

Childcare Assistance Not a Major Draw for Most Employees

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Employer-provided childcare accommodations by either in-house facilities or subsidies paid to third-party providers can be an expensive employee benefit and may not be considered the most desired accommodation an employer can offer. Changes in employee attitudes toward family and work balance may be a factor. Providing the benefit can cause related financial exposure and lead to resentment from employees who don't need or want it. Alternative family accommodation of paid leave and flexible scheduling appear more popular. Employers should carefully survey employee attitudes toward the benefit, assess employee composition to determine need and consider alternative accommodations that may be a better fit.

Keywords: employer, childcare, family, accommodation, employee, benefits

INTRODUCTION

For decades employers have sought to assist working mothers with children too young to attend kindergarten by providing them employer-based childcare facilities and/or financial assistance in meeting childcare expenses. This was done to accommodate working mothers, who often bear the brunt of childcare duties whether they are married, or single parents. If employer childcare accommodation was done via an in-house facility, an employer could face substantial expense, as well as the possible litigation nightmare under negligence theory if anything happened to one of the children. Even if the accommodation was provided in the form of employee reimbursement, the employer would still be undertaking a financial burden with the risk of a marginal return in terms of employee satisfaction and retention for employees who receive it, along with potential resentment from those who don't.

Responses to the survey at hand suggest that an employer-provided childcare benefit by in-kind facilities or financial assistance was not desired by employees overall. The changing attitudes of working

women toward the proper balance between family and career are discussed as a possible factor. Associated risks of providing childcare in this manner and current trends toward alternatives are also considered. In any case, results suggest employers do critical analysis of their employees' attitudes toward the benefit and consider better alternatives.

WORKPLACE BENEFITS SURVEY

In April of 2016 an invitation to participate in an anonymous survey was mailed out to the part- and full-time employees of six Midwest Universities Participation was done anonymously by following a link in the email. The links included security codes that acted as a one-time key to participate. Someone without a digital key could not participate, and a key could only be used one time.

The survey consisted of 4 demographic questions (age, gender, household annual income, employment stats), 19 limited-response opinion questions as to how important various workplace issues were to the participant, and one generalized question inviting participants to discuss any perks or benefits they would like to see implemented. Additionally, each of the 19 opinion questions also had their own optional text entry so that the participants could elaborate or explain their responses, or otherwise comment on the question.

All questions had to be answered (except for the 19 optional text entry fields, and the one generalized benefits text field at the end) to proceed to the next question. The survey was left open for one week. The total number of completed surveys was 3,552. The University of Toledo Office of Institutional Research supervised, maintained, and operated the Qualtrics survey digital application.

Employee Views Toward Childcare

For well over a century, both American Government and American businesses have wrestled with the issue of childcare accommodations, especially for working mothers of low- and middle-income households (Michel, 2011), (Chaudry, 2011). Despite the common notion that American women began entering the workforce during WWII, the reality is that as early as 1912 there were advocates in the U.S. Children's Bureau, now housed as a division of the Department of Health and Human Services, who argued that working mothers should be eligible to receive a "Mother's Pension" so that working women with children could afford to stay home. Through the intervening decades, there has been work to try and achieve greater accommodations to subsidize the finance of daycare for working mothers through either state or private industry-financed daycare centers and subsidies—which have met only marginal successes. As such, because of the larger numbers of women in the workforce, and the increased cost of childcare accommodations, researchers sought to gauge how strongly employees felt about the benefit of childcare facilities and subsidies that could be provided as employment incentives for employees. Also, there were 5 other non-monetary "benefits" which were asked about as well. The 6 questions of this block were:

- Q 8. How important is it for your employer to clearly identify definite steps needed for career advancement?
- Q 10. How important is it for your employer to offer a flexible schedule?
- Q 12. How important is it for your employer to accommodate unpaid time off for a non-emergency reason?
- Q 15. How important is it for your employer to offer childcare facilities or childcare financial assistance?
- Q 19. How important is it for your employer to permit flexibility in work procedures that are not safety related—i.e., how important is it for your employer to let you work in the method that works best for you?
- Q 20. How important is it for your employer to provide an environment that respects non-binary gender diversity? (E.g., fully welcoming to transgendered people or people who do not self-identify as exclusively male or female?)

