

Building the Business Case for Child Care

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"Don't spend time beating on a wall, hoping to transform it into a door."

— Coco Chanel



Business, Child Care, & the Business of Child Care

01

Why Child Care?

U.S. Chamber Foundation's investment in care

03

Federal Tax Credits

Opportunities available to employers today

02

State-Level Insights

What we've seen working across other states

04

Lessons Learned

Practical takeaways for chambers & employers

U.S. Chamber Foundation & Child Care

Workforce of Today & Tomorrow

Child care is a workforce issue — not just a family issue

Quantifying the Cost

Measuring economic losses — and potential gains — from care gaps

Building Bridges

Connecting business, providers, and policy to drive solutions

Employer Resources

Tools and guides to help companies act with confidence



A Look from Above

State-level models showing what's possible when business leads on child care



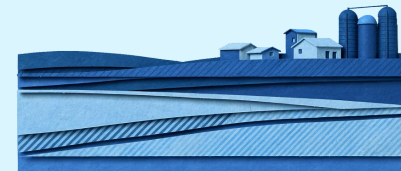
Nebraska

Innovative tax credits increase child care investment



Utah

Creative investments at the municipal level increase access & affordability



North Dakota

Rural strategies bridging supply gaps for working families

The Employer-Provided Child Care Tax Credit (Section 45F)

What It Was

A \$150k (up to 25%) credit on child care facility & operation costs — underutilized for decades

What It Is Now

Enhanced under recent legislation:
up to \$500K per year (up to 40%) for all qualifying employers - 600k (up to 50%) for eligible small businesses


What We Know

Accessible to businesses of all sizes; covers facility, referral, and contract costs, and other "intermediaries"

What We Don't

Implementation guidance still evolving — key questions remain on eligibility



 Resources and guidance available from the U.S. Chamber Foundation to help employers take action now.



For Chambers & Employers

1

Roles to Play

Convener, advocate, investor, communicator

2

Moves to Make

Assess need, explore 45F, engage providers

3

Call to Action

Start the conversation — your workforce is waiting

Thank You

Questions & conversation welcome.

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