The Child Care Crisis

HISTORY AND EXAMPLES FROM ACROSS THE UNITED STATES

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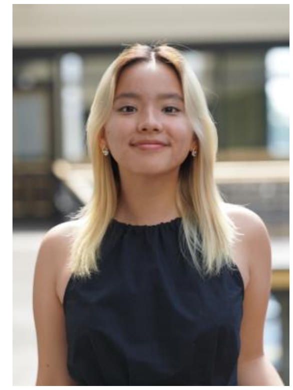
Prepared by
Song Lee
2024 Cornell University
High Road Fellow

Biography

Song Lee is a 2024 High Road Fellow placed with the Community Foundation for Greater Buffalo. She is an undergraduate student at Cornell University studying Industrial and Labor Relations from Queens, NY.



Acknowledgments

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Introduction

To ensure thorough preparation for the first of three Child Care Action Retreats, the following document attempted to answer potential questions about the care economy. It thus defines the care economy, analyzes the child care crisis, reviews past federal and state efforts for universal child care, and proposes potential solutions. Child care professionals are undervalued and underpaid. As stated by retreat speaker Shoshana Hershkowitz representing the Empire State of Childcare,

> *"Childcare should be a public good…we are trying to change a culture. So many countries across the world have accepted child care as a human infrastructure. We are trying to make a societal shift" (Hershkowitz, 2024)*

Efforts for change start with empowering workers in the care economy, joining hands with the broader care economy, and amplifying the voices of the most vulnerable populations. Much research and advocacy remain to be completed in the future.

The Care Economy

An Introduction to Care - Who is in the Care Economy?

The Care Economy has "no universally recognized definition" (Bureau of Budget, 2023). Dr. Nancy Folbre defined the care economy as "the site of production, development and maintenance of human capabilities – a process very different from producing commodities that easily be bought and sold," and care workers meet needs "in families and communities that raise children, care for sick or disabled family members, and the frail elderly" (Office of Public Affairs, 2021). Even outside of small familial units, the care economy can be seen in "many private and public enterprises that provide health, education and social services" (Office of Public Affairs, 2021). Care has historically been perceived as external to the economy, but "fortunately, this is beginning to change" (Office of Public Affairs, 2021). Research institutions like the Rockefeller Institute of Government have furthermore expanded on this simplistic economic definition. The care economy is characterized by a level of "home production" as many services "within the home that are not captured in traditional economic statistics" (Wedenoja, 2022).

A variety of organizations have provided their own interpretations of care work (Bureau of Budget, 2023). Government agencies like the NYC Department of Consumer and Worker Protection provide their own, often very limited boundaries. The Department provides resources for paid care workers in "homecare and domestic workers" including nannies, caregivers, home care workers, and house cleaners, excluding unpaid laborers (New York City Department of Consumer and Worker Protection, 2024). Advocacy groups like the National Domestic Workers Alliance are much more expansive, including "paid and unpaid" workers "from family caregivers to home care workers to child care providers to nannies and more" (National Domestic Workers Alliance, 2024b). The organization speaks to direct care workers, including "Home Health Aides, Personal Care Aides, Homemakers, or Direct Service Professionals" based on if they serve the elderly, disabled, or "children with complex medical needs" (National Domestic Workers Alliance, 2024b).

Care work vastly ranges in formality and pay. The "core" portion of care workers who "provide direct services to support people's day-to-day functioning and needs, and whose work can act as a substitute for home production" are very different from specialized professions in hospitals and higher education (Bureau of Budget, 2023).

Occupations and Pay – What is the Economic Reality for Care Workers?

The care economy consists of a vast multitude of professions with various working conditions. Certain occupations receive higher income and legal protections than others.

According to the U.S. Bureau of Labor Statistics as updated in May 2023 and last modified April 2024, licensed practical and licensed vocational nurses care for "ill, injured, or convalescing patients or persons with disabilities in hospitals, nursing homes, clinics, private homes, group homes, and similar institutions" (U.S. Bureau of Labor Statistics, 2023). Their average wages in America are $ 29.23 per hour and $ 60,790 annually with a relative standard of error of 0.3% (U.S. Bureau of Labor Statistics, 2023). The highest levels and concentration of employment within the care economy are in nursing care facilities, home health care services, and continuing care retirement communities and assisted living facilities for the elderly (U.S. Bureau of Labor Statistics, 2023). The top paying job in care is in Management, Scientific, and Technical Consulting Services for a yearly approximate wage of $72,720 (U.S. Bureau of Labor Statistics, 2023).

The wages and employment rates fluctuate based on geographical location - specifically, the states recorded in May 2023 had higher concentrations in the east coast. New York was within the top five of highest employment levels in licensed practical and licensed vocational nurses (U.S. Bureau of Labor Statistics, 2023). Within New York state, the measured employment level was 38,760. The hourly mean wage was $30.30 and annual mean wage was $63,020 - very close to the national average earning (U.S. Bureau of Labor Statistics, 2023).

As of May 2023, the median earnings for healthcare practitioners and technical occupations like dental hygienists, physicians and surgeons, and registered nurses was nearly twice the median earning of all workers at $80,820(U.S. Bureau of Labor Statistics, 2024). Meanwhile, healthcare support, including home health and personal care aides for chronic illnesses as well as psychiatric technicians and aids for developmental disabilities earned approximately $36,140, in turn much lower than the median annual wage for all jobs (U.S. Bureau of Labor Statistics, 2024).

According to research examining Early Childhood Education (ECE) centers, turnover is higher in centers with lower wages, as workers receives “wages below $10 per hour, 23.1 percent of staff working with children ages zero to five years leave over the course of a year,” whereas those receiving “at or above $25 per hour have average turnover of 7.5 percent” (Grunewald et al., 2022). Turnover in care strongly impacts child development, as it can “disrupt the benefits of positive child-teacher interactions, which include early language and literacy skills, social development, and inhibitory control” (Grunewald et al., 2022). A study conducted on Head Start child care center participants found that kids experiencing “higher teacher turnover during the school year had smaller gains in vocabulary and literacy and higher levels of parent-reported behavior problems than peers who had more continuity with their caregivers” (Grunewald et al., 2022).

The Child Care Crisis

Demographics – Who Are Child Care Workers?

Families determining where to leave their young while working must weigh safety and quality of care alongside logistical factors like “cost, hours of operation, distance” (New York State Department of Labor, 2023). There are four primary modalities of child care. First, in center-based child care, children are supervised and managed intensively in classrooms divided by age, located in nonresidential buildings (New York State Department of Labor, 2023). Second, in school-based systems, institutions like preschools and after-school programs manage child care. Third, in home-based systems, smaller groups of children are watched in residential buildings. Fourth, in private households, children are in their own or a caregiver’s home, watched informally by a friend, babysitter, nanny, relative, or au pair (New York State Department of Labor, 2023). Center based child care is the most costly option, consisting of 8% of married couple’s incomes and single-parents a mean of 63%, preventing accessibility for single parent families (New York State Department of Labor, 2023).

According to the New York State Office of Children and Family Services (OCFS), as of 2022, there have been 17,264 licensed and registered child care providers watching as many as 788,744 children (New York State Department of Labor, 2023). This statistic fails to account for the portion of informal workers who are unlicensed, unregistered, and unprotected under the law. The reports for the number of child care workers are conflicting from different sources like the OCFS and Department of Labor, and the data is insufficient (Creighton et al., 2022).

Within New York State, the child care workforce primarily consists of women. In other jobs, 49% of workers are women, but in child care, women consist of an astounding 94% of the industry(New York State Department of Labor, 2023). A powerful argument for sexism can be made for the childcare crisis given this statistic. In the words of esteemed of Cornell University Industrial and Labor Relations Buffalo Co-Lab Senior Research and Policy Associate Steve Peraza,

> *"We know more than 9 out of 10 child care professionals are women and that they are paid in the lowest percentile of all New York State workers. How is this not structural sexism? Not only should female child care professionals get paid on par with other early childhood educators, but there should be an affirmative action program to increase the number of men in the industry...Not enough has been done to show the travesty of this statistic!" (S. Peraza, personal communication, July 22, 2025)*

In other words, the vast majority of this industry consists of women, and they are some of the lowest paid workers in New York State - pointing to a potential systemic failure implementing gender inequality.

Although gender norms appear to be changing, care work falls to women more than it does to men. According to the Current Population Survey (CPS) data drawn from the U.S. Census Bureau, for "New York parents whose youngest child was under age six, 95% of fathers and 68% of mothers are working," as women are expected to take care of the children, while men are expected to be the breadwinners (New York State Department of Labor, 2023). Mothers with older children work more often, and only 23% of New York households have mothers as the breadwinner (New York State Department of Labor, 2023).

Unlike for all other workers, the majority of child care workers are people of color. There are 6% more Black child care workers and 4% more Hispanic child care workers than workers in all other occupations (New York State Department of Labor, 2023). The fact that women of color predominantly constitute the care economy comes to no surprise. Black women "were made to nurse and raise children who weren't their own" for centuries past from slavery to the wars (Collins & Gomez, 2023). Child care workers are "predominantly U.S.-born but are more likely to be foreign-born compared to all other occupations' '(New York State Department of Labor, 2023). Only 28% of child care workers have a bachelor's degree or higher, but 44% of all other workers do (New York State Department of Labor, 2023).

