

EMPLOYER-PROVIDED CHILD CARE SOLUTIONS FOR WORKING PARENTS

Prepared By:

Eric Balza, Community Relations Consultant ericb@ccrrfoxvalley.org
920.886.1211

Child Care Resource and Referral 1001 W. Kennedy Ave, Suite A Kimberly, WI 54136

Serving Calumet, Green Lake, Fond Du Lac, Manitowoc, Outagamie, Sheboygan, Waupaca, and Winnebago Counties



This handbook can help you as the employer learn how to:

- raise productivity
- boost morale
- increase commitment
- Reduce absenteeism and tardiness
- Reduce turnover

The handbook provides general information on the impact of work place friendly employment policies, the changing workforce, and business challenges.

Studies have shown that the more directly a program supports employee child care needs, the greater the impact it has on workplace morale and commitment.

This handbook includes a guide to strategic planning, an employee needs assessment survey, and local and state resources available to support your business as you establish family-friendly policies in the workplace.

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This manual is based on the earlier publication *Child Care Options for Employers*,
Wisconsin Child Care Resource & Referral Network, 1998.



Providing support for the child care needs of employees makes good business sense. The type of support you provide depends on the size of your business and the nature of your workforce. There is no "one size fits all" solution.

What Effect does Child Care Have on Working Parents?

The average American working parent misses 9-13 days of work per year. The number increases as children move through child care and into elementary school.

29% of employed parents experience child care breakdowns, which are associated with absenteeism, tardiness, and reduce concentration at work.

63% of employees surveyed by the American Business Collaboration reported improved productivity associated with quality dependent care.

65% of parents surveyed reported being late to work or leaving work early because of child care issues- an average of 7 times in a six-month time frame.

Early Care & Learning Council, New York, 2023



Your Role as the Employer

Offering child care benefits to your employees can have many advantages for your business, such as attracting and retaining talent, reduce absenteeism, and boosting productivity.

There are different types of child care benefits that you can offer, as well as potential tax credits you can claim as a business owner.



Studies show that child care issues can lead to:

- increased tardiness and absenteeism
- Higher turnover rates
- Higher recruiting and training costs

These in turn can lead to jeopardized productivity, work quality, and profitability. Support of work-place friendly policies is an investment that affects the bottom line of all businesses.

Employer-Provided Child Care
Solutions for Working Parents is
designed to help you choose a child
care strategy that fits your business
and responds to your employees'
needs.

A commitment to supporting the child care needs of employees can improve your workplace effectiveness and serve as a recruitment tool to attract skilled workers.

Help for employers is here: Learn what you can do to attract and retain the best employees.



Partner with Child Care Resource and Referral (CCR&R)

CCR&R serves as a central hub for parents and caregivers seeking information about child care options in their area. CCR&R maintains a database of regulated child care providers including: state licensed group child care centers, family child care programs, preschools, and school age programs. When parents contact the agency, they receive referrals to child care providers that meet their specific needs and preferences.

CCR&R serves as a valuable resource for families seeking child care options and for child care providers looking to enhance the quality of their services.

Our primary goal is to ensure that families have access to affordable, and high-quality child care while supporting the professional development of child care providers in the community.



Child Care Resource and Referral can help you gain a better understanding of the child care needs of your employees.

CCR&R can provide:

Assessment of Child Care Needs:

 CCR&R agencies work with parents to assess their child care needs. This includes considering factors such as the child's age, location, hours of care needed, and any specific requirements or preferences the family may have.
 CCR&R agencies can provide tailored recommendations by understanding the family's unique circumstances. Workers who believe that their employers support their personal needs tend to be less stressed, more successful in balancing work and family life, and more loyal to their company.

Quality Assurance:

 CCR&R agencies often evaluate and monitor child care providers in their database to ensure they meet licensing and quality standards. They may offer guidance to parents on what to look for in a high-quality child care provider and how to assess the safety, cleanliness, and educational quality of potential options.

