



IOWA WOMEN'S  
FOUNDATION

# Iowa Business and Child Care Toolkit

*Accelerating Iowa's Economic Recovery Through Child Care Investments*



# INVESTING IN CHILD CARE PAYS OFF –

## FOR YOUR BUSINESS, EMPLOYEES, AND IOWA'S ECONOMY

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### Executive Summary

Child care is a core economic issue and an essential workforce support. Without it, there will be no economic recovery for Iowa's families, businesses, or communities.

In rural and urban Iowa, child care has become unaffordable, inaccessible, or simply nonexistent, causing working parents to drop shifts, switch employers, or leave the workforce altogether. Pre-COVID, 75% of Iowa families with children under the age of six had all parents working outside of the home. On average, one in two children went without access to quality, affordable child care. And in the five years leading up to the pandemic, Iowa lost 33% of its child care businesses.

In February 2020, the US Chamber of Commerce Foundation, along with Iowa Association of Business and Industry (ABI), released the study: "How Child Care Impacts Iowa's State Economy." Their report found that, annually, **child care issues result in an estimated \$935 million loss for Iowa's economy and an estimated \$153 million loss in tax revenue. Finally, absences and turnover cost Iowa employers an estimated \$781 million every year.**

In a matter of months, due to COVID-19, the situation became even more dire as both licensed centers and in-home providers closed at alarming rates. Parents now face tough decisions as they struggle to balance work, remote learning, and child care. Businesses—regardless of size, industry or location—have been forced to make significant changes as well.

The economic destruction we are living through spotlights how vulnerable and essential the child care sector is to Iowa's families, businesses, and economic recovery. Child care-related work benefits can be a valuable tool for businesses looking to develop, grow, and retain their workforce. Research shows that increasing access to quality, affordable child care options isn't just a great perk for employees—it's good for a business' bottom line and gives them a competitive edge:

- Workforce recruitment and retention costs will decrease
- Work productivity will increase with fewer disruptions and distractions
- Supply chain interruptions can be eliminated

Child care is key to attracting and retaining a workforce, with 63% of working parents saying child care availability and affordability influence their careers and 85% saying they would leave their jobs for one with more family-friendly benefits. Employee exit surveys have found child care listed in the top three reasons for turnover. In a study conducted by the Society for Human Resources Management (SHRM), it takes up to 50-60% of an employee's annual salary to find a direct replacement.

Child care issues also impact work productivity. Working parents are absent from work for nearly two weeks per year due to child care issues. On average, they also have their schedules affected 15 more times a year because of problems with child care. Interruptions and distractions (phone calls) negatively affect a working parent's performance. According to the Early Care & Learning Council, when companies provide child care, employee absences decrease by up to 30% and job turnover declines by as much as 60%. Parents who have access to quality affordable child care are also more productive.

The child care crisis may not feel like it impacts you directly, but it could be impacting your supply chain as suppliers grapple with the loss of employees and work productivity. Without parts there is no production, and without production there are no sales.

Because of our state's employee shortfall it is estimated that annually there is

**\$675 MILLION** in unrealized annual GDP



## Solutions

When businesses invest in child care—they see results! Because each business and its employees are unique, there isn't one best investment for every business to solve their child care issues. These solutions will require multiple actions through a combination of public and private investments.

1. Flexible Work Arrangements
2. Flexible Spending Accounts
3. Subsidized Child Care
4. Backup Child Care
5. On-Site Child Care
6. Off-Site/Nearby Partnerships



## CALL FOR ACTION



### GET THE FACTS

Understand why child care matters to your business' bottom line and the Iowa economy.



### EDUCATE

Tell others in your business and community why child care is an economic issue.



### LEARN

Find out what your workforce's child care needs are.



### ASSESS

Consider how you can address your employees' child care needs using the tools provided in this kit.



### INVEST

Take action by investing in child care solutions for your employees.

