The BUSINESS *Navigator*

Employer's Guide to Child Care Solutions in New York State

Early Care & Learning Council
Unitas to Promote Quality

NEW YORK STATE | Office of Children and Family Services

THE BUSINESS NAVIGATOR:

Employer's Guide to Child Care Solutions in New York State

Support your employees.
Increase workforce retention and productive workforce participation.
Align work responsibilities with caregiving demands.
Safeguard equitable economic opportunities for employees.
Position yourself as an empowered and competitive business leader.

Funded by the New York State Office of Children & Family Services
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The CCRCs serve as the Child Care Resource and Referral agencies for New York State.

November 2024

https://earlycareandlearning.org/our-programs/business-navigator/

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FOREWORD

Safe, high-quality, and equitable early education and child care is vital to the well-being and healthy development of young children, as well as strengthening families and communities. More than 800,000 children in New York under age six have working parents, underscoring the critical need for a safe and nurturing environment for children while parents are at work.

Each year, a lack of child care nationwide is responsible for $122 billion in lost earnings, productivity and revenue. We are grateful for Governor Hochul's continued investments in child care, including the Business Navigator program. It was set up to help employers do all they can to assist their employees in finding high-quality, affordable child care for their children – whether that care is provided right on-site by the employer or nearby in a community setting.

We are proud to present this valuable guide to employers to give them the information and resources they need to support their workforce. Supporting workers in their search for appropriate child care not only helps individual families and promotes healthy development of children, but also aids in building a thriving economy across this great State of New York.

Dr. DaMia Harris-Madden
NYS Office of Children and Family Services (OCFS) Commissioner

"The Business Navigator guide is a valuable resource for employers throughout New York State. It offers business leaders actionable strategies and resources to effectively address the child care needs of their employees. This guide is not just about supporting working parents—it's about supporting New York's workforce and sustainable growth. When businesses have the ability to invest in quality childcare solutions, they can unlock a pathway to enhanced employee performance and organizational success. By offering varied solutions for all businesses to provide care, we can build a stronger economy that benefits everyone."

Heather Mulligan
President & CEO, The Business Council of New York State, Inc.

INTRODUCTION

The Case for Child Care

Child care is not just a family issue—it is a critical economic factor for businesses. High turnover rates, absenteeism, reduced productivity, and recruitment challenges are all symptoms of the "hidden cost" of inadequate access to affordable, high-quality child care. This issue affects businesses of all sizes across New York State, directly impacting profitability.

Addressing child care challenges requires a multifaceted approach. Working parents require access to affordable, high-quality child care in order to effectively participate and thrive as contributing members of New York's workforce. Employers, in turn, need effective solutions to navigate the current child care landscape and safeguard their financial health.

A lack of access to high-quality, affordable child care is an expense that New York employers—big and small—are already incurring. As a business leader, you have the ability to drive meaningful internal policy changes that can mitigate these impacts and improve your organization's bottom line.

Investing in high-quality child care not only offers a strong financial return-on-investment but also delivers key business benefits, including:

- Improved employee recruitment and retention,
- Increased employee performance/productivity,
- Reduced absenteeism,
- Improved organizational growth and sustainability, and
- A competitive advantage in the marketplace.

This child care guide supports Governor Kathy Hochul's initiative to make New York State's child care system fairer, more affordable, and easier to access.

> *"Governor Hochul will establish a Business Navigator program in each of the 10 Regional Economic Development Council regions to help interested businesses identify options to support employees' child care needs, and will also develop a statewide employer child care guidebook, making good on another one of the State task force's recommendations."*
>
> **— 2023 State of the State press release** [1]

CHILD CARE IS AN ECONOMIC ISSUE

"Access to affordable quality child care is critical for New York State's economic competitiveness. **Lack of access to affordable child care significantly impacts the State's labor force levels and productivity, especially among women."**[2]

In 2022,

140,236

children under the age of 6 in New York lived in families where a parent had to leave a job, take a leave of absence, or reduce their work hours due to challenges with child care.[3]

In 2021,

45%

of NYC parents had to leave work early due to child care challenges.[4]

In 2022,

91,800

New York parents worked part-time due to child care issues. Within that group, **86% were women.**[2]

THE NEWS

Vol 13-15 Child Care Stats

CHILD CARE PROBLEMS IMPACT THE ABILITY OF NY PARENTS TO WORK, WHICH IMPACTS EMPLOYER REVENUE AND PROFITABILITY:

41% NY parents with children under age 5 report **child care problems have affected their ability to work, attend school, or other commitments two or more times in the past month** (September 2022). That number is even greater for certain subgroups: 46% for Black parents and 45% for Latinx parents.[5]

MOTHERS DEPEND ON ACCESS TO CHILD CARE TO OBTAIN AND RETAIN A JOB

88% of women with children under age 6 looking for a job said that **having work flexibility, predictable hours, or child care support would make them more likely to choose an employer.**[6]

FAMILY-FRIENDLY POLICIES EASE JOB RECRUITMENT & RETENTION:

80% of employees feel more loyalty to employers if they provided flexible working arrangements. Engaged employees have **41%** lower absenteeism. Companies with engaged employees have higher profitability by **21%**.[7]

PRIORITIES FOR TODAY'S WORK FORCE

Top 3 Attributes U.S. Employees Are Seeking In Their Next Job:[9]

62% Greater work-life balance

58% Allows me to do what I do best

58% Significant increase in income & benefits

> **"Child care and early learning are the backbone of our economy."**[8]

New York Statistics

833,613
Children under age 6 in New York with all parents working

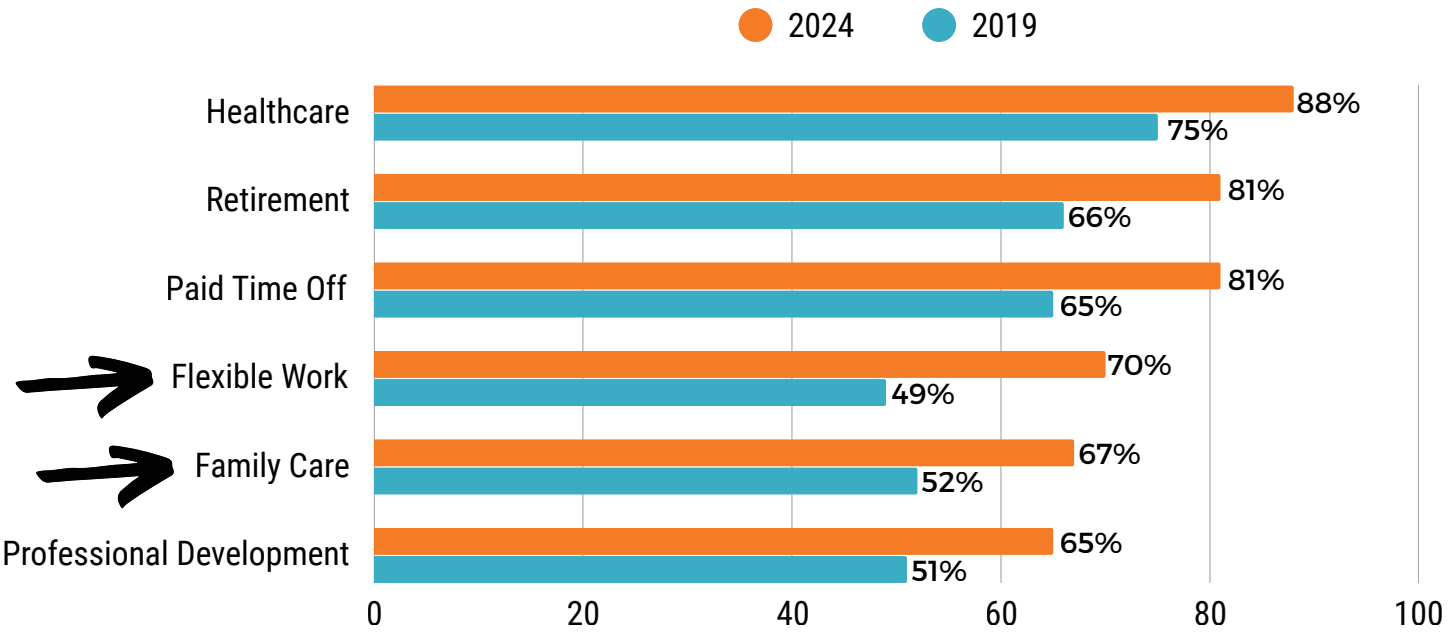
1,075,196
School-age children in New York with all parents working

33%
The percent of employee's total compensation that turnover costs

78.1%
Working mothers in New York with children under age 6

Annual Employee Benefit Survey

Society For Human Resource Management's (SHRM) 2024 employee benefit survey results showed strong employer growth in top benefits for employees. Between 2019 and 2024, the percentage of employers offering family care increased by 15%, while those offering flexible work saw a rise of 21%.



THE BUSINESS NAVIGATOR

The Business Navigator is intended to reduce the challenges that employers may experience while addressing this critical workforce and economic issue.

By providing a clear framework of options and actionable steps for decision making, this guide meets business leaders where they are today and equips them with impactful child care solutions that drive both business and employee growth. Businesses of all sizes will find practical solutions within this guide that can be implemented right away.

ACTIONABLE STRATEGIES TO SUPPORT EMPLOYEES' CHILD CARE NEEDS

This guide outlines six proven, actionable strategies that senior business leaders, owners, and Human Resources teams can use to support parents/guardians. This guide also provides tools to begin implementation and navigate potential hurdles.

Designed for employers in New York State who are seeking to develop a child care strategy that focuses on the specific needs of their employees, this guidebook provides essential resources, case studies, and regional contacts to begin this process or augment a plan already in place.

The strategies that follow are designed to meet employers where they are today. Investment choices will vary from one business to another and will be based on a variety of factors, including but not limited to: company size, geography, hours of operation, and availability of care. According to the US Chamber of Commerce Foundation, businesses that choose to invest in child care solutions see improvements that extend "beyond the bottom line. Investments in quality child care result in wide-ranging positive business outcomes, including enhanced employee performance, organizational growth, and improved recruitment and retention."

"Access to affordable, flexible childcare remains a critical need for today's healthcare workforce, especially for us at Loretto where more than 78% of our workforce is female, many of whom have one or more children under 12 and limited options that align with their work schedules. In fact, in an employee survey, more than 200 employees cited access to affordable childcare as the top barrier to coming to work.
-Dr. Kimberly Townsend, President & CEO, Loretto

ACTIONABLE STRATEGIES

1. **Understand Child Care Needs**
2. **Customize Company Benefits**
3. **Implement Quick Wins**
4. **Create a Plan**
5. **Cultivate Employee Awareness**
6. **Leverage Incentives**

BONUS: Become an Advocate

1 UNDERSTAND CHILD CARE NEEDS

Understanding your employees' child care needs is a multilayered process. **One approach to gather these details is to conduct an employee survey.** You can find a sample survey on page 41 of this guide.

A targeted survey will allow you to connect directly with your employees and gain a clear understanding of the child care challenges they are facing day-to-day.

Focus groups are also a helpful approach to implement when seeking to gather data about child care needs. Your local Child Care Resource Center (CCRC) can assist with this process. Contact them to schedule support.

You can find your regional New York State Child Care Resource Center (CCRC) on page 38 of this guide.

