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13 Employer-Provided Child-Care Benefits

Ellen B. Magenheim *

Although a small percentage of employees are covered, child-care benefits are increasingly common. Corporations offering child-care assistance to employees rose from fewer than 110 in 1978 to more than 4,000 in 1989. Child-care benefits take a variety of forms, including financial assistance, on-site child-care facilities, and flexible work schedules. The likelihood of an establishment offering a benefit depends on the size of the establishment, its industrial sector, its employees' occupational category, and the gender composition of its labor force. Direct child-care benefits are most likely to be offered by large establishments in the service sector or government. They are most likely to be offered to non-production employees. Thirty-two percent of firms with 250 or more employees had some child-care benefits. In 1987 72 percent of on-site child-care centers were sponsored by hospitals. Part-time workers, production workers, and workers in small firms are least likely to receive direct benefits. Establishment size does not affect whether flexible work-schedule policies are offered.

INTRODUCTION

Labor market trends over the last 20 years imply broad and important changes in how families and employers interact. The most striking trend is the increased labor force participation rates by women overall and, particularly, by mothers of young children. Between 1970 and 1988, the proportion of women with children younger than 18 who were in the labor force rose from 40 to 65 percent [Bureau of Census, 1989]. Researchers estimate that, by 1995, over 75 percent of school-age children and 66 percent of preschool children will have mothers in the workforce [Hofferth and Phillips, 1987].

Increasing labor force participation rates by women with young children have coincided with other changes in family structure, most strikingly the increase in single-parent and dual-worker homes. Single parents headed 24 percent of households with children under 18 in 1990; 86 percent of these households were headed by women [Current Population Reports, 1990]. Finally, in 60 percent of households with children under 18 years old, both parents are in the labor force [Current Population Reports, 1990].

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These patterns in aggregate mean that there is growing demand for nonparental child care. Workers meet this need in different ways: some have informal arrangements with neighbors and family, others have formal arrangements with child-care centers or family day care homes. Most make these arrangements on their own. A small but growing percentage of workers make these arrangements with the help of their employers.

Some employers have realized that worker productivity, turnover, and reliability may be influenced by a working parent's ability to balance professional and personal obligations [Fernandez, 1986]. In addition, expected labor shortages motivate employers to search for ways to attract and retain good employees [Fullerton, 1989]. Employees may be able to participate in programs designed to aid them in meeting their child-care needs, such as on-site child-care centers or financial assistance with child-care expenses. In addition, employers may have schedule and workplace programs not related to child care that, nevertheless, help employees meet their child-care obligations.

BENEFITS OFFERED

Companies support employees with children in a variety of ways. These are briefly defined below and are ordered into two general categories. First are benefits that increase the availability and affordability of child care. Second are flexible work programs that help parents to meet their child-care obligations by allowing them to alter their work schedules or workload. The latter type of program is not necessarily adopted by the employer to assist parents with child care, but it may have that effect. The types of benefits described below reflect the range of child-care benefits included in the BLS surveys. The descriptions summarize information from Kahn and Kamerman [1987], Hayghe [1988], and Hyland [1990], which should be consulted for more detail.

Benefits that Increase Availability and Affordability of Child Care

Resource and Referral Services

Resource and referral services help employees hire child-care providers. These referral services may be provided by the employer directly or through a contract with an outside specialist. The employer pays the cost of the service and the employee simply contacts the provider. The resource and referral service may be independent or part of a network. Generally, resource and referral services make suggestions and referrals rather than endorsements. Many such services also educate parents to help them determine the child care best suited to their needs.

Discounts and Vouchers

Under a discount or voucher program, the employer subsidizes the parents' child-care costs at programs selected by the parents. The company may pay the provider directly or reimburse the employee. Voucher programs vary: some pay a fixed amount and some pay a percentage of costs. An employer can also negotiate employee discounts with child-care providers. Supporting discount and voucher systems, an employer may negotiate with a provider to give priority to employees. Thus, children of employees may jump ahead of other children on waiting lists.

On-Site Child Care

Few employers provide on-site or near-site child care; the number that do is small but growing. These are typically large employers. Some centers are directly administered by the employer, while others are contracted out to child-care providers who run the facility on or near company grounds. In some cases the employer pays the full cost. In others the cost is shared or the employee pays. Thus, the benefit may consist simply of the availability of on-site care, or it may be combined with a subsidy.