All of these questions had the same instructions grading criteria of “1 To 10 scale, 1 being none at all, 10 being critical.” It should be noted that the software used allowed respondents to assign a score of zero. The results for these six questions were, ranked in order from strongest desired to least desired:

- Mean Score 7.82 – Q 8. How important is it for your employer to clearly identify definite steps needed for career advancement?
- Mean Score 7.69 -- Q 10. How important is it for your employer to offer a flexible schedule?
- Mean Score 7.60 -- Q 19. How important is it for your employer to permit flexibility in work procedures that are not safety related—i.e., how important is it for your employer to let you work in the method that works best for you?
- Mean Score 7.00 -- Q 20. How important is it for your employer to provide an environment that respects non-binary gender diversity? (E.g., fully welcoming to transgendered people or people who do not self-identify as exclusively male or female?)
- Mean Score 5.87 -- Q 12. How important is it for your employer to accommodate unpaid time off for a non-emergency reason?
- Mean Score 5.41 -- Q 15. How important is it for your employer to offer childcare facilities or childcare financial assistance?

Researchers were puzzled by the fact that Child Care Facilities or Financial Assistance—which was something that employers had been pressured by working mother advocates for decades to provide working mothers scored lower than all of the non-monetary perks or benefits offered. To illustrate how extreme this result was via comparison, non-binary/transgender inclusivity at the workplace scored 1.59 points higher than Child Care assistance/accommodations did. At that time, the current estimates for the number of non-binary/transgender people in America were roughly 0.6% (Flores, et. al. 2016).

That meant that these 3,552 employees felt 14.45% stronger that their employer(s) should provide non-binary/transgender accommodations than that their employers should provide childcare subsidies or accommodations for the group of employees that is primarily working mothers with infants and toddlers.

Political Bias Not Apparent

There was a concern that perhaps because the poll went to university employees their “liberalism” spoken of in some circles had clouded the results, giving the “Transgender/Non-Binary Accommodations” question a boost. This was quickly laid to rest by a 2015 YouGov Poll (Moore, 2015) that indicated that only 37% of Americans felt that transgender people were morally wrong. Thus, the mean score for the Transgender/Non-Binary Accommodations Question (Q. 20) was closely correlated to the more expansive You.Gov poll.

Further, there were other financial questions in the survey that indicated the respondents had traditional notions about acquiring wealth. Scores of 4 outlier respondents earning over \$500,000 annually were not factored into these numbers.

TABLE 1
Q 6. WOULD YOU RATHER HAVE, FROM YOUR CURRENT JOB?

1 More Pay	65.32%	2,320
2 More benefits	7.04%	250
3 More Free Time	14.98%	532
4 More relaxed work environment	12.67%	450

TABLE 2
Q 14. HOW IMPORTANT IS IT FOR YOUR EMPLOYER TO OFFER RETIREMENT BENEFITS / PENSION?

0	0.34%	12
1	0.48%	17
2	0.25%	9
3	0.25%	9
4	0.37%	13
5	1.58%	56
6	0.59%	21
7	2.70%	96
8	5.63%	200
9	10.84%	385
10	76.97%	2734

Mean Score 9.46

TABLE 3
Q 21. ALL OTHER THINGS BEING EQUAL, HOW MUCH OF A PAY INCREASE WOULD IT TAKE TO CONVINCE YOU TO LEAVE YOUR CURRENT JOB AND TAKE A DIFFERENT ONE 5 MILES AWAY?

1	10%	29.48%	1047
2	25%	41.69%	1481
3	50% or more	17.40%	618
4	No amount. I am totally happy with my employment	11.43%	406

So, these were people motivated by money, to the point where almost 30% would switch jobs for a 10% pay increase but were giving little value to Child Care Accommodations/Reimbursement benefits, which would have translated to a benefit equal to several thousand dollars per year.

Gender Not a Factor

Next, the results were broken down by gender, to see if perhaps there was a strong bias on one side or the other. It was true that 17.77% of the women gave the Childcare Accommodations Question a score of 10, while only 11.26% of the men did. The males had effectively taken those 6.5% points and reallocated them into the 1-2 range. However, all other response choices had both men and women scoring within 1.2% of each other.