Conducting an assessment is an important step for employers seeking a better understanding of their employees' child care needs. The goal is to see clearly what parent/caregiver employees need and want related to their child caregiving responsibilities and challenges. This guide's sample survey can help you to craft an assessment that will yield helpful information and inform your process.

HOW MUCH DOES CHILD CARE ACTUALLY COST?

Average Price of Child Care per Year in New York

Infant Care

Center-based child care **$19,584**

Family child care **$16, 383**

Toddler Care

Center-based child care **$18,081**

Family child care **$15,535**

Source: Child Care Aware of America

Put this in perspective:
Infant care for one child typically takes up 22.1% of a median family's income in New York. Families with two children face even bigger costs: a typical family in New York would have to spend 39.8% of its income on child care for an infant and a 4-year old.[10]

"America's child care crisis isn't just holding back working parents and their children, it's actively harming our economy."

-Sarah Rittling, Executive Director, the First Five Years Fund

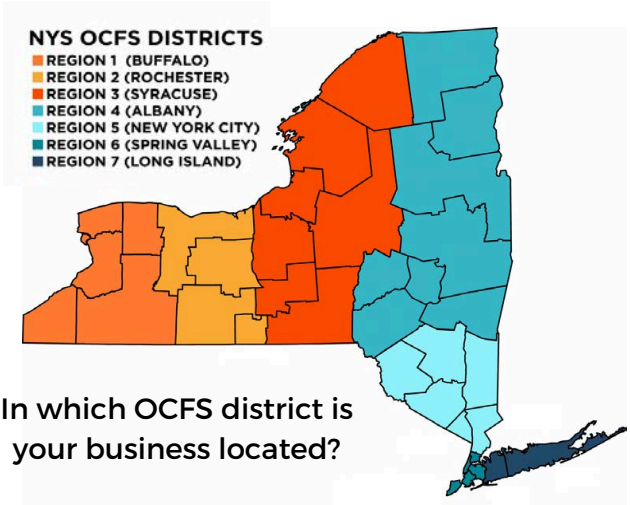
HOW SHOULD YOU BEGIN PLANNING?

1. **Create a focus group and develop an employee survey.**
   a. Establish a team to lead this initiative including designating a single team leader.
   b. Set a timeline within which this work will take place.
   c. Connect with your local CCRC for guidance.
   d. Review the sample Employee Child Care Needs Survey on page 41 and modify it to meet your company's specific needs.
2. **Conduct your employee survey.**
   a. Share the survey with your employees.
   b. Invite those interested to attend one or more focus groups on the topic of child care needs.
3. **Analyze the results of the survey and the data gleaned through the focus group discussions.**
4. **Establish two lists of outcomes:**
   a. Quick wins outline strategies you can deploy right away that do not cost much money.
   b. Long-term investments in child care solutions require more planning and funding to implement.
5. **Learn from your peers and prepare to imitate what works.**
6. **Review the stories in this guide that have been shared by New York State Child Care Champions who are implementing solutions to support their employees' childcare needs.**

"Access to quality child care is critically important for employees and businesses. Working parents miss work time due to child care issues, costing businesses in the U.S. $3 billion annually. With improved access to quality child care, employers can avoid the problems and costs associated with absenteeism that result from undependable care – and employees can have greater peace of mind, knowing their children are being cared for in safe, healthy environments."
- Tim Cook, President, Cook Communications, LLC

Do you need extra help getting started?

Reach out to your local Child Care Resource Center (CCRC) for help crafting your plan for benefits offerings. CCRCs are your go-to guides when it comes to employer-supported child care. They are experts in the field and know all the options that employers may want to consider. See page 38 of the guide for a complete list of CCRCs and their contact information.



In which OCFS district is your business located?

2 CUSTOMIZE COMPANY BENEFITS

Your employees' child care needs will vary from one family to the next. Ideally, your organization will be positioned to offer a range of benefits, allowing caregivers to choose the options that best meet their individual needs.

Keep in mind that oftentimes parents/guardians may not be aware of the full scope and impact of benefits being made available to them.

We highly recommend that employers establish a relationship with their local CCRC. Your local CCRC can assist you in providing a detailed explanation of the many nuances that exist across care solutions, and help you and your employees to curate a child care benefits package that meets both your capacity and their needs.

There are 35 CCRCs strategically located across New York State, funded by the Office of Children and Family Services (OCFS). A full list of CCRCs and their contact information can be found on page 38 of this guide.

HOW CAN CHILD CARE RESOURCE CENTERS (CCRCS) HELP EMPLOYERS?

CCRCs can connect employers with child care services and focus on understanding the needs of both employers and employees. They are here to help you navigate economic and logistical considerations, suggesting resources that can be meaningful in a variety of circumstances.

Connect with your local CCRC today and ask about:

- Providing customized child care referrals to child care programs near your employees' worksite,
- Accessing NY's Child Care Assistance Program (CCAP),
- Identifying best steps to add employer-supported child care benefits to your employee packages, and
- Navigating employer and employee child care tax credits.

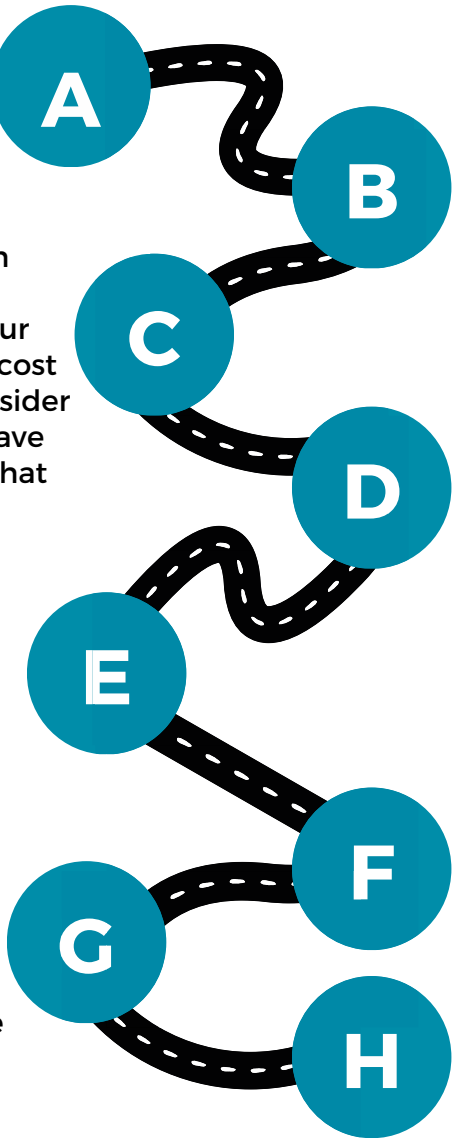
CCRC experts can help your HR staff. To schedule an informational session, see page 38 to find the CCRC that serves your area.

HOW SHOULD YOU PROCEED?

A) Connect with your regional CCRC office to assist you in both your planning process and launch.

B) Review your options. See "Quick Wins" and "Family Friendly Employer Options" on the following pages. Consider placing Customized Referral Services, available through your local CCRC, at the top of your list. More information about Customized Referral Services can be found below.

C) Create an overview of your recommendations to share with your organization's leadership. Include costs and benefits in your presentation. Address the high cost of taking no action, as well. Consider the fact that you may already have some helpful benefits in place that you'll wish to include.



D) Determine your capacity. Consider whether your organization has the financial resources, time, internal staff, technology infrastructure, and leadership support to implement each of the ideas on your list. Also consider any compliance and legal ramifications to each idea. Decide if you will launch a comprehensive program all at once or take a tiered approach over time.

E) Call together the appropriate leaders of your organization to discuss the child care benefit options before you.

F) Decide which benefits you will adopt and launch.

G) Make plans to communicate the new and existing child care benefits to your employees through a well thought-out launch. Plan to host educational sessions for your employees about the child care benefit options you are making available to them.

H) Make it easy for employees to sign up for the child care benefits you implement. Ask yourself: What's the least restrictive approach we can take to enroll employees in these benefits?

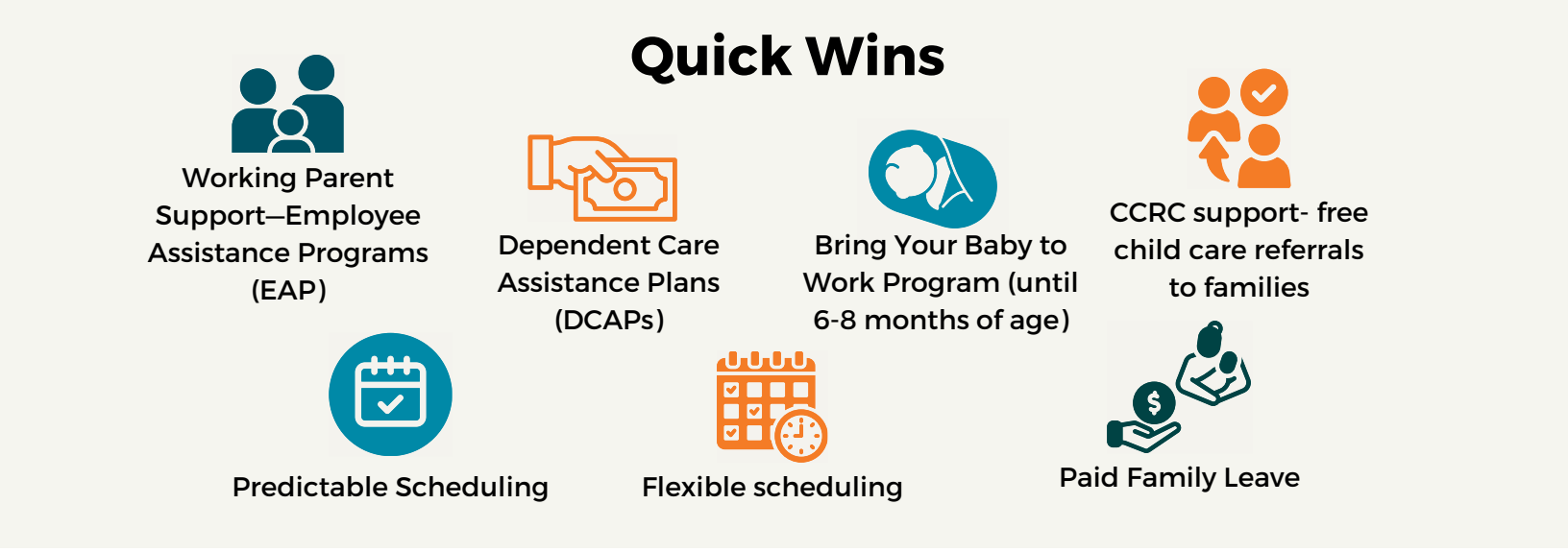
WHAT ARE CUSTOMIZED REFERRAL SERVICES?

This service offered through the CCRCs provides organizations like yours customized child care referrals. Experienced specialists have access to an extensive, up-to-date database of programs for children ages 6 weeks to 12 years. It includes all local, regulated programs (e.g., child care centers, family and group family child care programs, school age programs) as well as other types of child care like summer camps and preschools/nursery schools. These specialists can also refer your organization to employment agencies for nanny placements and au pair agencies.

This comprehensive, individualized service allows your employees to receive expert guidance and resources throughout the entire process of selecting a child care program. With these tools, parents can make informed decisions for choosing the child care program that best suits their needs.