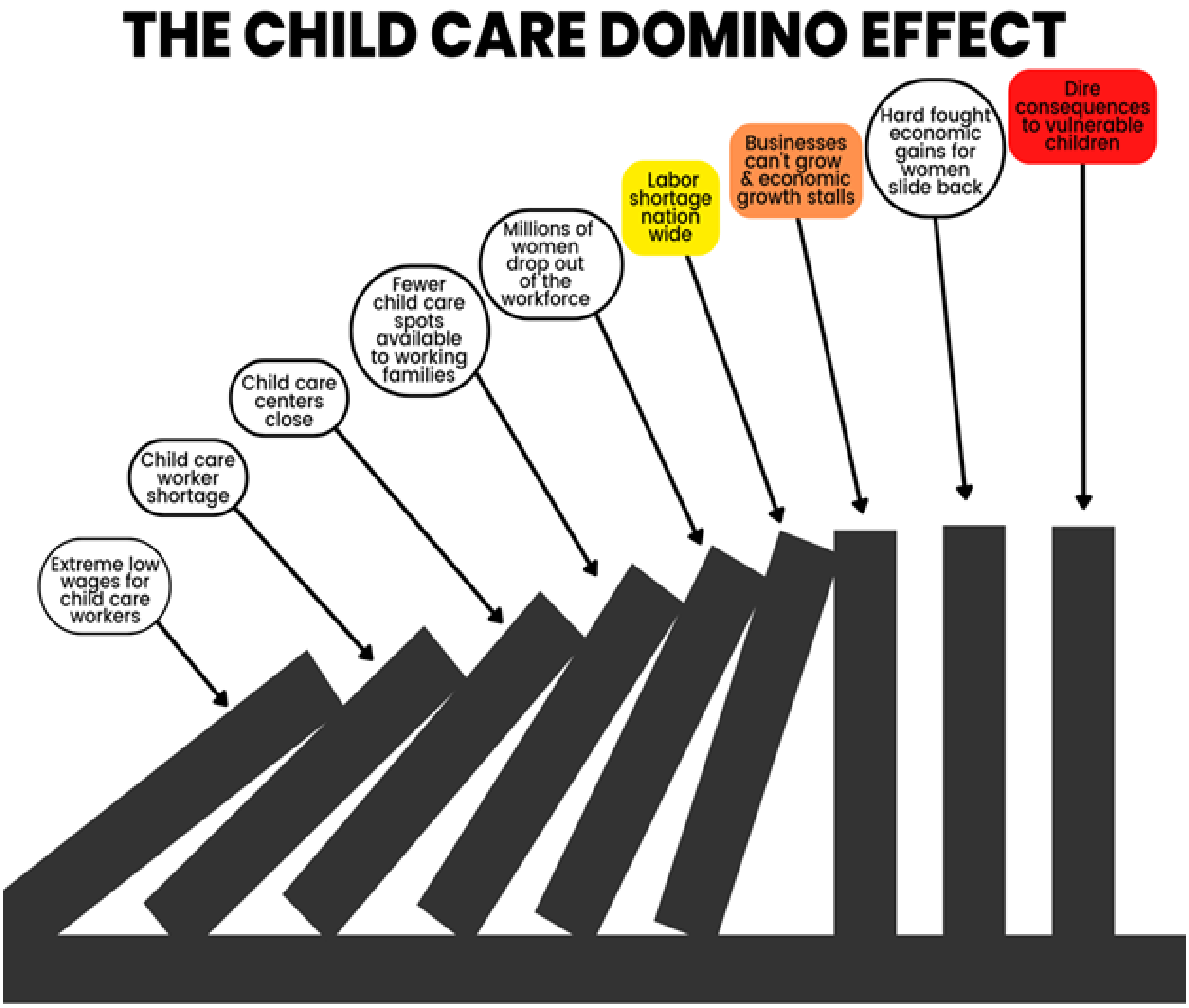
Preceding the pandemic, child care workers faced inequities. Of female child care workers, 1 of 6 were reportedly below the poverty line, twice the overall rate for women (Gillispie et al., 2022). Black and Latina Child care workers who had children were "more than twice as likely to live below the poverty line" (Gillispie et al., 2022). Black Americans started less businesses, were only 9.4% of business owners, and received significantly less financing and capital (Gillispie et al., 2022). This problem only worsened with the global pandemic. Nearly half of these already scant Black businesses shut down, and this impacted small businesses owned by women more than those owned by men (Gillispie et al., 2022).

The Domino Effect – Why Care About Care?

The child care crisis unfolds like a domino effect with devastating economic and social consequences. This chain of events starts with child care workers receiving low, unsustainable pay.

Their median wages or salary income is $32,900, 39% below that of all workers, $54,300 (New York State Department of Labor, 2023). The amount below the poverty line is 12%, more than twice the amount for all other workers- 5% (New York State Department of Labor, 2023). The majority of those in the child care industry earn less than the New York State median wage, despite being the workers who "provide the building blocks of intellectual, emotional, and social development" (New York State Department of Labor, 2023). As quoted in the Washington Post, "the pay is absolute crap" (Long, 2021).

The child care domino effect is propelled by this unsustainably low pay. With the global pandemic, the child day care services industry was heavily impacted. Although 65% of licensed child care providers still functioned as essential workers, they operated at "only 30% of their licensed capacity due to staffing shortages and social distancing mandates" (New York State Department of Labor, 2023). Drawing from The Children's Agenda, child care workers earn less than 97% of the labor force in New York State (Albitz, 2023).



(Mirand 2022)

The second domino to topple is the impact on the labor force. Fewer workers stay in child care, as they are unable to sustain themselves with less than a living wage. This problem has both been exacerbated and highlighted with the global pandemic. In New York state, child care workers plummeted by 37% of last year's employment, decreasing by as many as 27,100 workers in the second quarter of 2020 (New York State Department of Labor, 2023). This child care worker shortage resulted in high demand but insufficiently low supply of labor.

Third, care centers shut down due to the labor shortage. Child care center numbers dropped by the hundreds while family child care providers dropped by nearly a thousand, from 11,387 to 10,342 from 2019 to 2022. The majority of New Yorkers are stuck in "child care deserts" where communities have "three or more children for every available licensed child care slot"(New York State Department of Labor, 2023). Erie County has 3.6 children under 6 per child care slot, and these numbers are even worse in rural areas with as many as 9 children for every slot (New York State Department of Labor, 2023). According to a survey conducted by the Empire State Campaign for Child Care, 90% of care centers have unfilled staff roles and staffing shortages (Albitz, 2023). As a result, many programs had to decrease slots, close classrooms, or close programs within short notice, "leaving families to scramble for last minute care or miss work" (Albitz, 2023).

Fourth, the decrease of affordable and reliable child care spots falls onto working families. Parents and guardians must decide between spending a significant amount on child care, using inconvenient and low-quality options, or working less to take care of their children (New York State Department of Labor, 2023). This particularly impacts single-parent units which do not have multiple parties receiving sources of income in the household.

Fifth, millions of women stop working to take care of their children, costing "hundreds of thousands of dollars" of potential earnings and significantly dropping from the labor force (New York State Department of Labor, 2023). This decrease in women's working hours has long-term consequences on their lifetime earnings, as social security and retirement plans based on past earnings decrease future earnings (New York State Department of Labor, 2023).

This aligns with basic labor economic principles. Those with more labor market experience tend to be paid more than those with less experience, as the employer will perceive the employee to be more productive. Women are typically expected to go on maternity leave or have absence, stopping work to care for potential children. As a result of these career interruptions, women end up with less labor market experience than men, contributing to the gender wage gap. Women are expected to prioritize child rearing, so they often take jobs with lower pay and receive less promotions. The Urban Institute conducted a study in 2023 demonstrating that the mean caregiving cost mothers face in their lifetime for kids below six years old is as much as $145,000 while those from 6-17 years old have an average cost of $107,000 (New York State Department of Labor, 2023).

As families have continually not had their child care needs met and women are primarily to fulfill the caregiver role, the entire nation has lost earnings and productivity. A study conducted by ReadyNation demonstrated that this child care crisis has annually resulted in "$122 billion in lost earnings, productivity, and revenue" (New York State Department of Labor, 2023). Nationwide, families lose $78 billion/year in potential earnings, employers lose $23 billion/year in lost productivity, and the government loses $21 billion/year in earnings and sales tax revenues (New York State Department of Labor, 2023). As such, firms are unable to grow and the economy does not grow, which contributes to a cycle of financial stagnation. The labor shortage has a devastating economic impact nationwide.

Younger generations are to bear the brunt of the impact of the child care crisis. Child care consultant Vivian Weinsteen further explicates the benefits of high-quality child care - children develop "healthy, physically, cognitively and social-emotionally," to become helpful engaging, working citizens of society in future generations, and mothers and fathers are able to fully participate in the workforce (Tebb, 1998). According to "methodologically strongest studies in a very vast literature," there is a correlation between early childhood programs and higher school achievement, higher earnings, lower crime, and overall becoming better citizens in society as adults (Tebb, 1998). In an analysis of 36 studies conducted on the long-term impact of early childhood programs, there are "large short-term benefits for children on intelligence quotient (IQ) and sizable long-term effects on school achievement, grade retention, placement in special education, and social adjustment"(Barnett, 1995). These findings were "relatively uniform" and demonstrated "overwhelming evidence" that they "can produce sizable improvements in school success" (Barnett, 1995). Studies demonstrate that high quality child care is crucial.

Thus, the care crisis impairs the entire economy, particularly impacting vulnerable communities. Child caregivers are primarily women of color with lower levels of education below the poverty line receiving incredibly low pay. Without proper child care systems, economic advancements hard-won by women regress and they are unable to work at the same level as their male counterparts. Families of lower socioeconomic backgrounds cannot afford nor access child care, leaving children vulnerable. In the words of Elinor Guggenheimer, mothers work "whether good care is available or not. It is the child that suffers when the care is poor" (Michel, 2011). These care workers are entrusted with the crucial responsibility of nurturing the next generation of humanity. They are essential laborers for the literacy, numeracy, and social-emotional learning of children (Gillispie et al., 2022). Yet, care workers are consistently being underpaid and undervalued.

Despite the benefits of accessible and high-quality child care, legislators "don't think of the totality of what child care can do" (Tebb, 1998). Policy has not fully addressed the devastating labor impacts of the unsustainable, low pay provided to essential child care services - care remains inaccessible. Care workers are arguably a crucial part of public infrastructure, falling under "all essential systems and facilities that allow the smooth flow of an economy's day-to-day activities and enhance the people's standard of living" (CFI Team, 2022). Child care is a public good, and it is our responsibility to protect this crucial subsect of labor as such and provide livable wages.

A Brief History of Government Child Care Programs

The New Deal Era – To What Extent Has Labor Law Encompassed Child Care Workers?