Parent Support:

 CCR&R can provide emotional support and guidance to parents and caregivers as they navigate the challenges of finding and choosing suitable child care arrangements.

Child Care Consumer Education:

• CCR&R provides parents and caregivers information on various aspects of child care, such as child development, early education, and parenting tips. They may offer workshops, seminars, or online resources to educate parents about best practices in child care and child development.

Financial Assistance:

• CCR&R does not provide direct applications for financial assistance, but can assist families in identifying and accessing state-funded programs that can help cover child care costs.

Advocacy and Policy Support:

 CCR&R advocates for policies that improve access to affordable, highquality child care in their communities. They can also help parents understand local regulations and requirements related to child care. The Child Care Action
Campaign estimates that
U.S. companies lose \$3
billion annually as a
consquence of child care
related absences.

-Early Care & Learning Council, New York, 2023

Community Resource Navigation:

 Beyond child care, CCR&R can assist with connecting families to other community resources and services supporting their overall well-being, such as healthcare, housing, and nutrition programs.

Crisis Management:

• In emergencies or crises, CCR&R can guide child care options and resources to help families cope with unexpected disruptions in their child care arrangements.

Data Collection and Reporting:

• CCR&R collects annual data on child care availability, usage, and community trends. This information is a valuable asset for policymakers, researchers, and organizations interested in improving child care services.

Childcare Information and Workshops:

 Employers can partner with CCR&R to provide resources and host educational workshops that can help employees navigate child care responsibilities effectively.

Connect with our **CCR&R Business Child Care Advocate** to learn more about supporting work-family options for your employees

Contact: Eric Balza, BCCA

email: ericb@ccrrfoxvalley.org

phone: 920.886.1211



Offer Alternative Work Schedules to Employees

Here are several ways businesses can implement alternative work schedules to help parents manage family responsibilities while fulfilling employment obligations:



Flexible Hours:

 Allow employees to choose their start and end times within a broader range. For example, employees might be required to begin and end their work day between 7:00 AM and 7:00 PM but can adjust their schedules to accommodate child care drop-off and pick-up times.

Compressed Work Week Schedule:

• Offer compressed work week schedules, such as four 10-hour days instead of five 8-hour days. This arrangement can free up an extra day for parents to manage child care or attend to family needs.

Telecommuting or Remote Work:

• Provide employees with the option to work part-time or full-time from a remote location. This can provide employees with the flexibility of managing child care responsibilities while maintaining job performance.

Remote Meeting and Collaboration Tools:

• Invest in technology that supports remote meetings and collaboration, enabling employees to work from alternative locations without sacrificing productivity.

Job Sharing:

• Implement job-sharing arrangements where employees split the responsibilities of a full-time position. Each employee works part-time, providing flexibility for managing child care schedules.

Shift Swapping/Rotating Shifts:

• Allow employees to rotate or swap shifts with their colleagues to accommodate child care needs when necessary. This can be particularly useful for employees who work in shift-based industries.

Offer Seasonal Flexibility Scheduling to Employees

Summer and School Break Flexibility:

• Offer unique scheduling options during school breaks and summer vacations, such as reduced hours, remote, or flexible work arrangements that align with school-age children's needs.

Paid Time Off and Vacation Flexibility:

 Provide the option for employees to use paid time off or vacation days in shorter increments to handle child care-related appointments, emergencies, or activities.

Temporary or Seasonal Adjustments:

 Recognize that employees may need temporary or seasonal adjustments to accommodate changing child care needs, such as school schedules, summer camps, or holiday breaks.



Create Family-Friendly Parental Leave Policies

Child care family-friendly leave policies are designed to support employees in managing their child care responsibilities while balancing their work commitments. These policies recognize the importance of helping working parents and caregivers access the time and resources to care for their children.