3 IMPLEMENT QUICK WINS

Working parents who take full advantage of any existing standard benefits your company provides to all employees, will strengthen their strategy to reduce the overall cost of care. Identify any "Quick Wins" (e.g. low cost/no cost options) that your company is prepared to offer and build on that success. Be certain that parents/guardians on your staff are aware of the family friendly benefits that your company offers.



Why Family-Friendly Child Care Matters

Investing in family-friendly policies and child care benefits is good for business. They can:

- Increase employee productivity,
- Reduce employee turnover, and
- Boost employee morale and job satisfaction scores.

Family-friendly policies help foster an organizational culture focused on well-being. These policies tell your employees you are there to support them, that you believe in balancing the needs of work and family, and that your organization recognizes the symbiotic relationship between happy, healthy families with a productive and reliable workplace.

Ample research in the last five years, especially after the COVID crisis, has shown that employers that offer flexible work environments are able to attract, motivate and retain employees as well as improve employee satisfaction and amplify productivity.

The Bottom Line: Family-friendly policies increase overall employee engagement, which directly impacts your Key Performance Indicators (KPIs).

FAMILY-FRIENDLY EMPLOYER OPTIONS

New York Paid Family Leave
Since 2018, New York's Paid Family Leave law (paidfamilyleave.ny.gov) requires employers to offer up to 12-weeks of job-protected, paid time off at 67 percent of an employee's average weekly wage (AWW), to bond with: a newly born, adopted, or fostered child; care for a family member with a serious health condition; or assist loved ones when a family member is deployed abroad on active military service. Employees pay for these benefits through a small payroll deduction, which is a percentage of their wages up to a cap set annually.

Dependent Care Assistance Plans
Employers and employees benefit from Dependent Care Assistance Plans (DCAPs). DCAPs enable employees to put aside up to $5,000 annually in pre-tax dollars to be used to reimburse child care expenses. Employers benefit from the savings associated with not being required to pay FICA or FUTA on pre-tax dollars. See page 45 for more details.

Flexible Spending Accounts
A Flexible Spending Account (FSA) is a special account where employees can set-aside up to $3,200 in 2025 annually in pre-tax dollars to reimburse for health related expenses. Employers benefit from the savings associated with not being required to pay FICA or FUTA on pre-tax dollars. More information about FSAs can be found in the Resources section.

Child Care Scholarships
Child care scholarships—which is free money to help cover the cost of child care—may be available through OCFS and/or through special grant programs. Contact your CCRC to learn more and find out if any scholarships are currently available and whether your employees might qualify.

Employee Assistance Programs
An Employee Assistance Program (EAP) is a voluntary, work-based program that offers free and confidential assessments, short-term counseling, referrals, and follow-up services to employees who have personal and/or work-related problems. More information about EAPs can be found in the Resources section.

Predictable Scheduling
A May 2021 Bipartisan Policy Center survey of parents with children under age 6 found that 29% of parents had two weeks or less advance notice of their work schedule. When parents have sufficient notice or a set schedule, it makes balancing work and family easier, including scheduling child care.

Flextime
Surveys show that workers would leave a job for one that offers a flexible schedule. Offering flexible schedules can be a recruitment and retention tool for employers. More information about flextime can be found in the Resources section.

Working Remotely (Telecommuting)
The U.S. Census Bureau Household Pulse Survey conducted between August 20-September 16, 2024 found that 28% of New York parents with children under age 18 were working either entirely remotely or in some type of hybrid manner. Gallup polling shows that highly engaged workplaces claim 41% lower absenteeism and 21% higher profitability. It's important to note that telecommuting is not a child care solution for parents/guardians with very young children.

TALKING POINTS FOR DECISIONMAKERS

These talking points can be shared by your HR with C-suite leaders, to convey both the breadth of child care challenges that employees face and the potential ROI associated with a long-term commitment to child care support.

Needs Statement:

Start by establishing the need for stronger family support. Clearly outline how addressing these needs can lead to targeted solutions. For example: If your company experiences above-average time to hire or higher-than-average attrition, emphasize how child care support can help mitigate those obstacles. This is a good place to outline the results of your Employee Child Care Needs Survey.

Benefits Statement:

Outline the benefits that are currently offered to employees and share any measurable successes. Itemize industry and scale-relevant child care benefits where your company might be lacking, and frame these potential offerings in a manner that leadership can pick and choose a variety of potential improvements in the child care benefit space.

Value for Money:

Emphasize the tangible value provided by the investment, such as improved performance, higher retention, and employee advancement. Ensure leadership understands the ROI without relying on emotional appeals. If possible, offer flexible options and solutions. This can make the pitch more attractive to risk-adverse leaders.

Post-Pitch Follow Up:

Ensure the conversation continues after the initial pitch. Follow up regularly with data associated with employee attraction and retention or share stories that highlight competitor successes. This ongoing engagement can reinforce confidence in the investment. Be patient. Building support may not happen overnight.

Demonstration:

If feasible, offer a demonstration of how a child care investment might work. This provides leadership with a concrete understanding of the concept and can often help overcome objections associated with the risks. See Case Study in the Resources section of this guide.

"Quality child care is so important to us for many reasons. As an employer, most of our workforce relies on child care. In addition, as an organization that supports grandparents raising grandchildren, quality child care becomes imperative so the grandparent can work, access healthcare and support the needs of their grandchildren."
-Ann Marie Cook, President/CEO, Lifespan of Greater Rochester, Inc.

4 CREATE A PLAN

Invest in Child Care and Turn Lost Expenses Into Investments

As you begin to draft your plan, it is helpful to examine all the potential options available to your organization. Here are some child care options that you can research and potentially offer your employees.

CHILD CARE ASSISTANCE & VOUCHERS

Child care assistance is available based on family income. The Office of Children and Family Services (OCFS) offers the New York State Child Care Assistance Program (CCAP), which is a voucher offering, to eligible families with earnings up to 85% of State Median Income. Families apply for CCAP through their local Department of Social Services. OCFS has created CCAP information flyers that you can use and distribute. For information about the most recent median income or what the family share (also called family copay or family fee) looks like, visit the CCAP webpage using the QR code below.

Families have the freedom to choose a provider that meets their needs, and that includes group child care or informal, in-home child care provided by a friend, family, or neighbor. It is important to ensure that the child care option meets the CCAP program requirements.

OCFS has launched an online Child Care Assistance Application (CCAA) portal to allow individuals to apply for child care assistance. Eligible families may receive assistance with paying for some or all the cost of child care.

SCAN THE QR CODE TO ACCESS THE ONLINE CCAA PORTAL

BACK UP CHILD CARE

Businesses can contract with local child care centers to offer programs and perks that help employees to navigate their child care needs and have access to back-up care when their primary caregiving service falls through. A typical back-up care model can offer employees access to free back-up care for up to 15 days annually. Employee access to this type of support helps to reduce absenteeism and increase participation. When plans for routine care are disrupted, knowing there is a quality alternative is a win for employers, employees, and children.

WITHOUT AFFORDABLE CHILD CARE...

Parents reduce their hours or opt out of the workforce.

94%

of workers who are involuntarily working part-time due to child care problems are **women.**[11]

OFFERING ON-SITE CHILD CARE

Starting a child care program on site is a long-term investment that requires planning and patience. You can choose to operate the on-site care independently or seek an external child care partner to manage the daily operations. This option is not just ideal for large businesses; there exists a Small Day Care Center modality which could be a good option for small businesses.

Although there is a significant up-front cost associated with this option, the benefit is that your organization can maintain control over issues of access, affordability, and quality for working parents. It's important to understand that there are many government regulations that your organization would need to follow to open a day care operation on-site.

Your local CCRC can help to guide you through the process and understand the child care regulations. Details can also be found on the OCFS website: https://ocfs.ny.gov/programs/child care/providers/

Employer-sponsored child care is an investment in the workforce that can yield significant returns. Providing employer-sponsored child care solutions can reduce turnover, increase productivity, attract talent, reduce absenteeism, and enhance the overall workplace culture.

Businesses with an employee-offered, on-site child care program are eligible to receive **a federal tax credit equal to 25% of expenses.** The maximum credit allowed per year is capped at $150,000.

CONTRACTING FOR CHILD CARE

Businesses can contract with local child care centers to offer programs and perks that help employees to navigate their child care needs. Reach out to your local CCRC for support in finding and contracting with a local program. As your partner, the CCRC will help you to establish a child care plan for your employees that's reliable and affordable.

When contracting with local businesses for child care, businesses are eligible to receive a **tax credit of up to 25% of expenses**, with an annual cap set at $150,000.

MILITARY CHILD CARE OFFERINGS

The Department of Defense (DOD) has expanded access to quality child care for active-duty, National Guard and reserve service members, and DOD civilians in designated locations. Through the Military Child Care in Your Neighborhood-PLUS (MCCYN-PLUS) program, eligible employees can receive fee assistance, reducing the cost of care provided by qualified civilian child care providers. For HR departments, promoting awareness of MCCYN-PLUS can support recruitment, retention, and overall job satisfaction among military-affiliated employees. More information about MCCYN-PLUS can be found in the Resources section.

HELPING FAMILIES FIND CHILD CARE

Businesses can receive a 10% tax credit simply for contracting with CCRCs to help families find child care.

TYPES OF CHILD CARE IN NY STATE

In New York, there are two regulated forms of home-based child care:

Family Day Care Homes
Providers care for three to six children for more than three hours per day. Under some circumstances, family day care homes may care for seven or eight children. Caregivers are limited to two children under age two unless an assistant is present.

Group Family Day Care Homes
Providers care for seven to twelve children for more than three hours per day. Under some circumstances, care can be extended to up to 16 children. Caregivers may only care for two children under age two unless an assistant is present. When providing care for seven or more children (if none are school-age) or nine or more children (if at least two are school-age), the home must have at least one assistant.

Regulated child care is also available through centers:

Child Care Centers
Child care is provided regularly to more than six children for more than three hours per day. A child care center may provide care for children six weeks through 12 years of age; for children 13 years of age or older who are under court supervision; for children 13 years of age or older who are incapable of caring for themselves; and, in extenuating circumstances, for children under six weeks of age when prior approval has been obtained from OCFS. Children who attain the maximum age allowed during the school year may continue to receive child day care through the following September 1 or until they enter school for the following school year.

School-Age Child Care
A school-age child care (SACC) program is any program or facility, which is not a residence, that provides child day care to an enrolled group of seven or more school-age children under 13 years of age, which operates outside normal school hours during the school year.

Family, Friend, Neighbor Care (also called Legally Exempt)
There is a fifth type of child care; this option does not fall within the regulated categories described above. OCFS, Division of Child Care Services allows parents/caretakers to hire individuals to care for their child(ren). This is known as legally exempt child care. A legally exempt provider is not required to be licensed or registered to provide child care. Families eligible for child care assistance can choose this type of care, but the legally exempt provider/program must enroll with an enrollment agency to be paid. Contact your local CCRC for more information on this option.

CHOOSING QUALITY CHILD CARE

New York Quality Child Care

QUALITYstarsNY is a voluntary program dedicated to supporting high-quality child care for all types of early childhood providers. Participating in QUALITYstarsNY reflects a commitment to excellence. Programs receive support and resources to strengthen the quality of their program and sustain high standards of care. Programs are rated based on established criteria and receive ongoing support and encouragement for continuous quality improvement.

