents who want infant care or after-school care may be served better in family day care and those in need of sick child care or summer care may require special service provision.

Where the community already provides adequate services, employers have realized that parents may need assistance in locating and selecting the most appropriate form of care for their children. Employers can provide information and referral (I&R) services by contracting with a local I&R service to provide on- or off-site counseling or they can internalize the service in Personnel or in an employee assistance program. Parents' information and counseling needs have also been met through provision of parent education seminars at the workplace.



Assuming the supply of care is adequate and parents find it accessible, they may not find their preferred form of care affordable. Employers have responded with some form of child care subsidy, provided through a voucher plan or a Dependent Care Assistance Plan, (DCAP). The DCAP was made possible by the Economic Recovery Tax Act of 1981 and makes an employer's contribution to child care a nontaxable benefit for the employee. Other employers help defray child care costs by purchasing slots in existing programs or through discounts for enrollment in specified programs.

Finally, employers have realized that some parents may need more conveniently arranged time to balance home and work responsibilities. The provision of flextime, compressed work weeks, part-time work and job sharing have helped families ease the strain of their dual responsibilities. Many researchers and policymakers have become concerned about inadequate maternity and paternity leave coverage and are advocating for more liberal parental leaves.

As the range of options suggests, the selection of a program that meets management's needs and supports working parents can be complex and will depend on a unique blend of management agendas, parent needs and community resources. And because new management initiatives are justified in terms of their ability to serve management's needs, the rationale for corporate involvement becomes important when promoting the concept of employer support to working parents.

Six hundred employers, a minute fraction of the total number of businesses in the United States, have initiated benefits to support working parents. Clearly, those working parents currently benefitting from these initiatives are small in number and are not usually among those greatest in need.

Because there is little demand for unskilled labor, employers of this population have not felt the need to spend resources to provide child care for their employees. Furthermore, 50 percent of American workers are employed by firms with fewer than 100 workers. Small firms usually cannot afford experimentation unless positive outcomes can be reasonably expected. Similarly, those employers severely strained by the recession, usually employing large numbers of blue-collar workers, will be less able to provide new benefits as they lay off workers.

Following current trends, family-supportive management initiatives may not serve the "working poor" because many of the industries in which they are employed have been adversely affected by the recession if they are not laying off workers, they are able to attract labor without difficulty. Because of the high rate of unemployment, lower-wage earning employees are not willing to jeopardize their jobs by communicating their need for child care to their superiors. Even the "working poor" in businesses providing family supportive services may not benefit from them unless employers subsidize the cost of care rather than establish new programs at prevailing, yet unaffordable, market rates. Needless to say, family-supportive management initiatives will not serve the unemployed and those looking for work or in job training.

These limitations of employer-supported child care pose part of the challenge to government in the long range conception of a private sector role in child care and other family-supportive services. Another part of their challenge is in removing obstacles to further involvement. The recession poses the most serious obstacle and efforts to improve the economy may ultimately result in more family-supportive work policies. Over time, more models will be developed,

implemented and evaluated so that a fuller range of options will be available for experimentation. For some employers, the concern about equity for nonparent employees may be an issue, but this can be solved with provision of flexible benefits that enable employees to choose their benefits based on individual need. Child care market failures may impede employer involvement even though such involvement is sought to ameliorate them. Any government efforts to improve the quality and efficiency of the child care market could facilitate employer involvement. Finally, our value system and the ambivalences towards women working may pose obstacles to employer support for child care. This barrier creates an even more insurmountable block which is that employees do not feel free to express their family concerns at the workplace. While that climate of acceptance may be the most difficult to create, it is the most critical to furthering management's awareness of and commitment to family life.

What the limitations and obstacles to employer involvement indicate is that the field is currently in an education phase: employers need to be educated about family and work issues and about the range of solutions to recognized problems. The social service community also needs an education about ways to market their services and reduce dependency on public resources. Government is in a unique position to educate both the private and voluntary sectors, and because of the formative stages of the field, it has the time to educate itself first about the most effective roles it can play in this process. We now look at the various ways in which government can accomplish this goal while stimulating employer supports to working parents.

Educating the business community about family issues, creating new models of support and removing barriers to further

employer support have become the tasks of an extraordinarily broad group of individuals and organizations in the community. In addition to government, service providers seek to replace lost public subsidies, universities try to package and market their services, United Ways reconceptualize their role as a broker between the private and voluntary sectors, Chambers of Commerce coordinate business interests, national organizations distribute statistics and examples from other parts of the country and a host of management, benefits and child care consultants eye a new market for the redesign of corporate policies and practices. The role that government plays is critical to all of these efforts because it has the capacity to affect corporate decision-making directly through taxation and legislation and, indirectly, through its funding and brokering with other interested parties.

Thus government will play a pivotal role in fostering the increased involvement of employer support to families and assuring that their contributions respect parent preference, preserve the strengths of the existing delivery system, and assure some benefit to those in greatest need.

**GOVERNMENT STRATEGIES FOR ENCOURAGING EMPLOYER SUPPORT  
TO WORKING PARENTS**

Equipped with the necessary tools, government is well prepared to construct a family support system that involves the private sector. Using its regulatory, legislative, grant making, and public information functions, government assumes four basic roles as it attempts to encourage and facilitate employer support to working parents: educator, broker, facilitator and role model. Among the 41 states reporting some activity to promote employer involvement, nearly 70 different initiatives were identified. Among the 26 mayors responding to the project inquiry, 35 activities were reported. In all, 76 different strategies were reviewed.

The state of the art for private sector support to families suggests that we are in an education phase. Limited information is available about how work demands affect family functioning or how family responsibilities affect work performance. That which is known about how family and work overlap has not been widely disseminated, nor have solutions been fully explored. Therefore, in order to suggest that employers address family concerns at the workplace, there is a need for educating them about the nature of the problem and its feasible solutions. Government, in its role as educator can accomplish this by disseminating information through conferences or brochures. Government also may want to educate themselves, service providers or parents about the potential for corporate involvement. This might warrant research and survey work, the findings from which would also be widely distributed.

Government is also in a position to create new forums and linkages that forge innovative partnerships in the design of

Table 1

STATE BY STATE  
PRESENTATION OF  
GOVERNMENT  
STRATEGIES

	EDUCATOR		BROKER		FACILITATOR						ROLE MODEL						
	BROCHURES	MEETINGS	TASK FORCE	TAX CREDIT	TAX DEDUCTION	NAP CREDIT	TECHNICAL ASSISTANCE	DEMONSTRATION	LOAN FUNDS	USE OF SAME	INFO & REFERRAL	VOUCHERS	REGULATORY REFORM	ON-SITE CENTER	FLEXTIME	PERM, PT	JOB SHARING
ALABAMA							✓										
ALASKA															•	•	
ARIZONA			•	✓	✓									✓ci	•	•	
ARKANSAS																	
CALIFORNIA		•ci	•co	✓	•					•ci	•	•		•ci •ci	•	•	•
COLORADO			✓										✓		•	•	
CONNECTICUT	✓	•		•		•			✓				✓		•	•	•
DELAWARE	✓					•									•		
D.C.											•			✓			
FLORIDA						•						•			•		•
GEORGIA			•												•	•	•
HAWAII				✓			•		✓	✓			✓	x	•	•	•
IDAHO*															•	•	•
ILLINOIS			•							✓				✓ci	•	•	•
INDIANA						•											
IOWA				✓											•	•	
KANSAS			•												•	•	
KENTUCKY	✓	•		x			✓								x	•	•
LOUISIANA**															•	•	
MAINE**															•	•	
MARYLAND			•	x					✓					•ci	•	•	•
MASSACHUSETTS				x	✓			•			•	•			•	•	•
MICHIGAN			•	•		•							✓	✓	•	•	
MINNESOTA														✓ci	•	•	•
MISSISSIPPI**														x	•	•	
MISSOURI						•								•	•	•	•
MONTANA														✓	•	•	•

- Occurred or in operation
- ✓ Development Stage
- x Defeated

ci county

co city

\* No agencies responded to the survey

\*\* Agencies reported there were no initiatives by state government

	EDUCATOR		BROKER		FACILITATOR						ROLE MODEL						
	BROCHURES	MEETINGS	TASK FORCE	TAX CREDIT	TAX DEDUCTION	NAP CREDIT	TECHNICAL ASSISTANCE	DEMONSTRATION	LOAN FUNDS	USE OF SAME	INFO & REFERRAL	VOUCHERS	REGULATORY REFORM	ON-SITE CENTER	FLEXTIME	PERM, PT	JOB SHARING
NEBRASKA**													x	✓	●	●	
NEVADA																	
NEW HAMPSHIRE	✓		●														
NEW JERSEY	✓		●	✓								●			●		
NEW MEXICO**															●		
NEW YORK	●	●		✓								✓		✓	●	●	
N. CAROLINA	●	●		✓			✓								●	●	●
N. DAKOTA**																	
OHIO													●	✓	●	●	
OKLAHOMA															●	●	
OREGON			●	✓				x							●	●	●
PENNSYLVANIA		●	co ci			●									●	●	
RHODE ISLAND		●	●												●	●	●
S. CAROLINA	●						●								●		
S. DAKOTA**																●	
TENNESSEE							✓								●		
TEXAS			ci														
UTAH			●	✓			ci								●	●	●
VERMONT		●	●	x									●		●	●	●
VIRGINIA		●	co co			●								✓	●	●	●
WASHINGTON**										✓	ci				●	●	●
W. VIRGINIA													●		✓	●	●
WISCONSIN		●		✓		●								✓	●	●	●
WYOMING**															●		
TOTAL # STATES	8	10	17	16	3	8	6	2	3	4	3	5	8	16	42	35	20

new strategies to help working parents. In this regard, government can serve as a broker, bringing together previously unrelated interests to explore the public-private partnership challenge. A brokering role may involve interdisciplinary task forces representing diverse community interests or various departments of government.

Government's next challenge is to move employers toward implementation. In its role as facilitator, government can provide financial incentives or remove regulatory barriers to corporate involvement. Government can also offer technical assistance to employers, demonstrate new benefits or service models or create mechanisms that strengthen the existing service delivery system. If these efforts are successful in moving employers to act, then the facilitating role may be government's most critical role.

As a role model, government can promote the concept of employer support to working parents while simultaneously providing some of that support to its own parent-employees. This is accomplished through experimentation with new family-supportive work policies for its own state employees and documenting program effectiveness.

Each of these four roles: educator, broker, facilitator and role model will be exemplified by activities of state and local governments around the country.

#### Government as Educator

The efforts made by government to educate employers about issues and options related to family support are usually the first in a series of government activities. These general promotional activities include the development of brochures and



fact sheets and sponsorship of meetings and conferences.

In some cases, there may be a legislative mandate requiring a specific agency to coordinate educational activities regarding employer support to working parents. Mostly, these efforts have been initiated by the executive branch without legislative intervention.

Though these efforts are government initiated, some states and localities have made grants to non-governmental agencies to undertake these educational strategies.

### Brochures

This study identified three states which had published brochures designed to increase employer knowledge of the child care needs of their employees and those options available to meet these needs. In North Carolina, the governor's office took responsibility for preparing and disseminating a brochure which has since become a model for other states. The governor's office in South Carolina helped develop and now relies on materials prepared by Winthrop College School of Consumer Science and Allied Professions. Funding was provided to Winthrop College by the Appalachian Regional Commission for the development of a multi-media marketing package to be used by Winthrop College and the Governor's Office of Children's Affairs to encourage the development of employer-sponsored child care programs. Future plans call for creating a resource center at the college called "Child Care and Company" which will focus on a promotional campaign and technical assistance.

In collaboration with the New York State Business Council, the New York State Department of Social Services developed material on employer-supported child care which was disseminated at the 1982 annual meeting of the Business Council. This material was expanded into a guidebook for distribution throughout the state.

In California, the Governor's 1980 budget included the following language designed to enhance the development of employer-sponsored programs:

In our judgment, the Office of Child Development has not taken significant action in promoting employer sponsored child care through the provision of information regarding tax incentives and other benefits to interested unions and businesses. Specifically, we believe the Office should be preparing significant promotional literature detailing the benefits and the methodologies for establishing such programs, and distribute this and other significant promotional materials to interested businesses and unions."

Without funds allocated for this purpose, however, relatively little effort was made to carry out this mandate. In the absence of state interest, community-based organizations have prepared an array of educational and promotional material.

#### Meetings and Conferences

Government can achieve its educational goals by sponsoring meetings where employers as well as service providers and government officials can learn about work and family issues. The utility of these conferences goes beyond their capacity to impart useful and important information during the meeting; the long range benefit of conferences is that planners, speakers and participants have the opportunity to create networks that can endure beyond the conference date. It is not unusual for a

task force or committee to evolve from a successful conference or meeting or for such groups to be established for the purpose of planning a conference.

The Fairfax County Office for Children in Northern Virginia hosted a series of breakfast meetings with employers in high-density industrial/commercial areas of the county. The purpose of the meeting was to share information about successful models of employer involvement in day care and to develop a Fairfax Employer Advisory Board to stimulate further efforts.

Rhode Island Department of Social and Rehabilitative Services (SRS) co-sponsored a conference with the Governor's Advisory Commission on Women in Rhode Island on March 12, 1982 called "Child Care Options: A Conference on Benefits for Rhode Island Business and Industry." A Business/Child Care Coalition evolved from that meeting which continues to educate the community through a series of mini-conferences held around the state. The corporate participants at these conferences are surveyed regarding their interest in child care and the responses are analyzed in published reports.

The Rhode Island Coalition is now interested in becoming a permanent entity whose primary purpose would be to develop a statewide technical assistance and consultation capacity for employers. A proposal was sent to the Department of SRS for \$36,400 for one year. If funded, the project will be housed in the Greater Providence Chamber of Commerce because it was felt "that the efforts to encourage business may fall on more receptive ears if sponsored by an organization more closely related to business and less visibly to government." (Proposal to SRS).

In the winter of 1981, the Vermont Governor's Commission on the Status of Women convened a meeting of interested persons and employers to discuss the employer's role in day care. A committee was formed to organize a sustained promotional effort. Similarly, as the result of an April 1982 seminar for Kentucky employers, sponsored by an Urban County Council member, a group was formed to look at employee child care needs in downtown Lexington and determine the feasibility of a center or after-school program.

Many conferences are co-sponsored in order to reach diverse networks in the community. In May 1981, the Montgomery County Office of Community Services Planning Council of Pennsylvania co-sponsored a conference, entitled, "Employers and Child Care, Building Families That Work," with the Montgomery County Comprehensive Day Care Program and Child Care Associates, a local community group. The University of Wisconsin-Extension served as a co-sponsor with the Community Coordinated Child Care (4C) of a 1981 conference on employer-supported child care. The governor expressed great interest in this conference and proclaimed November 19, 1981 "Employer Sponsored Child Care Recognition and Awareness Day." The proclamation was read by a representative from the Governor's Advisory Commission on Women and Family Initiatives who also was active in promoting the conference. As a result of these efforts, the Wisconsin lieutenant governor's office submitted a concept paper to the U.S. Department of Health and Human Services for organizing a variety of workshops, surveys and promotional materials that would further encourage employer activity throughout the state.

New York has tried a unique approach to educating employers in group settings. The New York State Council on Children and Families organized four workplace forums with

co-sponsorship from employers and business organizations in the four parts of the state in which forums were held. The Workplace Forums Series were made possible by grants from the Committee on Work Environment and Productivity, a joint labor/management committee of the Civil Service Employee Association and the Governor's Office of Employee Relations. Consultation was also provided by the Family Impact Seminar in Washington, D.C.