Advantages:

- Allows employees time to adjust to the role as new parents, reduces their stress, and gives them time to search for high quality child care in preparation for their return to the work place.
- Effective recruitment tool for employers with sizeable female work force.
- Reduces turnover and preserves the employees' training investment.
- Allows employees time to take care of family emergencies without fear of losing their jobs. 10

Examples of family-friendly leave policies commonly offered by employers:



Child Care Leave:

• Child care leave policies typically includes maternity and paternity leave, allowing parents to take time off to nurture their children during crucial early stages. This leave can be used for bonding with a newborn or adopted child, tending to a sick child, or addressing other child care-related needs.

Parental Leave:

 Parental leave policies are comprehensive and gender-neutral, offering paid or unpaid leave to all parents, regardless of gender or the method of becoming a parent (e.g., childbirth, adoption, surrogacy). These policies aim to promote gender equity and encourage all parents to actively participate in caregiving responsibilities.

Extended Family Leave/Flexible PTO:

• Flexible family leave policies offer employees the option to take additional unpaid leave beyond the legally mandated requirements to address ongoing child care needs or to care for a child with special needs.

Child Care Subsidies:

 Subsidies that provide financial assistance can make quality child care more affordable and accessible for working parents. Employers may also create programs to help employees cover the costs of child care-related expenses, such as after-school programs or summer camps.

Backup Child Care:

 Backup child care programs offer employees access to temporary child care services when their regular care arrangements are disrupted, such as when a child is sick or when regular caregivers are unavailable. Employers may partner with child care providers to purchase spots in local child care programs to offer this service.

Support for Nursing Mothers:

• To support nursing mothers, employers may provide lactation rooms, flexible break times for pumping, and policies that accommodate breastfeeding during workday hours.

Employers should develop clear and comprehensive policies and guidelines for accessing and using child care family-friendly leave benefits. These policies should outline eligibility criteria, application procedures, and employee expectations.

Child care family-friendly leave policies support employees in caregiving roles and contribute to a more engaged, satisfied, and loyal workforce. Employers who offer these policies recognize the importance of fostering a supportive and family-friendly work environment.

Offer a Dependent Care Assistance Plan

A Dependent Care Assistance Plan (DCAP) is a workplace benefit program designed to help employees save money on eligible dependent care expenses while reducing their taxable income. These plans are typically offered as part of an employer's benefits package.

The primary goal of a DCAP is to assist employees in covering eligible child care or dependent care expenses while allowing them to reduce their taxable income. This benefit helps employees manage the costs associated with caring for their dependents.



Employees who incur eligible dependent care expenses can submit claims to their DCAP administrator for reimbursement. The administrator reviews and approves the claims and disburses employee payments for the approved costs.

Advantages of a Dependent Care Assistance Plan (DCAP)

- Allows the employee to budget and ensures that funds are available to employees to meet their dependent care expenses
- Serves as public relations tool to improve employee relations
- Provides a potential tax advantage for employers and employees

Employee Contributions to a DCAP:

Employees can contribute a portion of their pre-tax earnings into a DCAP through regular payroll deductions. These contributions are exempt from federal income tax, Social Security tax, and, in most cases, state income tax. By using pre-tax dollars, employees effectively reduce their taxable income.

Employer Contributions to a DCAP:

While employees contribute to their DCAPs through payroll deductions, employers may also choose to contribute to employees' accounts as an additional benefit. However, employer contributions are less common in DCAPs than in other types of employee benefits, such as retirement plans.