*\*The Iowa Women's Foundation would like to thank the Center for American Progress, Child Care Aware, Child Care Resource and Referral, Family Forward NC, ReadyNation, US Census Bureau, and the US Chamber of Commerce Foundation for providing the content and data needed to complete this toolkit.*



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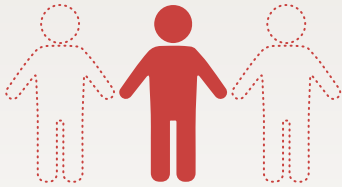


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## Flexible Work Arrangements



Absences and employee turnover cost Iowa employers an estimated

**\$781**  
MILLION PER YEAR



**65%**

of working parents have their schedules affected **15 TIMES A YEAR** on average causing them to be late or leave early because of problems with child care



Working parents are absent from work for nearly

**TWO WEEKS**  
**PER YEAR**

because of child care issues

### EXECUTIVE SUMMARY

Child care is a workforce issue impacting working parents and businesses' bottom lines.

**Flexible work arrangements include remote working, flexible hours and paid time off (PTO), job sharing, predictable scheduling and a temporary or permanent switch to part-time.**

Child care issues cause working parents to miss work, drop shifts, be less engaged on the job, switch employers, or leave the workforce altogether. Research tells us one of the most beneficial policies to help employees balance family and work is flexibility. Flexible work arrangements can enable employees to better balance their work and child care responsibilities. They can manage their time more efficiently, avoid scheduling conflicts and increase productivity without interruptions and distractions.

When employees have less stress and more job satisfaction because of flexible work arrangements, employers will see an increase in productivity and an improved bottom line. Employee absenteeism decreases and emergency and weather-related disruptions decline. Overhead costs and recruitment and retention expenses drop. Research shows employee absences decrease 30% and job turnover declines by as much as 60% when companies provide child care benefits.

According to Family Forward NC, "Flexible and family-forward policies and benefits are a win-win. They give businesses that competitive edge—improving workplace productivity, recruitment and retention; supporting children's healthy development; and growing a strong economy." Starting a dialogue with working parents is a simple way to begin the discussion and process. It is imperative that businesses understand the child care crisis and their workforce child care needs in order to invest successfully in a solution.

# PROCESS



## BEST PRACTICES/TESTIMONIALS

**de Novo Marketing** is growing and constantly looking at how their policies can support their team members outside of work. Recently, the company expanded its flexible working options to include an unlimited paid time off policy. In addition, they have updated their parental leave policy to provide up to eight weeks of paid time off for working moms and dads, as well as adoptive events with paid compensation. They were able to provide this benefit by leveraging their short term disability plan along with paid compensation.

According to owner Jen Neumann, “We hear regularly from employees that the flexible work policies are part of what makes de Novo an amazing workplace. One of our tenets is that we ask everyone to bring their ‘whole selves’ to the team, and that is hard to do when you are worried about how to find and pay for child care, or how you will continue to work if child care is closed, or even if the employee loses their child care. As a result, we have a team that consistently reports feeling trusted, valued, and supported, and our turnover rate is very low. As a small business, even one departure can leave a big hole. It’s easier to hire when you have great policies and a reputation for caring about your workforce, and for being progressive and generous with your benefits. We will continue to evolve with our team’s needs and plan to add more family-friendly support as the needs arise”

**Jen Neumann, Owner**  
de Novo Marketing  
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319-200-4901

**CPM Holdings Inc.** has offered flexible work arrangements throughout the COVID-19 pandemic for individuals facing child care challenges. When schools and daycare centers are closed, working parents face a significant challenge. In order to support their team members at CPM, flexible work arrangements were allowed for individuals in qualified positions. This includes the ability to work from home, as well as hybrid schedules if necessary. They plan to retain some elements of these arrangements post-pandemic to support working parents.

**Kyle Roed**  
CPM Holdings  
kyle.roed@cpm.net  
319-464-8215

## MAIN CONTACT

Name \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_

## NOTES & ACTION ITEMS

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## RESOURCES

This is not an exhaustive list; you may have and know of potential resources that are specific to your community.