Labor legislation has historically excluded certain subsects of care workers, a staggering legacy which has followed into the care economy today. The 1935 National Labor Relations Act, enacted to countervail the unequal powers of employers and employees, allows workers to collectively organize without fear of retaliation. Sec 2(3) of the Wagner Act explicitly excludes care workers providing "domestic service of any family or person at his home" from these protections (National Labor Relations Board, 2022). The original draft by Senator Wagner did not exclude domestic workers, but it was developed in Senate hearings. This era of New Deal legislation was characterized by vast expansions of labor power, but the "racialized, low-wage, mostly agrarian political economy" excluded "the most widespread black categories of employment" to gain "investment capital by paying low wages" and "guard the bastions of Jim Crow"(Farhang & Katznelson, 2005). In simpler words, labor law at its inception essentially excluded care workers on the grounds of exploitation and racism. Southern Democrats needed votes to pass the legislation, so they refrained from giving "black and brown workers additional economic and political power" (Collins & Gomez, 2023).

The 1938 Fair Labor Standards Act also excluded certain care workers from minimum wage pay and overtime pay (U.S. Department of Labor, 2013). Federal law maintained from its inception that domestic workers "living in the employer's residence" are exempt from overtime pay, and "casual babysitters and persons employed as companions to the elderly or infirm" are exempt from both minimum wage and overtime pay (U.S. Department of Labor, 2023). However, this was amended in 1974 to include "all no supervisory employees of Federal, State, and local governments and many domestic workers" (Wage and Hour Division, n.d.).

Residential care establishments and hospitals can have a work week spanning 14 days instead of 7 if workers are "paid at least time and one-half their regular rates for hours worked over 8 in a day or 80 in a 14-day work period, whichever is the greater number of overtime hours" (U.S. Department of Labor, 2023). The learned professional employee exemption also applies for registered nurses who earn at least $684/week, primarily conduct intellectual work in science or learning, and have conducted "a prolonged course of specialized intellectual instruction" (U.S. Department of Labor, 2023). However, licensed practical nurses do not qualify regardless of their work and training because "possession of a specialized advanced academic degree is not a standard prerequisite for entry into such occupations and are entitled to overtime pay" (U.S. Department of Labor, 2023).

Domestic workers are furthermore excluded from the Occupational Safety and Health Act, as "individuals who, in their own residences, privately employ persons for the purpose of performing for the benefit of such individuals what are commonly regarded as ordinary domestic household tasks, such as house cleaning, cooking, and caring for children, shall not be subject to the requirements of the Act with respect to such employment"(The Occupational Safety and Health Administration, 2024).

In 2010, New York State introduced the inaugural Domestic Workers Bill of Rights, setting a precedent for further labor protection laws at both the state and municipal levels (National Domestic Workers Alliance , 2024a). Presently, 11 states, two major cities, and the District of Columbia have enacted similar bills safeguarding domestic workers' rights and protections(National Domestic Workers Alliance , 2024a) In New York State, domestic workers must be paid the minimum wage, receive overtime pay at "1 1⁄2 times their basic rate of pay," have one day of rest in each week, and have three paid days off after a year working for the same employer (New York State Department of Labor, 2019). They are reportedly protected under Workers' Compensation Insurance, Disability Benefits Insurance, Domestic Workers'

Bill of Rights. However, this definition only includes a certain subsect of domestic workers. Domestic workers who work informally part-time or are "relatives of their employers or of the person(s) for whom they offer care" are not provided these minimum legal protections (New York State Department of Labor, 2020). The nationwide exclusion of "companionship services" based on "fellowship and protection" applies to home care workers in the state who spend less than 20% of their work in personal care and do not perform medically related tasks nor general household work (New York State Department of Labor, 2016).

Yet, new legislation has been changing. In the 2020 NYC Paid Safe and Sick Leave Law, "Employers with 1 or more domestic workers must provide up to 40 hours of paid leave each calendar year; employers with 100 or more domestic workers must provide up to 56 hours of paid leave each calendar year." (NYC Department of Consumer and Worker Protection, 2020).

WWII – Has the United States Ever Implemented Accessible Child Care Services for Working Mothers?

World War II brought about sweeping changes to the labor force in the midst of the war crisis. With men entering the war, women were called on to step into the labor force and contribute to industrial production. A new ideological stance promoting female labor overtook the nation in the midst of international conflict. Iconic American figures like Rosie the Riveter rose, further propelling a vast movement pushing women to work in the sudden loss of male labor to the war (Vergun, 2019). The cultural impact expanded beyond the iconic "We Can Do It" poster as magazines, stamps, and music alike embraced her symbol of female labor (Vergun, 2019). Millions of women served in the defense industry and commercial sector (Vergun, 2019). These self-proclaimed "Rosies" produced war materiel ranging from tanks to planes (Vergun, 2019). Given the unique circumstances of the war effort, a functional child care system was deemed a national necessity, and law makers implemented sweeping policy changes.

To boost the labor force, the federal government came very close to implementing child care support for all Americans. The Lanham Act extended child care to between 550,000 to 600,00 children, and the federal government entirely financed child care for mothers at work (M. Tuttle Jr., 1993). In other words, the government implemented a national child care center program for working mothers during World War II to increase labor force participation for war production (Congressional Research Service & Stoltzfus, 2000). The government thus granted $52 million under the Defense Public Works law or the Lanham Act of 1941 (Title II of the 1940 National Defense Housing Act) and was in effect from August 1943 to February 1946 (Congressional Research Service & Stoltzfus, 2000). Hundreds of communities locally implemented child care centers with given funds and were highly accessible, only requiring that mothers demonstrated employment status "and a flat, inexpensive fee" to attract a larger workforce (Congressional Research Service & Stoltzfus, 2000).

In addition to these federally-funded programs, local communities and industries began to develop child care programs. In New York, seven mothers conducted surveys and fundraisers for their town (M. Tuttle Jr., 1993). These mothers thus established the Inwood Community Day Nursery, filling four rented rooms with donated books and toys and doubling their enrollment in the span of a week (M. Tuttle Jr., 1993). Private industries and corporations began to open child care centers to attract more female workers for the war effort as well. In Buffalo, the Curtiss-Wright Corporation not only provided $50 war bonds for new workers, but also doubled the child care program in the plant (M. Tuttle Jr., 1993). A Buffalo reporter stated that "eight and a half hours daily the moppets play, snooze, ingest assorted vitamins, [and] watch test planes zoom by" (M. Tuttle Jr., 1993).

A particularly notable child care center established in this period was that of Edgar F Kaiser. This general manager constructed two child care centers for the 25,000 women working in the two shipyards in Portland, Oregon (M. Tuttle Jr., 1993). Referring to experts like Lois Meek Stolz, he established large, conveniently located care buildings run by Kaiser's staff (M. Tuttle Jr., 1993). Yet, this operation was covered by the state - costs were in the firm's "cost plus fixed fee contracts with the government," and the U.S. Maritime Commission covered construction costs for a play-area field, four pools, classrooms, infirmaries, and kitchens providing Home Service Food (M. Tuttle Jr., 1993). Although there were fewer children enrolled than Kaiser's goal intended, this system provided female workers easy accessibility to high quality child care (M. Tuttle Jr., 1993).

Jean Elizabeth Amonson, lead teacher for the Kaiser shipyards care center, explained that she has "never seen anything to equal it since because everything was new, we had the best of equipment and lots of it" (Amonson, 1976). The bathrooms, books, toys, and other facilities were "fresh and clean" (Amonson, 1976). There were teacher training sessions, dieticians for the children, and medical services (Amonson, 1976).

A physician and overseer of the first care center in the Kaiser shipyards, Forrest e. Rieke, demonstrates the positive impact these child care centers had. Although conceded that he could not rattle off statistics on hand, he demonstrated that the most "direct impact" of the centers was simply visible in his perspective -

> *"They really did get healthier, put on weight, began to smile, had a twinkle in their eyes, and wanted to come to the day school every day. They were there being social animals with their peers, wellfed, napping, in out of the rain, play areas, best of teachers...it also assisted materially with the working mother or the working father. Both single parents, and married parents" (Rieke, 1976)*

In addition to the visible improvement of children's wellbeing in high-quality child care centers, parents were reportedly less "stressed," and "the families that had been split come back together," which was "obvious when you work with families, talk to them" (Rieke, 1976). High quality child care strengthened the next generation of American society and reconnected familial ties nationwide throughout the WWII time period.

The Aftermath – How Did Child care Accessibility Evolve in the United States Following WWII?

Thus, child care centers seemed to have been integrated into American society. A significant portion of working mothers "wanted to stay on the job" after the war, demonstrating a continued need for child care (M. Tuttle Jr., 1993). Despite the women's willingness to stay in the workforce, the federal government declared it would pull away funding for child care programs. However, the government ensured that this financial backing was a temporary crutch for the war effort. After the 1945 victory in Japan, the child care centers were to lose their funding; in response, 26 states sent petitions and protested this change (Congressional Research Service & Stoltzfus, 2000). The sudden diverted attention away from universal child care seemed to demonstrate that working women were no longer a priority for the country.

In 1945, there was nationwide agitation among working mothers, government officials, and child-development experts for continued funding in care (M. Tuttle Jr., 1993). Organizations like the "San Francisco Board of Supervisors, the East Hollywood Club of the Communist party...chapters of the Veterans of Foreign Wars, the American Legion, and the American War Mothers" protested before Congress, and educational programs and labor councils dissented through telegrams (M. Tuttle Jr., 1993).

The national debate of the federal government's role in child care circulated maternal employment (Michel, 1999). Unions argued that funding high quality child care would implement "social good" and "cut down on juvenile delinquency" (Michel, 1999). Both national-scale groups like the Child Welfare League of America and local groups lobbied for Congress to pass the 1946 Maternal and Child Welfare Act to continue federal support for child care (Michel, 2011).

Ultimately, it was not passed and only a few areas like California and New York City were somewhat successful in receiving public child care provisions due to significant public uproar (Congressional Research Service & Stoltzfus, 2000). The nationwide effort only delayed the funding for a few months, as Congress provided $7,000,000 to sustain centers until Mary 1st, 1946 instead of October 31st, 1945 (M. Tuttle Jr., 1993). As funds dwindled and states prioritized child care less, child care programs sank across the country.