As part of your organization's child care program, you can help your employees find programs that participate in QUALITYstarsNY. It is hard to find available child care. It is even harder to know how to compare child care programs and understand the quality of the settings. QUALITYstarsNY is designed to eliminate the guess work out of finding quality child care.

Choosing child care is one of the most important decisions parents make for their children. OCFS partners with CCRCs across the state to deliver a variety of services focused on parents as well as child care and after-school providers. OCFS is committed to helping parents find quality child care and helping child care programs offer quality care.

Supply & Affordability

The availability and affordability of child care remain a top struggle for parents. The price of child care in New York is high. In 2022, the average annual price for center-based infant care was $19,584 and the average annual price for an infant in a family child care home was $16,383. The most recent state child care market rate report shows child care prices by age of the child, care setting, and region.

Once child care is found, there is no guarantee that there will be an immediate opening. According to a 2022 survey by Child Care Aware of America, over half of parents are on waitlists for child care, sometimes waiting for a spot for a year or even longer. In busy cities, these wait times can stretch to two years or more.

The price of care for one infant is...

21.6% of a family's income using a child care center.

18% of a family's income using a family child care home.

WHAT HAPPENS WHEN CARE CANNOT BE FOUND?

When your employees are unable to find child care or care is not available that meets their needs, here are some strategies that can help:

Encourage employees in need of child care to get on waitlists as soon as possible.

When your HR department is notified by an employee that they are expecting a baby or will be in need of child care soon, explain the benefits of starting their search for child care early.

Connect employees in need of child care with your regional CCRC. They can provide enhanced referrals that can help parents/guardians secure a child care slot in an established facility. CCRC staff can help your employee brainstorm possibilities for child care with family, friends, or neighbors.

Talk to your local CCRC about identifying and creating non-traditional solutions. Often child care centers will have some of their rooms closed due to lack of staffing. Your business could explore sponsoring a room or holding a fundraiser to support a program; these efforts, in turn, could open up more spaces.

ReadyNation's 2023 study finds that the nation's infant-toddler child care crisis costs[12]

$122 billion in lost earnings, productivity, and revenue every year.

This staggering economic toll impacts working parents, their employers, and taxpayers:

Families lose... **$78 billion** annually in forgone earnings and job search expenses.

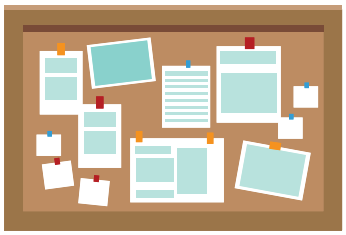
Productivity problems cause employers to lose... **$23 billion** annually due to child care challenges faced by their workforce.

5 CULTIVATE EMPLOYEE AWARENESS

CULTIVATE EMPLOYEE AWARENESS OF CHILD CARE BENEFITS & GUIDE WORKING PARENTS TO PARTICIPATE

Looking for child care can be stressful and overwhelming for parents and guardians. Knowing what to ask, what to look for, who to trust, and how to compare options is hard. Fortunately, employers like you can help employees find quality, affordable child care throughout New York. Here are five ways HR departments can reach out to parents and guardians to share vital resources:

CREATE CHILD CARE BENEFITS OVERVIEWS



New brochures can be given to all existing employees and should be provided to all new employees as part of their onboarding packets. These brochures should provide a summary of available benefits such as back up care options, flexible work arrangements, and access to CCRC referrals. The brochure should also include step-by-step guidance about how to access each benefit, including enrollment instructions and deadlines. Finally, this brochure should include the name and contact information for the person in the HR department who can answer questions or provide assistance. Helpful guides to include in the benefits overview can be found in the Resources section.

"As a busy working mother, finding trustworthy and reliable childcare can become very overwhelming. Centralizing the tools and resources will continue to lessen the burden of managing work-life balance; simultaneously connecting support from employers to employees."
-Brandy Earl, Human Resources Business Partner, Novellis

POST SIGNS & FLYERS IN YOUR FACILITY

Your HR department can share valuable information by posting signs and flyers in high-trafficked areas such as near the copy machine, coffee machine, or in the lunch room. Ask your local CCRC for any flyers or materials they have that you can post about local child care resources. Also, you can provide infographics from Childcare.gov relating to child care. You can also provide signs offering helpful stress reduction strategies for parents/guardians.

LEVERAGE DIGITAL RESOURCES

Provide ongoing education about child care resources. Consider including:

- A child care resources of your HR portal with FAQs, benefit summaries, and links to external resources, such as CCRC websites and state agencies.
- Regular updates in company newsletters which highlight different aspects of child care benefits or share new resources, like tax credits and family support programs.
- Downloadable guides about selecting child care providers, understanding program costs, and navigating enrollment.

OFFER INDIVIDUALIZED SUPPORT

Employees may have unique child care needs based on their family's situation. Your HR department can offer one-on-one consultations with employees, provide referrals to child care specialists or CCRCs who can provide tailored recommendations, or offer guidance on applying for available child care tax credits, subsidies, or other employer-offered financial assistance programs.

OFFER GROUP SUPPORT

The HR department can sponsor informal group discussions where employees can share their own experiences. Employees might be able to share experiences about what worked well for them when they began needing child care support, and other employees can share what they are struggling with.

"We at UHS have long focused on our staff as being the most important asset of our organization. It is our people that make us who we are and make it possible to bring our mission to the community. A focus on recruitment and retention is a strategic priority for UHS, and we know that high-quality, available child care is always a determining factor in hiring and keeping a skilled workforce."
-Cory Jacobs, Executive Director, UHS Foundation

6 LEVERAGE INCENTIVES

Leverage new and existing child care incentives to make the investment in child care more affordable for employers and employees. More information about each of these programs can be found in the Resources section of this guide, on page 45.

FOR BUSINESSES AND FAMILIES: FEDERAL CHILD CARE TAX INCENTIVES

Incentives for Employees: Dependent Care Assistance Plans (DCAPs)

These are special accounts where employees can put up to $5,000 of their salary before taxes to pay for dependent care. This means employees pay less in taxes and save money on child care. Employers also save money because the money put into these accounts doesn't count toward their payroll taxes. Many employees with young children are already paying for child care. A flexible spending account helps them save on taxes for money they would spend on child care anyway.

Incentives for Businesses: Federal Employer-provided Child Care Credit

A federal employer-provided child care credit can be used to:

- Acquire, construct, rehabilitate or expand property that is to be used for the child care program;
- Operate the program, including the costs of training and compensation for employees of the child care program as well as scholarship programs; or
- Contract with a qualified program (licensed or regulated) within the community to provide child care to employees of the employer.

The maximum total credit that can be claimed by a business cannot exceed $150,000 per taxable year.

FOR BUSINESSES: NEW YORK STATE CHILD CARE TAX CREDITS

Businesses in NYS have three options for tax credits relating to child care. Each option is slightly different and provides an opportunity to support child care for employees.

Employers-Supported Tax Credit

For businesses that have supported child care for employees. This can be used for:

- qualified expenditures of a qualified child care facility located in New York State, or
- qualified child care resource and referral expenses for employees working in NYS

The credit is 200% of the credit allowed under IRC Section 45F that is attributable to:

- qualified child care expenditures for a facility located in New York (federal 25%/NYS 50%); and
- qualified child care resource and referral expenditures paid or incurred during the tax year with respect to employees working in New York (federal 10%/NYS 20%).

The credit is limited to $500,000 per tax year and is applied at the entity level.

NY Excelsior Child Care Services Tax Credit

A business participant in the Excelsior Jobs Program is eligible to claim a credit on qualified investments and may be eligible for an enhanced investment tax credit on projects for child care services. The amount an organization is eligible to claim for this tax year is individualized for each business and determined by the Excelsior Jobs Program.

Child Care Creation and Expansion Tax Credit

For businesses that have created or expanded child care seats (or spot/slot) for their employees on or after April 1, 2023, and before January 1, 2025. (The credit is limited to 25 infant and toddler seats per tax year.) The credit is equal to the sum of:

- the product of the number of infant child care seats that have been created or expanded and 20% (0.2) of the child care rate for such infant child care seats; and
- the product of the number of toddler child care seats that have been created or expanded and 20% (0.2) of the child care rate for such toddler child care seats.

FUTURE RESOURCE: Employer-Supported Child Care Pilot

To better address affordability for families that are ineligible for the CCAP, the Governor proposed and the state legislature approved a new pilot initiative to spur employer-led child care support for employees. For employees with earnings between 85% and 100% of state median income (SMI), the new initiative will split the cost of care between the state, employers, and employees. Employers will contribute a third of the cost of care for families and the State will match it, reducing out-of-pocket costs for these families and generating millions of dollars in new financial support for child care. More information will be available once the OCFS goes live with the project.

FOR FAMILIES: FEDERAL & STATE TAX INCENTIVES

Federal Child and Dependent Care Tax Credit (CDCTC)
The federal Child and Dependent Care Tax Credit (CDCTC) offers tax relief for paying for child care. This applies to children under 13 or for taking care of someone who is disabled and claimed as a dependent. The maximum credit is $1,050 for one child (35% of $3,000 in expenses) and $2,100 for two children (35% of $6,000).

NY State Child and Dependent Care Tax Credit
Families can claim a state tax credit that is better than the federal one listed above. While the federal credit covers up to $6,000 in expenses for two or more children, in New York State, the credit covers more: $7,500 for three kids, $8,500 for four kids, and $9,000 for five kids. If a family makes more than $150,000, the credit goes down to 20% of the federal amount. If the credit is more than the taxes the family owes, they will get a check for the difference. To qualify, families need to have earned income.

NYC Child and Dependent Care Tax Credit
Parents in New York City with income of $30,000 or less and dependent care expenses for a child under age four can also take a tax credit. Expenses are limited to $3,000 for one child and $6,000 for two children.

Free Tax Preparation Help for NY Families
Taxes can be difficult. The Volunteer Income Tax Assistance (VITA) program offers free assistance. This program is for people who usually make $64,000 or less, people with disabilities, and those who speak limited English and need help with their tax returns. IRS-trained volunteers can help with basic tax returns and file them electronically for free. In New York City, free tax preparation is available for families who make $85,000 or less.

Additional tax flyers with more details can be found on pages 45 and 47.

BONUS: BECOME AN ADVOCATE

Support Child Care by Becoming a Trusted Voice in Your Community
Become a vocal advocate for care giver access to high quality, affordable, equitable child care. Let your voice be heard locally, regionally, and statewide. Expanding both the capacity and supply of child care in all parts on New York is a win-win-win, for employers, employees, and the economy at large.

"One of the Business Council of Westchester's top legislative priorities has been to increase state funding and awareness regarding New York State's child care system. All employers must take an active role in helping their employees find safe and sustainable child care for their family. The Business Navigator will be an important program to achieve this."
- John Ravitz, Executive Vice President/COO, Business Council of Westchester

Visit the Child Care Aware of America website to learn more about the latest child care campaigns: https://www.child careaware.org/advocacy-hub/

"To support our nation's workforces, child care and early learning programs must be accessible, affordable, reliable, respond to families' needs, and ensure children are safe, nurtured, and learning. Aligning with these considerations can help employers create stepping stones toward the shared goals of robust, comprehensive public investment in child care and early learning, while setting themselves, their employees, their employees' children, and their communities up for success."

-The Century Foundation, June 2024

HELPFUL RESOURCES

The following sections provide additional resources to help organizational HR managers learn more about child care resources available here in New York State, including real-life examples from businesses across New York who have taken steps to bring child care to their employees. As you will see from the examples, there are many ways you can help make child care accessible and affordable for your employees and your community. These offerings are to help you get started on customizing the benefits plan that is best for your organization.