**Iowa Child Care Resource and Referral** – <https://iowaccrr.org/employers/>

**National Chamber of Commerce Foundation** – <https://www.uschamberfoundation.org/topics/early-childhood-education>

**Family Forward NC** – <https://familyforwardnc.com>

**Workplace Guide** – <https://familyforwardnc.com/family-forward-policies/working-from-home-telecommuting/>

**Sample Policy** – <https://nctelework.org/%20sample-policies/>



## **SOLUTION**

Flexible Work Arrangements

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**Why is this solution a good fit for your business?**

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**What resources and connections already exist that support implementing this solution?**

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**What resources and connections are needed to implement this solution?**

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**Who else should help make this solution happen?**

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**Next steps:**

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## Flexible Spending Accounts



In Iowa, a family earning the median household income **SPENDS 11.9% OF ITS INCOME** on infant/toddler care for a single child



A family earning the single-parent median household income **SPENDS 40.7% OF ITS INCOME** on infant/toddler care for a single child

According to the U.S. Department of Health and Human Services, child care should amount to no more than 10% of a household's budget.

### EXECUTIVE SUMMARY

Child care is a workforce issue impacting working parents and businesses' bottom lines.

A Flexible Spending Account (FSA) is a pre-tax benefit account available through a benefits package offered by a company. An FSA can be used to pay up to \$5,000 for eligible dependent care services, such as child care, preschool, and before or after school and summer care programs. Many employees may not be aware of local, state and federal tax breaks and programs they may be eligible for to help with the cost of care. Create an educational session and/or fact sheet for their use.

**Employers who offer an FSA have seen payroll taxes reduced, turnover costs decline because of an increase in retention, improved recruitment, and a decrease in administrative work. Employees who participate in an FSA save an average of 30% on eligible dependent care expenses and see a reduction in their annual taxes.**

Educating employees on the benefits of an FSA through information sessions and/or a fact sheet has advantages for both the employee and employer. Starting a dialogue with working parents is a simple way to begin the discussion and process. It is imperative that businesses understand the child care crisis and their workforce child care needs in order to successfully invest in a solution.

# PROCESS



## BEST PRACTICES/TESTIMONIALS

**Iowa Association of Business and Industry (ABI)**, offers a dependent care flex spending account (DCFSA) through their Professional Employment Organization (PEO). A DCFSA enables employees to set aside pre-tax money from every paycheck to help pay for dependent care expenses. Each dollar contributed to a DCFSA is tax-deductible. This means an employee can potentially save as much as 30% or more on qualified expenses. Nicole Crain, ABI Executive Vice President shared, “a DCFSA is a great solution for small employers to be able to offer excellent benefits to employees.”

**Nicole Crain**  
ABI  
ncrain@iowaabi.org  
515-235-0566

**CPM Holdings, Inc.** offers a dependent care flex spending account (FSA) through their employee benefits program. This program is administered by a 3rd party service, and is utilized by many employees with dependent care. This enables employees to set aside pre-tax money from every paycheck to help cover dependent care expenses. Every dollar is contributed to the account pre-tax, so employees can reduce taxable income, and save on the cost of child care. Cost to the company is minimal, but the impact is large.

**Kyle Roed**  
CPM Holdings  
kyle.roed@cpm.net  
319-464-8215





## **SOLUTION**

Flexible Spending Accounts

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**Why is this solution a good fit for your business?**

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**What resources and connections already exist that support implementing this solution?**

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**What resources and connections are needed to implement this solution?**

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**Who else should help make this solution happen?**

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**Next steps:**

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## Subsidized Child Care



In Iowa, the average yearly cost for center-based infant care is **\$10,904** and home-based is **\$7,421**



The average yearly cost for center-based four-year old care is **\$9,037** and home-based is **\$7,095**



The average yearly cost for public, four-year university tuition is **\$9,080**

## EXECUTIVE SUMMARY

Child care is a workforce issue impacting working parents and businesses' bottom lines.

