Home > The Community Child Care Investment Program: Does the evidence support the claims?

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Excerpts from the document:

The evidence shows that workplace child care is not "the answer" for early learning and child care; it is &em; at best &em; a small part of the solution.

1. Workplace child care does not provide a range of early learning and child care options;

2. Although it has been touted as "the answer", workplace child care has &em; over the years &em; remained an extremely minor part of the supply of regulated child care;

3. As operating funds are rarely subsidized by employers, workplace child care usually has the same accessibility and quality issues that community-based child care does;

4. Employers can withdraw or change support for child care or make decisions about its operation that are unrelated to families' needs;

5. Relying on volunteer employers to develop child care perpetuates the inaccessible and inequitable patchwork, especially in rural communities or for parents working atypical schedules. These harder-to-serve child care needs need well-focused funding and policy;

6. As workplace child care is supported by public funds, favouring some families who work at selected workplaces while families in other circumstances have no access is unfair.

In addition, based on the evidence it appears unlikely that the proposed \$10,000 per space employer tax credit has the capacity to stimulate the announced 125,000 new child care spaces.

1. Most of the workplace child care in Canada has been associated with public sector employers who pay no taxes;

2. The general child care policy climate affects the willingness of employers to become involved - where operating funding is generous, there is more employer take-up;

3. Much of the capital development of workplace child care has been substantially publicly funded; small grants or tax incentives have been unsuccessful;

4. The capital costs for a child care space &em; while variable locally &em; are estimated to be much higher than a \$10,000 per space tax credit;

5. Small-scale employers and rural communities are particularly unlikely to respond. Region: Canada [3] Tags: funding [4]

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