The substantial fixed costs and liabilities of on-site child care may preclude smaller employers from using this option. Among the fixed costs are the costs of building or modifying a facility. One recent response to this problem is the formation of small employers consortia to offer on-site child care. This allows small employers to spread the costs of on-site child care over a bigger population base. A different approach has been taken by real estate developers—rather than employers—who have sponsored centers in business parks and office centers. A few municipal governments have begun offering tax incentives or using zoning restrictions to encourage or require developers to provide child-care facilities for tenants' employees.

Flexible Spending or Reimbursement Accounts

Employers can offer financial support by setting up a flexible spending account, which can be employer- or employee-funded, or both, to help pay for child-care expenses.

An employer-funded account gives employees money to spend on expenses not covered by other benefits; e.g., dental care, elder care, and child care. In an employee-funded account, salary reductions of up to \$5,000 per year of pretax dollars are allowed to pay for dependent care expenses that are considered "employment related expenses" relating to expenses for household and dependent care necessary for employment.¹ Because the money is deducted from the

¹"Employment-related expenses" are defined under Internal Revenue Code Sec. 21 (b)(2).

employee's pretax income, the employee's taxable income is lowered.

Parental Leave

Parental leave (i.e., maternity and paternity leave), is time off—paid or unpaid—for employees to care for newborn or newly adopted children. Parental leave is usable only for care of young children and is therefore distinct from other types of leave (e.g., sick leave, personal leave) which may be used to enable parents to care for children but are not strictly intended for that use.

Other Direct Child-Care Benefits

Some employers offer other types of assistance. These include programs that provide activities for children on school holidays or summer vacations, programs that care for sick children, provision of direct subsidies and reimbursement of child-care expenses for employees working overtime or overnight, and creation of schools at or near worksites.

Flexible Work Programs

Flexible Work Schedules

Flexible work schedules can permit day-to-day flexibility or seasonal flexibility (e.g., corresponding to school holidays). In either case employees can set—with some restrictions—the number and timing of hours worked. Typically, the employee must work a certain set of hours during "normal" working hours but may vary the times at which the workday begins and ends. This may enable a parent to accommodate child-care needs by adjusting work hours.

Some employers take this further by allowing the parents of school-age children to work 9 months and then take the summer off. These jobs are filled by temporary workers until parents return to their positions when school resumes.

Voluntary Part-Time Schedules

Some workers can choose to work part-time, which allows more flexibility and time for child care. Part-time employment commonly offers reduced employee benefits but provides families with more flexibility in meeting their child-care needs.

Job Sharing

Another form of flexibility is job sharing, in which two employees, e.g., mothers of young children, share a job. Such arrangements are often structured so that each employee works full days, and there may be an overlap between their working days.

Flexible Workplace

Under a flexible workplace arrangement, an employee, with the aid of new technologies including personal computers and facsimile machines, works at home for some or all of the work week.

Flexible Leave

Most full-time employees are eligible for leave that is not explicitly designated as maternity or paternity leave. As noted above, this includes personal and sick leave. Such a benefit may allow an employee to take time off to care for sick children, to stay home when formal child-care arrangements fail, or for other child-care needs.

Companies have a wide range of benefits from which to choose. Frequently companies which offer such benefits offer a variety, both direct and indirect.

STATISTICS ON EMPLOYER-PROVIDED CHILD-CARE BENEFITS

The data on child-care benefits are from a number of sources. These sources vary in their samples, measures, and definitions. Some results present numbers of corporations or establishments offering benefits, while others indicate the percentage of employees covered by child-care benefit programs. Thus, it is sometimes difficult to state how many workers receive such benefits. The majority of the data come from surveys by the Bureau of Labor Statistics; these are described in more detail in the Appendix to this chapter. Patterns of child-care benefits are analyzed below by characteristics of the providing establishment (i.e., size and industrial sector), employee occupation, and trends.

General Findings

In 1987, 11 percent of employers (public and private) provided some child-care benefits, while slightly less than two-thirds of employers had work schedule policies that aided families in meeting child-care needs (Table 13.1).