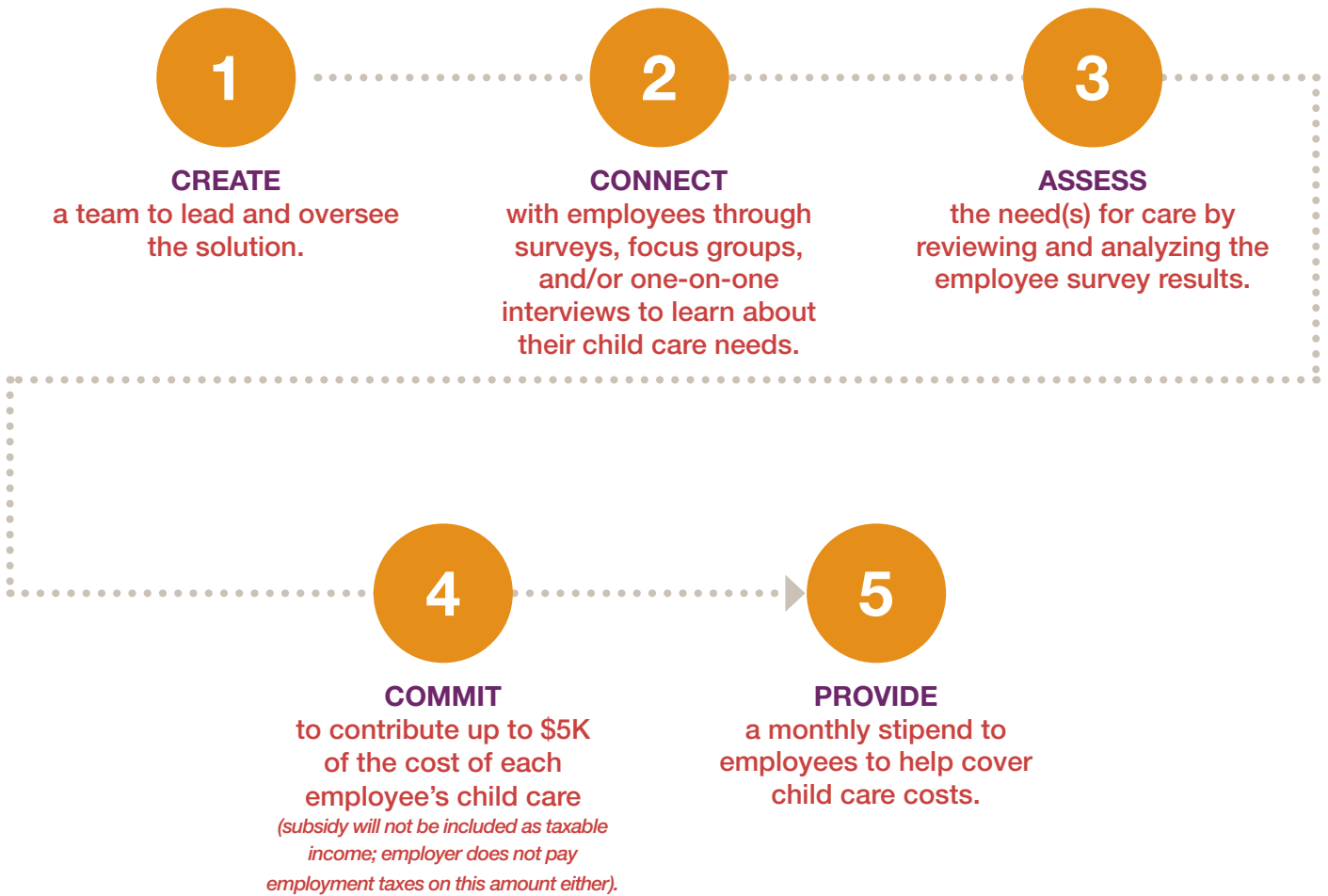
The average annual cost of infant care in Iowa exceeds the cost of tuition for an in-state public college. Employers may help with the cost burden of child care by reimbursing or subsidizing employees' costs in full or as part of approved arrangements.

Employers may contribute up to \$5,000 of the cost of each employee's child care without the subsidy being added to their taxable income. This saves the employer from paying employment taxes on that portion because it is not taxed as income and enables the employer to deduct the amount of total subsidy provided to employees during the tax year. In addition to the tax benefits, employers who subsidize or reimburse employees' child care see a decrease in tardiness, absenteeism, and turnover costs.