Eligible DCAP Expenses:

- Child care at a daycare center, nursery school, or by a qualified caregiver
- After-school care programs
- Summer day camps
- In-home child care by a qualified provider
- Care for a disabled dependent or spouse who requires supervision to allow the employee to work
- Eldercare expenses for a dependent elderly family member who lives with the employee and is physically or mentally incapable of self-care

49% of employers reported that child care services helped boost employee productivity

-Early Care & Learning Council New York, 2023



Steps to Develop a Dependent Care Assistance Plan for your Employees

Developing a Dependent Care Assistance Plan (DCAP) for your organization involves careful planning, policy design, and implementation. Below are the steps to build a DCAP:



- Assess Employee Needs: Conduct surveys or engage in discussions with employees to understand their dependent care needs, preferences, and the types of expenses they incur.
- **Legal and Regulatory Compliance:** Ensure that your plan adheres to relevant tax laws, regulations, and compliance requirements governing DCAPs, such as IRS rules in the United States.
- *Establish Plan Objectives:* Clearly define the objectives of your DCAP, such as reducing employees' taxable income, supporting work-life balance, and attracting and retaining talent.
- **Decide on Plan Type and Coverage:** Determine the type of DCAP you want to offer, whether it's solely for child care expenses or includes other dependent care, such as eldercare or disabled dependent care.
- **Define Eligibility Criteria**: Specify the eligibility criteria for employees to participate in the DCAP, including employment status, minimum hours worked, and family status.
- Contribution Limits: Determine the maximum annual contribution limit for employees based on IRS regulations. Communicate this limit clearly to employees.
- *Employer Contributions:* Decide whether your organization will make contributions to employees' DCAP accounts. Employer contributions are optional but can enhance the attractiveness of the benefit.
- *Grace Period or Carryover (Optional):* Consider whether you will offer a grace period (an extension to use funds after the plan year) or a carryover option.

Communicate the DCAP Plan to Your Employees

Explain how it works, its benefits, and the enrollment and use process.

2/3rds of employers found that providing child care services reduced turnover

-Early Care & Learning Council New York, 2023

Plan Document and Administration:

- Develop a formal plan document that outlines the terms and conditions of the DCAP, including contribution limits, eligible expenses, and the claims process.
- Select a third-party administrator or benefits provider to manage the DCAP, including contributions, claims processing, and compliance with IRS regulations.

Employee Enrollment:

• Set up an enrollment period during which employees can elect to participate in the DCAP and specify their annual contribution amount.

Claim Submission and Reimbursement:

 Create a process for employees to submit claims for eligible dependent care expenses. Establish clear guidelines for documentation requirements and reimbursement procedures.

Employee Education:

 Provide educational resources and support to help employees understand how to use DCAP effectively. This may include workshops, webinars, or written materials.

Regular Communication:

• Maintain ongoing communication with employees about the DCAP, including reminders of important deadlines, updates to the plan, and any changes in contribution limits or regulations.

Following these steps can assist you with developing and implementing a Dependent Care Assistance Plan (DCAP) that supports your organization's goals while providing valuable employee benefits.

Remember that DCAPs can vary in design and offerings, so it's essential to tailor the plan to fit your organization's unique needs and employee demographics.



Ensure that your DCAP remains compliant with tax laws and regulations. Implement reporting mechanisms to track contributions, claims, and compliance. Before finalizing the DCAP, have it reviewed by legal counsel to ensure compliance with all applicable laws, regulations, and IRS requirements.	
Monitoring and Evaluation:	
Continuously monitor the DCAP's	
performance and gather feedback from	
employees Assess the plan's impact on	

Launch and Implementation:

life balance.

employee satisfaction, tax savings, and work-

Launch the DCAP according to the specified timeline. Ensure employees can access the necessary resources and support to use the benefit.

Create a Voucher/Reimbursement System

DCAP Compliance and Reporting:

A Child Care Employee Voucher or Reimbursement System is an employer-sponsored program designed to assist employees with the cost of child care services. This system provides financial support to employees to help cover the expenses associated with child care, making it more affordable and accessible. Here's an overview of how a child care employee voucher or reimbursement system typically works:

Identify the Need:

 Determine your organization's need for a Child Care Employee Voucher or Reimbursement System. Consider factors like the number of employees with childcare responsibilities, the cost of child care in your area, and the impact on employee retention and satisfaction.