As of 2011, California was reportedly "the only state to convert war-time centers into a statewide child care system" (Fousekis, 2011) The programs under the act continued in California "only because parents and advocates" pushed for "legislators to do so," but child care was otherwise seen as "marginal child welfare service" (Tebb, 1998). Although "Washington, Massachusetts and New York approved funds" there was not enough financial backing to sustain child care systems (Early Care Educators of San Francisco, n.d.). In California, advocates pushed for two primary viewpoints for continued child care support for the predominantly male legislature - first with the lack of affordability in caring for children to financially sustain a household, and second with the millions of dollars women would be paying in taxes as laborers (Herships, 2021). Seemingly, the first argument strategically established that child care providers were disadvantaged mothers who needed economic support to care for their families, whereas the second portrayed them as small business owners contributing to the care economy. In other words, the second viewpoint held that all child care providers are fundamentally contributors to the economic landscape of the care sector. Yet, these differing perspectives resulted in division. The federal government began to exclusively fund unemployed or underemployed women on welfare, leaving a large portion of women who worked during the war without care support (Herships, 2021). The exclusions and divisions within care continued in later decades.

Child care policies in the 1950s-1970s primarily supported a smaller subsection of mothers - those who were of lower socioeconomic backgrounds. The 1954 switch to child care tax deduction provided partial relief but did not improve "the supply, distribution, affordability and quality of child care" (Michel, 2011). 1956 federal policy claimed that the goal of child care policy was "self-sufficiency," and 1971 policy stated that low-income women should work in particular (Congressional Research Service & Stoltzfus, 2000). This trend ultimately shifted with the welfare law of the 1980s in Reagan's administration - low-income families had significant losses in support whereas middle and high income families nearly doubled in benefits (Michel, 2011). Expansions in voluntary and for-profit child care were inaccessible for those who needed child care the most.

The federal government almost implemented universal child care once more during the Cold War. In 1971, Congress passed the Comprehensive Child Development Act, budgeting billions for care (Collins, 2009). This act was to "expand comprehensive child development programs...with emphasis on economically disadvantaged and including children of working mothers and single parents…establishing the legislative framework for eventual universally available child development programs." (Roybal, 1973)

In response, Nixon claimed the CCDA was "deeply flawed" and "the most radical" policy to pass Congress (Nixon , 1971) He elaborate that there is no "immediate need nor the desirability" of such a child care program, it has not been proven "effective," it will be costly, it has insufficient care workers to support it, and it is "insignificant" for the government (Nixon , 1971)

As mothers, especially from low-income families, need care programs to work, Nixon proposed that the H.R. 1 welfare reform proposal would primarily cover costs instead (Nixon, 1971). However, his proposed legislation ultimately had minimal impact. The study proposal was dropped, and once signed, made "no major changes" for the Aid to Families with Dependent Children (AFDC) grant program for families with dependent children ("The Family-Assistance Plan: A Chronology," 1972). Nixon's alternative to child care failed and there was nearly no systemic change. Since those changes the prospect of achieving universal child care from federal powers has remained elusive, moving further from realization.

Thus, following the second World War, less families have had access to child care. Even for middle- and high-income families, the labor shortage diminished accessibility. The United States remains "one of the few advanced democratic market societies that do not offer child care as a universal public benefit or entitlement" (Michel, 1999). Indeed, nations like France, Sweden, and Denmark provide "free or subsidized care to children over three" and paid parental leave to support families "of all classes" (Michel, 2011). The American system oppresses low-income mothers, needlessly endangering children.

Although the World War II child care system was clearly not without its flaws, our nation had once toed the line of accessible and high-quality care, supporting the most vulnerable populations. In the words of Dr. Steve Peraza, "Political wins aside, the state locally and federally must commit to child care workers now the way they did during World War II. If the circumstances that led to the Lanham Act can be replicated (preferably without a World War), then that pathway should be showcased. The road to universal child care need not be built but, rather, uncovered." (S. Peraza, personal communication, June 25, 2024).

As Peraza elucidates, perhaps the answer to the future lies in past historical attempts. The impact of the Lanham Act may establish a powerful groundwork to the North Star of establishing an accessible universal care system in New York State. Under the new care crisis of the American labor market, providing national funding to child care is a potential past route that has been implemented on a federal level that policy makers today can refer to.

Taxes – Financially Supporting Care

To address the care crisis today, one potential route to relief is tax reform, whether on a federal or a state level. By investigating innovative ways to fund child care and providing access to affordable alternatives, policy makers may catch falling dominos of economic stagnation and inequity. Thus, the following concisely follows past taxing systems on both federal and state levels.

A Brief History of Taxing – How Did Federal Taxes Come About?

The federal income tax has had a lengthy and tumultuous history. It extends from 1861, when the first American income tax, a flat 3% for incomes above $800, was proposed to alleviate Civil War costs (National Archives, 2021). Throughout the late 1800s, advocacy groups fought for radical reforms like a graduated income tax, until Congress enacted a 2% tax for incomes above $4000 in 1894 (National Archives, 2021). However, this was struck down in a 5-to-4 court decision (National Archives, 2021). The 16th Amendment was passed by Congress on July 2nd, 1909, and ratified on February 3rd, 1913, giving Congress the power to impose Federal income taxes (National Archives, 2021). Less than 1% of the population paid income taxes, and only at 1% of their net income (National Archives, 2021). The income tax rate has drastically fluctuated in the past century. However, in the mid 1900s, taxes were around 80-90%, and redistributive taxation has worked to protect the vulnerable and close the income gap (Bennett, 2018).

President Ronald Reagan completely overturned the state of American federal taxes. On August 13th, 1981, Reagan enacted policy like the Economic Recovery Tax Act (ERTA), which cut tax rates from 70% to 30% in approximately five years and lowered rates in lower brackets (Onion et al., 2019). Reagan's economic policy, or Reaganomics, were founded on "trickle down economics" in which benefits for the highest earners "benefits to high earners would trickle down to everyone in the economy" (Stubbs, 2024). Simply put, with increased wealth from the top, lower-level positions gain higher wages, which they can give to child care. However, critics argue that these tax cuts and the supposed economic growth "disproportionately benefited the wealthy, and vastly increased the gap between the nation's rich and poor" (Onion et al., 2019).

The American Tax System – How Can a Tax Subsidize Child Care Expenses?

First, the child and dependent care tax credit (CDCTC) provides nonrefundable credit between 20-35% of care costs for children under 13, "dependent physically or mentally incapable of self-care" (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024). Many families do not benefit from the CDCTC for a variety of reasons. To qualify, all parental units must be working or attending school, and expenses are based on the spouse who earns lower earnings (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024). As one would expect, many families did not receive financial assistance for child care because only one partner was working or attending school. Families with lower adjusted gross income receive higher rates, but credit is nonrefundable and "excess credit beyond taxes owed is forfeited," so "low-income families who owe little or no income tax get little benefit from the credit" (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024).

Second, the exclusion for employer-provided child care accounts for direct care payments, increased value of care, "and, more commonly, contributions made to a dependent care flexible spending account (FSA)" (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024). Workers can annually put $5,000 of their earnings into an FSA for care expenses (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024). Only one parent must work, so the FSA is generally more accessible than the CDCTC (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024). However, lower earning families are less likely to have access to the FSA, and "higher-income families generally benefit more from the exclusion than from the credit" (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024).

Neither system accounts for inflation, so the real value of benefits crumble every year (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024). In response to the COVID-19 pandemic, the 2021 American Rescue Plan Act expanded accessibility to the CDCTC by increasing credit to 50%, but this was a temporary measure that was decreased after the fact (Tax Policy Center Briefing Book - Key Elements of the U.S. Tax System, 2024).

Types of Tax – What's the Difference Between Billionaire's Income Tax and Wealth Tax?

A wealth tax is annually levied on "total wealth (above a threshold) of an ultra-wealthy individual, regardless of whether that wealth went up or down or stayed the same" (Americans for Tax Fairness, 2022). Some legal experts believe that a wealth tax could be challenged in court successfully, as the Constitution does not advocate for the federal government to tax the wealthy (Americans for Tax Fairness, 2022). On a global scale, many nations have repealed wealth taxes recently, and only four in the Organisation for Economic Co-operation and Development (OECD) countries implement one, including Colombia, Norway, Spain and Switzerland (Enache, 2024). This is because wealth taxes "raise little revenue, create high administrative costs, and induce an outflow of wealthy individuals and their money"

(Enache, 2024). Thus, some argue that wealth taxes result in adverse consequences for economically disadvantaged populations, outweighing potential benefits. There is similar opposition to a wealth tax in the States as well. In response to California State Representative Alex Lee's proposed wealth tax, Jared Walczak of the Tax Foundation demonstrated clear opposition. He stated that the wealthy will easily move out of California in response to the financial burden, and he altogether argued that calculating wealth is "unfair" and difficult to clearly distinguish (Weil, 2023).

A billionaire's income tax "is levied only on the growth in the wealth of billionaires," meaning there would be no taxes if a "taxpayer's wealth declined or stayed the same" (Americans for Tax Fairness, 2022). Three recent proposals include the Billionaire Minimum Income Tax proposed by President Biden, the Billionaire Income Tax proposed by Senate Finance Committee chairman Ron Wyden (D-OR), and The Babies Over Billionaires Act introduced by Reps. Jamaal Bowman (D-NY), Susan Wild (D-PA), Bill Pascrell (D-NJ), and Danny K. Davis (D-IL) (Wamhoff, 2022). These have gained popularity, as they would raise hundreds of billions in the span of the next ten years as well.

President Biden's proposal ensures that the wealthy pay a minimum of 25% for taxes, taking unrealized capital gain into account (Watson et al., 2024). Those with more than $100 million in wealth would for the first time pay taxes "on a broad set of assets on a mark-to-market basis or on imputed returns, i.e., without a clear market transaction to firmly establish any capital gain or loss" (Watson et al., 2024). In other words, if assets increase in value but the owner does not sell it, they will still be taxed, as they are still getting more income (Watson et al., 2024). Thus, Biden's plan for a billionaire's income tax adds unrealized capital gains when taxing the wealthy. As such, the federal government has taken recent steps to implement more child care funding.

