EMPLOYER-ASSISTED CHILD CARE


This volume is designed for business professionals who want to respond to the specific child care needs of parents in their companies. Each phase of employer involvement in the process is discussed. Worksheets included in this guide will aid the employer in documenting needs, identifying options, and outlining the decision process for implementing a child care plan. An informative sample operating budget for a child care center and an extensive bibliography are included in the appendices.


This report examines the tax and liability considerations of several child care programs and related services currently available to employers. It summarizes the tax ramifications of each child care service, recommends a legal review of the employer's specific corporation structure and method of operation to determine which program is appropriate, and suggests twelve ways for the employer, who is the sponsor or operator of a child care center, to limit potential liability and exposure to lawsuits. The appendix contains useful and practical sample forms, including: a survey on employee interest in dependent care assistance; a sample salary reduction agreement; and a sample notice concerning qualifying dependent care expenses. Another BNA study in this series, Special Report no. 1, Wilmer, Cutler and Pickering's emergency babysitting facility (1988. 32pp. $35.00) offers a case study of a law firm's specialized child care plan, an on-site emergency center used only when an employee's usual day care arrangements are unavailable.


This chapter examines the views of 4,000 survey participants from five major corporations on the role employers should play in the financing of child care. Over 50% responded that companies should provide on-site, for-profit child care centers. Male upper-level managers were least likely to agree on the various forms of financial support. (See also, by the same author and press, The politics and reality of family care in corporate America. 1990. 276pp. $18.95.)


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** Items on this list should be ordered directly from the publisher. Addresses are given in connection with each reference.
This "action manual" is aimed at those unionized workers who are interested in organizing and negotiating for employer-supported child care benefits. Extensive care profiles and "pro and con" responses to different child care options are presented as well as clauses appropriate for collective bargaining negotiations.


This report uses the survey responses of 18 of 113 companies known to provide child care vouchers, discounts, or flexible benefits. While there are many ways in which businesses can respond to their employees' child care predicaments, the most popular provision is for some form of financial assistance. A program of flexible benefits, often termed cafeteria plans, with the inclusion of a dependent care option is highlighted as the most popular financing choice. An appendix discusses the comparison between salary reduction and the dependent care credit choices and its relevance to employee federal income tax savings. A related work by Friedman is Encouraging employer support to working parents: community strategies for change (Center for Public Advocacy Research, 1983. 160pp. $9.00, paper).


Among the findings of a nationwide survey of approximately 10,000 business establishments and government agencies on child care benefits: About 2%, or 25,000 of the nation's 1.2 million non-agricultural establishments with 10 or more employees actually sponsored day care centers for their workers' children. Another 30% provided financial assistance towards child care expenses. Eleven percent of the establishments provided employees with such direct benefits as employer-sponsored day care, financial assistance, or information and referral services concerning child care providers in their communities. Large establishments of over 250 employees were more likely to offer child care benefits to their employees. Private service sectors and government agencies where women comprise more than 50% of the workforce were also more likely to provide benefits. Support for child care benefits is much stronger in government agencies than in private industry. (An even more recent view on the subject of employer-assisted child care appears in the September, 1990 issue of Monthly Labor Review: "Helping employers with family care," by Stephanie L. Hyland, pp. 22-26.)


The significant increase of mothers of pre-school children in the workforce has provoked a rethinking of employers' social responsibility, especially in helping working parents balance their work and family commitments. The first part of this chapter deals with the workplace response to the growing need for child care services. The development of child care supported, sponsored, and provided by employers is briefly traced. Child care services currently supported by employers include: on-site or near-site child care centers; child care consortia; voucher systems; information and referral services; parent education; sick child care; and flexible spending plans. Sample programs for each model are described.

Magid, Renee Y. and Nancy F. Fleming. "Supporting work and the family: a view from the workplace." In When mothers and fathers work:
The authors introduce "success stories" of family-responsive organizations that might serve as models for corporations interested in work/family concerns. In addition to the frequently mentioned employer-assisted programs such as direct child care services and flexible personnel policies, another interesting option, that of providing more than one career path for employees, is offered as a realistic choice for working parents. Appendices contain an annotated bibliography, addresses of resource organizations and research centers, and a selected periodical list.