Define Objectives:

• Clearly define the program's objectives, such as reducing the financial burden of child care on employees, improving work-life balance, and attracting and retaining top talent.

Establish a Budget:

• Allocate a budget for the program. Determine the maximum amount or percentage of child care expenses your organization will cover for each participating employee.

Legal and Tax Compliance:

• Ensure compliance with relevant tax and employment laws and state or local regulations. Consult legal counsel to understand the legal requirements and implications of the program.

Program Type:

 Decide whether you will offer childcare vouchers, direct payments to childcare providers, or reimbursements to employees for child care expenses they have incurred.

Eligibility Criteria:

• Define the eligibility criteria for employees who can participate in the program. Consider factors such as employment status, length of service, and income thresholds, if applicable.

Program Structure:

• Determine how the program will be structured, including whether it will be a tiered system based on income, a flat-rate benefit, or another structure that suits your organization's goals.

Advantages to Creating a Voucher/Reimbursement System

- Low start-up cost
- Can serve a wide age range of children
- Offers maximum choice and allows parents to make their own arrangements
- Uses existing resources in the community
- Employers do not get directly involved in the child care business
- Involves relatively little exposure to liability
- It is helpful to the employer with many locations or a very small or large workforce



Purchase of Slots/Discount Program

Employers interested in purchasing child care slots or arranging a discount program at a child care center for their employees typically follow a structured process to establish a partnership. Here's a step-by-step guide on how employers can go about it:

Identify the Need:

 Recognize the need for child care support among your employees. Conduct surveys or hold discussions to gauge interest and understand the demand.

Research/Contact Child Care Centers:

• Research local child care centers in your area to identify suitable facilities that align with your employees' needs. Contact management to express your interest in establishing a partnership.

Arrange Meetings:

• Schedule meetings with child care center representatives to discuss potential partnership options. Be prepared to explain the benefits of such a partnership for both parties.

Determine Partnership Model:

- <u>Slot Purchase:</u> In this model, the employer may purchase dedicated child care spaces at the center for their employees, ensuring availability and priority access.
- <u>Discount Program</u>: Employers can negotiate a discount on child care services for their employees, making it more affordable without necessarily reserving specific spaces.

Advantages of Purchasing Child Care Slots/ Creating a Discount Program

- No capital investment or start-up cost
- Can provide child care at an affordable price for employees
- Serves a broad age range group of children
- Requires minimal management and administrative responsibility
- Ideal for small companies with relatively few employees or large companies with fewer employees at any one work site
- Additional spaces can be purchased as more employees apply for the discount
- Can be reduced or modified according to employee's needs

Negotiate Terms and consider aspects such as:

- Pricing and fees for dedicated spaces or discounted services.
- Drafting a legal counsel agreement for a formal partnership.
- Employee enrollment process- provide clear instructions on taking advantage of the discounted rates or reserved spaces.

Launch the Program:

• Coordinate with the child care center to launch and communicate the program to employees. Ensure that employees are aware of the benefits and how to access them.

Employee Support:

• Offer support to employees who have questions or need assistance enrolling in the program or accessing child care services.

Monitor and Evaluate:

 Continuously monitor the partnership's impact on employee satisfaction, work-life balance, and recruitment and retention efforts. Periodically review the partnership agreement and adjust based on feedback, changing circumstances, or shifts in employee needs.

Expand or Modify:

• Based on feedback and program performance, consider expanding the partnership to include additional child care centers or modifying the agreement to meet employees' needs better.



Start an On-site Child Care Center

Starting an onsite child care center with the help of CCR&R can be a collaborative and supportive way to provide child care services for employees. CCR&R can offer valuable assistance, guidance, and resources for planning and operating childcare programs. Here are steps to consider when starting an onsite child care center:

85% of employers report that providing child care services improves employee recruitment

-Early Care & Learning Council, New York, 2023

Form an Employee Task Force to Lead the Initiative:

• This group should consist of employees interested in establishing the childcare center and who have expertise or interest in childcare and education.