2023 Taxes – What Taxes Have Been Proposed?

Senator Elizabeth Warren gave a wealth tax pitch in her 2020 Presidential run for her Ultra-Millionaire Tax, taxing the total wealth of the wealthiest Americans (Weil, 2023). Her plan had a 2% tax per year for households with net worth above $50 million and a 6% tax for those with above $1 billion, drawing in $3.75 trillion in ten years from 75,000 households (Warren, 2019). To avoid evasion, she further implemented an exit tax of 40% on "the net worth above $50 million of any U.S. citizen who renounces their citizenship" to stop paying taxes (Warren, 2019).

Modeled after Warren's pitch, state bills have attempted to draw funds by taxing billionaires on their assets(Weil, 2023). Meanwhile, others use more traditional forms like "capital gains taxes and estate taxes" to test future policy (Weil, 2023). Test runs ensure that policy is effective and doesn't drive away citizens to other states with lower taxes, pitting states "against each other" (Weil, 2023). Last year, several states, including "California, Connecticut, Hawaii, Illinois, Maryland, New York and Washington," established and disclosed their draft bills together (Weil, 2023). Examining state government models and policies is crucial due to their immediate and direct impact on the populace. Furthermore, state-level decisions often address local needs and can serve as valuable case studies for broader strategies. Examining how states fund child care to make it more affordable and accessible is essential.

Specific to New York State, campaigns like Invest in Our New York demand that the state taxes the wealthy to raise public funds in many more ways than just a billionaire's tax. Senate Bill S2162 proposes a capital gains tax implementing a surcharge on income over $500,000 annually earned from capital gains, which would raise $12 billion per year (Invest In Our New York, 2024). Bill S1980 taxes corporations earning over $2.5 million profits in the state, raising $7 billion per year (Invest In Our New York, 2024). Another is the Progressive Income Tax Bill under S2059, expanding the progressive nature of income taxes by implementing ten new brackets in personal income tax so that the top 5% "pay their fair share," bringing about $21 billion per year (Invest In Our New York, 2024). The Heirs Tax under S2782 ensures that those inheriting above $250,000 can be taxed by the state, raising $4 billion per year (Invest In Our New York, 2024).

State Child Care Systems

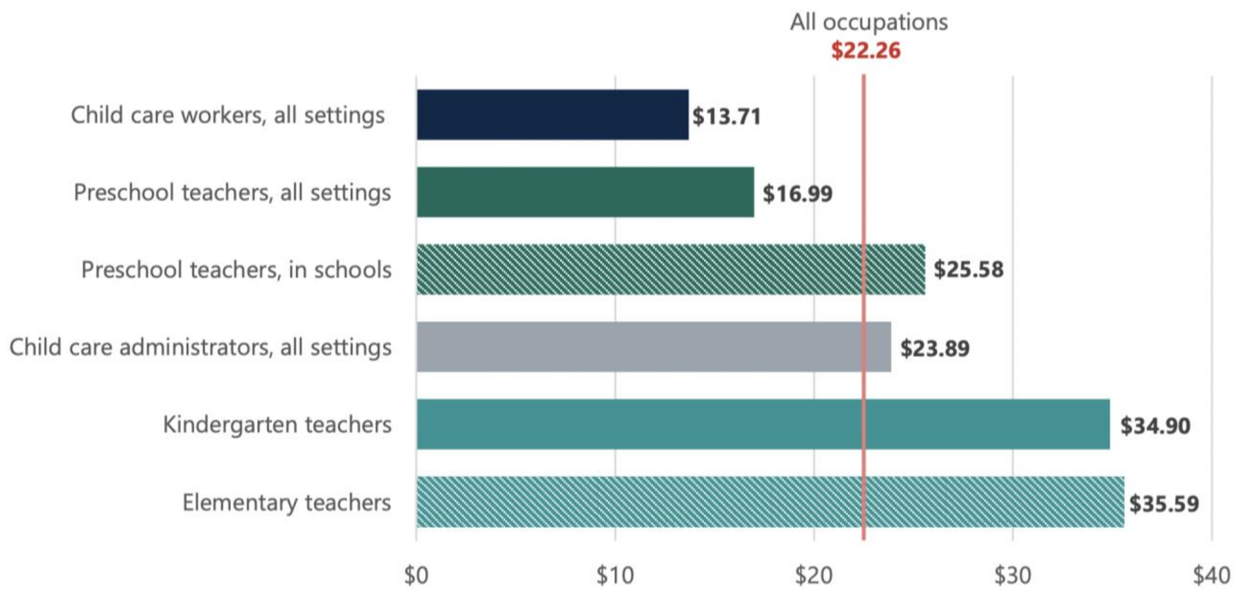
Numerous states have instituted diverse systems to mitigate the lack of affordable child care. This paper provides a concise examination of initiatives undertaken in the District of Columbia, Michigan, New Mexico, Kentucky, Massachusetts, Connecticut, and Vermont. This analysis highlights their respective approaches and policy frameworks in addressing the critical issue of child care affordability.

District of Columbia – Income Tax for the Wealthy

Numerous states have established potential "wage boost initiatives" for care workers, but many of these systems proved to be merely "temporary" responses to the global pandemic (Greenberg et al., 2023). The U.S. Treasury Department described this long-standing problem as a "market failure" in 2021 (Ludden, 2022). The changes in the District of Columbia were "part of a broader push — made more urgent by the pandemic" to fund child care (Ludden, 2022) Washington D.C. prided itself on being one of the few states that established a permanent system increasing child care affordability- until recently, that is. Following advocacy efforts, in July 2021, the Washington D.C. Council voted 8-to-5 to raise income taxes on the wealthy, on the path to "raise about $100 million in revenue in fiscal 2022" (Weil & Brice-Saddler, 2021). This funding was implemented into "housing vouchers, subsidies for day-care workers' wages and monthly tax credits for low-income families" (Weil & Brice-Saddler, 2021). In August 2021, the Fiscal Year 2022 (FY22) Budget Support Emergency Amendment Act of 2021 established the Early Childhood Educator Pay Equity Fund (PEF) under the Office of the State Superintendent of Education (OSSE) to fund child care workers, and the Act also established the Early Childhood Educator Equitable Compensation Task Force to advise on fund allocation (Office of the State Superintendent of Education, n.d.)

This PEF was a "first-in-the-nation program aimed at achieving pay parity between early childhood educators and their K-12 counterparts" in D.C. public schools as a permanent source of child care funding (Alliance for Early Success, 2023). In other words, it was to balance underpaid "CCEE educator salaries…with similarly trained and certified educators employed by DC Public Schools" (Schochet, 2024). Other state and local governments sought to establish similar funding models to support child care, as it was the first of its kind, a sustainable wage supplement initiative equalizing care workers' historically low salaries (Schochet, 2024). This was particularly significant, as picture below, the 2022 "median hourly wage for CCEE educators was $13.71, 38 percent below the $22.26 median hourly wage of other similar occupations" (Mathematica, 2023). Thus, this model was dedicated to establishing equitable compensation for early childhood educators.

Exhibit 1. The median hourly wage for CCEE educators was 38 percent below the median hourly wage in other similar occupations (May 2022)



Source: Occupational Employment Statistics (OES) Survey, Bureau of Labor Statistics, U.S. Department of Labor and the Early Childhood Workforce Index 2020. Retrieved from http://stats.bls.gov/oes and https://cscce.berkeley.edu/workforce-index-2020/report-pdf.

(Mathematica, 2023)

As demonstrated in "The Status of Child Care in New York State," the District of Columbia Early Childhood Educator Pay Equity Fund taxes its highest earners "making more than $250,000 a year" to support child care workers (Creighton, 2024). Beginning in 2022, eligible early childhood educators received an unusually large lump-sum payment of up to $14,000 (Office of the State Superintendent of Education, n.d.). The funds were based on the recipient's role (e.g., teacher, assistant teacher, home caregiver) and job status (e.g., full-time or part-time) (Office of the State Superintendent of Education, n.d.).

The model went through many iterations, with a portion of the timeline pictured below:

Source: Toward Pay Equity: A Case Study of Washington, DC's Wage Boost for Early Childhood Educators, Box 2. Retrieved from https://www.urban.org/sites/default/files/2023-06/Toward%20Pay%20Equity.pdf.

(Mathematica, 2023)

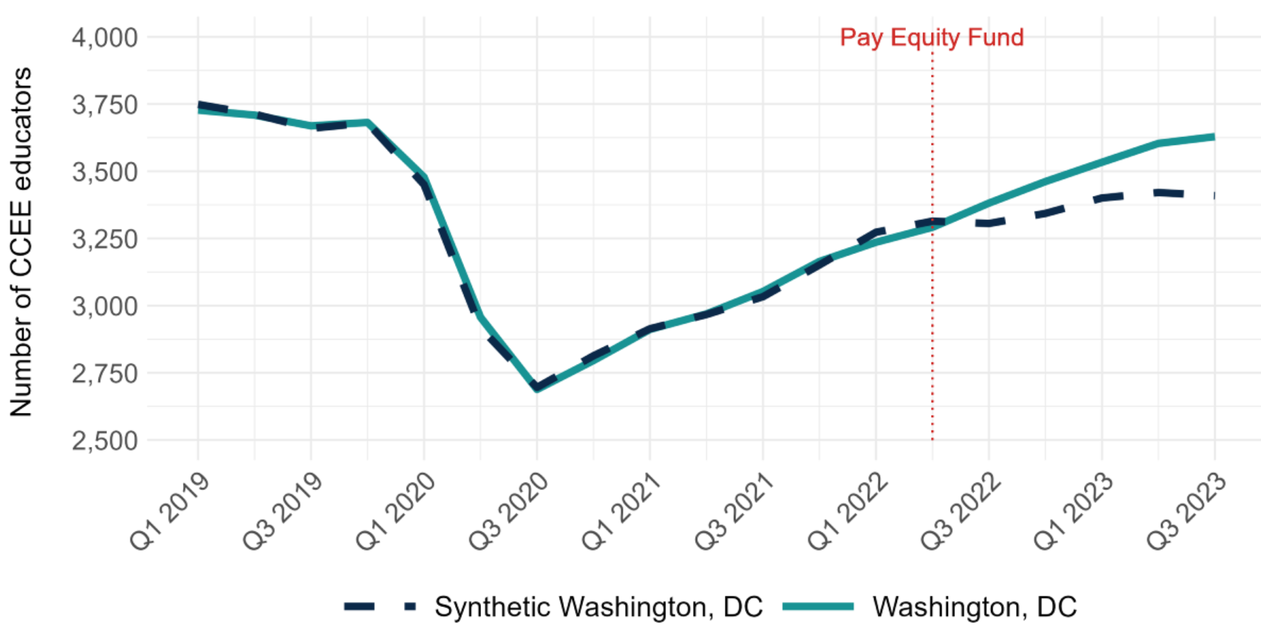
Some feared that funneling such a large lump-sum payment directly to workers would result in mass turnover, establishing an unsustainable funding system. The FY 2022 Pay Equity Fund implemented a declaration of continued employment to counter potential turnover to provide for those who "intend to stay employed in a licensed child development facility through at least December 31, 2022" (Greenberg et al., 2023). From October 2022 and September 2023, this payment was spread out across four separate ones constituting up to $3,500 each, depending on role and status (Office of the State Superintendent of Education, n.d.). This iteration doled out the payment slowly to create a more sustainable funding mechanism. In those two years, more than 4,000 educators were given upwards of $80 million (Office of the State Superintendent of Education, n.d.) This division into quarterly pay was enacted to "support staff retention and financial planning" (Greenberg et al., 2023). In May 2022, the OSSE selected AidKit as a third party vendor to distribute funds, support the application process, and connect community partners (Greenberg et al., 2023). Although there were initial fears that this short-term plan would fail to function as a sustainable plan, the initial impact of the Pay Equity Fund was hugely beneficial to Washington D.C. child care workers.