You will find: business retention and expansion statistics, an interactive child care map, sample job titles, testimonials, and examples of real-life child care champions in New York State. Additional resources include an overview of federal and state taxes for employees as well as employees, economic development and New York State OCFS contact information, and much more.

CHILD CARE AND BUSINESS RETENTION AND EXPANSION

Business retention and expansion (BRE) is an economic development strategy that aims to strengthen the connection between businesses and their communities while encouraging businesses to grow.

Because recent data has highlighted child care as a crucial factor for economic success, now is the time to start including a CCRC representative in BRE activities. Having a CCRC representative on-site, at your meetings lends greater weight to the child care conversation and provides a knowledgeable first point of contact between businesses and child care resources. This partnership raises awareness of child care as a key economic factor and connects local businesses with essential child care support.

How BRE Programs Benefit the Economy
BRE programs can help existing businesses stay in the community, foster an environment for growth, and attract new investments. BRE programs can also help stabilize the economy by improving the business climate, ensuring healthy competition, and creating job opportunities.

CHILD CARE SOLUTION FUND

A program implemented by the Iowa Women's Foundation yielded the following results:

10

The # of communities who implemented a CSF

158+

The # of business and community leaders who invested in their local CSF

70

The # of additional staff hired due to increased wages.

$1,500,000
Total investments by business and community leaders

231

The # of children added from a wait list due to provider retention

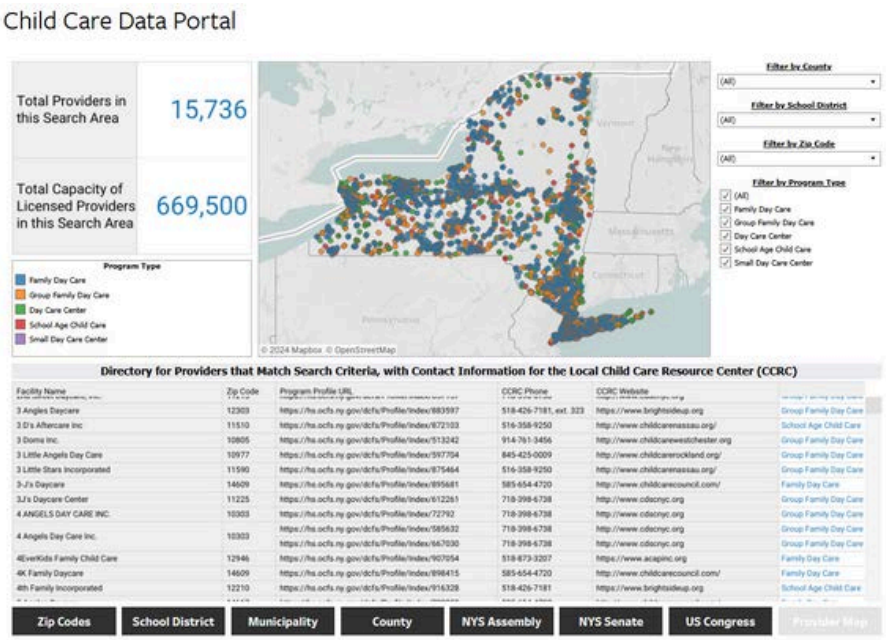
INTERACTIVE CHILD CARE MAP

Created through the collaborative efforts of Early Care & Learning Council and Cornell University ILR Buffalo Co-Lab, and funded by the NYS OCFS, this map covers all counties of New York State, including New York City.

The NYS Child Care Mapping System is designed to provide businesses and parents/caregivers with detailed information about the location, capacity, and contact information of child care providers across the state. Additionally, the map will identify the local CCRC available in each part of the state, together with the contact information for a Referral Specialist at each CCRC.

CCRCs are skilled in helping with child care planning, child care assistance payments, and setting up Family, Friend, Neighbor Care (also called Legally Exempt child care) when regulated care is not available.

Scan the QR code to access the interactive map site.



Early Care & Learning Council wishes to recognize the Oishei and WNY Women's Foundations for their work in partnership with Cornell University ILR Buffalo Co-Lab, to create the first mapping tool of this kind for Western New York in 2020. Their initial efforts and success serve as the inspiration for this statewide map.

CHILD CARE INVESTMENT CASE STUDY

Employers can build new child care capacity, access, or sustain existing capacity, or create customized solutions for shift work. The following mock case study is designed to make the issue of capacity more consumable for businesses and economic development agencies. Read on to learn more about the economics of child care and the ROI associated with the creation or retention of capacity.

Company C has $100,000 budgeted for employee child care supports.
How much purchasing power does Company C have?

Does the company currently offer a dependent care DCAP? If not, the average per employee cost to have a 3rd party administrator manage a DCAP is approximately $100 per year. The budget could accommodate the 3rd party administration of a DCAP for 1,000 employees. Additionally, employers avoid a 7.65% payroll tax (i.e. Medicare and Social Security tax) on any amounts employees contribute to a DCAP. If the company does provide a DCAP, **what is the eligible employee utilization rate? Does the employer match employee contributions?** Given the above budget, employers could match DCAPs 1:1 up to $2500 a year, or the equivalent of forty employees.

Company C could provide a straight stipend to employees, to be used for child care as they deem fit. Funds can be used to pay for center-based care, homebased care, or even to reimburse family members. This provides the greatest freedom but does not speak to the potential lack of capacity in a given market.

Company C can also choose to invest the $100,000 in a business navigator position at their CCRC. This grant funded position (see job description on page 32) can provide a direct resource and referral hotline for business member employees. Partnering with other businesses, economic development agencies, and local government, could stretch those dollars and provide greater long-term job security for the position. Direct investments in CCRCs are eligible for federal and state tax credits (page 45).

Company C can also purchase capacity in the market specifically for their employees by making direct investments in a local child care center. Though costs vary across the State, operating expenses for center-based care require that 25-30% of the true cost of care be subsidized to ensure financial sustainability. Annual subsidies vary, but $5000 per seat is a good rule of thumb, across age groups.

Employers would be given early enrollment opportunities in exchange for their investment. Any seats that were not taken by Company C employees would be made available to everyone once the early enrollment period ended. In that scenario, Company C would essentially be donating the unused seats back to the community.

CCRC Business Child Care Navigator

Job Description:

The successful candidate will be responsible for providing support and guidance to employees of business members in the County or regional membership organization, by helping them navigate child care options and resources. This role requires an understanding of child care services, strong communication skills, with some experience in business or retail sales preferred.

Core Skills:

The candidate should have experience in selling or influencing others to purchase goods or services. Candidate should be able to show a level of competence in understanding customer needs through active listening, providing solutions to those needs, and then maintaining those sales relationships long-term.

Qualifications:

- High school degree with at least 5 years of experience in sales.
- Proven experience in a similar role, preferably within a corporate or retail setting.
- Knowledge of child care services, policies, and regulations.
- Strong interpersonal and communication skills.
- Ability to maintain confidentiality and handle sensitive information.
- Excellent organizational skills and attention to detail.
- Proficiency in Microsoft Office Suite.

SAMPLE JOB DESCRIPTION

Responsibilities:

1. Provide information and guidance to member employees about available child care options within the community.
2. Assist member employees in understanding and navigating child care policies, procedures, and benefits.
3. Work closely with human resources and management to develop and implement child care policies and programs.
4. Conduct research on current child care trends and regulations to inform company policies and practices.
5. Develop and maintain relationships with local CCRC, child care providers and agencies.
6. Conduct workshops and training sessions for employees about child care resources and benefits.
7. Respond to inquiries and resolve concerns related to child care.
8. Coordinate with other family-support services within the company.

CHILD CARE CHAMPIONS

Learn from your peers and prepare to imitate what works. These are real-life examples of New York employers who are implementing solutions to support their employees' child care needs.

CORNING INC.

Corning is one of the world's leading innovators in materials science. Corning's world headquarters is located in Corning, New York. Corning employs 60,000 globally, including 7,000 in New York.

Corning first started funding child care programs in the 1980s when its former CEO Amory Houghton recognized that the company needed to provide quality child care if it wanted to attract and retain top talent. In 1980, executives at Corning founded the Corning Children's Center out of the belief that high-quality child care was important both for their employees and for the entire community. That strong belief coupled with Corning's financial investment has grown over the years.

Ibero Early Childhood Service

Ibero Early Childhood Services is a child care center in Rochester serving children 6-weeks to 4 years old, preparing them for school success.

Ibero is committed to supporting children's cognitive, emotional and social growth through a bilingual/bicultural experience in a caring, nurturing environment. 80% of their services are free. Ibero recently added child care financial assistance to accommodate parents who need extended hours of services.

Hudson Headwaters Health Network

Hudson Headwaters is a nonprofit network of 25 community-based primary care health centers serving patients of all ages from Saratoga County to the Canadian border. The Network employs 1047 staff.

In 2024, Hudson Headwater's John Rugge Center for Community Impact selected child care as a priority focus, creating a steering committee to explore solutions to advance sustainable child care models. In August 2024, the Rugge Center awarded a grant in support of the Ticonderoga Community Early Learning Center. This is a project led by the Ti Alliance and Silver Bay YMCA, serving as a model for other Adirondack communities.

Villa of Hope

Villa of Hope is a nonprofit community-based behavioral health services provider in Rochester, NY. Core program areas include: health home/care management, workforce development, and care for mental health and substance use disorders.

Villa of Hope's trauma-informed care model involves values and practices to support staff and promote proactive self-care. Villa of Hope has a well-rounded benefits package with individual and family healthcare plans and a generous time off policy. They offer a hybrid work schedule and/or flexible hours to accommodate instances like child care.

CHILD CARE CHAMPIONS

United Health Services

United Health Services (UHS) is the New York Southern Tier's largest and most comprehensive provider of healthcare services. A locally-owned, not-for-profit system, it is governed by a volunteer Board of Directors comprised of residents of the region.

Through a series of employee surveys, UHS confirmed that access to child care was a significant factor in attaining and retaining a quality workforce. UHS partnered with child care consultant and service provider Bright Horizons to develop and manage a child care center for its employees, which is open to community families as well. Tuition is subsidized for all UHS employees, while a grant from the UHS Foundation provides additional scholarships for lower-income employee families.

Novelis

Novelis is the world leader in aluminum rolling and recycling. Their location in Oswego employs approximately 1,200 employees.

Novelis is an advocate and champion for its employees, Novelis offers a competitive benefits package for all full time employees including wellness incentives of $600 per year, which can be used for child care needs. Additionally Novelis supports ERG's (employee resource groups) focusing on several demographics. Most all ERG's discuss child care improvements on an annual basis. Novelis offers a very competitive child care leave to exceed over 12 weeks of time.

Uncommon Goods

Uncommon Goods, located in Brooklyn, is an online marketplace that connects independent makers and their creations with shoppers looking for truly unique and remarkable goods.

Uncommon Goods understands and believes in the importance of family. Uncommon Goods offers 8 weeks fully paid supplemental New Parent leave (to both birthing and none birthing parents) and 3 weeks Care of Family Member leave (for the birthing parent or child needs) which runs in part with the New York Paid Family Leave program. Team members' enrolled benefits are also maintained during any unpaid portion of NYPFL.

Jewish Community Center of Greater Buffalo, Inc.