Equitable Life Assurance Society in New York City hosted the first forum because of the scope and variety of its own workplace innovations supporting the family. The Wassaic Developmental Center in Dutchess County, New York, was the site of the second workplace forum because it offered a contrast to the New York metropolitan setting. An unanticipated, positive consequence of the Wassaic forum was the high level of community involvement it generated. The State institutions had been trying to work more closely with the community and the forum provided an opportunity for that to happen.

The third Workplace Forum was held on Long Island where a wide-ranging co-sponsorship helped attendance reach 200, including a mix of human resource executives, labor union representatives, child care specialists and state and local government officials. The fourth forum was held in Albany where approximately 300 state employees had the opportunity to discuss child care and wellness programs.

### Discussion

In its role as educator, government promotes the concepts and practices related to employer support to working parents through creation of materials and sponsorship of conferences. Agencies adopting these strategies seemed to feel that they

were successful in stimulating discussion, gaining media attention and creating a dialogue among various sectors within the community.

In some states, nongovernment agencies have assumed responsibility for educating local employers. Therefore, it has not been necessary for state and local governments to assume a leadership role. It is unclear whether government has been inactive in this area because it was pre-empted by community groups or whether there was government resistance where community groups took on the educational tasks in response to government inactivity.

Where government has pursued this role, it is difficult to attribute the development of new employer programs to government's educational efforts because other groups may be promoting the issue or because government worked collaboratively with other community groups, businesses, or unions. While collaborative strategies prevent government from taking the credit, they might assure greater success.

For instance, Rhode Island's Department of SRS realized that after providing the leadership for a conference and the creation of a coalition, they were the inappropriate agency to house a permanent business and child care initiative. They assumed that the business community distrusted government and feared bureaucratic inconvenience so that the less government visibly sponsored the initiative, the more likely it was to be successful. Depending on the relationship between industry and government, this perception is generally widespread.

The approach to the issues may also influence the effectiveness of the government strategy. For instance, as

explained by the Delaware Commission for Women,

[We have] tried to promote employer interest in providing child care facilities for children of employees, but [have] not met with success. About two years ago, we ran a workshop for women in low-skilled and unskilled jobs to which we invited personnel directors from some of the large corporations in the state. Women attending the conference gave testimonials regarding the difficulties they were experiencing in finding child care and expressed their wish that employers would find it possible to provide child care facilities at their places of employment. Most of the companies represented did not feel that it was within company domain to offer this benefit.

It is possible that the expression of child care need without mention of how it could best serve corporate interest inhibited employer enthusiasm. The companies may have felt it wasn't "within the company domain" because they weren't told why it was.

A business orientation to the issues is critical in promotional literature as well. While the North Carolina and South Carolina brochures are among the most attractive and informative, and serve as models for others, they too lack a crisp, business perspective. The rationale for corporate involvement should not be explained first by the numbers of children who may be needing child care because their parents are working, but rather explained by the problems facing companies because their employees are also parents (recruitment, turnover, productivity, absenteeism, etc.)

If a statewide strategy is developed, it may be necessary to tailor agenda topics and literature to various regions, recognizing that each community is faced with a different industry mix and labor force situation. The rationale for eventual employer involvement would vary as would the options

selected because of unique community characteristics. Recognizing the diversity throughout the state and designing a program flexible enough to adapt to that diversity, led to the success of New York's workplace forums and makes them worthy of replication. Planners can come to appreciate this diversity with assistance of a task force representing various community sectors. This broad-based involvement can assure that the educational process will endure beyond the conference date.

Educational activities may be most successful when approached incrementally. First is the identification of needs, which should be publicized and shared with those who have the capacity to meet them. The issues and options may be further described at conferences or in brochures. Interest generated from these activities might result in a task force which explores employer receptivity to various options and which might lead to a more permanent unit that would continue promotional efforts. This process must be allowed to run its course for a period of time before there is evidence of increased private sector support to working parents.

This reality has been accepted in Des Moines, Iowa, where the Child Care Resource Center, a community-based agency of the Department of Social Services explained,

We have taken the initiative to begin the long process of bringing government and the business sector together...As a result of these community efforts of cooperation between government agencies and the private sector, several businesses are looking more closely at their employee's child care needs. This has taken the form of employee surveys, workshops, and the study of benefit packages. We are still in the educational and committee formation stage, but we anticipate that these efforts will pay off at some point in the next decade, when we will see real changes in benefits and government policies, or possibly new legislation.



## Government as Broker

Where conferences often result in the creation of task forces, coalitions or commissions, these bodies might also be created in order to generate brochures, conferences and legislation. Government establishes task forces, coalitions and commissions to promote a particular public policy goal. In this way, government seeks to act as a broker, helping diverse interests in the community to problem-solve together.

### Task Forces, Coalitions and Commissions

Task forces have varying missions and can be established either on a permanent or temporary basis depending on their goals and objectives and the degree to which government initiates or participates on the task force. This study identified 17 task forces, coalitions and commissions in which government is involved. A look at their composition, achievements and recommendations reveals the scope and variety of goals that government can achieve by forming or participating in a formal body dedicated to increased private sector initiatives.

The Arizona Governor's Council on Children, Youth and Families (GCCYF) was established by an Executive Order in 1978 to study, advise, and educate the citizens of Arizona about issues related to children, youth and families. In 1981, the Council created the Business Task Force on Child Care\* as a

\*The Arizona Business Task Force on Child Care was divided into four subcommittees: 1) goals and philosophy; 2) options for use of community resources for child care (e.g. schools, churches, etc.); 3) implementation of child care programs (needs assessments, costs, liability, and licensing); and 4) legislation and advocacy (job training services and tax initiatives).

vehicle for Arizona business and industry to study child care issues and to make recommendations about shared responsibility for child care among parents, government and the private sector. The Business Task Force on Child Care was composed of Council members and representatives from 16 major businesses in the state who worked over a six-month period on ways to promote employer support to child care.

The Task Force recognized the utility of its own work in stimulating discussion among companies and in providing information and thus recommended that the Business Advisory Committee on Child Care become a permanent part of the Governor's Council. The Advisory Committee would perform such functions as advocating for increased United Way support to child care, setting up a clearinghouse of information for business and service providers, analyzing and disseminating legislative news, and developing a "how-to" brochure for companies interested in providing on-site child care. They strongly recommended parent involvement in the planning and administration of such centers, the need to seek professional assistance for interpreting tax treatment of the child care program, and that company-run centers should be required to conform to the same rules and regulations as private child care centers and preschools. These recommendations are currently under study by appropriate government, business and child care providers in the state of Arizona.

A set of principles for employer support also was proposed by the Family Committee of the Illinois Commission on the participatio of business and community leaders in a March 23, 1982, meeting on Employer Sponsored Day Care. Four consensus statements evolved out of the meeting: 1) that weakening of day care regulations which protect the health and safety of Illinois children be opposed; 2) that employer-sponsored day

care programs be recognized as one way to meet part of Illinois's child care needs realizing that these programs serve relatively few people and fail to meet the needs of unskilled, low-income workers; 3) that the federal and state governments make child care and employer support a priority; and 4) that Illinois investigate a voucher plan for meeting the child care needs of Illinois families.

In Oregon, during late 1978, the Children's Services Division of the Oregon Department of Human Resources established an Industrial Task Force. Business representatives from across the state were drawn from various policy levels within their respective organizations and joined with government and community-based professionals knowledgeable about day care. Among numerous recommendations was an examination of personnel policies in state government and corporations, release time for parents so they can participate in their children's day care programs, tax credits to employers providing child care support, inclusion of child care in economic development initiatives, and a variety of efforts to strengthen the existing child care delivery system. Also recommended was that "a dynamic and highly visible Industrial Day Care Unit be set up at the state level to provide information and technical assistance to promote, plan, coordinate, monitor and evaluate industrial day care projects in communities around the state." The statewide resource would be charged with responsibility for promotional seminars and providing fiscal and technical assistance to community-based groups and employers requesting assistance. This unit would be located within the Children's Service Division and would receive assistance from other agencies within the Department of Human Resources, and from the Departments of Commerce, and Revenue, and the Attorney General's Office. This recommendation was to be considered by the Governor of the

State of Oregon.

In Maryland, legislative committees utilize the interim period between sessions of the legislature for in-depth study of programs and issues raised in proposed legislation. The House Committee on Constitutional and Administrative Law conducted research on child care during the 1981 legislative interim period, out of which emerged a work group comprised of legislators and community members to conduct further study of child care issues.

Concerned about the lack of employer involvement in child care and noting that federal tax law had recently been changed to encourage such involvement, the Work Group drafted a resolution entitled "Day Care - Support by Business." The Resolution requested the Department of Economic and Community Development to supplement its program of business liaison by promoting actively business support of day care services for children of working parents. It was signed by the President of the Senate and the Speaker of the House of Delegates on June 1, 1982. No monies were appropriated for this promotional activity, nor was the Department of Economic and Community Development fully supportive of their new mandate. Therefore, there has been virtually no activity as a result of this Resolution.

In another effort of the Maryland legislature during the summer and fall of 1981, a House Subcommittee on Child Care held hearings and made a number of recommendations, including the establishment of a task force to examine the means by which government could encourage private employers to provide child care services. In response to that recommendation the State Department of Human Resources and Economic and Community Development formed a task force of legislators and government

and community leaders to be chaired by the Director of Day Care Services of the Department of Human Resources for the purpose of exploring a range of public-private partnerships for child care.

The Division of Human Development of the Georgia Department of Human Resources has participated in the work of a task force on day care and industry organized by the Save the Children Federation Southern States office. Their efforts will be aided by an upcoming statewide conference and employer handbook prepared by a Washington, D.C. consulting firm and supported by a grant from the Appalachian Regional Commission which is to be administered by the Georgia Department of Community Affairs. Another grant from the Women's Bureau of the Department of Labor was made to the Atlanta Urban League and a conference will be held for city employers.

The Department of Social and Rehabilitative Services for the state of Vermont expressed its interest in encouraging increased involvement of employers in providing child care programs through representation on the Vermont Committee on Child Care Options for Employers. This group will develop and distribute educational brochures to Vermont employers and present additional information to the Vermont Personnel Association.

Sometimes, task forces involved in a more generic examination of child care lead to an emphasis on employer involvement in planning and supporting child care in the community. After a review of the inadequacy of child care services in Ventura County, California, the County Board of Supervisors asked the newly-created Commission for Women to study child care and present a report to the county supervisors. As an outgrowth of this review, the Child Care

Project Committee was formed, composed of community leaders and Board Supervisors on the Commission, in order to "identify existing child care resources and develop a countywide child care resource network." The network would provide child care information and referral services to parents, analyze existing child care licensing standards, hold meetings with business and labor unions to discuss child care, and prepare estimates of cost/benefits for employers providing child care. There would also be exploration of child care as a barrier to employment for women on welfare, to be shared with the Private Industry Council.

In Philadelphia, the Child Care Task Force of the Mayor's Commission for Women was established in 1981 in response to a need for leadership and advocacy in the child care field in Philadelphia. The Task Force consists of child care experts and community and government leaders whose responsibility is to assist the Commission in developing the city's child care policy and promoting involvement by the private sector.

The popularity of public-private partnerships endorsed by the Reagan Administration has resulted in task forces which often select child care as a priority concern. This is the case in Houston where the Chamber of Commerce hosts a task force comprised of public, private and voluntary sector representatives.\* In Henrico County, Virginia, a pilot project sponsored by the National Association of Counties (Naco) is

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\*As a result of his involvement in the Houston task force, a corporate leader who also serves on President Reagan's Task Force, recommended and received approval for coordination of four forums around the country for employers on child care and family concerns.

expected to build a greater cooperation between private and public sectors. They established child care as the first priority.

In Utah, the formation of the Governor's Committee on Public Private Linkages was aided by the Industrial Day Care Project, and supported by an advisory committee in an effort to promote employer-supported child care. The Utah Department of Social Services funded this Project which is housed at the Phoenix Institute, a nonprofit agency which seeks alternative job options for women. One of the justifications for the Project was a recent Utah Issues survey which showed that 68 percent of the unemployed parents surveyed felt child care is a significant barrier to employment. The project plans to: promote employer-supported child care, by establishing employer contacts and providing them with needed technical assistance; research Utah and federal tax laws and draft legislation if needed to provide financial incentives to employers; develop written and visual materials to educate employers and the public at large; set up an advisory board; and establish a monitoring system so project effectiveness could be determined.

### Discussion

As with conferences and meetings, the long term utility of government's brokering efforts is to bring together individuals and organizations which have no other forum in which to share ideas and work out collaborative solutions to community problems. The group may be assembled as a free standing body with a specific task, as an advisory board of a research project or to a government agency, or as a special work group within government. In addition to promoting increased employer supports to working parents, these groups also develop standards for employer involvement in an attempt to assure quality, parent choice and that new programs do not undermine

the existing system of services.

Many of the task forces, commissions and coalitions have only recently been formed. Some have made recommendations, but not enough time has elapsed to ascertain whether these suggested initiatives will be implemented. To date, the greatest success of government's brokering activity has been to raise consciousness among disparate interests all desiring to improve child care opportunities for working parents. Each participant not only becomes educated about the issues, but comes to understand the perspective of other participants from organizations outside their respective fields. These linkages create the potential for sustained, interdisciplinary problem-solving for the community. The success of these task forces will ultimately be measured by the ability of their outreach efforts to build larger and broader constituencies dedicated to meeting the child care needs of working parents.

#### Government as Facilitator

In attempts to turn into action employer interest generated by education and brokering strategies, government assumes the role of facilitator. Some companies may not be willing to assume the full cost of a new initiative and government can ease the financial burden through corporate tax credits and deductions. Employers might remain inactive because they are overwhelmed by the array of solutions they might offer. Government can provide the technical assistance they need to select the most appropriate response. Finally, an employer may prefer to share the responsibility with the community, but is prevented from doing so because of the inadequacies or inefficiencies of the existing service delivery system. Government might then seek to strengthen the community base of services by facilitating start-up of new programs



through revolving loans and deregulation or by creating new mechanisms that make programs more accessible, such as information and referral services.

### Providing Incentives Through Tax Benefits

States can use tax legislation to provide financial incentives to employers to provide support to working parents. This study identified 11 states which have considered or are currently considering a tax credit for employers who construct or renovate a day care facility for their employees (Kentucky, Wisconsin, Maryland, Michigan, Vermont, Oregon, Arizona, Hawaii, Connecticut, New York, and Utah) Only two states have passed this legislation (Connecticut and Michigan). Through Neighborhood Assistance Programs (NAP) a larger tax credit is available to employers in approximately fifteen states and pending in another ten states. Employers providing child care through NAP are usually eligible for a 50 percent credit against state tax liability. Another three states have pursued tax deductions for amortization of facilities (Arizona, Massachusetts, and California) but only California's bill is now law. California also passed legislation which institutes a State Dependent Care Assistance Plan (DCAP) with provisions similar to the federal DCAP (Section 129, IRS code). Iowa had similar legislation which was not debated in the last session of the legislature.

The provisions of the various tax bills (credits, deductions, and neighborhood assistance plans) are presented below.