According to research conducted in 2023, "by Q4 2022—just two quarters after the launch of the PEF—the initial payments had increased CCEE employment levels in DC by about 100 additional educators, or about 3 percent" - a significant statistic as "largest positive impact among all U.S. counties in the analysis," making it "very unlikely to be due to chance" (Schochet, 2024). The majority of care workers wanted to stay in their jobs "longer than previously expected" due to the increased pay, and directors stated that the increased pay "helped them recruit qualified educators to their staff," retaining their "best" caretakers (Schochet, 2024). The increased financial support increased both the quantity and quality of workers in child care, decreasing problems of turnover and labor shortage.

The Healthcare4childcare program is another publicly funded system supporting care workers which provides "free or lower-premium health insurance" (Greenberg et al., 2023). This insurance comes from the same tax revenue pool and complements wage-based support. This program increased accessibility to "1,000 educators and other CCEE staff, and their families" (Schochet, 2024). However, some critique this system as "confusing to people and eroding...the credibility OSSE earned from the Pay Equity Fund" (Greenberg et al., 2023).

The District of Columbia initially seemed like it was on the path to providing strong child care support. The District had further invested in children's development or "outcomes for the children" with quality improvement initiatives - the Quality Rating and Improvement System (QRIS), educator professional development, and Quality Improvement Network (Greenberg et al., 2023). The pay equity fund was initially projected to provide approximately $70.5 million in fiscal year (FY) 2025 as well as annual increases based on the Consumer Price Index beginning in FY 2026 (Schochet, 2024).

Upon further analysis, the extent of this initial impact in increasing care workers grew in its second year (Schochet, 2024). According to the Quarterly Census of Employment and Wages (QCEW) "by Q3 2023, the PEF payments were associated with an increase of 219 CCEE educators, or nearly 7 percent, over [the] best estimate of the CCEE employment level in DC without the PEF" (Schochet, 2024).



(US Bureau of Labor Statistics, 2024a)

This model compared a synthetic D.C. without the PEF with the real data to demonstrate potential correlations between funding and employment (Schochet, 2024). The synthetic D.C. was "more stagnant, increasing by just 95 workers over this period" (Schochet, 2024). Meanwhile, the PEF "increased its CCEE workforce by 314 educators during the same span" with 146 additional educators per quarter, which was twice the initial reporting based on Q4 2022 (Schochet, 2024). This impact would be "larger than that found in about 96 percent of all counties" demonstrating statistically significant impact of the PEF at the 4 percent level (Schochet, 2024).

Despite its demonstrated benefits, the Pay Equity Fund has recently been slashed, devastating the financial support child care workers relied on. In early April, Mayor Muriel Bowser declared that the OSSE would stop "making direct payments to early childhood educators through AidKit" and would instead provide funding "through a child development facility (CDF) payroll funding formula" (Office of the State Superintendent of Education, n.d.). In order to obtain this quarterly CDF funding, the ECE facilities must be licensed, maintain the minimum salary, and complete the OSSE opt-in process (Office of the State Superintendent of Education, n.d.) The mayor reportedly repealed legislation supporting the PEF and proposed cutting funding to "meet a demand from DC's CFO to fund the city's fiscal reserves" (Schochet, 2024).

Subsequently, countless advocates and educators rallied to protest these cuts. Hundreds, particularly in organizations like CommuniKids, gathered to rally at a Downtown Park, with signs that said "Stop Cuts" and "Pre-K Teachers Deserve Better" (Cooper, 2024). Organizers chanted slogans like "Hey-hey, ho-ho, Bowser's bad budget has got to go!" and encouraged "people to write postcards and letters to their city council representatives" (Cooper, 2024).

Many spoke out against the devastating impact of these recent changes. Tazra Mitchell of the DC Fiscal Policy Institute stated that,

> *"Eliminating the Pay Equity Fund and gutting the child care subsidy program will decimate the early education sector…It backtracks on DC's commitment to Black and brown educators fueling a sector that all other business sectors rely on. Her approach will set back the progress that DC has made on poverty reduction, greater economic inclusion, and closing racial and gender disparities that harm us all." (Blassy, 2024)*

Similarly, a testimony at the Committee of the 2025 Budget Hearing for the Office of the State Superintendent for Education by Anne Gunderson indicated that "for some educators, losing the PEF means a 40 percent reduction in their annual salaries, or racking up medical debt in the absence of affordable care" (Gunderson, 2024). She explained that turnover would cause a "mass exodus of early educators," facilities will close with the labor shortage, fewer parents will have access to child care, and the economy will suffer (Gunderson, 2024).

The Washington D.C. model was easily dismantled, leaving countless care providers without support and negatively impacting all parties. Despite these recent changes, the District of Columbia is a system worth investigating, as its tax structure was structured to permanently bridge inequities for child care workers.

Michigan State – Trishare Program

In 1968, a state statute established the Michigan Women's to uplift women facing barriers in inequity and uplift their contributions (Michigan Women's Commission, 2019). According to Cheryl Bergman, Executive Director of the Michigan Women's Commission, The Michigan Women's Commission had traveled across the state with Governor Gretchen Whitmer to identify barriers in child care from 2019 to 2020 (Peng, 2023). Throughout the two years, the initiative found that most of the barriers to access stemmed from "economic security issues: paid leave, pay equity, a pathway to higher-wage jobs" (Peng, 2023). Thus, even before the wave of state changes in child care throughout the pandemic, Michigan state moved toward state changes. In the Grand Rapids Chamber of Commerce, community leaders, business owners, and the state came together to first construct the idea of a public-private partnership. The Commission found that splitting costs with employers and the state could effectively counter the cost crisis. As the pandemic highlighted the care crisis nationwide, the Governor of Michigan launched the Tri-share program pilot (Peng, 2023). Through collective efforts, the state established this novel bipartisan program equally splitting the cost of childcare between employers, employees, and the state, all coordinated by the MI Tri-Share facilitator hub (Dept of Lifelong Education, Advancement, and Potential, 2024).

(Dept of Lifelong Education, Advancement, and Potential, 2024)

Previously, high childcare costs had primarily been heaped onto parents, excluding potential support from other parties. In Bergman's words, employers had previously held the notion that "families, you're on your own" (Peng, 2023). Employers were included in this model because the domino effect ensures that the care crisis heavily impacts employers, businesses, and the entire economy. The state was further included because, when employers attempted to establish child care to attract more workers and tap into the female workforce, they were oftentimes inhibited by "legal liabilities and costs" (Peng, 2023). This state funding model thus involves the public sector to "alleviate some of the administrative burden" (Peng, 2023). The model splits child care costs between employees, employers, and the state of Michigan. (Department of Lifelong Education, Advancement, and Potential, 2024).

The program is administered by the Michigan Department of Labor and Economic Opportunity (LEO), in consultation with the Michigan Department of Education. The Tri-Share facilitator, the hub, intermediates for employers, families, and care providers (Department of Lifelong Education, Advancement, and Potential, 2024). Hubs thus "assume fiduciary responsibility," manage communications, recruit employers, provide families with access, and work with the Michigan Women's Commission (Dept of Lifelong Education, Advancement, and Potential, 2024). They receive funding from the Michigan Women's Commission (MWC) and can use "may use up to 12 percent ($36,000) of the state award to administer the Tri-Share Program" (Dept of Lifelong Education, Advancement, and Potential, 2024). Hubs furthermore coordinate all payment administration, and "should strive to pay providers" weekly, but can adjust if they prefer a different arrangement (Dept of Lifelong Education, Advancement, and Potential, 2024). They furthermore submit monthly reports, contact program administrators monthly, evaluate the program, and determine eligibility by gathering worker income data.

Employers must be in Michigan, with a location in a county with a hub. For multisite employers with multiple counties in various hubs, the pay is based on how centralized the payroll system is. Employers can determine slots without limitation - whether to give one slot per family, multiple based on number of children, or on a financial need-basis. They decide the maximum investment and parameters, and collect employee contributions through payroll deductions. Employers can provide for employee's child care costs and have significant return on investment for business recruitment and talent retention (Department of Lifelong Education, Advancement, and Potential, 2024).