The end result was that Females gave this Question 15 a median score of 5.60, while men gave it a median score of 5.03. Thus, both genders were very neutral to the concept of Employers providing childcare facilities or reimbursement for using external facilities.

Age and Income Not Factors

To look for biases that might drive these unexpected results, researchers next looked at median income—were too many “affluent” employees driving the overall numbers down? The results solidly indicated that household income was not a major factor:

**TABLE 4
HOUSEHOLD INCOME**

Income Min/Max	Min	Max	Mean	Standard Deviation	Variance	Count
Less than \$35,000	0	10	5.52	3.33	11.10	248
\$35,000 to \$100,000	0	10	5.50	3.26	10.61	1955
100,001 to \$200,000	0	10	5.24	3.20	10.22	1183
\$200,001 to \$500,000	0	10	5.51	3.07	9.41	162
More than \$500,000	0	5	1.75	2.05	4.19	4

Thus, there was not a major difference in how people responded based upon their household income. Next was age:

**TABLE 5
AGE**

Birth Year	Min	Max	Mean	Standard Deviation	Variance	Count
1945 and before	0	10	5.5	3.61	13.03	40
1946-1956	0	10	5.49	3.33	11.06	610
1957-1964	0	10	5.02	3.19	10.21	8.48
1965-1973	0	10	5.16	3.23	10.46	788
1974-1982	0	10	5.53	3.26	10.63	7.21
1983-1990	0	10	6.13	3.02	9.15	488
1991-1999	0	10	5.84	2.85	8.13	57

Again, there is some slight variance in the answers based upon age, but there was no age group that was significantly shifting the overall median. In short, no matter what demographic was looked at, the numbers remained overall relatively flat.

The results of the 5 low/no-cost benefits scoring higher than child-care accommodations were published in a five-article series, with the ultimate question of why the benefit of child-care accommodations scored so low put aside for another day. (Ariss et. al., 2016; Crosgrave, et. al, 2017; 2017; 2017; 2017.).

POSSIBLE CONTRIBUTING CAUSE: CHANGING VIEWS OF WORKING WOMEN

One reason for the low employee support for employer-provided childcare benefits could be the changing roles of women as workers and mothers. In 1800, the US fertility rate for women was an average of 7.03 births per woman of childbearing years (O’Neil, 2022). Over the next 40 years, it declined by a modest 11.52%, However, the subsequent 40-year period (1845-1880) saw a decline of 22.38% from the 1840 numbers, and the 1885-1925 decline was 34.79% from the 1880 figures.

TABLE 6
FERTILITY RATE

Year	Fertility Rate	Change from Prior Period
1800	7.03	0.00%
1840	6.22	-11.52%
1880	4.80	-22.83%
1925	3.13	-34.79%
1940	2.06	-34.19%
1960	3.58	73.79%
1980	1.77	-50.56%
2020	1.78	0.56%

The Great Depression saw births drop from a rate of 3.13 to a low of 2.06 (34.19% loss) in just 15 years. During World War II, men were drafted and sent around the globe to fight while most women stayed in America, manning the home front of the war. Middle-class and upper-class women were entering the workforce, many for the first time in their lives. Women worked full-time jobs in factories doing jobs males had done and were required to be paid equally to what the men working those jobs made or used to make (U.S. Dept. Labor, 1942), drastically changing the life many women were accustomed to. After World War II had ended, many women resumed their place in the home taking care of domestic duties.

Beginning in 1945, the birth rate increased significantly, as women returned to their roles as mothers and domestic laborers. Many women returned to domestic duties and childbearing. During the 1950s the focus was on creating the nuclear family, with the idealistic picture of an American family that featured a stay-at-home wife, a working father, and at least two children, living in a suburban neighborhood. (May, 1988) By 1960, the birth rate went up to 3.58, a 73.79% increase over the 1940 figure.

But at the same time, more women than before were also attending college and earning undergraduate degrees that could lead to careers. The result in many cases was disappointment when they were expected to be a full-time wife and mother, instead of pursuing a career.