#### Tax Credits

As they appear in Table 2 the various tax credits considered by state legislatures are very similar. Included in

TABLE 2 - TAX CREDIT LEGISLATION

State	Status	Reference No.	Maximum Credit	# Yrs. unused Credit can be Forwarded	Comments
Connecticut	a) Enacted 1/1/1981	- PL 81-100 (SB 524)	- 25% of expenses or \$10,000	3 years	- Nearly 50 inquiries; no takers as of 1982
	b) No action	- HB 5326	- Raise credit limit to 50% or \$20,000		- Neighborhood Assistance legislation increased credit to 30%, but kept \$10,000 limit
Michigan	Enacted 1/17/81	P.A. No. 468	Credit = #hrs of care 2000 hrs. x \$45.00 up to 10% tax liability	NA	No companies applied to credit. Law expires 1/1/83. Employers may find community centers are family day care homes
Kentucky	Hearings held; no action, 1982	HB 584	20% or \$10,000	3	Failure attributed by lack of effective lobbying and no estimates for lost revenues
Arizona	No action 1982	HB 2245	20%	5	
Oregon	Defeated 1981	HB 3158	-	5	Task Force recommended credit of 5% or \$10,000
Vermont	a) No action (Senate) 1982 Passed (House) 1982	S. 205	25% or \$10,000 lowest of \$2,000 or \$50.00/child	3	Introduced late in the session and was overshadowed. May be reintroduced
Maryland	No action	No. 1448 House of Delegates	25%	no limit	Failure attributed to lack of revenue loss projections
Hawaii	Defeated 1981	Insufficient information			This measure was not reintroduced in 1982
North Carolina	Proposed		10%		Increase of 30% of the 6% credit cur- rently allowed by permitting full deduction for employees as a business expense
New York	a) Pending	A 999	30% credit	none	Only for capitol expenditures
	b) Pending	A 813	10% credit	3	Applicable to all employer expenditures on child care

\*The Wisconsin legislation is in proposal form and is not included in this analysis.

every tax credit bill is the requirement that the child care programs to which employers contribute must be licensed and nonprofit. Also mentioned in all bills is that if two or more employers share in the expenses, their credits should be shared proportionately. Finally, most bills require that the child care program serve primarily children of the taxpayer's employees. The legislation passed by Connecticut and Michigan, which have served as models for other states, appears in the Appendix.

The Connecticut legislation, passed in 1981, has been widely promoted by the Office of Child Day Care and the Permanent Commission on the Status of Women. However, no companies have applied for the credit. There is concern that the credit is too small: The maximum credit is 30 percent with no employer dollar limit but a state dollar limit for all credits allowed. Proposed legislation which did not receive action in the 1982 session of the legislature would have increased the credit to the lesser of 50 percent or \$20,000. The provisions of the current law, P.L. 81-100, were incorporated into a larger bill providing tax credits for neighborhood assistance.

Michigan's tax credit is the most unique of the credit legislation, and, again, business has not taken advantage of the opportunity. The small size of the credit\* was offered as

\*Michigan's tax credit is computed by multiplying \$45 (the average weekly cost of care in the state) by the number of hours care is provided. If, for instance, an employer paid for a child's day care for 45 hours per week for 50 weeks per year, they would pay for 2,250 hours of care per year. The 2,250 hours of care would be divided by 2,000 to equal 1.12, which would then be multiplied by \$45 to equal a tax credit of \$50.40 for the employer for this one child. The credit is based on the amount of care provided and not the actual cost of care incurred by the employer. The level of subsidy far exceeds the amount of credit.

the primary reason why no businesses have applied for the credit despite outreach efforts by government agencies and advocacy groups. This credit is available for only two years and will phase out in 1983.

The most far sighted provision of the bill is the variety of licensed, nonprofit child care programs to which the credit can be applied, including information and referral agencies. It was intended for "the flexibility [to] allow employers to work with their employees to determine the best type of child care for that particular family and community." (Michigan Fact Sheet on Public Act 468.) Most other proposed credit legislation does not offer this flexibility.

In New Mexico, the Governor's Task Force on Family Policy recommended tax legislation that changes the size of the credit based on the particular option chosen. For provision of child care subsidies, the employer receives a credit "in an amount determined by multiplying the sum of all resulting equivalent hours, by \$50," not to exceed 15 percent of the employer's tax liability. The employer may receive a 30 percent tax credit for expenditures made for "information and referral services, staff training, planning, site preparation construction, renovation or acquisition of facilities for purposes of establishing an on-site child care center for employees." The credit limit for any taxpayer may not exceed \$30,000.

Members of the New York legislature have introduced a few tax credit bills which are similar to those proposed in other states. A bill currently before the legislature, introduced by Assemblywoman May Newburger, A. 999, offers a 30 percent, one-time tax credit to employers who incur capital expense for construction or renovation of an on- or near-site child care facility. It was projected that the maximum annual revenue

loss from the credit would not exceed \$500,000. In support of this legislation, the New York State Business Council stated,

We already have a tax credit for investments in new plants and equipment and for research and development expenditures. It is time that we extend tax credits to cover facilities needed for human development.  
(Legislative memo, 6/15/81)

A companion bill introduced by New York State Senator Mary Goodhue, A. 813, allows for a 10 percent tax credit, but allows the credit to be used for new or renovated centers, contractual arrangements with existing community-based programs or for subsidies to employees to enable them to purchase the child care of their choice. Like the federal Dependent Care Assistance Plan, this bill assures employees that the amount contributed by the employer is excluded from their personal income tax. The employer may receive 10 percent credit and deduct the remaining 90 percent as an ordinary business expense. An employer may not, however, take advantage of the 30 percent credit described above and the 10 percent credit simultaneously. Both bills face uncertain passage in the legislature.

#### Tax Deductions

The survey identified three states, Massachusetts, Arizona, and California, interested in providing tax deductions for "the expense of acquiring, constructing, reconstructing or rehabilitating property for use as a child care facility for employees of the taxpayer."

Only California introduced legislation which became law in 1972. This legislation attempts to bring state law into compliance with federal tax provisions on amortization of expenses for new facilities. However §188 of the Internal Revenue Code was not renewed in 1981 because it became obsolete

with passage of the Federal Accelerated Recovery Act which permits standardized time frames for amortization of capital expenditures (at 15 years, five years and three years of the life of the property). Prior to this act, capital expenditures had to be amortized over a 30 year period, except where specially legislated, as with §188. The intent of the California legislation was for "services [to] be established in locations which make it convenient for eligible families who are employed, to be employed or who are enrolled in employment training programs." (Excerpted from law.)

The proposed Massachusetts legislation allowed the same five-year amortization period and further specified that "no more than 20 percent of the average, daily, enrolled or attending children...are other than children of such employees." The Arizona bill allows expenses for capital expenditures to be subtracted for capital expenditures ratably over a period of 24 months. They further permit those already amortizing over 60 months under federal provision, to amortize the remaining amount more quickly.

Another form of tax deduction enables business to deduct as ordinary and necessary business expenses those expenses paid by an employer on behalf of employees for child care costs. Three states, California, Iowa and North Carolina have debated these tax deductions with only California having passed its legislation.

California law, Chapter 1130, was approved by the Governor in October, 1981, and states that a deduction is allowed for expenses, "including, but not limited to, any payments, reimbursements, or contributions to employees for child care." It offers flexibility to the employer and the parent regarding the form of child care for which tax forgiveness is allowed.

The Iowa legislation, which was introduced but not debated in the 1981 session of the legislature, required that employer-supported child care be provided at licensed child care centers. North Carolina legislation also specifies center-based care as the form of child care for which employers may receive a deduction.

#### Neighborhood Assistance Programs

As President Reagan eliminates or reduces economic development activities of the Community Service Administration, as well as neighborhood programs sponsored by the Department of Housing and Urban Development and employment and training programs under CETA, increased attention is focused on local enterprise development at the state and local level. (State Assistance for Community Economic Development, by Council of State Community Affairs Agencies, February, 1982, p.1)

The primary tool used to encourage corporate investment in distressed communities is the tax credit. The enabling statutes are generally known as Neighborhood Assistance Acts, the first of which was enacted by Pennsylvania in 1967. During the next decade, Indiana, Missouri, and Delaware adopted their own programs and more recently, Michigan, Florida, Virginia, Wisconsin, and Connecticut began a similar use of tax incentives to promote community development. As reported by the National Economic Development and Law (NEDL) Center in May, 1982, at least 21 other states are considering tax credit programs that focus specifically on the capital needs of distressed areas in the state.

The popularity of the tax credit program for businesses is attributed to its operational simplicity and to lessening the after-tax cost of providing management support, financial contributions or in-kind assistance to neighborhood projects.

Virginia law allows the tax credit to be used to pay one half of the salaried time spent by an employee assisting an approved NAP project.

The size of the credit is 50 percent in most states and is considered attractive to business. In Missouri and Pennsylvania, a 70 percent tax credit is available for certain priority activities. If the company contributes to a nonprofit 501(c) (3) organization, it may also take advantage of a charitable deduction under state and federal law (p.6 NEDL Center). In the conventional NAP, the after-tax cost to a contributor is less than 25 cents on the dollar.\*

Some states do not provide tax credits for NAP projects, but rather tax deductions or rebates. As described by the Division of Economic Services for the State of Delaware, "As originally enacted, the law provided a tax credit that is a reduction in total corporate tax liability. In the 1970's the tax credit provision was changed to a tax deduction. As a tax credit this provision was heavily utilized; as a deduction, its use has declined. This state law had its genesis in similar laws in other states. Apparently, the Delaware General Assembly was persuaded to adopt this provision by its success in other states." (Letter of August 3, 1982)

In Michigan, a 50 percent tax rebate is offered, where a \$20,000 contribution to an approved project would result in a tax refund of \$10,000. This is the only state whose program is

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\* This calculation was made by the National Economic Development and Law Center on the assumptions that: the state provides a 50 percent tax credit; the corporation is in the 46 percent tax bracket; the state corporate tax is 10 percent; and net income is \$200,000.



not based on the state tax system and functions more as a grant program.

When credits are offered, most states place a ceiling on the total tax credits available each year and on the amount that can be taken by each firm in order to limit the potential loss of tax revenues and to preclude a few corporations from becoming the dominant beneficiaries of the program. Pennsylvania and Missouri have annual statewide limits of \$8.75 million and individual company limits of \$250,000. Florida's state limit is \$3 million and the company limit is \$200,000. Florida's program also differs in that it was created from three separate bills which provide tax credits for: 1) new jobs; 2) new or expanded business; and 3) contributions to community development projects.

The National Economic and Development Law Center observes, "While there is obviously widespread interest in the NAP approach, the full amount of allowable credits has never been realized in the states with operating NAPs. Pennsylvania estimates that in 1981-82, it will allocate the total amount of allowable credits for the first time, however less than one half of the credits may actually be used. Indiana dispersed less than one third of approximately \$600,000 worth of credits authorized in 1979-80." (p. 40)

The use of credits may be significantly inhibited without aggressive outreach and marketing. Pennsylvania holds regional meetings with business leaders to acquaint them with provisions of the law and Florida has contracted with the Private Industry Council of Dade County to publicize the tax incentive programs. In most states, however, program administration is understaffed and appropriations have not been made for publicizing the programs.

Companies also may be discouraged from participating if they perceive the process of obtaining credit approval as too complicated or bureaucratic (NEDL, p.43). NAP advocates also suggest that the inexperience of community organizations in working with the private sector can be a major reason for the shortfall (NEDL, p.44). Business also may require an education in dealing with the voluntary sector.

In most states, the types of NAP projects eligible for funding include job training, education, crime prevention, neighborhood revitalization and community service. Child care is generally considered an allowable community service activity. However, in Pennsylvania where the NAP emphasis is on social services rather than economic development, day care is considered an ancillary program, justified in terms of its relationship to education or job training. Only one company in Pennsylvania, Red Rope Industries, has provided child care for the community and its employees. They received a 50 percent tax credit against their state corporate tax liability on their \$112,000 investment.

A few community-based day care programs have applied and received NAP approval in Indiana. In Florida, six community day care programs have received NAP credits.\*

\*Most of the child care programs funded by Florida's NAP intended to use the credit to leverage corporate dollars. The Redlands Christian Migrant Association (RCMA) asserted, "Approval of these projects (3 day care centers) under the tax credit will greatly increase RCMA's ability to procure corporate contributions." The Orlando 4C justified its NAP credit in terms of the need to attract corporate contributions which would pay for children who need care, but who could not otherwise be served.

In Delaware, "the law has been used to support nonprofit day care facilities, usually through donations for construction or renovations and has served a useful purpose in encouraging business firms to donate funds for other family services." (Letter of August 3, 1982 from Delaware Division of Economic Services)

The specific inclusion of day care as an acceptable NAP project may warrant separate legislation. In Oregon, House Bill 2316 requests day care inclusion in the state's NAP. In Connecticut, legislation allowing a 25 percent tax credit for employers' child care contributions was expanded to 30 percent under a Neighborhood Assistance Act.

There is some question as to whether a company can serve its own employees in a day care program eligible for a NAP tax credit. One of the goals of Neighborhood Assistance Acts is to encourage corporate philanthropy. States therefore, prohibit or discourage activities in which the business might profit or have a financial interest. Virginia law specifies that a firm can receive a credit for activities that apply "to individuals not employed by the business firm." Other states prohibit the company from specifying that only employees of the company may use the program.

#### Discussion

The saliency of tax initiatives as a way to facilitate employer support to working parents depends upon their acceptance in State legislatures and if adopted, their attractiveness to employees.

Acceptance by State Legislators. States consider tax measures in the hopes they will stimulate employers to address the family needs of state citizens. However, there is a

general reticence by state legislatures to institute new tax credits or deductions because of their concern for lost revenue in these difficult economic times. In fact, many states have "uncoupled" from federal tax law to avoid revenue loss from some of the tax credits and deductions available on the federal level which previously had been permitted under state law.

In addition, some legislators oppose tax credits and deductions because revenue loss can not be adequately calculated. In a publication on Public-Private Partnership: An Opportunity for Urban Communities, the Committee for Economic Development suggests that "changes in tax policy to motivate desired kinds of private behavior should be used sparingly and should be subject to the same type of cost-benefit analysis and evaluation as legislative and regulatory actions." In a number of states where tax credits did not become law, policymakers interviewed for this project attributed failure to the lack of a fiscal note, i.e. the inability to estimate the projected loss in revenues as a result of the tax measure. It is difficult to estimate the potential cost to state government because there are an unknown amount of expenditures that could be made by each employer. With regard to administrative costs, Maryland estimated that the costs for computerizing and auditing the program would amount to \$25,000 during the first year. Administering the credit in subsequent years would amount to \$10,000.

Recognizing the cost considerations of the initiatives, some advocates and legislators within the various states felt that passage of this legislation was important because it would raise consciousness among employers about the child care needs of their employees even if they were not yet ready to take advantage of the tax incentives. In this regard, some tax experts argued that the deduction passed in California already

existed in federal law, but bill sponsors felt there was a greater need to focus business attention on child care concerns. As a statute, the issue would be publicized in tax reports and magazines reaching business managers that would otherwise not report on such issues as child care.

In a paper prepared by Boston University Legislative Services for a Massachusetts representative, state tax credit legislation was recommended as a way to draw attention to federal tax incentives. The report concludes that "tax experts in Massachusetts generally agree that there is a great deal of confusion and ignorance regarding this [federal] advantage. As a result, Massachusetts employers have not taken advantage of [federal tax] incentives."