Employees must live in Michigan and be ineligible for the Child Development and Care program for subsidies. Self-employed workers with children are eligible if they meet all other requirements, and child care providers can serve as both an employer and a provider. The child care provider(s) must be licensed, and employers are prohibited from retaliating against parents for using the program. Families can thus contribute more for the workforce with a reliable care facility (Smith, 2021). Employees have access to licensed care providers with lowered costs. This program is structured to support low-income families, as it targets ALICE (Asset Limited, Income Constrained, Employed) populations, providing for workers with household income "250 percent to 325 percent of the federal poverty level (FPL)" (Department of Lifelong Education, Advancement, and Potential, 2024).

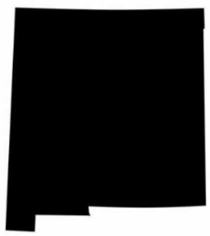
The scope of child care is broad, as it includes "all licensed part-time or full-time care, including before- and after-school care, preschool programs, and summer care/camps," and it is open to youth of all ages (Department of Lifelong Education, Advancement, and Potential, 2024). By working with the facilitator hub, care providers receive administrative support and work for local employers (Smith, 2021). They thus receive direct payments through the hub and receive consistent payments for a more stable employment (Smith, 2021). The pilot was launched in three areas in March 2021, and it has continued to expand since by alleviating high costs from parents and establishing a system that benefits all parties (Department of Lifelong Education, Advancement, and Potential, 2024).

Overall, the participants on all three sides were "very satisfied or satisfied" with the system (Department of Lifelong Education, Advancement, and Potential, 2024). The number of participants in the three initial areas where the pilot grew consistently, and in the span of March 2021 to June 2022, 65 workers there were enrolled (Department of Lifelong Education, Advancement, and Potential, 2024). The average worker in the Michigan program decreased care costs "by $464, or 65 percent," and 86% of workers strongly agreed the program created access to more affordable child care (Department of Lifelong Education, Advancement, and Potential, 2024). This program not only increased affordability, but also augmented worker turnover, as 82% of workers "agreed or strongly agreed that Tri-Share makes them more likely to keep working and stay in their current job" (Department of Lifelong Education, Advancement, and Potential, 2024).

The employer side found similar benefits. The majority of "employer survey respondents agreed or strongly agreed that Tri-Share has and will continue to help them retain employees in the future," helping with stability and turnover in businesses (Department of Lifelong Education, Advancement, and Potential, 2024). These employers invested a mean upwards of $250 monthly for each child care slot, "a new benefit that the vast majority have never offered before" (Department of Lifelong Education, Advancement, and Potential, 2024).

The program is not without its flaws, particularly in its limited expansion. Nearly all workers were white and graduated from college, which indicates that there could be improvement in equitable access (Department of Lifelong Education, Advancement, and Potential, 2024). The largest barriers for employers providing more slots to care workers were "pilot expiration, child care access, limited financial resources, program awareness, and eligibility limits" which the MWC hub could address (Department of Lifelong Education, Advancement, and Potential, 2024). The participation is still relatively low, as there was "only a $2-3 million investment" as of late 2023, which limited expansion.

The Michigan pilot currently reaches 59 of 83 counties, and it is only expanding statewide, projected to scale to 5,000 families by 2028 (Sullivan, 2024). Other states, including Michigan, Kentucky, North Carolina and Virginia, are attempting to draw from this novel model (Sullivan, 2024). In July 2023, a child care pilot similar to Michigan's launched in Kentucky, while North Carolina's model will begin to be implemented this summer (Sullivan, 2024). The North Carolina Partnership for Children (NCPC) received $900,000 in 2023 from the state general assembly for a two-year pilot in three regional hubs acting as intermediaries. North Carolina may deviate from Michigan's like Kentucky, with a graduated scale that decreases financial support as income increases (Sullivan, 2024). Noble County, Indiana is the first instance of local adoption of the model. They received $50,000 from commissioners in January 2023 for 15 to 25 children, but there was difficulty implementing narrow restrictions on a small group of people, as few were eligible (Sullivan, 2024).



New Mexico – Taxes Untouched, Oil & Gas Revenue-Based Free Child Care

In 2023, New Mexico became the first state to establish permanent child care funding despite being among the country's lowest ranked child well-being (Parks, 2022b). The New Mexico Voices for Children group had pushed to implement the 1912 Permanent School Fund, or the Land Grant Permanent Fund when the state was first founded (New Mexico Voices for Children, n.d.). This trust fund comes from two permanent sources - the "oil, gas, and mineral production on 13 million acres of state lands" as well as "the investment of that money in the stock exchange" (New Mexico Voices for Children, n.d.). This fund grows approximately 11% annually, has almost $26 billion in comparison to the approximate state budget of $8 billion, and 5% of this fund is put into sources like public education and hospitals (New Mexico Voices for Children, n.d.).

Other states like Kansas, Georgia and Virginia have relied on temporary federal relief from the global pandemic until this year, like the American Rescue Plan and Cares Act (Parks, 2022a). However, New Mexico established a permanent source of funding - the state put forth $300 million to create the Early Childhood Education and Care Fund which is projected to be $4.3 billion by next year (Parks, 2022a). This plan effectively averted raising citizens' taxes altogether by drawing from the state's unique century-old reserve (Parks, 2022b). On November 8, 2022, the organization pushed voters to provide 1.25% of the distribution for child care and education in the Permanent School Fund ballot question for Constitutional Amendment 1 (New Mexico Voices for Children, n.d.). Upwards of 70% of New Mexicans assented with the constitutional amendment to provide financial assistance to child care on their voting ballots (Parks, 2022b). In the words of New Mexico Governor Michelle Lujan Grisham, "It's free, no more co-pays, no more waiting...this is the road to a universal child-care system." (Parks, 2022a). This constitutional amendment was thus established with New Mexico's unique history and petroleum revenue.

Kentucky – Giving Child Care Workers Free Child Care

Kentucky had a different approach to this child care crisis. Last year, the state expanded access to early care and education programs by essentially giving child care workers access to child care for their own families (Powell & Dade, 2023). The Child Care Assistance Program(CCAP) subsidy system implemented a new state statute that "any employee working 20 hours or more per week in a licensed child care center or certified family child care (FCC) home is eligible for a child care subsidy, regardless of their household income" (Powell & Dade, 2023) Parents could not access high quality care due to the shortage of child care workers. It somewhat drew from the Michigan program, as "families earning up to 85 percent of the state median income (SMI) receive discounted or free child care through the subsidy program" (Sullivan, 2024). However, Kentucky was independent, as it had no intermediary nor a fixed contribution from the employer (Sullivan, 2024).

This system theoretically attempted to address two problems. First, this solution addressed the labor shortage by increasing the amount of care workers. Previously, a laborious job in child care would pay $12 wages hourly while a local Target would provide $17, so in the words of Kentucky Youth Advocates policy and research director Sarah Vanover, "it's not a contest for working parents who need to support their family"(Hsu, 2023). Extensive past research has demonstrated further impacts of turnover on child care workers. Highly-trained care workers left their jobs more frequently if the job offered lower wages, less stability of highly-trained coworkers, and a greater percentage of co workers without bachelor's degrees (Whitebook & Sakai, 2003). By decreasing costs for care workers, the care economy sees less turnover, meaning less costs and instability for all.

Second, the incentive increased accessibility for more children. The Kentucky Cabinet for Health and Family Services stated that, within a year, 3,200 care workers and 5,600 children benefited from the program (Powell & Dade, 2023). It is true that this system had high immediate costs for the state, which had to pay upwards of $200 per week in counties for infants (Hsu, 2023). Kentucky relied on the American Rescue Plan from the pandemic to fund the program(Powell & Dade, 2023). Nevertheless, these incentives will generate long-term benefits for the economy that will have a positive impact on all. Other states could follow Kansas's system, by including new requirements in their next application for the Child Care Development Fund (CCDF) grant from the federal government establishing care workers as a protected population (Powell & Dade, 2023).

The Kentucky system was not without its flaws. Half of the workforce in ECE were already eligible for subsidy, as they were significantly below the state median (Powell & Dade, 2023). Access is inequitable, and some argue that the system does not get to the root of the problem by raising wages or advancing the professional development of the care workers but instead provides a temporary "band-aid" solution by trading their work for free child care. This Kentucky initiative may not apply as perfectly due to different state structures. Unlike other states, Kentucky did not have a subsidy waitlist which creates political barriers in establishing care workers as a protected population(Powell & Dade, 2023). Thus, other states can look to models like Massachusetts which has a waitlist, but still attempted to prioritize ECE workers in receiving subsidies(Powell & Dade, 2023). However, expanding eligibility vastly increased applicants for the subsidy (Powell & Dade, 2023). If the entire nation implemented a similar model, 234,400 workers with children below six years old could benefit, and 392,800 including children through age 13, the maximum age for subsidy eligibility (Powell & Dade, 2023). In New York alone, the number of parents working in ECE with children under 6 years old would rise by the thousands - from 12,300 to 15,500 (Powell & Dade, 2023).

Massachusetts – Millionaire Tax (Fair Share Amendment)

In January 2023 the Department of Early Education and Care (EEC) launched a pilot program with the financial assistance program system already put in place (Department of Early Education and Care, 2023). The Department gave immediate access to "vouchers and contracted slots" to workers below 85% state median income in programs licensed or funded by the EEC (Department of Early Education and Care, 2023). Those in "early education or school aged program" are currently given top priority in the child care waitlist for economic support (Department of Early Education and Care, 2023).

For the Fiscal Year 2024 (FY24), Governor Maura Healey signed a $55.98 billion state budget with "historic investments" into public spending, including in child care (Executive Office for Administration and Finance et al., 2023). It specifically dedicated "$475 million to child care providers," expanding the "Commonwealth Cares for Children (C3) grants for early education and care providers" (Executive Office for Administration and Finance et al., 2023). The budget draws from the billions of the Fair Share income surtax, otherwise known as the 4% millionaire's tax, taxes the state's wealthiest residents (Healey & Driscoll, 2023).