**According to the U.S. Department of Health and Human Services, child care is considered affordable if it costs families no more than 10% of their income. For most Iowa families this is not the case. A family earning the median household income spends 11.9% of their household income on child care. A family earning the single-parent median household income spends 40.7% of their household income on child care. Subsidized child care improves a family's economic security and a business' bottom line.**

Starting a dialogue with working parents is a simple way to begin the discussion and process. It is imperative that businesses understand the child care crisis and their workforce child care needs in order to successfully invest in a solution.

# PROCESS



## BEST PRACTICES/TESTIMONIALS

**Frontier Co-op** has supported working families by offering affordable child care options since 1976. Frontier offers monetary monthly assistance for employees who choose child care through a DHS certified provider. The reimbursement is paid directly to the employees. They submit a reimbursement request each month, which is reviewed and approved for payment by HR. According to Katie Shatzer, Simply Organic Brand Manager at Frontier Co-op, "I really appreciate that Frontier has made the investment in the physical space and the staff and the care for parents to have their kids onsite, but also they recognize that childcare is a deeply personal choice, it's one of the most important choices you make as a parent, so having an employer that supports that decision as well has been really important for me."

**Megan Schulte, Human Resources Director**

Frontier Co-op

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319-227-7996 ext. 1341





# SOLUTION

Subsidized Child Care

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**Why is this solution a good fit for your business?**

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**What resources and connections already exist that support implementing this solution?**

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**What resources and connections are needed to implement this solution?**

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**Who else should help make this solution happen?**

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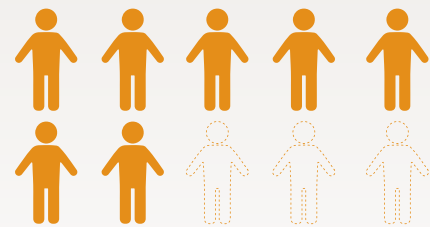
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## Backup Child Care Options



**75%**

of children under  
age 6 in Iowa  
have all parents  
working outside  
of the home



**7 IN 10 WORKING PARENTS**  
say their work has been impacted because  
their child care plans fell through last minute

### EXECUTIVE SUMMARY

Child care is a workforce issue impacting working parents and businesses' bottom lines.

When regular child care options fall through, employees are forced to find alternative care and are more often than not unsuccessful. Finding stable, affordable, and quality child care is difficult and nearly impossible at the last minute. Providing emergency/backup care when regular care arrangements fall through is a win-win for the employee and the employer.

Back up care fills in for lost coverage. It helps employees return to work quickly and with as few disruptions as possible. Back up care can be offered at the worksite, in centers, in an employee's home, or all of the above. Cost for providing back up care can be taken as a deductible business expense or a tax credit. It provides employers with increased productivity and retention and reduces turnover costs, employee absenteeism, and "fill-in" costs.

**Employees are more productive when they are happier, less stressed, and more satisfied in their job. One study put the increase in productivity at 10%. The Women in the Workplace 2017 report from McKinsey and LeanIn.org, showed that top-performing companies offered work-life benefits including backup child care. Backup care is good for families, businesses and the economy.**

Starting a dialogue with working parents is a simple way to begin the discussion and process. It is imperative that businesses understand the child care crisis and their workforce child care needs in order to successfully invest in a solution.

# PROCESS



## BEST PRACTICES/TESTIMONIALS

**Vermeer** provides “drop in care” for its employees at Yellow Iron Center. If an employee has an issue with their child care, they can call the center and check on space availability for the day. If the child is registered with the center and there is an opening, he/she may attend for a daily rate. “Because of our drop-in care, school age students have been cared for during unexpected events like snow days, helping parents to get to work”, said Mindi VandenBosch, Managing Director, Forage Solutions.