Attractiveness to Employers. If the legislature is willing to use a tax strategy, there is still question about its ability to facilitate employer involvement in serving the family needs of their employees. This is an important concern when considering that in the two states where tax credit legislation was passed, no employers have taken advantage of the favorable tax treatment. Even with the more generous NAP, employers have never used all credits available to them. However, it is difficult to make a final judgment as to the potential effectiveness of various tax initiatives because most of them have not been available for very long, the concept of employer-supported child care is still relatively new and untried, the current state of the economy may inhibit corporate consideration of new benefits and the state tax initiatives have not been well publicized.

In addition, the tax credit as an incentive may be too small to serve as a significant incentive. The size of the various credits is relatively small compared to what the potential program costs might be. Renovation or construction

might amount to as much as \$100,000 for a day care center. A \$10,000 savings provides a relatively small incentive. The Michigan credit offers even less financial relief. Illinois Representative Woods Bowman remarked at a meeting of the Illinois Commission on Women that,

Most tax incentives for business are tied to the Federal Revenue Code where the business tax rate is 46 percent compared to Illinois's corporate rate of 4.5 percent. An incentive against the Illinois corporate rate would not be that fantastic to stimulate much interest in this area. (Minutes of March 23, 1983 meeting.)

This is certainly true in states like Texas and New Hampshire which have no corporate tax.

As explained to the Maryland Committee for Child Care by Professor Robert Keller of the University of Maryland School of Law,\* when you consider the very low rate of corporate tax (6 -1/4 in Maryland), the relationship between 25 percent of the

\*Professor Keller presents another reason why the tax credit may be too small when considering the combined value of state and federal income tax provisions. Let us assume that an employer spends \$100,000 in start-up costs and that federal tax rate is 50 percent (it is 46 percent in actuality). Under federal law providing for accelerated depreciation of personal property, the employer could deduct \$100,000 over five years. Assuming he is in the top bracket (50 percent), the net cost to the employer for his \$100,000 would be \$50,000. Then, let us say state law offers a tax credit of \$25,000. The employer can no longer claim \$100,000 for his expenditures because the state paid \$25,000 of that amount and the employer saves only \$37,500 in federal tax dollars. In summary, if there had been no state action, the child care initiative would have cost the federal government \$50,000 and the employer \$50,000. With state action, the federal government and the employer each pay \$37,500 and the state pays \$25,000. Half of the cost to the state of \$25,000 would be applied to lessening the federal burden.

start-up costs and a 6 1/4 corporate tax rate means that with an expenditure of \$100,000, a company must have a net profit (taxable income) in excess of \$400,000 in order to earn \$25,000 in one year. The Massachusetts analysis of the proposed amortization bill for employers stated, "Employers have to make a very large capital investment in order to benefit from the accelerated depreciation laws." It may be necessary to provide larger credits, as with Pennsylvania's 50 percent credit for neighborhood assistance programs. There was evidence that Red Rope Industries decided to establish a day care center for employees because of the attractiveness of the credit. However, issues of cost and tax liability are considered after numerous other determinations are made, such as the economic health of the company, the degree to which child care provision can solve management problems, the needs of the employee population, and the general attitude of corporate decision-makers towards family involvement and child care in particular. Rather than consider them incentives, tax credits or deductions may only serve as final motivators, affecting decision-making only after other agendas have been satisfied.

Moreover, many employers cannot take advantage of these tax initiatives. For instance, hospitals and universities are the employers most often providing child care. Frequently of nonprofit status, they are ineligible for the tax credits and deductions proposed. Another interested group of employers, mutual life insurance companies, may be ineligible for these deductions because they are owned by their policyholders and all profits distributed annually. In addition, many small firms do not pay any taxes. Of 140,000 business returns in Michigan, 45 percent had no tax liability. As stated in the Massachusetts analysis, "It should be noted that this bill (tax credit) does not deal with the major problem of inadequate and costly day care for those in small business."

Not only is the financial incentive lacking with some of these tax provisions, but they are also constraining. Credits and deductions are being considered largely for capital expenditures and for day care centers. Implicit in this strategy is the assumption that employers are interested in establishing on-site centers and that parents are anxious to use such facilities. Because parent preferences vary, a company can serve a greater number of employees' needs if they can remain flexible in the forms of child care they are willing to support. Similarly, the more flexibility that employers are offered in applying various tax provisions, the more they are likely to respond and the more children can be served.

Furthermore, it may be more important to encourage employers to assume ongoing operating costs rather than start-up costs, so that fees can be lowered and the program made affordable to more families. A number of employers with on-site centers provide initial start-up costs with no ongoing subsidy. As a result, the fees they charged to cover operating costs makes the center prohibitive to lower wage-earning employees. Tax credits and deductions solely for start-up costs of day care centers will not ultimately serve the more vulnerable populations about which government should be most concerned.

An important distinction between the NAP tax credit program and the child care tax credits to employers is that low income parents who may or may not be employees of the donating company may benefit from NAP projects whereas the employer tax credits for child care, such as those in Connecticut and Michigan, specifically target employees of the taxpayer. Because larger, more profitable companies tend to benefit from tax credits, and because they are not typically requested to subsidize parent fees, middle and upper income employees are



more likely to reap the benefits of child care tax credits unaffiliated with community development or neighborhood assistance.

Because of these concerns and limitations on corporate tax provisions, some have suggested that credits to parents would ultimately be more valuable. Utah's Industrial Day Care Project conducted by the Phoenix Institute concluded that "it is still the employee who bears the major burden of child care costs, and that the most effective incentive would be tax credit legislation that affects parents directly."

A survey by the Children's Defense Fund identified 23 states whose tax laws follow the federal code whereby parents may receive a child care tax credit against state income tax as they do for federal income tax purposes. Another four states have their own child care tax credit which may be offered at a higher rate than federal tax law allows. Finally, eight states offer a tax deduction for child care expenses. This indicates that 35 states offer some financial assistance to parents through tax forgiveness, although the limitations posed by the lack of refundability holds at the state level as it does at the federal level. (Alaska is the only state with a refundable credit.)

Representative Bowman from Illinois objected to tax incentives because they "do not distinguish between good and bad programs, nor between programs for the rich and for the poor; all programs get the same tax break." He said that he was basically opposed to supply subsidies as opposed to consumer subsidies. A good example of the potential beneficiaries of these subsidies programs is Section 8 housing in which most of the money goes to the developer.

## Technical Assistance

Employers can respond to the needs of working parents with a variety of new programs and policies. The selection process can be complex as attempts are made to satisfy the needs of management, parents, and the community. While employers may be cognizant of its own problems and the solutions that might ameliorate management woes, they may require outside expertise to help them assess parent needs and evaluate gaps in the community supply of services that could meet them.

Many states reported that they offer consultation to employers as requested. This is particularly true of licensing agencies because employers often think first of establishing on-site centers and soon discover that they must comply with state regulations. They are interested in obtaining the regulations from the state licensing office when they make initial contact.

A number of states has developed or is planning to develop more formalized consultation services either by creating a new division or project with technical assistance capacity or by contracting out to an existing group, as South Carolina did with Winthrop College, described earlier.

A respondent from Hawaii's Office of Children Youth commented, "Because many private employers may not have the expertise necessary to develop child care programs, the Office of Children and Youth supported a measure which would have funded a consultant on contract to provide the technical assistance and expertise as needed. Unfortunately, this measure did not pass the 1982 legislature."

The City of Dallas, Texas has a three-year old Employer

Sponsored Child Care Program funded by the Community Development Block Grant. The Program provides free information to the business community about issues and options as well as technical assistance in conducting feasibility studies and designing programs.

### Discussion

As the first point of contact with social service expertise, government is in a unique position to streamline the implementation process for employers. This position requires that government be knowledgeable about the options and capable of referring employers to reliable providers and consultants in the community. This unique position also allows government to shape the nature of private sector support. With a clear vision of where there are gaps in service, government agencies can direct employers to the most neglected areas and forms of child care provision. Ultimately, private sector contributions can help meet government's long range objectives for the design of an adequate child care system.

### Demonstrations

With few employer options in place to serve as models to other employers, government has an opportunity to test new forms of employer support while meeting some of its own objectives. Government can provide financial assistance to employers who design a specific form of family support. In this way, government shapes employer involvement, demonstrating to other employers the desirability of various employer options.

The Massachusetts Department of Social Services tried direct incentives to businesses by opening a competitive bidding process for \$500,000 - \$750,000 to be used to fund a

variety of child care initiatives sponsored by employers. At least 60 percent of the funds were to be used to serve low-income families. In response to the Request for Proposals, two employers are providing child care support services. The VanBrode Group in Clinton, Massachusetts, opened a preschool day care center for 85 children and has a Title XX contract with the Department of Social Services for 60 of these children. Parker Metals in Worcester contracts with Department of Social Services to provide child care vouchers for income-eligible employees (CCRC News).

### Discussion

The competitive bidding process for employers has been overlooked by most government agencies. This may be one of the few ways to provide greater incentives to employers who serve low-income populations of working parents and to begin experimentation with less popular and less visible options. If the Massachusetts demonstration program succeeds in perking corporate interest, other states may decide to implement their own demonstration programs.

### Facilitating Start-Up

Employers who choose to provide child care services may find that space limitations present a serious obstacle. It may be that the worksite cannot be easily adapted nor can existing space in the community be expanded without substantial costs. Government can help create needed space for child care provision with a limited allocation of funds through revolving loan funds or requirements for new buildings to allot space for child care.

### Loan Funds

The revolving loan fund works by giving money to one borrower who repays the funds so that they can be used by another program wishing to construct or renovate. In Hawaii, legislation was introduced, but never acted upon, to establish a loan program for private, nonprofit child care centers with revolving, interest-free loans. In Connecticut and Maryland, revolving loans were proposed specifically as a way to help employers establish day care facilities. With support from the Permanent Commission on the Status of Women, the Connecticut Office of Child Day Care drafted a bill to provide loans up to \$25,000 for not more than 2 years. The loans could be applied only to renovation and equipment purchase. The loan fund budget request was \$100,000 which would have been administered by the Department of Economic Development in consultation with the Office of Child Day Care.

In Maryland, legislation for the Day Care Facilities Loan Financing Fund (HB 1594) was introduced on February 12, 1982 and later died in Committee. The bill would have enabled the Department of Economic and Community Development to administer a fund with revenues from repayments of principal on direct loans, premiums for guaranteeing loans, and from investments made by the state treasurer. The legislation requested \$500,000 to start the fund. Funds could be used to pay for the financing, expansion or development of group centers or family day care homes through direct loans, guarantee payments required by loan defaults, and coverage of administrative, legal, and actuarial costs.

### Use of Space

Government agencies can look to existing community resources for low-cost space that can be adapted for child care provision. Government can also require that the development of

new space include room for child care services. The Illinois House of Representatives resolved that the State Board of Education and Department of Children and Family Services should review Illinois Revised Statutes and department regulations to determine if public schools, churches or other public or private school room settings could be used for after-school programs.

In Hawaii, a recommendation made by the Hawaii Association of the Education of Young Children and adopted by the legislature calls for 1) the state and county government to establish and implement a priority policy within the State Department of Education and within the county to encourage the rental of unused space in the public schools and in city facilities for day care use, both during the day and after school; 2) tax forgiveness for businesses which use their facilities for child care; and 3) county and state authorities to compile information about unused facilities in the community which would be used for child care and to make this information available to potential day care providers.

Seattle's Land Use Project has also recommended series of building code changes to encourage construction of day care facilities. As part of an effort to encourage residential development downtown, the proposed plan offers bonuses to builders in the form of additional space if used for child care.

Finally in Santa Monica, California, the City Council approved a resolution (No. 6385) on October 27, 1981 which states that commercial development projects of 40,001 square feet or more must provide space for child care. This resolution evolved from the recommendations made by a task force designed to study the impact of commercial and industrial development in the city of Santa Monica. The conclusion of the

task force was that, "although commercial development may have a positive impact on the community, it also may adversely affect the community in a number of ways; including an increase in environmental pressures and social service needs of community members. One such effect is the increased need for day care services...."

Two developers recently receiving building permits have agreed to provide day care facilities and other community space as a part of their commercial use projects. Colorado Place, a 900,000 square foot project of Welton Beckett Investment Company, will provide 2,000 square feet of day care space. A smaller commercial project of approximately 312,000 square feet will provide a minimum of 800 square feet for child care.

#### Discussion

While innovative strategies facilitating start-up have been considered by a number of states and localities, few have implemented them or monitored their impact on the delivery system and employer contributions to it. The problem of start-up costs has been a perpetual problem for child care providers and the innovative use of loan funds or encouragement to developers can provide alternatives to the need for direct capital outlays.

#### Strengthening the Child Care Market

Employers may prefer to use the existing base of community services rather than create their own internal programs to support working parents. In this way, an employer can provide low cost options that might ultimately expand the supply of child care, serving greater numbers of their own employees' needs as well as the needs of other community residents. As

government tries to encourage employer support for more community-based options, however, it may find that the inadequacies of the existing system impede private sector involvement. That is why any efforts to encourage employer support of child care must be accompanied by initiatives that would strengthen the quality and efficiency of the child care market. In this way, government makes it easier - it facilitates - a variety of users for employer commitments to the child care market.

The strategies used to strengthen the child care market might occur apart from any consideration of employment involvement. For instance, Oregon passed two bills, one in 1979 (HB 2867) and one in 1981 (HB 2866) which promote the education of employers through pilot projects focusing on parent involvement. The purpose of the 1979 legislation was to create an alternative type of child care program called the Cooperative Network Child Care. The Children's Services Division has the authority to award a grant to a child care program that is operated by a parent board, is nonprofit, does I&R, teaches parenting or includes employer education. The Advisory Board must be comprised of a cross section of the community. The grant not to exceed \$30,000, covers a 24 month period in which funding can be used solely for staff salaries.

The 1981 legislation was "to provide a pilot, on-site project which would encompass unified community involvement to child care and integrate practical parenting skills in child care delivery programs." The 4Cs would make grants to nonprofit agencies for projects similar to those proposed in 1979. They received \$60,000 and three projects have been funded.



Oregon also introduced legislation (HB 293) in 1981 that would create day care districts for the purpose of coordinating, planning and funding day care services. Had the bill been passed, each city would have been required to hold an election to determine the acceptability of establishing a day care district in each city. The district would be considered a unit of local government entitled to tax levies for the support of its activities. The district would be able to enter into contracts with individuals, associations and corporations.

Other strategies to strengthen the child care system offer unique opportunities for employers to consider a fuller range of options for meeting parent needs. These include information and referral services, subsidy programs and regulatory reform, which are discussed below.

#### Information and Referral (I&R)

Information and referral services have the capacity to strengthen the child care market so that it better serves parents, providers, employers and government. As an agency knowledgeable about the range of child care services, and their costs and vacancies, parents can be spared the lengthy search for child care, enabling them to proceed with their training or work responsibilities. This has obvious benefits to employers concerned about lost productivity. Parents' careful selection of a child care program can also help stabilize arrangements so that they become less disruptive for the child, parent and employer.

At the 1980 White House Conference on Families, a child care resolution was passed stating,

It should be the policy of government to recognize that parental control and involvement of the services

provided for their children and parental choice among a variety of options are the foundation of a family supportive child care system. Parents must have access to economic resources and informational and referral services to enable them to choose child care options that meet their own perceived needs.\*

I&R agencies help providers by referring well-informed parents to their programs which may ensure enrollment stability and limit vacancies. In addition to referring potential clients, I&R agencies often provide a variety of resources to programs such as lending libraries, curriculum materials, teacher training and financial planning assistance. The market is strengthened by the improved quality, management, and, thus, stability of individual programs.