Connecticut – Tax Brackets

Advocates in Connecticut are pushing for "permanent, full refundable child tax credit (CTC)" of $600 per child, as the "General Assembly did not adjust the underlying budget for 2024," failing to implement the CTC (Connecticut United Ways, 2023). This funding would support "250,000 CT households and 550,000 children" (Connecticut United Ways, 2023). In Testimony For Hearing on March 6th, 2024 in the Finance, Revenue and Bonding Committee, more than 400 supported while less than 20 opposed (Finance, Revenue and Bonding Committee, 2024) Supporter Jacob Aboud stated that this "tax credit Scholarship program will benefit low-income children looking for a better education and a brighter future. Similar programs in Florida, Pennsylvania, Georgia and Arizona, have been met with enthusiastic participation, bipartisan support, and most importantly, more options for struggling parent" (Finance, Revenue and Bonding Committee, 2024).

Meanwhile, an opponent of the tax, President of the New Haven Federation of Teachers Leslie Blatteau, stated that these "scholarships" would take away from public schools and only "use taxpayer dollars to fund private schools" (Finance, Revenue and Bonding Committee, 2024). She further stated that private schools "provide students with the same rights and protections" as public schools do, including but not limited to the "Title VI of the Civil Rights Act, Title IX, the Individuals with Disabilities Education Act, Title II of the ADA, and the Every Student Succeeds Act" (Finance, Revenue and Bonding Committee, 2024).

Vermont – Child Care Payroll Tax

Vermont is implementing a child care payroll tax. Going into effect at the start of next month, the 2023 child care Bill, Act 76, expands access for child care by providing for care and education (Department of Taxes, 2024). Under the Child Care Contribution (CCC), the Department of Taxes implements a "0.44% payroll tax on wages and a 0.11% self-employment income tax" (Department of Taxes, 2024). Thus, employers must pay a payroll tax, but they may "choose to deduct and withhold a maximum of 25 percent of the required contribution (i.e., 0.11%) from employee wages" (Department of Taxes, 2024). Furthermore, for individuals in Vermont receiving "income subject to federal self-employment tax," they must pay a smaller tax without a cap alongside their personal income taxes (Department of Taxes, 2024).
This self-employment tax thus is "primarily for individuals who work for themselves," which can be "as a sole proprietor or independent contractor" like writers and church employees (Internal Revenue Service, 2023).

New York State

Changes to Child Care – What Are the Proposed Solutions to Address the Child Care Crisis?

In 2022, the Live Well Erie Emergency Child Care Task Force negotiated significant improvements for the New York State budget, demonstrating "the value of collaborative action research projects" (Creighton, 2024). Billions were invested into child care, hugely expanding access, yet workers are still being paid low wages. In simpler terms, New York State needs a permanent solution. As such, in 2023, Governor Kathy Hochul vetoed the Decoupling Bill and deprioritized child care, failing to make clear steps towards progress (Creighton, 2024).

It is crucial that the state work toward solutions for the child care crisis. Potential ideas include advocating for a permanent fund for the child care workforce, establishing flexibility in funding operations, and thus increasing funding for workforce support (Office of Children and Family Services, 2024). The child care workforce will be stabilized with such funding and expanding support for legally exempt providers (Office of Children and Family Services, 2024). The workforce can improve on development and resources by increasing scholarship support, eliminating policy barriers, and encouraging enrollment in the Aspire Registry (Office of Children and Family Services, 2024).

In "The Status of Child Care in New York State" as updated in March 2024, the Washington D.C. Model has proven to be successful. The D.C. Pay Equity Fund is a more permanent model that receives funding from the highest earners' taxes (Creighton, 2024). New York state could similarly adopt a system that taxes the wealthy and puts the money into child care, as the previous model has proven to be successful. This change will ultimately establish long term economic benefits that will outweigh the short-term costs.

Child care is not affordable nor available. By expanding from the $7 billion expansion from the pandemic and creating a more permanent, public commitment to affordability, expanding assistance, increasing reimbursement for the Child Care Assistance Program, and eliminating barriers, child care can become more affordable (Office of Children and Family Services, 2024). A statewide Child Care Assistance Program based on the true cost of care can increase accessibility.

Corporations could furthermore support child care needs, providers, and systems. Business mentoring can increase opportunities for training with "business practice, employment law, workplace environment, benefits management, tax planning, regulatory compliance, marketing, governance, and community engagement" (Office of Children and Family Services, 2024). Businesses can strengthen partnerships with agencies, and the Department of Financial Services can work in conjunction with the OCFS to analyze potential changes in legislation, amending insurance law can allow for insurance pools (Office of Children and Family Services, 2024).

The government can implement a state-run child care program in diverse parts of the state like it did throughout World War II for a year and evaluate potential changes. (Office of Children and Family Services, 2024) Although universal child care may seem radical and impossible, it has been accomplished in the past. The nation can make vast change by joining hands, collaboratively establishing sustainable, accessible care systems and safeguarding the vulnerable.

Unionization – How Can Organized Labor Contribute to Change?

Solidarity is crucial in implementing unified change for child care workers. Peraza indicates as such-

> *"Since women represent the largest group of stakeholders in child care specifically and the Care Economy more generally, there is the potential to mobilize female voters as workers in addition to other political identities" (S. Peraza, personal communication, June 25, 2025).*

Care workers for children, the elderly, and disabled alike lack legal protections and primarily constitute similar demographics. If they unite, a group primarily consisting of women of color can "grow in number and power through their shared experiences as workers in the care economy" (S. Peraza, personal communication, June 25, 2025).

Organized labor today can and should provide infrastructure building worker power. Labor unions are collective worker organizations negotiating with external entities as "micro-democracies" to establish labor contracts for rights like earnings and working conditions (Collins & Gomez, 2023). When care workers advocate for their rights collectively rather than individually, they have power in numbers and have more potential to take larger strides for change. In February 2005, Illinois became the pioneering state among eleven others to grant domestic workers the right to engage in collective bargaining with the state government (Grindal et al., 2015). Unions have the potential to support child care workers by pushing for federal investment, uplifting their voices, ensuring "workplace safety and health protections, increasing wages and benefits; and stabilizing the workforce" (Collins & Gomez, 2023).

Care providers gained more autonomy and ability to advocate for their rights within labor organizations. According to SEIU Local 99, Connecticut care workers gained higher pay rates, more bonuses, a 15% increase for those caring for children with special needs, and a $200,000 professional development fund (Huang, 2019). Due to collective efforts, Connecticut care providers are a part of the cabinet implementing childcare decisions within the state's Department of Education (Huang, 2019). Similarly, Rhode Island workers made significant changes with expansion and amplification of worker voice. Providers were given "the right to Spanish language liaisons at the Rhode Island Department of Human Services" (Collins & Gomez, 2023). The care providers established the Development of Training Fund for augmented "workforce development, higher quality child care facilities, and technological assistance," further receiving benefits like "university credits for Spanish language classes and Chromebooks for all union providers" (Huang, 2019). Rhode Island workers further gained increased sick leave from 2018 to 2020, two weeks of vacation, and increasing regional market rates (Huang, 2019).

Unions have historically worked to improve safety and health, a particularly integral part of care work. For example, unions were crucial to passing the 1970 U.S. Occupational Safety and Health Act (Collins & Gomez, 2023). Massachusetts care workers collectively bargained for a "$100,000 fund" used for CPR classes alongside grant writing and administrative training (Collins & Gomez, 2023). During the pandemic, care workers in California represented by Child Care Providers United received financial support "for personal protective equipment, cleaning supplies, and 16 additional paid COVID-19 closure days" (Collins & Gomez, 2023). This union worked in conjunction with "Service Employees International Union (SEIU) and American Federation of State, County, and Municipal Employees (AFSCME)" (Collins & Gomez, 2023). New Mexico care workers received hazard pay as teachers worked throughout the COVID-19 pandemic (Collins & Gomez, 2023).

Unions have improved the devastatingly low pay and support for care workers as well. In Washington, SEIU 925 collectively bargained with the state to ensure "health and dental care benefits to licensed home-based childcare providers" (Collins & Gomez, 2023). Massachusetts gained 40 hours of paid time off and two days annually for professional development (Collins & Gomez, 2023). Illinois care workers ensured a 30% cumulative raise in the span of 2 years, financial backing of "free college classes and paid educational training" for training and development, free health insurance for all care workers in the state, and "extensions on mandatory trainings requested by the state licensing office" (Collins & Gomez, 2023). New Jersey care providers in the CSW Local 1037 union raised their earnings by 64% (Collins & Gomez, 2023). Imagine U, a Washington childcare recruitment program affiliated with SEIU Local 925, established 900 child care slots (Collins & Gomez, 2023). California workers gained $40 million training funds to support home-based care workers (Collins & Gomez, 2023). Union power can ultimately be powerful in organizing workers and bringing them together. Workers in childcare can make further advancements in solidarity-based advocacy.

Towards the Future

What Areas Remain Unexplored?

Change is imminent with America's broken child care system. The Build Back Better Framework was to rebuild the middle class with efforts toward childcare, offering universal and free preschool for 3 and 4 year olds and providing "39 million households up to $3,600 in tax cuts per child by extending the American Rescue Plan's expanded Child Tax Credit" (The White House, 2021). As of April 18, 2023, President Biden implemented an "Executive Order that includes more than 50 directives to nearly every cabinet-level agency to expand access to affordable, high-quality care, and provide support for care workers and family caregivers." (The White House, 2023). The Child care Investment Act of 2023 further improves tax incentives including the Child and Dependent Care Tax Credit (CDCTC), the Dependent Care Assistance Program (DCAP), and the Employer-Provided Child Care Credit (Carbajal, 2023). These sweeping, historic changes are significant steps towards the North Star of universal child care. However, there is still work to be done.

To make a more comprehensive understanding of child care, we can further observe the informal workers of child care. Researching an informal sector is evidently difficult for self-evident reasons - the workers are not licensed or registered and cannot be analyzed in the same sense that workers in more formal occupations can be. However, this gargantuan portion of the workforce has historically been excluded from even the minimum protections of labor law. The legal successes of New Deal legislation, the second World War, and today post-pandemic in various states have not applied to these informal laborers. It goes without saying that informal care workers are often marginalized and overlooked. Further research could ensure due recognition, protection, advocacy, and support in academic discourse. This research does not include all of the specific historical changes of child care and labor with each decade for purposes of relevance and brevity. Furthermore, many nations maintain accessible child care systems. A thorough investigation can inform New York state's next steps further.

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