Large employers are more likely to provide child-care benefits than are smaller employers. In 1987, 32 percent of firms with 250 or more employees had some child-care benefit, while only 9 percent of firms with fewer than 50 employees did. This pattern held for each type of benefit. Five percent of the larger employers had on-site care while only 2 percent of the smaller ones did; 14 percent of the larger employers offered resource and referral services while only 4 percent of the smaller ones did (Table 13.1). Small firms, however, are about as likely as large firms to provide work-schedules policies; 60 percent of the largest establishments offered such schedules, while 61 percent of smaller establishments did (Table 13.1).

Availability of paid and unpaid maternity leave also varies by size of firm.

Thirty-seven percent of employees in medium to large establishments (establishments with 100 or more employees) can take unpaid maternity leave and 18 percent can take unpaid paternity leave while fewer than half those percentages can in small private establishments and small independent private businesses (Table 13.5).²

These size-related patterns are in part attributable to scale economies in offering child-care benefits. The fixed costs of setting up a facility or the administrative structure for other types of child-care benefits are high relative to the variable costs. Therefore, the average cost falls when the benefit is being spread over a greater number of employees. Thus, larger employers, offering the benefits to a larger employee pool, have lower average costs than smaller employers. This explains why on-site facilities and information and referral services are more common among larger employers and why the disparity between large and small employers is small with regard to work-schedule policies, which have a lower ratio of fixed to variable costs.

Service-providing establishments are more likely to offer child-care benefits than are goods-producing firms. Eleven percent of establishments in the service-producing sector offered child-care benefits, compared to slightly more than 6 percent of goods-producing firms.³ Similarly for work-schedule policies, nearly 65 percent of service-producing firms, as opposed to 51 percent of goods-producing firms provide flexible work-schedule policies. Conversely, only 34 percent of service-producing firms offer no benefits or policies, while 46 percent of goods-producing firms offer no child-care support (Table 13.2).

All service-industry sectors (i.e., transportation and public utilities; trade; finance, insurance, and real estate; and services) follow the size-related pattern noted above. That is, in all four service sectors, the percentage of establishments offering child-care benefits rises with size, while the percentage offering services is insensitive to size. While a small percentage offers on-site child care, financial assistance and resource and referral services are more widely available, particularly in large establishments in transportation, and in finance, insurance, and real estate (Table 13.4). The health care industry, with a largely female labor force, has consistently led other sectors in offering employer-provided child care; in 1987, 72 percent of on-site child-care centers were sponsored by hospitals [Conference Board, 1989].

Overall, these results indicate that establishments in the service sector are more likely to provide child-care benefits than are those in the goods-producing sector. One reason is that child-care responsibilities are more often borne by women than

² BLS distinguishes between private establishments that are part of larger enterprises, such as a local service unit of a large manufacturing company, and small independent businesses, such as a local grocery store (BLS, 1991).

³ These establishments in the service-producing sector include child-care centers that provide child care for their employees.

by men and there is a higher percentage of female employees in the service than in the goods-producing sector. In transportation, for example, the labor force is 27 percent female, while it is 59 percent female in finance, real estate, and insurance. In hospitals, the labor force is 77 percent female.

The percentage of the labor force that is female does not, however, explain this pattern entirely. For example, despite the fact that its labor force is 47 percent female [BLS, 1988] the trade sector has relatively weak child-care benefits, with only 4.6 percent of the largest establishments having offered financial assistance in 1987 (Table 13.4). The patterns of child-care benefits offered depend on other factors as well, such as whether the production process allows for flexible work schedules.

Private establishments are less likely to provide child-care benefits than are government agencies. More than 25 percent of government agencies provided child-care benefits, while only 10 percent of private establishments did. On-site facilities were offered by 9 percent of government establishments, but by less than 2 percent of private firms. Private firms, however, were more likely to offer flexible work-schedule policies than the government was. Flexitime and voluntary part-time work were offered by higher percentages of private firms than government agencies (Table 13.2). In addition, the positive correlation between size and direct child-care benefits was much weaker for the government than for private establishments (Table 13.3).

Benefits also vary with employees' occupations and with whether they work full- or part-time. Among full-time employees, a slightly higher percentage of professional and administrative employees had child-care benefits than did technical and clerical employees, and production and service employees. The most pronounced difference was between the professional/administrative and technical/clerical groups. The disparity was most striking with regard to reimbursement accounts, flexitime, and child-care benefits (Table 13.7). Although direct comparison is difficult because data were collected for different categories, the same general patterns hold in small establishments; i.e., production and service employees have the lowest level of benefits (Table 13.8). Presumably this disparity reflects, in part, employers' desire to reward and retain employees who bring more human capital to the employer and for whose services there is greater demand.