From government's perspective, perhaps the most vital role played by I&R agencies is their capacity to inform the planning process through their monitoring of supply and demand. These agencies are familiar with the requests made by parents and with the options available to them. They are reminded daily about where there are gaps in services -- information which is critical to effective child care planning and advocacy.

The proliferation of I&R services began in the early 1970's, sometimes as part of the 4C movement, particularly in Minnesota, Pennsylvania and Florida, and as the result of parent pressure. In 1975, the Ford Foundation convened a meeting of 15 I&R agencies, later funding two exemplary models the Child Care Switchboard in San Francisco, California and the Child Care Resource Center in Cambridge, Massachusetts. The Ford Foundation, in collaboration with the federal government, funded a national study of I&R agencies offering child care

\*This resolution was cited by Patricia Siegel in the winter 1980 issue of Day Care and Early Education.

assistance, and found only 4 percent of the 6000 programs identified operating with corporate support. Many of these I&R agencies are generic, offering only names and addresses of programs without personalized parent counseling. Approximately 150 comprehensive child care I&R agencies with parent counseling exist today, a number of which now offer sophisticated computerized services and corporate memberships.

Only the state of California has made a serious commitment to child care resource and referral (R&R) as part of its Alternative Child Care Program.\* Since then, the number of R&R agencies has grown from 15 to 55 and the state's level of funding has increased from \$900,000 to \$5 million.\*\* The California R&R Network is funded, in part, by the Levi Strauss Foundation to provide technical assistance for developing information and referral agencies throughout the country. The Network has recently developed a quarterly journal to inform other communities about the intricacies of I&R services.

In Minneapolis, three companies have contributed the hardware and software for an I&R system available to all working parents in the community. There is no direct government support of the I&R system for employers, however,

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\*The authorizing legislation for the 1976 Alternative Child Care Program in California was AB 3059 which included a section for Child Care Resource and Referral. In 1980, SB836 integrated the original alternative child care program into permanent status in the State Education Code, providing \$9 million for child care expansion, with resource and referral targeted for expansion.

\*\*Described in the Background Statement for the California R&R Network, prepared by Patricia Siegel.

the three agencies which share the operation of the I&R system receive some federal support for their other functions.

The Washington, D.C. Council of Governments (COG) in conjunction with local government, child care agencies, and the Bureau of National Affairs (BNA), has proposed a Coordinated Child Care Referral Service for the metropolitan area. With BNA assuming the leadership role in funding acquisition, they are seeking \$30,500 for the first eight months of the process and have, as of October 1982, collected \$7,000 from the private sector. These funds are to be used to establish the Referral Service headquarters at COG, organize an advisory committee and research current I&R capacity of agencies in the area. A brochure to help parents select child care will be developed in English and Spanish as will a guide to child care in the area.

Employers seem generally receptive to offering I&R services because they are relatively inexpensive, and they can meet a variety of parents' needs while providing the employer with a measure of interest before building a costly day care center or providing other options. As an attractive option to employers, and one that can serve a variety of government interests, I&R seems like a worthwhile investment for government. Currently, there is consideration in Congress of an I&R bill, introduced by Representative Barbara Mikulski of Maryland, which would help expand I&R services.

#### Subsidies

The ultimate utility of I&R for government and business may be its ability to evolve into a funding mechanism through which child care costs can be subsidized.

The Massachusetts Department of Social Services contracts directly with the Child Care Resource Center of Cambridge for

I&R services. The Department of Social Services observed that as a distributor of information to parents, the Resource Center could be used to allocate child care subsidies as well. As part of a four-site pilot project, the Child Care Resource Center received nearly one million dollars to provide vouchers to eligible parents looking for child care. Massachusetts is not the first to experiment with vouchers. The states of California, Florida and Wisconsin disperse a significant portion of government funds for day care through vouchers.

In California, the Alternative Payment Plan, authorized by AB 3054 in 1976, makes funds available to eligible parents for the purchase of licensed child care. One of the primary purposes of this system was to offer parents a range of child care choices. The money is made available on a county basis and is administered by an alternative payment agency. In San Mateo County, the 4C is the payment agency which also provides I&R services. Parents make their child care selections, pay the provider that portion of the cost not covered by the subsidy and the 4C pays the provider the remaining portion of the fee. Providers may receive late funding due to government delays in reimbursement, but they are guaranteed parent referral and technical assistance and most seemed pleased with the arrangement. Approximately ten percent of California's subsidized children rely on the Alternative Payment Plan. The United Way has recently provided funds for families just above the government's eligibility limits to be included in this program.

In Florida, the Division of Family Services in the Department of Social and Rehabilitative Services, may contract to central agencies to reimburse providers for their care of eligible children. As described in an October 9, 1973 memo from the Division of Family Services, "Day care services will

be purchased by the Division either by direct contract with providers or indirectly through Central Agencies at usual and customary rates." The Central Agencies which operate and/or subcontract to three or more centers, and which render additional support and technical assistance to service providers, may negotiate the purchase of such services by the Division on a budget not to exceed 12 percent of the projected cost of children placed under the supervision of that program.

The services provided by Central Agencies purchasable by the Division may include the following:

- a. The location, encouragement, and screening of day care center and family day care programs which have the potential for providing adequate care for eligible children requiring services.
- b. Provision of technical assistance to prospective service providers for meeting standards and developing new proposals for funding.
- c. Negotiation of subcontracts.
- d. Provision of frequent on-site monitoring and evaluation of centers and homes providing day care.
- e. Assistance to centers in meeting reporting requirements.
- f. Reimbursements to subcontractors and provision of necessary advances under a reimbursement system.
- g. A referral base for eligible enrollees within local Division units.
- h. Visibility and advocacy for child care.

The best known among the central agencies is the 4C for Central Florida, Inc. in Orlando. Not only are public dollars vouchered to parents through the 4C, but companies may also subsidize their employees' child care costs through the 4C. Known as the Child Care Assurance Plan, 4C was approved by the

Internal Revenue Service as a legitimate agency for dispersing the nontaxable dollars provided by employers through their Dependent Care Assistance Plans (DCAPs). (Under a DCAP, made possible by the Economic Recovery Tax Act of 1981, employer expenditures on their employees' child care are nontaxable to the employee.)

An experimental voucher program is underway in Hudson County, New Jersey which was made possible by an 18-month grant of \$230,795 from the Administration for Children, Youth and Families of the U.S. Department of Health and Human Services. The state will contribute approximately \$254,000 to the project which is designed to "validate the use of a market economy approach to induce lower costs for day care." (Proposal to HHS)

Funding was requested to provide child care vouchers to 230 families which are valued at 75 percent of the current reimbursement rates for state-contracted child care centers or family day care homes. Vouchers will be offered to protective service families and to eligible families on waiting lists for state-operated or Title XX contract center care. They are redeemable at any private center licensed by the state or family day care home that meets state standards. The value of the voucher for centers is \$37.50 and \$16.90 for family day care homes.

The state expects to reduce costs under this voucher system and explains how in its press release of April 19, 1983:

The purchase of service contracts cost the state \$52.50 a week per child, however, parents pay a fee on a sliding scale basis, based on family income. Under the voucher system, the amount of money a family would pay would depend on the cost of care that the day care center charges minus the value of the voucher. For instance, if the cost of care for the day care center

is \$47.50 a week, per child, the family would submit the \$37.50 voucher and would pay \$10.00 a week.

Under the administration of the Division of Youth and Family Services, the project will also encourage employers to explore the use of voucher-subsidized day care as an employee benefit and evaluate parent preferences for future child care planning.

This pilot voucher program in New Jersey will be an important one to monitor, particularly in terms of the impact of considerably lower voucher rates for family day care and the choice constraints on low-income parents due to fixed-cost reimbursement.

Also, the concept of a voucher program was presented to the Austin business community at an informational meeting sponsored by the Chamber of Commerce in November 1980. As a result of the interest expressed at this meeting and a subsequent one, the Texas Department of Community Affairs made funds available to the City of Austin for a six-month investigation into a voucher program. The City subcontracted to Austin Families, Inc., a nonprofit agency dedicated to quality child care, to help employers determine the need for child care among their employees. Austin Families is also responsible for two voucher demonstration projects. In one project, CETA funds provide partial support of the child care costs for parents receiving CETA on-the-job training. The other effort is a cooperative pilot project between the Texas Department of Human Resources and Travis County that provides four weeks of emergency child care support for economically disadvantaged parents beginning new employment.

Employers may be concerned about administering a program which involves determining subsidy levels, distributing funds,



and monitoring use. What I&R agencies offer the business community is a way to reduce the administrative burden for the employer, hence making it a more attractive option to management. This entity would also provide I&R so that parents can make wise consumer choices with knowledge of all available forms of care.

In New York City, two efforts are underway (one by the Day Care Forum/Pre School Association and the other by the Agency for Child Development, the city agency which administers day care), to design a Day Care Fund which would be a partnership between the public, private and voluntary sectors.

- o Use of the Fund would enable employers to build upon existing community child care services, rather than develop separate and isolated child care facilities;
- o The Fund would link the increase in parent purchasing power to the development of additional community-based services, helping to expand the overall supply of quality child care; and
- o A Day Care Fund will eliminate the need for each employer to develop a child care referral and consultation capacity.

To the extent that government supports voucher demonstration projects in community I&R agencies, it builds a base for these I&R agencies to evolve into a Day Care Fund or Day Care Corporation that can distribute funds from interested businesses.

#### Regulatory Reform

Day care regulation is one of the most controversial issues in the field. How does one pay decent wages, provide an adequate level of quality and still keep fees affordable to parents? Each of the 50 states has responded differently to this question and the federal government has not been able to

implement a uniform set of standards to which all states should comply.

Few would disagree that the day care regulatory system is in need of reform. There are regulations that are out-of-date with modern theories of child development and others which are unrealistic for certain geographic areas. The method of enforcement may also be inconsistent or inadequate. While the primary purpose of regulation is to protect children, it may also impede the expansion of services. A number of states were found to be considering regulatory reform as a way to encourage employer interest in service provision.

#### Discussion

By acknowledging the need to strengthen the child care market, government shifts its policy objectives toward efficiency of the system rather than its expansion. This creates opportunities for government to support those indirect child care services, such as information and referral, voucher programs and training, which have the capacity to improve the efficiency of the delivery system as well as the quality of individual programs. This shift in policy also requires government to adopt a long-range perspective on solving the child care dilemma, rather than relying on more traditional short-run planning where funds are provided directly to providers to expand the supply of services. Ultimately, the contributions of business and industry, as well as other community sources, may assure the increase in the supply of services.

The specific use of a voucher system to strengthen the child care market should be accompanied by provision of start-up funds. The voucher places money in the hands of parents to purchase their preferred form of child care. It is

a "demand-side" economic approach, where it is expected that effective demand, i.e. the ability to afford child care, will stimulate supply. However, while parents may be able to afford fees to cover ongoing operating costs, they cannot support building and start-up costs. Therefore, the need for start-up funds is the break in the chain of child care delivery and could be provided wisely by government through revolving loan funds and building code changes.

In its broadest sense, a Day Care Fund could provide the voucher function, dispersing public and private dollars, as well as serve the information and referral needs of the community. The Fund offers to parents a confidential and flexible way of finding available child day care. Employers benefit from having parents make their own day care arrangements which are presumably more appropriate to their needs and hence more stable. The Fund may also provide technical assistance to the employer by designing a subsidy plan and monitoring its use. It might also administer a revolving loan fund.

There are advantages of a Day Care Fund for government as well. It is focused on using employer contributions to strengthen the existing system of child care. The Fund has the potential for expanding the supply and quality of services and making them available to all working parents in the community.

As a mechanism that appears beneficial to parents, employers, providers and government, the concept of a Day Care Fund may be the most innovative and worthwhile way to strengthen the child care market in order to facilitate employer involvement.

In an effort to ease employer implementation of child care

programs, there is the tendency to consider relaxing standards -- but there remain questions about the potential sacrifice to quality. While this survey identified many states considering intelligent regulatory reform, particularly for family day care, there were others that seemed to be overlooking the primary function of standards which is to protect young children. While regulatory reform may be a short-term solution to involving employers in child care, there may be long-term, negative consequences for children and for employers whose parents become dissatisfied with their child care arrangements and require additional time away from the job looking for alternative programs.

#### Government as Role Model

Government can not only promote employer support to families and facilitate opportunities for family support, but, it can also demonstrate how such support can be offered. As employers, government agencies are no less immune to the social and economic changes reshaping family life and the workplace and may find it in their interests to provide child care assistance to their own employees. Government's services and benefits can demonstrate new models of support, and may ultimately stimulate private sector employers to try their own.

As with other government efforts to encourage employer supports to families, the government as a role model often focuses on center-based day care. Four states have moved to establish child care centers in state facilities and another five states are surveying employee needs to determine potential utilization. Seven states have introduced legislation that would permit establishment of day care programs for state employees. Only two (California and Missouri) passed such legislation. Another nine city agencies were found to be

exploring downtown day care facilities for city employees and two cities have existing centers for their employees.

Among the more progressive initiatives by government were attempts to establish a system of flexible benefits for government employees. The state of Alaska and county of Multonale, California have their systems in place. In Montgomery County, Maryland, the City Council is considering a measure that would establish day care as fringe benefit in order to meet affirmative action goals.

The most unusual legislative proposal for meeting government employees' child care needs was made in Iowa where part-time gubernatorial appointees were to receive reimbursement for child care expenses during the days they worked for government. The legislation (HB 2118) was introduced in the 1982 session and was not debated. The legal counsel for the Iowa legislature explained that the impetus for the legislation may have been due to problems created by the numerous gubernatorial advisory boards and commissions employing part-time staff, which the senator introducing the measure used to face when working on the Governor's staff.

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### Establishing Day Care Centers for Government Employees

#### Federal Day Care Centers

Child care programs for federal employees have become models for state level initiatives. Child care centers for employees of federal agencies have been spearheaded by the Department of Labor, which opened its own center in 1968. As a demonstration project, partial funding was made available from Title I of the Manpower Development and Training Act (DOL, 1971, p17). Other demonstration centers were established by the National Institute of Education and HEW in 1971 and the

Office of Economic Opportunity in 1972. (Welfare Research, Inc., 1980, p. 21).

Efforts by the Women's Bureau in the Department of Labor and the Interagency Governmental Subcommittee for the Federal Women's Program led to the creation of the Alliance for Child Care in Federal Agencies. This group provides technical assistance to other agencies interested in establishing child care centers. Their efforts have been instrumental in helping demonstration centers become parent-operated and parent-controlled programs. New parent-run centers were established with assistance provided by the Alliance at the Departments of Agriculture and Housing and Urban Development, and at the National Institute of Health and the Goddard Space Flight Center. (WRI, 1980, p. 21)

As the result of an interagency task force, a day care center was established in February 1978 for employees of the Government Center at the JFK Federal Building in Boston. This center has served as a model "downtown" center in an urban area. Another center for Federal employees exists in a building leased by the Chicago Medical School from the Veteran's Administration Hospital. This center, the Paul K. Kennedy Child Care Center was established in September, 1977 and primarily serves hospital employees.

As described by Fran Rodgers in an unpublished report of Child Care at the Government Work Place, "The histories of existing centers within the government are a testimony to the flexibility and creativity which can emerge as individuals give life to new programs without many guidelines and supports but armed with a sense of excitement and mission." (p.4) No better example of this kind of innovation exists at the state level than in New York.