As a not-for-profit multi-service agency open to everyone, the JCC is a diverse community that helps all age groups thrive and flourish. They offer fitness and wellness services, summer camp, child care, day camp, family recreation, adult programs, and cultural arts programming.

JCC partners with Aspire of WNY, to provide a fully integrated preschool for children with identified special needs. They offer UPK through the Buffalo Public Schools and utilize student teachers from local colleges. Their Early Childhood Centers are accredited through NAEYC (National Association for the Education of Young Children).

CHILD CARE CHAMPIONS

Cornell University

Cornell University is a private research university that also serves as the land grant university for New York State. There are over 11,300 employees and 26,000 students.

A few notable achievements include the establishment of a robust flexible work policy supportive of remote work in 1998, creating one of the first child care grants offered by employers in 2004, and opening an on-campus 170 slot child care center in 2008. The university also has over forty designated spaces for lactation and a robust support program for breast/ chestfeeding employees and students - implemented before NYS and U.S. labor laws created such expectations. The university also offers a broad range of other services and benefits to support families.

Adirondack Foundation

Adirondack Foundation is a nonprofit community foundation serving the Adirondack region. The Foundation inspires donors, builds partnerships, and mobilizes resources.

Adirondack Foundation's Adirondack Birth to Three Alliance, is a regional coalition formed to identify issues and drive solutions so that all young children are healthy, learning, and thriving in families supported by services and resources. The coalition has 200+ members. In addition, they support the sustainability of child care through grants. Small Grants for Small Children makes grants available to NYS licensed child care centers and in-home family care providers.

Chobani

Chobani is a food maker with a mission of making good food for all. They focus on delivering natural, nutritious, delicious, and accessible food, and aspire to make people, communities, and the world better.

Chobani provides the option to leverage dependant care FSA's for employees. They also provided cash stipends to families to help relieve the cost pressure for child care during the pandemic. Coming out of the pandemic, they sought a sustainable solution by connecting with a provider that had an established network of care professionals in the markets where they do business and that would partner with them to help grow the network.

Sitrin Health Care Center

The Help. The Hope. The Healing.

Sitrin Health Care Center, located in New Hartford, is one of the nation's most innovative providers of health, wellness, and rehabilitation services.

Sitrin's onsite child care program is celebrating its 30th anniversary in 2024, and provides an essential support for both the 550 employees and the community at large, with a mixture of enrollment across employees and the public. Sitrin provides scholarships to employees utilizing the child care center that is tiered based on their pay rate. Due to their involvement with child care, Sitrin also advocates for realistic policy change for child care systems and regulations.

CHILD CARE CHAMPIONS

Resource Center for Independent Living (RCIL)

RCLI's mission is to provide service supporting individuals with disability to fully participate in the communities of their choice, achieving their maximum potential.

For almost two years RCIL explored the possibility of opening their own child care center, engaging community business partners. However, after much research, RCLI recognized that they would not be able to open a child care center in a timely manner. Subsequently, in 2024, RCIL established a dependent care benefit through a FSA for eligible employees. RCIL offers $200 a month to assist in paying for child or adult dependent care.

Elevate

Elevate is a high end fitness facility, that emphasizes a unique community first approach into health and wellness. Currently, they have 45 employees.

Elevate is proud to be offering services such as Simple IRA, Health and Dental insurance policies, and PTO / Compensation that are competitively the highest in the area for gyms. They have performed market research to be able to operate and pay coaches at a premium. Their future plans include more youth programs and outreach to a wider range of children in the area.

St. Peter's Health Partners

St. Peter's is one of the Capital Regions's largest and most comprehensive not-for-profit integrated health care networks, providing high-quality, compassionate, and sophisticated care to thousands or people.

Mercy Care for Kids was created to provide employees with a program that allows them to be at work and know their child is being cared for without worry. Currently, 70% of children enrolled have a parent working in one of the departments at St. Peter's.

Long Island Association (LIA)

LIA is the region's leading non-profit and non-partisan business organization and amplifies the voice of the business community.

One of the LIA's top priorities is child care, which is an economic development issue that is crucial to the success of a community. LIA promotes Dependent Care Flexible Spending Accounts, offers a balanced work environment to meet the needs of their employees, and advocates for policies that directly support working families.

Field of Dreams Preschool

Field of Dreams Preschool began as a Group Family Daycare. In 2017 they opened a 4410 Special Education Preschool Program to help serve students with disabilities. They proudly have the only 3 year old integrated program in Orange County.

Field of Dreams now has 8 classrooms to service students. They participate in Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) benefits and are looking to improve their employees benefits packages. They hold a strong belief in putting families first, including their employees and their families. They are looking to expand their affordable child care options.

REGIONAL ECONOMIC DEVELOPMENT COUNCILS

2024 REDC Guidebook

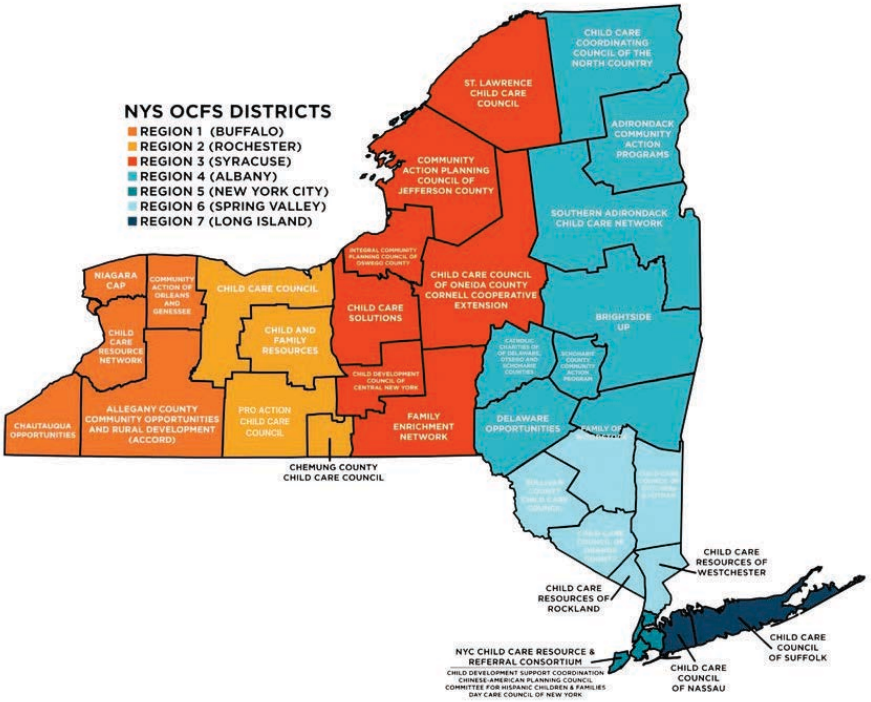
Regional Economic Development Councils (REDCs) are increasingly involved in child care because they recognize it as a critical factor in supporting economic growth and workforce stability. Access to affordable, quality child care enables parents to participate fully in the workforce, which is essential for regional economic health. By addressing child care needs, these councils aim to reduce workforce shortages, support local businesses, and attract new employers to the region.

New York's REDCs empower regional stakeholders to establish pathways to promote economic development and growth. Through the REDCs, community, business, academic leaders, and members of the public in each region put to work their unique knowledge and understanding of local priorities and assets to help direct State and local investment in support of job creation and economic growth.

35 NYS CHILD CARE RESOURCE CENTERS

Early Care & Learning Council (ECLC) is the coordinating agency for the New York State CCRC network. CCRC staff specialists help businesses like yours craft customizable child care plans that are tailored specifically to your business.

CCRC specialists additionally help parents locate and choose quality child care by providing referrals to local child care providers, information on state licensing requirements, availability of child care assistance, and other information. CCRCs routinely provide support to parents, child care providers, employers, and local communities. CCRC contact information can be easily referenced on the next page.



A full state-wide map is available on our website: https://earlycareandlearning.org/our-members/

CHILD CARE RESOURCE CENTERS

County Served	Agency Name	Phone	Website
Albany, Fulton, Montgomery, Rensselaer, Saratoga, Schenectady	Brightside Up	518-426-7181	brightsideup.org
Allegany, Cattaraugus, Wyoming	ACCORD	585-268-7605	accordcorp.org
Broome, Chenango, Tioga	Family Enrichment Network, Inc.	607-723-8313	familyenrichment.org
Cayuga, Onondaga	Child Care Solutions, Inc.	315-446-1220	ccsny.org
Chautauqua	Chautauqua Opportunities	716-661-9430	chautauquaopportunities.com
Chemung	Chemung County Child Care Council	607-734-3941	chemchild care.com
Clinton, Franklin	Child Care Coordinating Council of the North Country	518-561-4999	ccccnc.org
Columbia, Greene, Ulster	Family of Woodstock, Inc.	845-331-7080	familyofwoodstockinc.org
Cortland, Tompkins	Child Development Council of Central New York, Inc.	607-273-0259	childdevelopmentcouncil.org
Delaware	Delaware Opportunities, Inc.	607-746-1620	delawareopportunities.org
Dutchess, Putnam	Child Care Council of Dutchess and Putnam, Inc.	845-473-4141	child caredutchess.org

CHILD CARE RESOURCE CENTERS

County Served	Agency Name	Phone	Website
Erie	Child Care Resource Network	716-877-6666	wnychildren.org
Essex	Adirondack Community Action Program	518-873-3207	acapinc.org
Genesee, Orleans	Community Action of Orleans and Genesee	585-589-5088	caoginc.org
Hamilton, Warren, Washington	Southern Adirondack Child Care Network, Inc.	518-798-7972	saccn.org
Herkimer, Madison, Oneida	Child Care Council of Oneida County Cornell Cooperative Extension	315-223-7850	cceoneida.com
Jefferson, Lewis	Community Action Planning Council of Jefferson County, Inc	315-782-4900	capcjc.org
Livingston, Monroe, Wayne	Child Care Council, Inc.	585-654-4720	childcarecouncil.com
Nassau	Child Care Council of Nassau, Inc.	516-358-9250	childcarenassau.org
New York City	Child Development Support Corporation	718-398-2050	cdscnyc.org
New York City	Chinese American Planning Council, Inc.	212-941-0030	cpc-nyc.org
New York City	Committee for Hispanic Children & Families	212-206-1090	chcfinc.org
New York City	Day Care Council of New York, Inc.	212-206-7818	dccnyinc.org
Niagara	Niagara Community Action Program	716-285-8572	niagaracommunityactionprogram.org
Ontario, Seneca, Yates	Child and Family Resources, Inc.	315-536-1134	cfresources.org

CHILD CARE RESOURCE CENTERS

County Served	Agency Name	Phone	Website
Orange	Child Care Council of Orange County, Inc.	845-294-4012	childcarecounciloc.org
Oswego	Integrated Community Planning of Oswego County, Inc.	315-343-2344	icpoc.org
Otsego	Catholic Charities of Delaware, Otsego & Schoharie	607-432-0061	charitiesccdos.org
Rockland	Child Care Resources of Rockland	845-425-0009	child carerockland.org
St. Lawrence	St. Lawrence Child Care Council, Inc.	315-393-6474	stlawrencechildcare.org
Schoharie	Schoharie County Community Action Program, Inc.	518-234-2568	sccapinc.org
Schuyler, Steuben	ProAction Child Care Council	607-776-2126	proactioninc.org
Suffolk	Child Care Council of Suffolk	631-462-0303	child caresuffolk.org
Sullivan	Sullivan County Child Care Council, Inc.	845-292-7166	scchildcare.com
Westchester	Child Care Council of Westchester, Inc.	914-761-3456	childcarewestchester.org

The CCRCs serve as the Child Care Resource and Referral agencies for New York State.