Conduct a Needs Assessment Among Employees to Determine Demand:

• Assess the age groups and specific needs of employees' children.

Collaborate with CCR&R:

• CCR&R can help you navigate the process effectively and develop a comprehensive business plan that outlines goals, budget, funding sources, and a timeline.

Identify and Secure Potential Funding Sources:

• This could include employee contributions, grants, loans, employer support, or partnerships with local organizations.

Licensing and Accreditation:

 Collaborate with the CCR&R agency to understand the licensing and accreditation requirements for child care centers in your area. Ensure that your center complies with these standards.

Select an Appropriate Facility Location:

• Plan and budget for renovations with guidance from CCR&R.

Staffing and Hiring:

• Work with CCR&R to recruit qualified child care professionals, including administrators, teachers, caregivers, and support staff.

Curriculum and Program Development:

• Collaborate with CCR&R to develop a developmentally appropriate curriculum and daily program that meets the needs of the children in your care.

Safety and Security Measures:

• Consult with CCR&R on safety and security measures, including emergency procedures, safety checks, and protocols to protect the children.

Establish an Enrollment and Registration Process:

• Communicate the enrollment requirements, fees, and deadlines to employees.

Compliance with Health and Safety Regulations:

• Collaborate with CCR&R to ensure compliance with health and safety regulations, including hygiene, sanitation, and immunization requirements.

Launch the On-site Child Care Center According to the Agreed Timeline:

• Host an orientation session for parents and staff to familiarize them with the facility and policies.

Continuous Improvement:

• Continuously monitor and evaluate the child care center's operations with guidance from CCR&R. Gather feedback from parents and staff to identify areas for improvement.

Starting an onsite child care center with the support of a CCR&R agency can make the process more manageable and ensure that the center meets high-quality standards. Collaboration with such agencies provides access to valuable expertise, resources, and ongoing support for employees and their children.

Advantages:

- ·Attracts and retains employees
- ·Reduces absenteeism and tardiness caused by unreliable child care arrangements
- · Improves the quality of employees' work and productivity by minimizing distractions from their children while working
- ·Enhances morale by demonstrating that the employer cares about employees

Create an Employer-Sponsored Child Care Consortium

Collaborate with other businesses in your area to work with CCR&R to create an employer-sponsored child care consortium. Multiple businesses coming together to create a child care center that fits the needs of their employees.

Advantages of a Consortium

- Resources, liability, and costs are shared with other employers.
- Small employers can easily participate.
- The large size of the combined labor force protects the center from long-term under-enrollment.
- Less start up costs, costs are shared across several companies

Steps to Creating a Child Care Consortium:

- *Identify Interested Employers* in your region or industry with a shared commitment to addressing the child care needs of their workforce.
- *Form a Consortium Steering Committee* comprised of representatives from each participating employer. This committee will oversee the consortium's planning, development, and management.
- **Define Consortium Objectives** that may include improving employee retention, enhancing recruitment efforts, and promoting work-life balance.
- Collaborate with Child Care Resource & Referral to contribute to the consortium's success and sustainability in meeting employees' childcare needs across multiple organizations
- **Define Eligibility Criteria** for employees to access the childcare services or benefits offered through the consortium. These criteria may include employment status, length of service, and specific circumstances.
- **Determine Funding Sources** and budget required to establish and operate the consortium. Identify potential contributions from participating employers, grants, and loan opportunities.
- *Choose a Child Care Model* that best suits the needs of the consortium members. Common models include subsidized child care, on-site child care, or off-site care.