**Mindi VandenBosch**  
Vermeer  
mvandenbosch@vermeer.com  
641-621-8167





## **SOLUTION**

Backup Child Care Options for Employees

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**Why is this solution a good fit for your business?**

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**What resources and connections already exist that support implementing this solution?**

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**What resources and connections are needed to implement this solution?**

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**Who else should help make this solution happen?**

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**Next steps:**

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## On-Site Child Care



**85%**  
of working parents  
say they would  
leave their job  
for one with more  
family-friendly  
benefits.



In the state of  
Iowa, because of  
child care issues  
**17,916**  
**PARENTS**  
quit, did not take, or  
greatly changed their  
job in 2016.

### EXECUTIVE SUMMARY

Child care is a workforce issue impacting working parents and businesses' bottom lines.

On-site child care offers care for employees' children at a reduced rate or free. Providing access to on-site child care supports the needs of working families, enhances productivity, and boosts retention rates. On-site child care is a win for everyone. Former Chairman and CEO of Casey's described their on-site child care center as "the single best recruitment and retention tool of our company."

**When an employer provides on-site child care, employees work hard, stay with their jobs, miss fewer work days, and speak highly of the places they work. The fewer distractions, the more engaged and productive employees are. On-site child care helps employers retain current employees and works as a recruitment tool to attract new employees.**

A common concern for operating a full-service center on-site is the high cost and the liability. But for many companies, the benefits outweigh the concerns with greater returns on investment. Many on-site child care costs can be taken as a deductible business expense or as a tax credit. Since their early days, Frontier Co-op has invested in providing onsite childcare at their Norway headquarters; a commitment they feel has paid off for them. According to Megan Schulte, VP of Human Resources, "It has helped us with retention and it's helped us with new hires and being able to recruit that talent in and having them be able to start right when we need them to start instead of them worrying about daycare and things along with it."

# PROCESS



## BEST PRACTICES/TESTIMONIALS

**Casey's** is here for good, and that includes supporting team members with benefits like our onsite Casey's Kids Child Development Center, which celebrates its 30th birthday this year. Our founder, Don Lamberti, introduced the idea as a way to attract and retain valuable team members and, years later, we still believe that by providing a safe, secure and developmentally-focused environment for our children, our team members are more committed, engaged, and likely to stay and grow within the organization.

### **Chris Moulden**

Casey's  
cmoulden@caseys.com  
(515) 965-6520

**Frontier Co-op** realized early on that child care was a critical component to running their business. Their employee base has been majority female for most of their history and they have always understood that it was impossible for them to separate their commitment to

families from their regular operations. Today, they have an employer-subsidized on-site child care center for employees ages six weeks to twelve-years-old open from 7:00 am to 6:00 pm Monday through Friday. Frontier also provides before and after school care and a day camp over the summer months. Katie Shatzer, Simply Organic Brand Manager at Frontier Co-op says, "Frontier is very unique in supporting parents in the workplace, not only because we have our onsite childcare and we have the childcare reimbursement, but I think what's even more important is the culture that it creates. I'm surrounded by people who, whether or not they have children, they understand and support that you are a better employee if you feel like you can take care of your family, and you don't feel like you have this conflict between a job that you care about and want to do well at, and the people that you love."

### **Megan Schulte**

Frontier Co-op, Human Resources Director  
Megan.schulte@frontiercoop.com  
(319) 227-7996 ext. 1341

Nine years ago, **Vermeer** started researching an on-site center because more and more employees were asking for one. Yellow Iron was opened in 2015. According to Managing Director, Forage Solutions, "With a shortage of child care in Marion County, the on-site center serves a positive recruitment and retention tool for Vermeer. Our team members come in early and child care in the area during this time is scarce. The school bus picks up school-age children at the center making it easier to get kids to school. We had one parent driving from the Des Moines area who said she enjoyed the time in the car with her child to talk." The center is open to the community, but priority is given to Vermeer team members.

### **Mindi VandenBosch**

Vermeer  
mvandenbosch@vermeer.com  
(641) 621-8167





# SOLUTION

On-Site Child Care

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**Why is this solution a good fit for your business?**

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**What resources and connections already exist that support implementing this solution?**

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**What resources and connections are needed to implement this solution?**

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**Who else should help make this solution happen?**

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**Next steps:**

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## Off-Site/Nearby Partnerships

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**74%**  
of child care revenue  
is paid by families



**26%**  
is paid by  
public funding



**63%**  
**OF PARENTS**  
say child care costs  
influence their careers

### EXECUTIVE SUMMARY

Child care is a workforce issue impacting working parents and businesses' bottom lines.