Funded by the New York State Office of Children & Family Services, Early Care & Learning Council works, both in partnership with and in support of the New York State Child Care Resource & Referral agencies, to provide education, technical assistance and comprehensive training to child care providers, businesses and community organizations, while promoting best practices designed to improve the quality of early childhood care and education in New York State.

SAMPLE EMPLOYEE CHILD CARE NEEDS SURVEY

This survey is intended to be used by employers to better understand what parent/ caregiver employees need and want related to their child caregiving responsibilities and challenges.

1. Please select all the answers that represent your caregiving situation.
[ ] I do not need child care
[ ] I do not have caregiving responsibilities and don't plan to for the foreseeable future
[ ] I do not currently have caregiving responsibilities but anticipate having caregiving responsibilities within the next year
[ ] I do not currently have caregiving responsibilities but anticipate having caregiving responsibilities within the next 2-3 years
[ ] I have caregiving responsibilities for a child or children
[ ] I have caregiving responsibilities for a disabled, sick, or elderly loved one

2. Which best describes your typical work schedule? Select all that apply:
[ ] Standard full-time (e.g. Mon-Fri, standard business hours)
[ ] Flexible full-time (e.g. 35-40 hours/week, with flexible hours)
[ ] Standard part-time (less than 30 hours/week, within standard business hours)
[ ] Flexible part-time (less than 30 hours/week, with flexible hours)
[ ] Nontraditional morning hours (e.g., earlier than 8:00am)
[ ] Nontraditional evening hours (e.g., later than 6:00pm)
[ ] Regularly work weekends

3. Thinking about your work hours, how far in advance are you aware of your work schedule, or do you have a fixed work schedule?
[ ] Less than a week in advance
[ ] 1 week in advance
[ ] 2 weeks in advance
[ ] 3 weeks in advance
[ ] 4-7 weeks in advance
[ ] 8-12 weeks in advance
[ ] I have a fixed work schedule
[ ] I am an "on call" worker
[ ] I make my own schedule

4. Where are you currently working?
[ ] On-site
[ ] Telecommute
[ ] Hybrid schedule (combination of on-site and remote work)

5. What time do you leave your home in the morning to get to work?

[ ] 6:00-6:30am
[ ] 7:00-7:30am
[ ] 8:00-8:30am
[ ] After 8:30am
[ ] Not applicable

6. What time do you arrive home in the afternoon/evening at the end of your work day?

[ ] Earlier than 4pm
[ ] 4:00-4:30pm
[ ] 4:30-5:00pm
[ ] 5:00-5:30pm
[ ] 5:30-6:00pm
[ ] After 6pm
[ ] Not applicable

7. If you are a parent or care for a child, which of the following age groups reflect the age of your child or children? Select all that apply:

[ ] 0-6 months
[ ] 7-18 months
[ ] 19 months to 3 years old
[ ] 3-5 years old
[ ] 6-12 years old
[ ] 13-18 years old

8. If you care for a child(ren) under 6 years of age, do you currently have child care? Select all that apply:

[ ] Yes - I have consistent access to full time child care.
[ ] I have consistent access to part-time child care, which meets my needs.
[ ] I have access to child care but it doesn't cover all of my work hours.
[ ] I have access to child care, but its availability is inconsistent or unpredictable.
[ ] I have consistent access to child care, but I still have child care needs for days my provider is closed or for emergencies.
[ ] My child is on a waiting list for care.
[ ] No - my family is without child care.
[ ] Child care is too expensive for my family.
[ ] I have child care, but I am not satisfied with its quality.

9. What is your current child care arrangement? Select all that apply

[ ] Licensed child care center/preschool
[ ] Licensed home-based child care (either a group or a small family child care home)
[ ] Unregulated home-based care (not a relative)
[ ] Relative, neighbor, or a close friend
[ ] Child care provided by my spouse, partner, co-parent

[ ] My partner and I alternate providing care for our child
[ ] Nanny or au pair
[ ] Child(ren) attend school during the day and afterschool programs
[ ] Not applicable - I do not have a child care arrangement

10. Which of the following actions have you taken to secure child care? Select all that apply:
[ ] I moved to part-time capacity at work.
[ ] I changed my hours at work.
[ ] My partner/spouse/co-parent moved to part-time capacity at work.
[ ] I took a leave of absence from work to care for my child(ren).
[ ] My partner/spouse/co-parent took a leave of absence from work to care for my child(ren).
[ ] My partner/spouse/co-parent left their job to take care of our child(ren).
[ ] I hired an an pair or nanny to care for my child(ren).
[ ] I switched to a new child care center or licensed home-based child care provider that better fits my needs or work requirements.
[ ] I have moved or am considering moving to be closer to family for support.
[ ] Family is visiting or moved closer to me to help with child care.
[ ] Not applicable - I do not have a child care arrangement.
[ ] None of the above apply

11. Have you experienced any specific barriers to child care? Select all that apply:
[ ] Cost
[ ] Location of child care resources or lack of transportation to access child care
[ ] Limited availability of child care, including high demand for spots
[ ] Languages spoken
[ ] Quality concerns, such as violations of child care facilities or lack of licensed facilities
[ ] Lack of inclusive services, such as care for children with special needs or disabilities

12. What are your greatest challenges in life and work currently? Select up to three:
[ ] Financial concerns
[ ] Balancing work and family responsibilities
[ ] Dynamics with my manager
[ ] Dynamics with colleagues or teammates
[ ] Coordinating household responsibilities with my partner
[ ] Needing more time for work responsibilities
[ ] Emotional wellness or mental health
[ ] Physical health and safety concerns
[ ] Logistics of organizing child care/education options for my child(ren)
[ ] Help with homework for my child(ren)
[ ] Caregiving responsibilities for a child(ren)
[ ] Caregiving responsibilities for an adult relative

[ ] Help finding child care
[ ] No issues with work and family

13. In an average week, how many days do you feel stressed about balancing work and family responsibilities?

[ ] Every day or almost every day
[ ] Most days - about 3-4 days per week
[ ] Some days - about 1-2 days per week
[ ] Almost never - less than 1 day per week
[ ] Never

14. What types of accommodations would allow you to balance your work with your caregiving responsibilities? Please rank the top three in order.

[ ] Working from home
[ ] Flexible work hours or workdays
[ ] A set schedule
[ ] Advance notice of schedule (if you currently have two weeks or less notice)
[ ] Additional paid leave
[ ] Monetary support monthly to help defray the cost of child care (e.g., helping to partially cover the cost of child care in a licensed program in the community)
[ ] A Dependent Care Assistance Plan (this allows employees to set aside up to $5,000 annually tax free that can be used to reimburse employee child care payments)
[ ] On-site child care
[ ] Assistance finding child care or elder care resources
[ ] Access to back-up or emergency child care

15. If you are paying or plan to pay for child care services, is the cost of care so high that you may consider leaving the workforce?

[ ] Yes
[ ] No
[ ] I may consider reducing my work hours to reduce my child care costs
[ ] I may consider finding a different job that better meets my needs (i.e., a more flexible schedule, more money to cover costs, etc.)

16. Are there additional ways we can support you to help you balance work and caregiving responsibilities?

Early Care & Learning Council
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FEDERAL & STATE EMPLOYER TAX INCENTIVES

Expanding the Availability & Affordability of Child Care

Federal Tax Incentives for Employers

TAX CREDITS FOR EMPLOYERS PROVIDING CHILD CARE AND/OR RESOURCE AND REFERRAL SERVICES

Under current federal tax law (Internal Revenue Code §45F), employers can receive a tax credit equal to 25% of qualified expenses for employee child care plus 10% of qualified expenses for child care resource and referral services. The maximum total credit that can be claimed by a business cannot exceed $150,000 per taxable year. The credit is part of the general business credit and can be claimed any time within three years from the due date of the return. (See IRS Form 8882)

TO BE ELIGIBLE FOR THE CREDIT:

- The primary use of the program must be for child care. The program must meet all applicable state and local laws.
- The child care program must be available for enrollment to the business's employees.
- Enrollment cannot discriminate in favor of highly compensated employees.
- At least 30 percent of the children enrolled in the program must be dependents of employees of the business.

QUALIFIED CHILD CARE EXPENSES CATEGORIES:

- Costs to acquire, construct, rehabilitate or expand property for use in a child care program;
- Operational expenses, including training and compensation for employees of the child care program, as well as funds for scholarship programs;
- Expenses for contracting with a licensed or regulated child care provider within the community to offer child care services to the employer's workforce.

CHILD CARE RESOURCE AND REFERRAL EXPENDITURES: Qualified child care resource and referral expenses are amounts paid or incurred under a contract to provide child care resource and referral services to the employees of the business. Activities must be provided in a way that does not discriminate in favor of highly compensated individuals.

EMPLOYER SPONSORED DEPENDENT CARE ASSISTANCE PLANS FOR CHILD CARE EXPENSES (DCAPS)

Under current federal tax law, employers can set up Dependent Care Assistance Plans (DCAPs), which are flexible spending accounts. If employers choose to offer such plans, employees can set aside up to $5,000 in pre-tax salary for dependent care expenses.

Using pre-tax dollars means a tax savings to employees—potentially 20-40% of family care expenses depending upon the family's tax bracket and expenses incurred for child care. DCAPS also offer a tax savings for employers by allowing the funds to be set aside through a flexible spending account, which reduces employer payroll costs. These funds are exempt from FICA or FUTA taxes. Many employees with young children may already be paying for child care; the option for a flexible spending account reimburses parents at a tax savings for money that would be spent anyway.

HOW DO FLEXIBLE SPENDING PLANS WORK?
An employer establishes a written plan, as required by the IRS, and distributes a summary of the plan to all employees, which is required by the U.S. Department of Labor.

Employees estimate how much they think they will spend on child care for the year. They can then choose to have up to $5,000 of their salary per year set aside tax-free into a flexible spending account through regular paycheck deductions.

As child care expenses are incurred, employees can submit for reimbursement from their flexible spending account (FSA). FSAs are capped at $5,000. Expenses related to dependent children under age 13 or related to dependents who are mentally or physically incapable of caring for themselves (and who the employee claims as a dependent) are eligible for reimbursement through FSAs.

Here's a calculator to help employees figure out tax savings by utilizing DCAP benefits. (Link: https://www.fsafeds.gov/support/savingscalculators/dcfsa). In general, there are cost savings to be realized through the tax code for employees who are able to participate in an employer-sponsored DCAP. Everyone's family and tax situations are different; a tax professional can help answer your specific questions and concerns.

New York State Tax Incentives to Promote Child Care Availability and Affordability for Employees

NY STATE CHILD AND DEPENDENT CARE TAX CREDIT

The NY State Child and Dependent Care Tax Credit is a New York State "piggy-back" tax credit that builds upon the federal §45F tax credit for employer-sponsored child care. Essentially, New York State's tax law mirrors the federal credit but with enhanced benefits for eligible employers when their child care programs are based in New York.