This paper, unlike most current literature on child care, focuses on an often overlooked component in the child care equation: fathers. Although research on this topic has been quite limited to date, Pleck has been able to review what current evidence is available concerning the relevance of family-supported employer policies to fathers. Two facets are examined. The first focuses on levels of involvement by fathers in family roles, specifically in the area of child care. Secondly, the use by fathers of several child care options, such as alternative work schedules, dependent care benefits, and parental leave, is detailed.


After emphasizing the importance of corporate involvement and support for employee child care, the authors proceed to debunk several popular myths about corporate child care assistance. They touch on the fact that family-responsive policies not only decrease such problems as employee absenteeism and turnover but also increase productivity, work performance and, ultimately, profits. A menu of over sixty practical child care options is presented along with an eight-step "How to Get Started" plan.


This compendium of child care statistics derives its information from the 1986-1987 Current Population Survey and the Survey of Income and Program Participation. Both text tables and detailed tables are used to highlight two levels of child care arrangements, primary (the way a child is usually cared for) and secondary (the alternative a parent may employ). Statistics on the economic aspects of child care and child care expenditures are also tabulated. Each classification is analyzed by age of child, marital and employment status of mother, family income, and educational level.


This comprehensive report explores a broad range of responses to the question, "How can employers, unions, and governments deal with the special concerns of the growing number of working parents?" Following an initial
discussion of the major demographic and family changes which produced the child care dilemma, thirty case studies illustrate specific child care options. Trends and developments in the family-work area with an emphasis on legislative proposals are profiled. A range of experts from academia, public policy organizations, labor, and the public sector present their views of the problems and solutions. A comprehensive bibliography and a listing of more than sixty resource organizations are included. Another BNA special report, Employers and child care: development of a new employee benefit (1984, 70pp. $25.00) also examines child care assistance as an employee benefit. Topics include: highlights of major findings; an overview of developments in employer-supported care by experts in the field; initiatives recommended by labor union officials; relevant tax issues; and potential corporate liability. A variety of both proposed and implemented child care approaches currently used by employers, including the advantages and disadvantages of each, is discussed.


Three articles in this issue study distinct aspects of child care. "Work vs. family: war of the worlds" (pp. 36-38) by Dana Friedman answers such questions as: Which are the responsive firms? What are these organizations doing? and What does the future hold for corporate activity in the work/family area? Tarl O'Carolan's "Parenting time: whose problem is it?" (pp. 38-63) presents a political dimension of the child care discussion. The Family and Medical Leave Act's provisions are detailed and the responses of various business and political leaders to the Act and similar state laws are noted. "Mission possible: meeting family demands" (pp. 70-79) by Ronald Ribaric showcases six noteworthy companies which have successfully implemented a variety of child care options. A related article by Margery Leven Sher and Gary Brown, "What to do with Jenny: a corporate child care decision" (Personnel Administrator, April, 1989, pp. 31-41) outlines the steps any manager or CEO should take in order to answer the question: Should we consider a child care benefit and if so, which one will best fit our situation?


This volume of the Digest analyzes world-wide community and workplace responses to the needs of working parents. The Digest divides its discussion into five parts. Part One cites numerous examples of various national laws about maternity/paternity leave, voucher/subsidy programs, and family-oriented child care. Part Two provides excerpts from international standards, policies, and resolutions about child care as adopted by such organizations as the ILO, UN, OECD, and the Nordic Council. Tables in Part Three list the legislative provisions of over 30 countries regarding maternity/paternity leave, sick child leave, and special working circumstances. Part Four encapsulates views of government institutions, employers' and workers' organizations, and women's groups on various types of employment adaptations and strategies dealing with this dilemma. Specific programs implemented by employers, unions, governments, and private sector organizations, which expand the availability and affordability of child care, are described in the last section.