- Work with Legal Counsel to draft formal agreements that outline each participating employer's terms, responsibilities, and financial commitments. These agreements should also address liability, confidentiality, and dispute resolution.
- **Develop a Marketing Plan** to promote the consortium's child care services to employees and that employees are aware of the benefits and how to access them.
- Establish a Streamlined Enrollment Process for registering employees for the consortium's child care services. Provide clear instructions on how to enroll and what documentation may be required.
- *Monitor and Evaluate* the program's utilization and gather feedback from employees and CCR&R. Assess the impact on employee satisfaction and work-life balance.
- **Periodically Review** the consortium's agreements, program performance, and financial commitments. Adjust as needed based on feedback and changing circumstances.
- Regularly review the consortium agreements with legal counsel to ensure they comply with all applicable laws and regulations. Implement reporting mechanisms to track participation and assess the program's outcomes.



Support of family friendly workplace policies is an investment that clearly affects the bottom line of all businesses.

Resources

An **Employee Child Care Needs Assessment survey,** created by Penn State University, is available by scanning the QR code, or to download at https://ccrrfoxvalley.org/images/Employer%20Resources/Employer%20Options%20for%20Child%20Care%20-%20Penn%20State.pdf



This document is designed for direct reproduction to be distributed to your workforce. If you determine that not all of the questions apply to your company, please feel free to modify the needs assessment to suit your situation.

The Employee Child Care Needs Assessment survey also provides information on analyzing the needs assessment to determine employee child care needs. Contact **Child Care Resource & Referral** for help in analyzing the results of the needs assessment.

Interested in holding a Parent Seminar for your employees? Contact our Child Care Business Advocate for more information.

Parent seminars are programs designed to provide information and resources to parents and/or to assess the family support and child care needs of working parents in the company. Parent seminars may include the following:

- Single-topic workshops on a wide variety of topics related to parenting, child development, or balancing work and family issues
- Information fairs with representatives and/or information from local organizations to inform working parents about resources in the community.
- Can be adapted to reflect parent and company concerns
- Can foster collective problem solving and generate a variety of responses and solutions to stressful situations your employees may face as working families

Professional Organizations & Information Sources:

Local Resources:

- Child Care Resource & Referral (CCR&R) https://ccrrfoxvalley.org/
- First Five Fox Valley (FFFV) https://firstfivefoxvalley.org/
- AASD Birth to Five Outreach https://www.aasd.k12.wi.us/families/birth-five outreach
- Family Services- Parent Connection
 https://www.familyservicesnew.org/parent-connection/

State Resources:

- Supporting Families Together Association (SFTA) <u>https://supportingfamiliestogether.org/</u>
- Wisconsin Department of Children and Families https://dcf.wisconsin.gov/

National Resources:

- National Association for the Education of Young Children (NAEYC) https://www.naeyc.org/
- Child Care Aware of America- www.childcareaware.org

Other Government Agencies:

Administration for Children & Families https://www.acf.hhs.gov/

- U.S. Bureau of Labor Statistics https://www.bls.gov/
- U.S. Department of Labor, Women's Bureau https://www.dol.gov/agencies/wb
- U.S. Department of Health & Human Services https://www.hhs.gov

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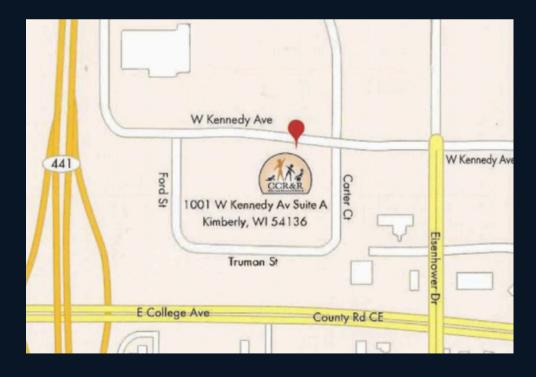






Child Care Resource & Referral, Inc. 1001 W. Kennedy Ave, Suite A Kimberly, WI 54136

1.800.749.KIDS



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