

SELECTED REFERENCES

INDUSTRIAL RELATIONS SECTION

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EMPLOYER-ASSISTED CHILD CARE**

Adolf, Barbara and Karol Rose. *The employer's guide to child care: developing programs for working parents*. New York, NY 10175. Praeger Publishers (521 Fifth Avenue). 2d ed. 1988. 188pp. \$37.95.

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.

Employers and child care: tax and liability considerations. Washington, DC 20077-4928. Bureau of National Affairs. Circulation Department (P.O. Box 40947). 1988. 32pp. (National Report on Work and Family. Special Report no. 7). \$35.00.

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.

Fernandez, John P. "Corporate financial support for child care arrangements." In *Child care and corporate productivity: resolving family/work conflicts*. pp. 151-171. Lexington, MA 02173. Lexington Books (125 Spring Street). 1986. 222pp. \$33.00.

This chapter examines the views of 5,000 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.)

Fried, Mindy. *Babies and bargaining: working parents take action*. North Dartmouth, MA 02747. Arnold M. Dubin Labor Education Center (Southeastern Massachusetts University). 1987. 58pp. \$5.00.

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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.

Friedman, Dana. *Corporate financial assistance for child care*. New York, NY 10022. The Conference Board. (845 Third Avenue). 1985. 39pp. (Research Bulletin, no. 177). \$15.00, member. \$60.00, non-member.

This report uses the survey responses of 38 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 supports to working parents: community strategies for change* (Center for Public Advocacy Research. 1983. 169pp. \$9.00, paper).

Hayge, Howard V. "Employers and child care: what roles do they play?" *Monthly Labor Review* (U.S. Bureau of Labor Statistics, Washington, DC 20212), September, 1988. pp. 38-44. \$5.00.

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 Stephenie L. Hyland. pp. 22-26.)

Kammerman, Sheila B. and Alfred J. Kahn. "New needs, new responses: child care and employee counseling services." In *The responsive workplace: employers and a changing labor force*. pp. 187-225. New York, NY 10025. Columbia University Press (562 West 113th Street). 1987. 329pp. \$30.00, cloth. \$14.50, paper.

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 E. Fleming. "Supporting work and the family: a view from the workplace." In *When mothers and fathers work:*

creative strategies for balancing career and family, pp. 122-144. New York, NY 10020. AMACOM (135 West 50th St.). 1987. 198pp. \$15.95.

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 most 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.

Pleck, Joseph H. *Family-supportive employer policies and men's participation*. Paper presented at a workshop held by the Panel on Employer Policies and Working Families, Committee on Women's Employment and Related Social Issues. March 20-21, 1989. Norton, MA 02760. Wheaton College. 30pp. On request.

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.

Thomas, Linda and James Thomas. "The ABCs of child care: building blocks of competitive advantage." *Sloan Management Review* (MIT Sloan School of Management, 1 Amherst Street, Cambridge, MA 02139). Winter, 1990. pp. 31-41. \$2.00.

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.

U.S. Bureau of the Census. *Who's minding the kids? Child care arrangements: winter, 1986-1987*. Washington, DC 20402. Superintendent of Documents, U.S. Government Printing Office. 1990. 36 pp. (Current population reports, series P-70, no. 20). o.p.

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 concerning 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.

Work and family: a changing dynamic. Washington, DC 20077-4928. Bureau of National Affairs. Circulation Department (P.O. Box 40907). 1986. 336pp. \$30.00.

This comprehensive report explores a board 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. 76pp. \$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.

“Work and family: a special issue.” *Personnel Administrator* (American Society for Personnel Administration, 606 N. Washington Street, Alexandria, VA 22314). August, 1987. v.p. \$7.50.

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. 58–65) 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 Leveen 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?

Work and family: the child care challenge. Geneva. International Labour Office. (Ch-1211, Geneva 22, Switzerland). 1988. 303pp. (Conditions of Work Digest, v.7, no. 2). \$30.00 (Order from: ILO Publications Center, 49 Sheridan Avenue, Albany, NY 12210).

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.