- Increased credit rate. New York State allows a credit of 50% of eligible expenses, compared to the federal rate of 25%.
- Enhanced credit for referral services. For child care resource and referral services, New York State allows 20% of expenses for the credit, doubling the federal rate of 10%.
- Higher annual cap. New York State permits an annual credit limit of $500,000, significantly higher than the federal cap of $150,000.

NY CHILD CARE CREATION AND EXPANSION CREDIT

This new tax credit law for employers is intended to increase the availability of infant and toddler care. Administered by the NY Office of Children and Family Services (OCFS), the credit applies for 2023 and 2024 (with potential extensions from the NYS Legislature).

Employers providing licensed or registered child care slots for their employees—either directly or through contracts with child care provider—can apply for the tax credit. The total amount of tax credits is capped at $25 million per year.

To qualify for the credit, child care "seats" must be newly created or expanded after April 1, 2023. Key aspects of the credit include:

- Infant Slot Credit: Calculated as 20% of the regional "rate" per infant seat created or expanded, based on the 2022 New York State Child Care Market Rate Survey. Rates are set at the 80th percentile, meaning subsidized care can cover 80% of available providers.
- Toddler Slot Credit: Similarly calculated as 20% of the toddler care rate per newly created or expanded toddler seat.

Additionally:

- Slot Limits: Employers can receive credit for up to 25 new infant and toddler slots combined. Credit priority goes to infant slots, which are costlier for families, providing a higher credit value.
- Employee Cost Cap: Employers must ensure that employees pay no more than 40% of the established child care rate for these slots.
- Allocation of Funds: The final credit amount per slot or employer may be adjusted based on fund availability.

For questions about the Child Care Creation and Expansion Credit, contact OCFS Division of Child Care Services via email at ocfs.sm.childcarebusinesstaxcredit@ocfs.ny.gov.

NY EXCELSIOR CHILD CARE SERVICES TAX CREDIT (COMPONENT OF THE EXCELSIOR JOBS PROGRAM CREDIT)

Under NY's Excelsior Jobs Program Credit law, an employer participating in the Excelsior Jobs Program is eligible to claim a credit for each net new job it creates in New York. A component of the Excelsior Jobs Program Credit is the ability for employers to claim a credit on its net new child care services expenditures for its operation, sponsorship, or direct financial support of a child care services program. The credit is up to 6% of the net new child care services expenditures.

Businesses interested in the Excelsior Jobs Program should contact the appropriate ESD Industry Director or the appropriate ESD Regional Office.

Early Care & Learning Council
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HELP PAYING FOR CHILD CARE

Federal & State Tax Incentives for Families

Federal Tax Incentives

CHILD AND DEPENDENT CARE TAX CREDIT (CDCTC)

The federal Child and Dependent Care Tax Credit (CDCTC) allows families to take a tax credit for child care expenses related to dependent children under age 13 or expenses related to caring for individuals who are mentally or physically disabled (and who are claimed as a dependent). The maximum credit is $1,050 for one child (35% of $3,000 in expenses) and $2,100 for two or more children (35% of $6,000).

The following table shows the declining percentage of credit rates by income.

FEDERAL CHILD AND DEPENDENT CARE TAX CREDIT

INCOME	RATE	CREDIT
Below $15,000	.35	$1,050
$17,000 - $19,000	.33	$990
$23,000 - $25,000	.30	$900
$27,000 - $29,000	.28	$840
$33,000 - $35,000	.25	$750
$43,000+	.20	$600

EMPLOYER SPONSORED DEPENDENT CARE ASSISTANCE PLANS FOR CHILD CARE EXPENSES (DCAPS)

Under current federal tax law, employers can set up Dependent Care Assistance Plans, which are flexible spending accounts (Section 129 of the Internal Revenue Code). These are special accounts where employees can put up to $5,000 of their salary before taxes to pay for dependent care. This means employees pay less in taxes and save money on child care. Employers also save money because the money put into these accounts doesn't count toward their payroll taxes.

Many employees with young children may already be paying for child care; the option for a flexible spending account reimburses parents at a tax savings for money that would be spent anyway.

To read more information about the CDCTC, check out IRS Form 2441 and related IRS instructions that describe how to calculate the credit.

HOW DO FLEXIBLE SPENDING PLANS WORK?

1. Employer Sets Up Plan: The employer creates a written plan (required by the IRS) and shares it with all employees (required by the Department of Labor).
2. Estimate and Deduct: Employees figure out how much they'll spend on child care for the year. They can then choose to put up to $5,000 of their salary into a flexible spending account (FSA) before taxes through regular paycheck deductions.
3. Get Reimbursed: As child care expenses are incurred, employees can submit for reimbursement from their FSA, which are capped at $5,000. Expenses related to dependent children under age 13 or related to dependents who are mentally or physically incapable of caring for themselves (and who the employee claims as a dependent) are eligible for reimbursement.
4. Calculate Savings: Use a calculator to see how much you could save on taxes. It's a good idea to talk to a tax expert to understand how much you could save with your employer's dependent care assistance plan.

NEW YORK STATE TAX INCENTIVES

In New York, families may be eligible for 2 other child care-related tax credits: a NY State Child and Dependent Care Tax Credit, and for NYC parents, a local Child and Dependent Care Tax Credit.

NY STATE CHILD AND DEPENDENT CARE TAX CREDIT

Families are eligible for a state tax credit that is better than the federal one. While the federal credit covers up to $6,000 in expenses for 2 or more children. In New York State, the credit covers more: $7,500 for 3 kids, $8,500 for 4 kids, and $9,000 for 5 kids. If a family makes more than $150,000, the credit goes down to 20% of the federal amount. If the credit is more than the taxes the family owes, they'll get a check for the difference. To qualify, families need to have earned income.

To claim the NYS tax credit, file Form IT-216 and read related instructions by the New York Department of Taxation and Finance.

NYC CHILD AND DEPENDENT CARE TAX CREDIT

Parents in New York City with income of $30,000 or less and dependent care expenses for a child under age 4, can also take a tax credit. Expenses are limited to $3,000 for 1 child and $6,000 for 2 children.

The tax credit for NYC families with young children is located on the same form as the NYS tax credit, Form IT-216.

FREE TAX PREPARATION: HELP FOR NY FAMILIES

Taxes can be difficult. If you need help, the Volunteer Income Tax Assistance (VITA) program offers free help. This is for people who usually make $64,000 or less, people with disabilities, and those who speak limited English and need help with their tax returns.

IRS-trained volunteers can help with basic tax returns and file them electronically for free. In New York City, free tax preparation is available for families who make $85,000 or less.

ADDITIONAL RESOURCES

= KEY RESOURCE

= TAX RESOURCE

Bipartisan Policy Center. (n.d.). Work Is Changing: How Will It Impact Child Care? https://bipartisanpolicy.org/event/work-is-changing-how-will-it-impact-child-care/

Centers for Medicare & Medicaid Services. Flexible Spending Accounts (FSAs). HealthCare.gov. https://www.healthcare.gov/have-job-based-coverage/flexible-spending-accounts/

Child Care Aware of America. (n.d.). Advocacy Hub: CCAoA Action Center. https://www.childcareaware.org/advocacy-hub/

Child Care Council of Westchester. (n.d.). Child Care Checklist: Is This the Right Place for My Child? [Flyer]. https://www.childcarewestchester.org/pdf/childcare_checklist.pdf

Child Care Solutions. (n.d.). Parent Guide. https://childcaresolutionscny.org/Resources/Parent-Guide

City of New York. (n.d.). Child and Dependent Care Tax Credit. ACCESS NYC. https://access.nyc.gov/programs/child-and-dependent-care-tax-credit/

★ Early Care & Learning Council. Our Members: Find Your Child Care Resource Center. https://earlycareandlearning.org/our-members/

Empire State Development. (n.d.). Excelsior Jobs Program. https://esd.ny.gov/excelsior-jobs-program

FSAFEDS. (n.d.). Dependent Care FSA Savings Calculator. https://www.fsafeds.gov/support/savingscalculators/dcfsa

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TAX Internal Revenue Service. (n.d.). About Form 2441, Child and Dependent Care Expenses. https://www.irs.gov/forms-pubs/about-form-2441

TAX Internal Revenue Service. (n.d.). About Publication 503, Child and Dependent Care Expenses. https://www.irs.gov/forms-pubs/about-publication-503

TAX Internal Revenue Service. (n.d.). Child and Dependent Care Credit FAQs. https://www.irs.gov/newsroom/child-and-dependent-care-credit-faqs

Internal Revenue Service. (n.d.). About Form 8882, Credit for Employer-Provided Child Care Facilities and Services. https://www.irs.gov/forms-pubs/about-form-8882

Internal Revenue Service. (n.d.). Employer-provided Child Care Credit. https://www.irs.gov/businesses/small-businesses-self-employed/employer-provided-childcare-credit

Internal Revenue Service. (n.d.). Free Tax Return Preparation for Qualifying Taxpayers. https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers

Internal Revenue Service. (n.d.). Publication 15-B: Employer's tax guide to fringe benefits. https://www.irs.gov/publications/p15b#en_US_2017_publink1000193662

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Legal Information Institute. (n.d.). 26 U.S. Code § 45F - Employer-provided Child Care Credit. Cornell Law School. https://www.law.cornell.edu/uscode/text/26/45F

New York State. (n.d.). Paid Family Leave Information for Employees. https://paidfamilyleave.ny.gov/employees

New York State Department of Taxation and Finance. (n.d.). Child and Dependent Care Credit. https://www.tax.ny.gov/pit/credits/child_and_dependent_care_credit.htm

New York State Department of Taxation and Finance. (n.d.). Form CT-607: Claim for Excelsior Jobs Program Tax Credit. https://www.tax.ny.gov/pdf/current_forms/ct/ct607.pdf

New York State Department of Taxation and Finance. (n.d.). Form CT-652: Claim for credit for employment of persons with disabilities. https://www.tax.ny.gov/pdf/current_forms/ct/ct652.pdf

New York State Department of Taxation and Finance. (n.d.). Form IT-216: Claim for child and dependent care credit. https://www.tax.ny.gov/pdf/current_forms/it/it216_fill_in.pdf

New York State Department of Taxation and Finance. (n.d.). Instructions for Form CT-607: Claim for Excelsior Jobs Program Tax Credit. https://www.tax.ny.gov/pdf/current_forms/ct/ct607i.pdf

New York State Department of Taxation and Finance. (n.d.). Instructions for Form CT-652: Claim for credit for employment of persons with disabilities. https://www.tax.ny.gov/pdf/current_forms/ct/ct652i.pdf

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New York State Senate. (2022, August 19). Section 355: Excelsior Jobs Program Credit. In New York Consolidated Laws, Chapter 15 Economic Development Law, Article 17 Excelsior Jobs Program Act. https://www.nysenate.gov/legislation/laws/COM/355

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YOUR PARTNERS

Early Care & Learning Council and your local Child Care Resource Center want to support you in implementing child care benefits for your employees.

We are here to answer your questions and join you as thought partners to solve the child care crisis and ease the economic burden that the cost of care places on parents and families.

If you already provide child care benefits to your employees and consider your company a child care champion, reach out and tell us about it—we are always looking to spotlight innovative New York businesses.

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Design by: Jessie Havens, Director of Communications, ECLC

Early Care & Learning Council
United to Promote Quality

Early Care & Learning Council
230 Washington Avenue Extension
Albany, NY 12203
www.earlycareandlearning.org
(518) 690-4217

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