### State On-Site Centers

The most unusual and far reaching effort by state government to provide child care services to state employees was made in New York State. A mandate "to open and operate child care centers at state facilities throughout New York for the children of state employees" is carried out by the Empire State Day Care Services. (Fact Sheet, Empire State Day Care Services) The Children's Place at the Plaza was opened in September 1979 with \$50,000 in start-up funds from the Department of Health and Human Services (then, HEW). As of October, 1982, eight more centers have been established at state facilities and plans are underway for 50 centers to be operating by 1984.

New York's Civil Service Employees Association (CSEA) had agreed to "study the feasibility of child care," yet after six years of such contract language, no such inquiry occurred. The change is credited to Meyer S. Frucher, former Director of the Governor's Office of Employee Relations. Having begun a day care center with his wife in order to provide quality care for their children, the issue affected Frucher personally and motivated him to take action. After creating Empire State Day Care Services in 1978, additional support from the unions and other state agencies made the Children's Place possible.

New York State pays the salary of Molly Hardy, Director of Empire State Day Care Services and provides various in-kind services that help keep the center affordable to a range of families (fees are \$39 per child per week for a family earning less than \$10,000 and \$55 for those with incomes above \$40,000). The state's contribution includes free space, the cost of renovations, daily maintenance and an arrangement with the Plaza's cafeteria to provide lunch and two snacks at a cost of under \$1 per child per day. About 90 percent of the Center's \$260,000 operating budget is paid for by parent fees.

Policy decisions are recommended by a Parent Advisory Committee to the Board of Directors which is comprised of public employee union officials, the Speaker of the State Assembly, the State Senate President, child care professionals and parents.

One year after opening, an evaluation of the Children's Place was made which concluded the following:

- 85 percent of the parents surveyed had observed positive effects on their children;
- 62 percent said they would experience child care problems if the Children's Place did not exist;
- 83 percent reported they worry less about their children during the day than they did when children were enrolled;
- 47 percent felt their work productivity had improved;
- 45 percent of women respondents said the center had enabled them to either become employed, remain employed or return to work sooner than would have otherwise been possible.

The goal of New York's efforts to provide child care for state employees is to improve the quality of working life. The New York State Committee on the Work Environment and Productivity is a joint labor-management group formed in 1979 as the result of contract talks with CSEA's Institutional Services Unit and the Public Employees Federation, AFL-CIO and Council 82 of the American Federation of State County and Municipal Employees. As the result of the Children's Place success they agreed to contribute \$100,000 in seed money for other centers. The Management Confidential Group, representing non-union employees, contributed an additional \$50,000. These funds are to be distributed to local child care committees consisting of labor and management representatives, which have submitted proposals guaranteeing space provision. They can



receive up to \$10,000 to cover the costs of equipment and supplies, the director's salary during the planning period and the first year's insurance.

Sacramento, California has more agencies providing child care than any other state capitol. The Departments of Motor Vehicles, Transportation and Justice have responded to the child care needs of their employees in unique and varied ways. An on-site center exists at the Department of Motor Vehicles (DMV) in California. Enabled by the fund-raising efforts of parents and a \$20,000 loan from state employees (which was repaid in one year), the center opened in July 1975. The State Commission on the Status of Women, which initiated the project, chose DMV because of its female intensiveness and expressed child care needs. Although no formal evaluation exists, DMV reports that the center has aided recruitment efforts and reduced turnover and absenteeism (WRI, 1980, p. 26, 27).

California's Department of Transportation created a child care program in a modular unit, which was formerly the headquarters of a capitol renovation project. Set in an empty parking lot, all downtown employees may use the facility. In a very different arrangement, the Department of Justice subcontracts with a school located across the street for the purpose of providing before and after school care for children of their employees. A nonprofit organization, called Kids on Kampus operates the program for the Department.

California's state employees may also benefit from child care programs initiated by county government agencies also located in downtown Sacramento. Currently a Parent Advisory Board, created out of interest generated from a survey of needs, is exploring center-based options as well as information and referral and after school care. One idea under

investigation is the creation of a nonprofit organization that would develop a center supported by a consortium of county and state government agencies.

In 1981, California enacted §4560 of the Government code which requires newly constructed or altered state buildings (where more than 25 percent of the space has been under construction) accommodating 700 or more state employees to allot space for a child care facility if the need is shown for 30 or more children of employees in the building. The program must be nonprofit and it can only serve children of state employees. There has been little state construction and, as a result, no child care programs have yet been established. The state architect appears to be progressive in his interpretation of the law. For instance, in an effort to reduce start-up costs for the center, the architects are willing to have the cost of the center subsumed in the 30 year amortized rent of the entire building. This would make the center more affordable to the leasing group of parents.

The passage of Missouri legislation in 1981 (§205-190) permits county hospitals to operate day care centers for children of hospital employees. A public information officer in the Missouri Department of Social Services explained that,

The change was introduced in the General Assembly at the request of one county (Bates) hospital which faced a critical shortage of available nurses. Staff of the hospital testified that there were RNs and LPNs in the community sufficient to meet the nursing needs, but the nurses didn't want to leave their young children at home in order to accept employment. Since the change in statutes was approved, the Missouri Hospital Association reports that several county hospitals have opened child care centers. The users of the centers pay fees to cover expenses of staff and supplies while the hospital contributes the site and utilities. Hospitals are the only agencies in Missouri with viable child care programs in operation at this time.

Other attempts have failed to pass legislation that would establish child care for government employees. In 1981, legislation was introduced in Hawaii "to establish child care centers in state buildings if the State Department of Accounting and General Services considered it feasible and desirable." The bill was not reintroduced in 1982. In Nebraska, LB 800 was introduced in January 1982, permitting "the state or any of its political subdivisions [to] provide day care services for its employees as part of the employees benefits." No action was taken on this bill.

In Minnesota, there was an attempt during the 1977 legislative session to pass a bill establishing a child care center for state employees. The program was to be considered a pilot program for children of state employees working in the capitol complex area. The center would have capacity for 75 children, including infants as young as 6 weeks and children up to 5 years. There was a request for \$260,000 from the general fund to be considered a one-time appropriation for initial expenses, after which time the program was to become self-supporting. As explained by staff of the Council on the Economic Status of Women,

The bill did not pass, primarily because too many legislators believed that the state had no business getting involved in babysitting at the taxpayer's expense.

There has been some interest expressed by the Minnesota Department of Public Safety in presenting a proposal to the state legislature to meet the child care needs of Department employees.

Kentucky's legislative effort to establish day care services for children of state employees was introduced in 1982

(HB 430) and defeated. The legislation stated,

The Secretary of Personnel may contract for licensed day care services for children of state employees. Day care services may be located at state-owned or state-occupied facilities where there is a sufficient number of participating employees to economically warrant the location of such services. Services shall be funded in whole by payroll deductions by participating employees.

While the legislation did not require services to be provided, the Kentucky Commission on Women reported that "a number of legislators feared that this would create "unfair competition" for other day care services in the state capital area." The Commission on Women persisted and acquired the support of the Department of Personnel, which conducted a survey of state employees' child care needs. No action has been taken, but further discussion has led to consideration of creating information and referral services to employees rather than direct provision of a day care center.

Those states which have not pursued the legislative route, are busy conducting surveys and collaborating with other agencies, community groups, and unions in an attempt to justify the need for an on-site center for state employees.

Montana's Intradepartmental Coordinating Committee for Women (ICCW) serves as a liaison between the Governor and female state employees. The ICCW has recommended to the Personnel and Labor Relations Study Commission that the Personnel Division conduct a survey of state employee day care needs. If the survey identifies a need, a cost effective plan will be considered to provide child care services for state employees. The proposed child care center would be supported by user fees and located near the capitol complex. No report has been issued yet.

In Ohio, a state legislator requested that the Legislative Service Commission conduct necessary research for providing day care services for state employees.

And in Wisconsin, representatives from the Department of Employment Relations, the Division of Community Services, the Bureau of Children Youth and Families, 4C, and AFSCME Local 82, met at the initiation of the Children's Audit Project of the Center for Public Representation for the purpose of reviewing the history of and potential for state sponsorship of child care programs for state employees. The meeting ended without a specific plan, but the staff of the Center agreed to seek ways to do a needs assessment, possibly through the Legislative Council Study Group and AFSCME. In an effort to justify needs assessment conducted by the Wisconsin Department of Social Services, a DSS official explained,

If sufficient need is apparent as a result of this study, the State will, hopefully, be able to provide the model employer-sponsored day care. This model may, in turn, serve as the impetus to stimulate other employers to provide or participate in, as appropriate, child care for employees.

Michigan's efforts to provide day care for state employees are particularly enlightening and are therefore, presented as a case study. An Education Specialist in Michigan's Department of Social Services returned to work after having her first child and became aware of the difficulty in finding good infant care. She discovered that there were many other employees who had recently had children, or were planning to in the near future, so she organized a group of interested employees that would explore the feasibility of an on-site day care center for state government employees. In September 1981, an Ad Hoc Committee was formed to conduct necessary research including data from federally-sponsored day care centers and a survey of

employees. The study concluded that, "There appears to be a need for improved child care arrangements. Staff see an on-site child care center as having the potential to help with child care arrangements and to improve the level of care." In a Department of Education newsletter, the following quote appeared: "The department is optimistic about the possibility of a day care center that would be completely self-supporting. The superintendent recognizes that the quality of day care affects the morale and productivity of many employees who have preschool children." The Superintendent of Public Instruction then wrote to the Director of the Department of Management and Budget with a request for establishing a day care center. The Director's response outlines the critical issues in this debate.

1. The first issue is that of providing a state-supported fringe benefit which will only help a small segment of state employees. Although it is stated that this is a nonprofit organization, there will be costs borne by the State of Michigan. Although we do not have enough information to determine total costs, we know that there will be a need for supplementary funding...and various other get-ready costs. These costs will be extensive and under the current budgetary situation, we could not support such funds.
2. The Ottawa Street Office Building was built specifically as an office structure and the prevailing rental rate of approximately \$10 per square foot, is established on that basis. This rental rate is excessive for the type and ~~cost of space needed to~~ house a day care school facility. This cost would seem to be borne out by the \$75/\$80 per week rate established by the Department of Education. The average rate for private day care centers seems to be about \$50 per week. This would seem to suggest that an office building rental rate structure would not make good economic sense to house non-office functions.
3. A related issue to #2 above is the aspect of the State of Michigan competing with private enterprise for this type of program. For your information, there is growing legislative interest to encourage small business in lieu of state-operated programs.

The Superintendent was able to respond to most of Management and Budget's concerns. With regard to fringe benefits, the Superintendent documented the number of state employees using other benefits (such as long term disability) to show that as with child care, only a small segment of the employee population benefitted from its provision.

The Superintendent offered some assurances that the center would operate at full capacity because of the pool of employees they could draw from other state agencies located nearby. However, the plan to operate on a self-supporting basis, without subsidies, would not allow those in greatest need to be served. At \$60 per week the Superintendent admits that "fees would be structured to reflect the higher income levels of full time employees."

As of this writing, a center for state employees does not exist in Michigan.

#### City Sponsored Centers

Only two cities reported that their efforts led to the establishment of a day care facility for city employees. Another nine cities were found to be considering the child care needs of their employees. An existing center was discovered in Huntington Beach, CA where the parental needs of the day care staff were addressed with provision of flextime. Another center exists in downtown Baltimore which serves city employees as well as those working in downtown companies.

In December, 1978, Baltimore City Council President Orlinsky expressed an interest in establishing a day care program in downtown Baltimore. Planning Assistant, Stephanie Reich proceeded to survey the day care needs of city employees and to review the experience of other employer-supported child care programs from around the country.

A positive response from city employees to the notion of a downtown center led planners to address the possibility of need among working parents in downtown businesses. Letters were sent to 30 major downtown employers citing the results of the city employee survey and requesting their participation in determining the child care needs of their workforce. A meeting was held where interested employers, government officials, and child care specialists discussed the potential of a downtown center and companies made commitments to survey their employees. The results of the surveys led planners to conclude that, "a fee-paying program located in our metro center sponsored by a consortium of employers is the most efficient and economically sound way to provide an ongoing child care service to the downtown community."

A Site Selection Committee went to work to locate available space and to conduct market research. Once the church had been selected for the center site, Downtown Baltimore Child Care, Inc. was established as a non-profit organization responsible for ensuring a quality program and organizing a consortium of downtown businesses to provide funds for renovating and equipping the building.

With these employer contributions, the Downtown Baltimore Children's Center plans to open in mid-1983 in a downtown church. This effort represents one of the more unusual ways in which city employees will gain access to child care as the result of private sector contributions to a program designed to serve all downtown employees.

Acknowledging both a commitment to their employers and an opportunity to serve as a role model, the Philadelphia Mayor's Commission on Women reported,



A resolution was introduced in the Philadelphia City Council calling for a feasibility study of on-site, fee paid day care for municipal employees. Although the resolution was not passed, the Commission for Women went ahead and developed a child care needs survey for municipal employees as the first step in developing a City policy. Recommendations based on the survey will be made to the Mayor, and hopefully, the city will adopt a policy which will set an example for the private sector.

With similar expectations, the city of Dayton, Ohio finds that a major obstacle to the establishment of a center for employees is the poor economic conditions in the area. As reported by a community group, efforts are underway to conduct a survey "which will give us some data on the needs of working people in the downtown area. We are hoping that by initiating this survey interest in the concept will grow. However, I do feel our efforts have been hampered by Dayton's economic problems and high unemployment rate."

In 1981, the city of Milwaukee concluded that by establishing a child care center of its own, or by participating with other downtown businesses, it would benefit itself, its employees, and would serve as a leader in the community.

In San Diego, the Financial Management Department for the city is researching the feasibility of a downtown child care facility for city and other employees by exploring the use of public school facilities, surveying city employees,\* and

\*The survey was distributed to 6800 city employees, of which 218 responded. There were 94 responses that indicated potential utilization of a downtown center for their 62 children aged 2-5 (123 children in all age categories). They estimated one-third of this number would use the center when it first opened. An optimistic estimate is that the center could open serving 48 children at a monthly cost of \$160 per child.

reviewing the laws and regulations governing day care. Progress has been monitored by the Committee on Day Care of the Municipal Employees Association. A YWCA task force chaired by the Home Federal Savings and Loan Association, is also investigating downtown day care and concluded that the YWCA site which accommodates 30 children is insufficient to meet the downtown need.

In 1977, the St. Paul planning department issued a report recommending that the city not operate for its employees or provide funds for operating child care programs, but that Community Development funds be made available for renovation and construction of facilities in the community and that the city provide planning assistance, which it did. St. Paul's mayor conducted a survey of city employees to establish their potential use of on-site child care facility. Ninety-five percent of the respondents indicated: 1) they did not need child care; 2) they were satisfied with the child care they now receive; 3) they would not transfer the child to an on-site program at the workplace; and 4) they preferred their child care arrangements closer to home.

In nearby Minneapolis, the city's Affirmative Action Coordinating Teams made several recommendations regarding child care as it relates to city employees. The team also conducted a survey of employee needs in the area with the help of Business and Child Care Project of the Greater Minneapolis Day Care Association. The Mayor concluded, "Unfortunately, we have not been able to implement these recommendations because of the budget cuts."