Small businesses that cannot afford their own on-site center can still help employees access affordable child care. Options include partnering with an existing center and/or in-home providers to offer the needed care through reserved or purchased spots, or forming a co-op with other businesses to share the costs and benefits of a new or existing center.

Starting a dialogue with working parents is a simple way to begin the discussion and process. It is imperative that businesses understand the child care crisis and their workforce child care needs in order to successfully invest in a solution.

# PROCESS



# BEST PRACTICES/TESTIMONIALS

**Hawkeye Community College (HCC)** approached Exceptional Persons, Inc. (EPI) in April 2018 to discuss child care partnership models. Leadership teams from both organizations came together to discuss different options. In the fall of 2018 it was announced the new Hawkeye Community College Van G. Miller Adult Learning Center (ALC) would house a child care center. HCC included the costs to build and furnish the center in the general ALC construction budget and the center opened on January 14, 2019. HCC owns the building and provides the facility, utilities, maintenance, and security. EPI manages and pays for the child care staff and program. The center has 56 spots for infants through preschool children with priority given to EPI staff along with Hawkeye students and staff. Any unfilled spots then go to the public. Former Hawkeye President Linda Allen said, “the new adult learning center works with students in removing barriers to completing classes, including child care access. We know that child care is a very important part of the need for some students.”

**Mary Janssen**  
Child Care Resource and Referral  
A Program of Exceptional Persons, Inc.  
mary.janssen@episervice.org  
319-433-7783

JBS USA and Swift Prepared Foods (formerly Plumrose USA) are providing funding for the **Ottumwa Family YMCA Day Care** renovation/expansion. In return, JBS will receive naming rights for the child care wing and 40 guaranteed discounted child care slots for their employees’ children ages 0-5 years old. Used slots will be paid by the employee and unused slots paid for by JBS. In addition, all JBS employees will be offered a \$10/month discount on a YMCA membership. At this time, the terms are set in a four-year agreement and will go into effect upon completion of the expansion/renovation anticipated for December 2021. “We believe this investment will provide benefits for our community for years to come,” said Travis Miller, Swift Prepared Foods Ottumwa plant manager. “Partnering with a strong organization like the Ottumwa Family YMCA will help ensure more families have quality child care available to them.”

**Garrett Ross**  
Ottumwa YMCA  
garrett@ottumwaymca.com  
641-684-6571 ext.28

**KidsPoint**, owned and operated by Waypoint Services, provides day care, preschool, and before & after school care for children six weeks old through elementary school with capacity for over 100 children. Waypoint provides this essential service for the community on Transamerica’s campus in Cedar Rapids and enrollment is open to both Transamerica and non-Transamerica families. Transamerica partners with Waypoint by providing the building that houses KidsPoint as well as the furniture and appliances. They also offer help for their employees who qualify for financial assistance for childcare. Waypoint covers the costs of utilities, human resources, and other operational expenses. “The long-standing relationship we have with Waypoint and KidsPoint has benefited so many families in our community and we are proud to be a part of providing an affordable, quality, fun learning environment for these children,” commented Mark Polking, Chief Administrative Officer, Transamerica.

**Jaye Kennedy**  
Waypoint  
jkennedy@waypointservices.org  
319-361-1775

## MAIN CONTACT

Name \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_

## NOTES & ACTION ITEMS

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**Family Forward NC** – <https://familyforwardnc.com>

**Workplace Guide** – <https://familyforwardnc.com/family-forward-policies/on-site-or-consortium-sponsored-child-care/>

**Sample Policy** – <https://familyforwardnc.com/family-forward-policies/on-site-or-consortium-sponsored-child-care/>



## **SOLUTION**

Off-Site/Nearby Partnerships

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**Why is this solution a good fit for your business?**

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**What resources and connections already exist that support implementing this solution?**

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**Who else should help make this solution happen?**

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**Next steps:**

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