Published in 1963, Betty Friedan's book, *The Feminine Mystique* documented a growing resentment women had toward their domestic labor roles. (Friedan, 1963). Friedan found that many had no interest in those roles, were suffering substance abuse to compensate, and ultimately felt unhappy, being unable to pursue many of the dreams they had in college. Friedan's findings ultimately helped fuel a new feminist revolution in America, commonly referred to as the Second-Wave Feminist Movement.

Feminist scholar Judith Blake thought American ideals of family and reproduction were coercive to women and did not allow them to choose to have children as they were taught to believe. Blake described the reinforcement of pro-natalist tactics as a barrier to self-determination for women. Blake said that since women were not aware that they had a choice to not reproduce, they were hindered in all other choices in life like work and education. (Lovett, 2007)

Shulamith Firestone was another Second Wave feminist who shared many of the ideas of Blake. In October of 1970, Firestone published her feminist manifesto entitled *The Dialectic of Sex: The Case for Feminist Revolution* and argued pregnancy was barbaric and oppressive to women and that motherhood forced women to live their lives as second-class citizens relegated to mother children. (Firestone, 1970). Firestone found women were actively refusing motherhood. (New York Radical Feminists, 1969-2011)

These and other Second-Wave feminists argued that women had the right to choose whether to reproduce and be a mother and that many modern women were rejecting those roles. Women were entering college at much higher rates during the 1960s and 1970s, and since 1979 more women have been involved in higher education than men. (Firestone, 2015). When society had changed enough for women to have a choice between children and careers, more women who had spent four or more years dedicating themselves to education began to again produce fewer children. Indeed, the average number of children per woman in America between 1960 and 1980—a mere 20 years—dropped from 3.58 to 1.77, for a downward shift of

50.56%. And over the 40 years from 1980 to 2020, the number has remained virtually locked at that rate, with there being 1.78 children per female. (O'Neil 2022).

Recent numbers appear to validate the claims made by Blake, Firestone, and other Feminists, because when presented with a choice between career and children, fewer and fewer women are choosing children, and those that do are having fewer of them overall. "As of 2020, a little less than half of all women in the U.S. were childless" (Statista Research, 2023). Further, a study done in 2018 showed that four times more single American women are prioritizing their careers over starting a family. (Berger, 2018).

Women are making their own choices as to what they value more—children or a career. The decreased birth rate, and women deferring childbirth later in their careers, is indicative of women choosing to turn away from the role of motherhood "first".

Survey Responses That Reflect Disinterest

In the 2016 Survey, participants were prompted to give their weighted opinion as to employer-provided childcare accommodations, and further explain why they had given the score they had assigned. Results showed several reasons many participants had no interest in childcare accommodations. From thousands of responses there were some common-themed answers such as:

- "No kids"
- "My children are grown"
- "Having children is a personal choice"
- "If someone chooses to have children, that is a cost they should incur. I have children so I am talking about myself too"
- "The emphasis on marital and parental benefits disadvantages single and childless individuals. I might be more supportive if some % of this benefit was paid out in cash to individuals who don't have children or who do, but don't take advantage of the benefit"

These responses and many more like them go to explain the relative employee disinterest for in-house or financial support of employer childcare accommodations. In light of views like these, perhaps employers should consider offering more equitable and flexible benefits.

LEGAL LANDSCAPE OF EMPLOYER CHILDCARE BENEFIT

Employer-provided childcare accommodations have ranged from in-kind care (in-house facilities for childcare), subsidies paid toward care by third-party providers, and alternative family-friendly accommodations, such as paid and unpaid leave and flexible scheduling. In-kind care is by far the least frequently seen. The benefit also seems to be confined to large firms. (The Outline, 2017). One reason for the low participation by employers stems from the significant financial commitment required, (as much as \$500,000 annually for a single center) (MRA, 2020) and the attendant risks of injury and tort claims. (Gaille, 2016)

In addition, there is concern voiced in HR circles that offering paid or in-kind childcare may cause resentment of non-parent workers viewing it as unequal treatment, (as several of the survey comments showed and recent articles have considered). (Lobell, 2020)). While the law does not recognize that such resentment is sufficient to support a claim of employment discrimination, (Kick, 2020) still perceived unfairness can lead to civil rights filings, and worse, damage employee morale. Employers are cautioned to prevent that with a balanced approach to benefits for parent and non-parent employees. (Lobell, 2020) And while nothing in the law governing employment benefits requires employers to provide cash or in-kind child support benefits, employers are further cautioned that if they do so, they be given in a gender-neutral manner in order to avoid serious civil rights claims of intentional or impact discrimination is caused. (EEOC, 2023) Recent scrutiny has been given to employer parental leave policies. (Follansbee, 2023) The same can be expected of other childcare benefits.