In July, 1978, Management and Budget, and the Personnel Departments for the city of Phoenix, Arizona were requested by the General Services Manager to conduct a joint research study to determine the feasibility of providing day care as a benefit

to city employees. The impetus for the study was provided by the Women's Task Force after review of the city's Affirmative Action Plan. There was an expectation that the presence of a city-sponsored day care facility would attract women employees and enhance their upward mobility. The study concluded that a city-sponsored day care center would be feasible and self-supporting if a minimum of 60 children are served for a minimum of \$48 per week. They also recommended the possibility of contracting to a day care program where the city donated free space and covered the cost of an insurance policy. The center has not yet been established.

A few other cities such as New York and Chicago are beginning to explore the establishment of child care centers for city employees. The city of Virginia Beach has plans to create a task force comprised of companies and community members to explore the possibility of establishing a day care center through the Neighborhood Assistance Act (passed in July 1, 1982). In the District of Columbia, the Women's Advisory Group, Department of Human Services, and Commission on Social Services is planning a child care center in the Commission building to be opened in 1983.

#### Alternative Work Schedules

Government also can be supportive of family life by providing increased flexibility to employees' work schedules. However, the various arrangements for accomplishing this, such as flextime, compressed work weeks, permanent part-time work and job sharing, are often initiated for reasons unrelated to family concerns. In addition, these are not usually options available to all employees. Coverage may vary by agency or department, or it may be offered on an informal or ad hoc basis. Some alternative work schedule programs are mandated by legislation or executive order; others are left to the discretion of agency heads. Bargaining agreements may cover

union employees, while other state employees find coverage through provision in the state code, constitution or fiscal rules.

In a study conducted by the National Council for Alternative Work Patterns in cooperation with the National Governor's Association, 42 states were identified as having some form of flextime. Thirty-two states have compressed work weeks, usually operating in a few agencies. Only during energy crises have governors mandated statewide compressed work schedules. (State Alternatives Work Schedule Manual, (1981) p.iv)

Permanent part-time work options are available in 35 states, frequently on an informal basis as employees convert from full- to part-time work. Job sharing programs, on the other hand, are usually formally implemented and 20 states employ a few job sharing teams.

In Oregon, administrative provisions of the State Personnel Relations code states that:

The legislative Assembly finds that job sharing is an efficient and effective technique which should be used to improve management of the state agencies. It further finds that job sharing offers employment opportunities to those who otherwise may be unable to participate in state employment and contribute to state operations. [§240.060]

The American Federation of State, Council and Municipal Employees produced a publication called Alternative Work Patterns in recognition of the fact that the "traditional 9-5 day is a problem for many single parents and two-parent households where both parents work outside the home."

## Discussion

The most useful function of government as a role model is the opportunity to demonstrate to other private sector employers the feasibility and efficacy of addressing family concerns at the workplace. However, in fulfilling that role, government agencies are lacking in creativity. On-site day care centers for government employees are a worthwhile pursuit: they can meet the needs of a number of working parents and express in a visible way, the government's commitment to providing day care services for employees. However, among the strategies reviewed, there was very little creativity or exploration of new models and alternatives to on-site day care centers.

There was sensitivity toward the community base of services, in terms of not competing with them, but few strategies incorporated a plan for those existing services to meet the needs of government employees. Government can also set an example for private sector employers with regard to the process of assessing employees' child care needs. However, most government agencies attempted to rely on employee surveys, overlooking their limitations in serving as a reliable indicator of need or potential utilization of an on-site center. Parents prefer seeing the program before actually placing their child in a new program, despite the enthusiasm they record on paper. Also, parents who are currently working have already made some arrangements for their children and it is not a simple matter to rearrange such plans. Generally, one should consider reliable only 10-20 percent of those who say they will enroll their child in a nonexistent center. Government agencies located in a capitol complex where a number of government buildings are nearby should have less concern about underutilization because they can draw from a

larger employee pool to fill their center. If without this back up pool of potential users, one should always budget for underutilization and expect one year for the program to be filled to capacity. Because few centers resulted from these surveys, it is difficult to judge the accuracy of services in predicting utilization. The private sector has begun developing parent forums and providing information services as an alternative method of collecting information about parent needs and preferences. In this regard, the private sector can be a role model for government.

Government has been more innovative than business in providing alternatives to the standard work week. This experimentation has not only provided new models for the private sector, but a measure of their effectiveness as well.

The many failures to pass legislation related to government provision of child care support are an indication of resistances posed by all employers. That is why government's reconciliation of the issues may indeed facilitate business involvement. The issues of cost and equity are the most critical to resolve and there was little evidence of creative financing or flexible benefits that might remove these obstacles.

Government faces some problems that the private sector does not. For instance, the funds used to support the child care needs of government employees are taxpayer dollars. Molly Hardy of Empire State Day Care Services in New York recommends that government distinguish between its role as "government" and as "employer." The Children's Place at the Plaza and other centers which develop do not represent government subsidizing families in which it has "at best a very indirect interest," but rather an employer subsidizing families in which it has "a profound, direct self-interest from both a productivity and public relations perspective." (CDF, 1982)

## CONCLUSIONS

The range of strategies identified in this report signal a new burst of creativity in government. While this study may not have identified all government initiatives to encourage employer support to working parents, there is evidence to suggest that most of the currently known strategies to reach out to the private sector have been considered by some government agency in some part of the country. Their recognition of the opportunities before them and the willingness to be pioneering and creative indicates a resourcefulness that is to be respected. Perhaps most exciting about the roles they play in executing these strategies is that it involves them in new forms of collaboration with the voluntary and private sectors. As these partnerships emerge, the challenge to government is to direct their creative energies toward strengthening the commitment of all sectors to meeting the needs of working parents.

Government, however must define its mission properly in order to achieve this goal. It is not sufficient to consider employer involvement in child care and family support services as the end result of government initiatives. Far more can be achieved if government remains committed to a goal of improving and expanding services to working parents. In this way, employer support becomes one means of reaching that end, rather than the end itself. This broader mission can provide assistance to more parents and can involve more employers in a greater range of family supportive activities.

Since most states are at the "consideration stage," these conclusions are based on the general direction of government strategies. Where innovative policies or practices exist, it may be too early to judge their effectiveness. In addition, it is often difficult to attribute new management initiatives to

government prodding because of the array of nongovernment groups attempting to influence management behavior. Furthermore, one must also evaluate the publicity and outreach which accompany new initiatives. The failure of a government program may relate more to its publicity and execution than to the inappropriateness of the concept.

Without this measure of effectiveness for specific strategies, it is the conclusion of this report that the general direction of identified government strategies indicates that state and local government is embarking on a misguided policy course. This is the result of government agencies defining family and work issues too narrowly, relying on a glorified picture of the existing child care delivery system, engaging in a preoccupation with on-site day care centers and remaining blind to the fact that low income families, particularly the working poor, will not reap the benefits of these efforts.

Government's misguided policy resulting from narrowly defined issues may be caused by the absence of a multidisciplinary problem-solving environment. The traditional sources of government interest in children and family issues, generally those related to welfare and social services, can no longer provide all the answers for improving service delivery. The absence of a multidisciplinary approach will only perpetuate narrow definitions of the problem and band-aid solutions for working parents in need of child care assistance. Furthermore, there are few forums that create avenues of communication for various government interests. For instance, the coordinating bodies for social programs include representation from an array of social service agencies but they rarely incorporate a labor and economic perspective. Similarly, employment and economic development planning often ignores social service concerns.



This lack of communication became distinctly apparent from the mix of responses to the project survey. In many instances, one of the five government agencies in a state from which information was solicited declared no knowledge of government initiatives to promote employer involvement, oftentimes stating, that after researching the issue, it was clear that the state was not interested. Yet other agencies from the same state sent volumes of materials on the subject. For instance, in Kentucky, the Governor's office explained that very little was being done to promote employer involvement and that it was difficult "locating anyone who might have some knowledge in this area." However, the Kentucky Department of Human Resources described their consultation service, the legislative Research Council shared some relevant legislation, the University of Kentucky sent information about a successful conference co-sponsored by the Department of Labor, and the Commission on Women provided information on all of these initiatives.

Misguided policy may also result because of an overly optimistic expectation on the part of government about the strength of the child care market and its attractiveness to employers. If companies are to buy into the existing market, programs must be of high quality. Furthermore, the supply of child care must be adequate for an employer-sponsored referral program or voucher system to work. While government may want the private sector to solve child care market problems, those very problems may inhibit private sector involvement. Government must then continue to invest in child care even before soliciting corporate support.

It is also important for employers to be offered a range of options in order for them to develop family supportive benefits that meet their own management agendas. The preponderance of government initiatives is focused on capital

expenditures for on-site day care centers. With the exception of hospitals, this is the least favored option for most employers, -- and many hospitals, as nonprofit agencies cannot take advantage of the tax provisions for on-site care. Even if on-site care were preferred, the concern of government should be the ongoing operating costs that affect parent fees, rather than one-time, start-up costs. Operating costs ultimately are what determine who can be served and who cannot.

That the potential beneficiaries of employer-supported child care was not questioned by most people contacted for this research is perhaps the greatest source of misguided policy. If many of the government strategies described in this report are successful, and if the current pattern of employer response continues, some middle- and most lower-income families will not benefit from private sector involvement. A meeting on employer-supported child care sponsored by the Illinois Commission on the Status of Women concluded that,

Employer-sponsored day care programs [must] be recognized as one way to meet part of Illinois's child care needs realizing that these programs serve relatively few people and fail to meet the needs of unskilled, low income workers."

While this research identified a relatively high level of government interest and activity in encouraging employer support to working parents, there is need for a more focused approach to selecting an appropriate strategy. Without a more comprehensive outlook, the long-term implications of government efforts to involve the private sector in meeting parent needs suggest that they may not lead to solutions for the greatest portion of working families or for those in greatest need. This can be avoided if the new roles that government adopts are played with caution, collaboration and commitment.

## Criteria for Selecting A Government Strategy

Based on these conclusions, a set of criteria have been developed which government agencies can use when considering various strategies to encourage employer-support to working parents. If these criteria are applied, states will be in a better position to develop more sensitive and effective policies addressing the needs of all working parents.

### 1) Cost

- Are the financial outlays requested of government politically feasible?
- Is the financial responsibility to the employer realistic?
- Is the ultimate cost to the consumer reasonable?

### 2) Equity

- Can a broad range of parents be served by this strategy?
- Will the neediest populations benefit from this strategy? To the extent that middle and upper income people are served, are there long-term advantages for the working poor and those seeking employment?

### 3) Feasibility

- Can the solution be implemented with administrative ease for the employer?
- Is the solution politically feasible?

### 4) Flexibility

- Are a variety of options offered to companies?
- Do parents have a choice of programs?

### 5) Impact

- How much will the solution expand or improve the market of services for working parents?
- How many parents can be served?

6) Capacity to leverage

- Will this strategy involve a variety of community interests so that over time, there will be more equitable sharing of responsibility for reinforcing family life and improving the local economy?

If these criteria are applied to various strategies considered by government agencies, there is a greater likelihood that involvement by employers will serve the interests of children, families and the state.

These recommendations reflect a long-term perspective on the role of government and the private sector in meeting the needs of working parents. While some activities should be pursued expeditiously, there are others that are intended to lay the groundwork for future investments by local employers in the child care market. It is expected that with a comprehensive plan that cautiously builds on current strengths, and involves a cross-section of government, business and community leaders, states can assure themselves an exemplary role in encouraging employer supports to working parents.

Now addressed is the way New York State can apply these criteria and accomplish the long-range goal of supporting working parents with broad community involvement.

## IMPLICATIONS AND DIRECTION OF NEW YORK STATE

The appropriateness of various strategies for New York State will depend upon the health of New York's economy and the strength of its existing child care market, for these factors most directly affect family functioning and the need for child care. They also affect government's willingness to leverage business dollars and the private sector's capacity to respond.

### Background

#### New York's Industry

National trends and labor market patterns now taking shape in our post-industrial society are mirrored in New York State. The service sector is increasing, now comprising nearly one-quarter of the total nonagricultural employment in the state. Government and firms in the finance and real estate markets are also adding jobs. On the other hand, there have been declines in manufacturing, retail trades and construction. In New York City, jobs in manufacturing are exceeded by jobs in finance, insurance and real estate. The growing service sector has resulted in the clerical field becoming the single largest occupation in New York City.

One of the most significant debates among those concerned with the city's economy is whether to accept this shift, recognizing the need to sacrifice manufacturing jobs in order for New York City to remain the corporate and financial capital of the country, or whether to bolster manufacturing interests in order that the city rely on a diverse economy. Despite the decline in manufacturing employment, New York City still has more manufacturing jobs than any other U.S. city. These city trends are important to the health of New York State. Between 1979-1981, New York State added 102,000 jobs with 76,100 of

them added in New York City. (New York Times, September 19, 1982)

Despite some job recovery, unemployment has not been reduced, with state unemployment at 8.1 percent in July, 1982. And while New York State lost 700,000 people from its populace, the number of welfare recipients did not change from 1970 to 1980 (remained at 1.7 million). This implies that the shift in population is not occurring by those on public assistance.\* Programs designed to help low income populations have declined. For instance, the cuts to CETA will cost the city's poor 11,000-12,000 jobs in the next year, according to Ronald Gault, Commissioner of Employment for New York City. (New York Times, October, 11, 1982)

In 1968, the New York State Job Incentive Board created a pilot tax incentive program to encourage business to locate, expand and improve facilities in areas of urban blight. In 1976, the program was expanded to the entire state. Under this program, the state will forgive 98 percent of a company's corporate tax on this expense for ten years. To be eligible, the firm must create or retain at least five jobs and provide an employee training program. At the end of 1980, 1,672 firms were participating in the program making investments totalling \$3.7 billion and creating 197,000 jobs. The 143 Local Industrial Agencies throughout the state created 658 projects worth \$1.3 billion to stimulate economic development.

\*Point made in speech by Randy Kuhl, State Senator at Corning Glass Works Conference, September 14, 1982.

## New York's Day Care Need

New York State employers will find that an increasing number of two-earner families and single heads of households will be among those seeking work and job training. In 1976, the New York State Department of Labor reported that 39 percent of the women in the labor force had children under 13 years of age. In 1980, the State's Department of Commerce reported that 54 percent of the women in the State labor force had children under 15 years of age.

In terms of children, 1978 projections revealed that approximately 500,000 preschoolers throughout the state were in need of full-time child care services. The New York State Department of Social Services Title XX Plans for 1977-78 projected that 84,271 children would receive some publicly subsidized form of child care during that fiscal year, of whom 55,000 would be served in New York City. A 1978 inquiry by the Senate Minority Task Force on Child Care identified 1,371 group child care centers statewide (including nursery schools) of which 515 are in New York City. They also counted 2,879 certified family day homes outside New York City and another 2,000 in city limits. A county by county assessment indicated wide discrepancies between the demand for child care services and available supply. That discrepancy widens when one considers the existing arrangements. The Senate Minority Task Force asserts that "since in New York City, (where day care services, are relatively speaking, accessible), only 4 percent of children under six are in group day care, it is safe to assume that a vast number of children of working mothers are in insecure and unstable care conditions." (p.2.)

Rather than infer from this comment that only center-based care offers a parent the satisfaction and stability he or she desires, it may be more important to acknowledge that we know

very little about the care arrangements chosen by New York's parents. The inadequate supply of day care services may be equalled<sup>7</sup> only by the inadequate supply of data on the whereabouts of New York's preschoolers while their parents work.

Other problems in New York's day care delivery system relate to a focus on the needs of three-to-five year old age groups at the expense of care arrangements for infants and school age children. Estimates reveal that 82 percent of the licensed centers in the state serve only three-to-five year olds.