Given the costs and potential risks, employers have more frequently relied on alternative family-friendly accommodations. The most popular appears to be unpaid or paid leave. Surveys show 40% of

employers choose leave as the family accommodation option. Such leave is supplemental to leave required by law. The Pregnancy Discrimination Act (1978) requires leave be provided for pregnant women in an equivalent manner as any other disability that the employer provides. And the statute further requires that the job be there when the women can return to work. The Americans with Disabilities Act (1990) may also require leave as an accommodation for pregnancy complications. After the child is born and the mother returns to work, unpaid family leave is mandatory for child support when the right circumstances are present under the Family Medical Leave Act (1993).

With this framework of mandatory leave already established, employers have accommodated childcare by supplemental leave alternatives for parents. Another benefit option employers have offered is flexible schedules. As discussed in a previous series of articles, flexibility is highly regarded by surveyed employees.

TRENDS TOWARD BENEFIT

Recent articles and surveys suggest childcare benefits have become a priority for many employers. One view holds that employers will receive a high employment ROI by offering family-inclusive policies of parental leave and in-house childcare, to be seen as investments rather than costs. (Bonello, 2022). Since the pandemic, companies that manage employer daycare facilities report increased demand. (El-Bauab, 2021). Researchers for Harvard Business Review found the need for childcare an important business issue for employers because of the impact it has on working parents, particularly working women. (Modestino, 2021) and that the need should be addressed through flexibility, care subsidies, and on-site care. In 2022, Forbes reported that 56% of employers surveyed offer some type of childcare, at the demand of their employees, up from 36% in 2019, and that roughly half of their employees said childcare issues were a reason they quit a job. Offering childcare can lower absenteeism by 30% and turnover by 60% according to the Early Care and Learning Council. (Hau, 2022). And according to a survey by Carecom in 2022, 46% of 500 company leaders said that childcare will be a priority in 2023, motivated by the fact that 80% found childcare benefits increased company productivity, recruitment, and retention. (Sullivan, 2023)

Still, it is important to note, most reports of increased demand of and provision for child care encompass a range of benefits, and on close examination, in-kind and subsidized benefits continue to be used by a small percentage of employers. Recent data shows only 6% of employers report offering subsidized or in-kind childcare. (Williams, 2020)

The responses in the survey at hand should be considered a correct reflection of low interest in employer-provided in-kind or cash-subsidized childcare, of employees surveyed. The results suggest what many have said: while childcare is an issue for employers, there may be other and perhaps better alternatives to in-kind or subsidized childcare benefits for employers to consider in meeting parent employee's needs.

CONCLUDING REMARKS AND TAKEAWAYS FOR EMPLOYERS

First and foremost, an employer should look carefully at their own employee composition before implementing any form of childcare accommodations and decide if such will be cost-effective. E.g., a shop with a high number of younger adults, and especially working mothers, is more likely to benefit from said employee benefit being offered. Care should also be given to making sure that similar-valued benefits should be offered to non-parents so that resentment does not form. Also, care should be taken to determine if offering said benefit is cost-effective in the long run, as providing said benefit might encourage an employee to remain or become a part of the staff, but there are no guarantees that said employee will remain part of the staff once the few years of accommodations have been provided. After all, once an employee is no longer receiving the expensive benefit of child-care assistance an employer offers, they might very well be inclined to seek greener pastures elsewhere. Thus, ultimately, the simple act of taking money that would be spent on a largely overall unwanted childcare assistance program and funneling it to an overall pay increase for all or key employees, might cost less, produce a far higher ROI, and make all employees happier in the long run.

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