New York City faces problems with its 100 percent funded programs which leave providers particularly vulnerable to government cutbacks and which create a homogenous population of children in publicly funded centers. While figures vary, there is also evidence that city-funded centers are more expensive than non city-funded centers. This may be a function of the waste and inefficiency of the direct lease program, higher qualifications required by staff, or the center's provision of additional support services.

Under the Omnibus Reconciliation Act of 1981, Title XX funds to New York State were cut by \$60 million or 24 percent. While city programs were helped when the Mayor committed \$15.4 million in city tax levy dollars for 1982 and \$17.9 million in 1983 to offset these reductions, centers find themselves unable to make up for the 33 percent cut in the child care food program. Where previously, thirds of the children's nutritional needs were being met, only one-half of their nutritional needs are currently being served.

The business community in the state of New York has taken on some of these problems and recognizes the challenge before them. As stated in a report on Private Sector Initiatives by the New York State Business Council,



The challenge put before us is not to strive to maintain the status quo by substituting billions of federal dollars with billions of private dollars...The challenge, rather, is to pursue new solutions to community problems, to develop lasting answers to the problems presented by poverty, unemployment, health care, education and other factors. Hence the impetus for finding those solutions will not come solely from increased corporate contributions or any other single program designed at meeting a specific need. The impetus will come from the successful creation of working partnerships comprised of representatives of government, business, human service delivery organizations and other members of the private sector who can come together to discuss community needs and begin to marshal all available resources to meet those needs and address those problems.

Those activities of New York State and City governments indicates an awareness of this multi-faceted pursuit and while in its infancy stages, already poses new models for other states to consider.

#### New York's Current Initiatives

As is typically the case, experienced pioneers continue to explore new territory. New York State has experimented with a variety of strategies to encourage employer consideration of child care and other family supportive benefits. These activities emanate from a variety of government agencies, each of which has assumed a different level of responsibility for the project or initiative.

For instance, the Department of Social Service funded this study to help them develop new policies based on the experiences of other states and the realities of New York's family lifestyles and work environments. The Department of Social Services has also prepared a booklet to be disseminated by the New York State Business Council, for the purpose of

educating employers throughout the state. The Council for Children and Youth, an arm of the Governor's office that collaborates with nine state agencies, sponsored a series of five "workplace forums" held throughout the state. The Council has also initiated a survey of government employees and managers to assess the need for and receptivity to increased part-time work options.

Legislation has been introduced by various members of the legislature for employer tax credits, I&R systems and licensing revision. While these efforts failed, legislation related to job training and economic development have won favor from the legislature, although their relationship and potential utility to child care provision has not been explored fully.

At the local level, development corporations are critical brokers for the public and private sectors. In Syracuse, the Metropolitan Development Association composed of government and business leaders mounted a campaign to establish downtown day care for Syracuse's working parents. In Brooklyn, the Southwest Brooklyn Development Corporation proposed to work with city officials to provide day care to those in job training and is considering promoting an after school program in which youth would be employed.

Empire State Day Care Services in Albany has provided the leadership for a unique model of labor-management collaboration in establishing day care centers for state employees. New York City Comptroller Goldin and City Council President Carol Bellamy are exploring DCAP possibilities for employees, perhaps through a system of flexible benefits.

Without sacrificing standards or quality, both the state and city are exploring licensing law revisions that would streamline the licensing process so it becomes less cumbersome to employers.

What tools and strategies remain for New York State to consider? What this potpourri of strategies suggests is that many trees are being planted without an overall plan for the forest boundaries. To create such a plan, the first order of business is to establish goals. And then, with the commitment and collaboration of varied resources within the state, a new set of government strategies can effectively move the business community to consider the child care needs of New York's families.

### Recommendations

1. Education about the issues and options

The brochure prepared by the Department of Social Services in collaboration with the New York State Business Council should be disseminated as widely as possible, to both employers and children and family service providers. An education about the issues and options is required by the private and voluntary sectors.

2. Organizing a business lobby for children and families

Business must be made aware of the extent to which government cutbacks affect their own workers and presumably their productivity. With this information they may be more receptive to supporting measures that alleviate such problems for their working parent employees. At present, the political clout of New York State business has not been exercised.

3. Assessment of the economic benefits of child care

A formula for assessing the economic return to the community of child care provision should be applied systematically to counties throughout the state. Aggregated data should be compiled and distributed widely

throughout the legislature business and labor communities for documenting the ways in which child care provision relates to the job and economic development measures on which the state legislature is currently focused.

4. Creating family profiles in industry

Family profiles should be established for different industry groups. Perhaps in collaboration with the trade associations representing various industries, surveys of their workers can reveal demographic and socioeconomic patterns among workers in specific fields suggesting the need for certain responses from their employers. The nature of family-work conflict may differ among various industry groups and knowledge of these distinctions can help employers select a family benefit more appropriate to the expressed needs of their workforce.

5. Separate conferences for various industries

Conferences should be coordinated around the state which focus on one industry group at a time. Because industries respond differently to the concept of supporting families through their policies and practices, they need to remain competitive with one another, the information presented and discussed by human resource managers in like industries may appear more relevant and effective in stimulating interest.

New York Government as a Broker

6. Creation of multidisciplinary forums

There is a critical need to establish the forums that can draw upon the various kinds of expertise required to develop sophisticated and innovative solutions to the child care problem. There are two levels at which

multidisciplinary forums could function: First, one might exist in the executive branch, functioning as an advisor to the governor and other state agencies. This advisory body, would be composed of government representatives, child care providers, parents, employers, unions, United Way, and those with expertise in tax law, economic development, welfare reform and statewide delivery systems. In New York it is acknowledged that while the Council on Children and Youth was initially considered a broad-based advisory group, it may be too narrow to stimulate employer support, particularly as it affects low income families.

At another level, the legislative branch is in need of a mechanism to keep various committees and subcommittees informed about issues relevant to family and work concerns. At present, there is little opportunity for the Child Care Committee in the Assembly to confer with Committees on Labor or Community Development. These linkages are critical to the development of more innovative and politically salient legislative proposals.

### New York Government as a Facilitator

#### 7. Technical Assistance

Government should contribute to a mechanism that provides on-going technical assistance and timely information to the business community and to service providers trying to market their services to employers. This clearinghouse could function within state government or could be subcontracted to one of a number of excellent community-based organizations currently monitoring the field.

8. Regulatory reform

A review of licensing and reimbursement procedures is recommended in order to streamline the system and identify those requirements which seem to pose obstacles to employers. Under no circumstances should changes in licensing seek first to accommodate employers rather than protect young children.

9. Revolving loan fund

A revolving loan fund should be established that would help nonprofit groups raise needed capital for starting new programs. This money should be available for site construction or renovation or as a way to help providers (center-based and family day care) come into compliance with licensing standards. The loan fund could be made into a matching program where a certain amount of corporate contribution makes the program eligible for a loan. The corporate share could be put towards subsidization of some of their employees once the program is operating.

10. Space allotment by industrial developers

Industrial developers creating a certain amount of new space should be required to include in building plans space for child care programs. This is not intended as a way to create a day care center in one company's headquarters, but rather to encourage industrial developers providing office space to a number of employers to consider and attend to the social ramifications of development. Required first would be a "family impact statement" for the proposed development. If need warrants child care provision, space must be allocated for that purpose. Further research is needed to determine whether

this measure would be more effective as a requirement or as a tax credit for those who voluntarily comply. A similar effort might be proposed for residential developers, requiring child care in new apartment complexes.

11. Development projects

With only a handful of examples from around the country on which to base program development, it would be highly illustrative if three or four demonstration projects could be developed that test innovative program options. For instance, state funds could help support an on-site child care center supported by a consortium of businesses. There might also be value to subsidizing a company's analysis of how flexible benefits could be implemented particularly if there was a commitment that this would include a child care benefit. Another demonstration might be a flexible benefits program for government employees which would provide the most feasible and visible showcase of initiatives supporting the family. Furthermore, the Day Care Fund as a demonstration project could stimulate DCAP provision and offer other advantages to the child care community.

12. Information and Referral

There are a number of communities which now help parents understand their child care choices and select the most appropriate form of care for their children. Where I&R programs exist, they may not have the resources to reach their potential or provide a full array of support services. In too many communities, no such agency exists. Using California and Massachusetts as models, the state of New York should create a statewide system of I&R. By dividing the state into regions, full coverage is

assured and a creative mechanism has been developed for aggregating data to reveal a statewide profile of child care supply and demand. Strategies and materials could be shared among the network of I&R agencies so as to reduce the costs of marketing services to the business community.

13. Refundable tax credit for parents

It is possible for day care demand to stimulate the supply of services if there is effective day care demand, i.e. if the parents had the funds to pay for them. Middle- and upper-income people may have the resources to afford care, and also may be more likely to benefit from employer expenditures on child care. Employer subsidies for lower income employees would not have to be much larger than those offered to higher wage-earning employees if the individual child care tax credit were made refundable. While the federal government debates this issue, New York State could demonstrate the wisdom and viability of a refundable tax credit.

14. Neighborhood Assistance Program

While the tax credits as proposed by Representative Goodhue and Newburger may present a symbolic gesture of support to the concept of employer-supported child care, it is questionable as to whether low income employees would benefit -- either because the kind of employer responding does not employ low income parents or because the funds are directed at start-up and operational costs and not ongoing subsidy for those less able to afford the newly developed program. Therefore, it is recommended that New York State develop a neighborhood assistance program with specific attention focused on child care, offering a 50 percent credit to those businesses providing aid to child care programs operating in low income areas



or serving low-income working families. The Pennsylvania and Florida programs should be examined as models.

#### New York Government As a Role Model

15. The work of Empire State Day Care Services should be encouraged and supported with funds for technical assistance to other government agencies. A "how-to" manual for government unions would also be useful. The most unique opportunity exists for evaluating the effects of child care provision as the centers are developed around the state. Pre-and post-tests are possible and substantial support would allow for longitudinal research.

As evidenced by the level and kinds of activity already underway in the State of New York, it is clear that a strong commitment exists to encouraging private sector support of child care initiatives. The challenge to the state is to sustain those efforts, and to consider more broadly their long range implications and the ways in which they might work more effectively if addressed in conjunction with other concerns of the state.

## APPENDIX A: PROJECT DESCRIPTION

### GOVERNMENT STRATEGIES FOR STIMULATING EMPLOYER SUPPORTS TO FAMILIES

The Center for Public Advocacy Research, Inc., a nonprofit organization involved in research, evaluation and advocacy in the public interest, is engaged in a study of the role that state and local governments might play in stimulating employer support of child care and other family services. The investigation will explore both the incentives that government can provide as well as the obstacles which could be removed in order for employers to provide child care supports to working parents.

This research on government strategies is a companion piece to another Center study which explores the response to the needs of working parents on the part of 100 New York City-based corporations.

The government strategies research will be conducted in three phases. The first phase involves a review and analysis of governmental efforts across the United States designed to foster employer supported child care and other family services. These government initiatives might include:

- o Tax incentives for building or funding child care programs.
- o Efforts tied to job training or community and economic development.
- o Brokering roles in the administration and/or coordination of information and referral or voucher systems.
- o Matching grants to employers for the creation of pilot projects.
- o Experiments in work scheduling or child care for government employers.
- o Task forces, commissions or conferences on family and work issues.
- o Revision of licensing laws, zoning ordinances or building codes.

These examples will be developed into a typology of governmental initiatives including the strengths and weaknesses of each type of initiative and the barriers faced in implementing them.

Phase two of the study will be spent analyzing the appropriateness of these various initiatives for New York State and New York City. Feasibility will be determined through discussion with government agencies, employers and community-based organizations.

During the final phase of the project, a report will be written recommending initiatives for New York to adopt and the strategies for implementation. While targeted for New York's policymakers, the data collection and process of analysis used to develop recommendations may be useful to advocates and government officials in other parts of the country.

Please contact Project Director, Dana Friedman for information.

APPENDIX B: MODEL LEGISLATION

STATE OF CONNECTICUT  
PUBLIC ACT NO. 81-100

AN ACT ALLOWING CREDIT AGAINST CORPORATION BUSINESS TAXES FOR EXPENDITURES TO ESTABLISH DAY CARE FACILITIES FOR CHILDREN OF EMPLOYEES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1 (NEW) There shall be allowed a credit for any taxpayer against the tax imposed under Chapters 208, 211 or 212 of the general statutes for any income year, in an amount equal to twenty-five percent of total expenditures paid for planning, site preparation, construction, renovation or acquisition of facilities for purposes of establishing a child day care facility to be used primarily by the children of such taxpayer's employees and equipment installed for permanent use within or immediately adjacent to such facility, including kitchen appliance, to the extent that such equipment or appliances are necessary in the use of such facility for purposes of child day care, provided: (1) such facility is operated under the authority of a license issued by the commissioner of health services in accordance with sections 19-43b to 19-43l, inclusive, of the general statutes, (2) such facility is operated without profit by such taxpayer related to any charges imposed for the use of such facility for purposes of child day care and (3) the amount of tax credit allowed any taxpayer under the provisions of this section for any income year may not exceed ten thousand dollars.

If two or more taxpayers share in the cost of establishing such a facility for the children of their employees each such taxpayer shall be allowed such credit in relation to the respective share, paid or incurred by such taxpayer, of the total expenditures for the facility in such income year. If the amount of such tax credit allowed any taxpayer for any income year exceeds the amount of tax, without reduction for such tax credit, any balance of the credit remaining may be claimed against the tax imposed for any of the three income years next succeeding, provided any such balance of credit may not be claimed for any such succeeding income year in which the child day care facility is operated for purposes of child day care for less than six months. Any taxpayer allowed such tax credit against the tax imposed under any of said chapters 208, 211 or 212 shall not be allowed such credit under more than one of said chapters.

Sec. 2 This act shall take effect from its passage and shall be applicable with respect to income years commencing on or after January 1, 1981.

STATE OF MICHIGAN

Section 1. Act No. 228 of the Public Acts of 1975, as amended, being sections 208.1 to 208.145 of the Compiled Laws of 1970, is amended by adding section 39a.

Sec. 39a. (1) As used in this section:

(a) "Child care services" means the care and protection of a child who is:

(i) Under 14 years of age

(ii) A dependent of an employee of that employer and not a member of the family of a sole propriety of partnership.

(iii) Enrolled in a facility licensed by the department of social services pursuant to Act. No. 116 of the Public Acts of 1973, as amended, being sections 722.111 to 722.128 of the Michigan Compiled Laws.

(b) "equivalent hour" is determined by taking the total number of hours of child care services provided to each eligible child which is paid by the employer, as defined in this act, and dividing each eligible child's total number of hours by 2,000. The result shall be carried to the second decimal place.

(2) An employer who pays for child care services for an employee during the employee's hours of employment and does not charge the employee for the service shall be allowed a credit against the tax imposed by this act for the taxable year, in an amount determined by multiplying the sum of all resulting equivalent hours, as determined in subsection (b) by \$45.00

(3) The credit allowed by this section shall not be in excess of 10% of the tax liability of the taxpayer under this act.

(4) This section shall take effect for tax years beginning after December 31, 1980 and before January 1, 1983.

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Encouraging Employer Support to Working Parents: Community Strategies for Change. A report of the Working Parents Project for Carnegie Corporation of New York. Distributed by the Center for Public Advocacy Research, 12 W. 37th St., New York, NY 10018. \$9.00

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