Much lower percentages of part-time employees participate in child-care benefit programs than do full-time employees. For example, while 17 percent of full time employees in small private establishments had unpaid maternity leave in 1990, only 4 percent of part-time employees did (Table 13.6). The differences in benefits availability by occupational category are less pronounced for part-time than for full-time workers (Table 13.9).

Finally, examining patterns of child-care benefit provision over time indicates that child-care benefits are becoming increasingly common (Table 13.9). One source estimates that the number of corporations offering child-care assistance to employees grew from fewer than 110 in 1978 to more than 4,000 in 1989

[Conference Board 1989]. For all categories of benefits for which data are available, a higher percentage of employees were participating in later years than in earlier years (Table 13.10). When questioned regarding their plans for offering child-care benefits, employers predicted substantial growth in the availability of child-care and work-schedule benefits (Table 13.11).

CONCLUSION

While child-care benefits are increasingly common, they still are offered by a small percentage of establishments and enjoyed by a small percentage of the labor force. Employer-provided child-care benefit programs follow systematic patterns. Direct benefits are most likely to be offered by establishments that are large and in the service sector. Flexible work-scheduling benefits are about equally likely to be offered in large and small establishments. Full-time employees enjoy more child-care benefits than do part-time employees, and professional and technical employees can avail themselves of more benefits than can production workers.

Establishments predict continued growth in child-care benefits, no doubt as the demographic trends discussed above become even more firmly embedded as characteristics of the American labor force.

APPENDIX

Below are brief descriptions of the major data sources.

BLS 1987 Survey on Child-Care Benefits

The sample consisted of 10,345 establishments with 10 or more employees. The establishments were selected from the BLS's universe file and classified by industry and size. There was an additional sample of 192 federal governmental personnel servicing offices.

BLS 1989 Survey of Full-Time Employees in Medium and Large Private Firms

This survey provided representative data for 32 million full-time employees. Data represented benefit provision for workers in about 109,000 establishments employing 100 or more employees in private nonfarm industries.

BLS 1990 Survey of Employee Benefits in Small Private Establishments

This survey covered establishments with fewer than 100 employees and reported separate data for part-time and full-time workers.

International Foundation of Employee Benefit Plans (IFEBP)

This survey had responses from 463 of its 1,865 member organizations; 21 percent represented organizations with fewer than 500 employees, 49 percent had 500 to 4999 and the remainder had 5000 or more. Of the respondents, 28 percent were manufacturing firms, 26 percent were in financial or insurance services, and the rest were in transportation, communication, health, trade, or other industries.

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Table 13.1

Establishments with 10 employees or more by number of employees and type of child-care benefits, and/or work-schedule policies aiding child care, 1987

Child-care benefits and work-schedule policies	Total	10-49 employees	50-249 employees	250 employees or more
Total establishments (thousands).....	1,202	919	236	47
Percent providing child-care benefits or services.....	11.1	9.0	15.3	31.8
Employer-sponsored day care.....	2.1	1.9	2.2	5.2
Child-care expense assistance ¹	3.1	2.4	4.7	8.9
Child-care information and referral services.....	5.1	4.3	6.3	14.0
Counseling services ²	5.1	3.8	7.6	17.1
Other child-care benefits ³	1.0	0.7	1.6	2.9
Percent with work-schedule policies aiding child care.....	61.2	62.0	58.1	59.4
Flexitime.....	43.2	45.1	37.7	34.9
Voluntary part-time.....	34.8	36.0	32.0	25.1
Job sharing.....	15.5	16.0	13.7	15.7
Work at home.....	8.3	9.2	5.6	3.8
Flexible leave.....	42.9	43.8	39.9	40.2
Other leave or work-schedule policies.....	2.1	1.9	2.9	3.1
Percent with no child-care benefits or policies aiding child care.....	36.8	36.7	38.1	32.5

NOTE: The individual categories will sum to more than 100 percent because many employers provided more than one benefit or policy.

¹ This includes flexible spending accounts, vouchers, and discounts.

² This includes counseling services related but not limited to child-care problems.

³ This includes paying for babysitting when employees work overtime and allowing employees to bring children to work.

Source: US BLS, Survey of Employer-Provided Child-Care Benefits, 1987

Table 13.2

Establishments with 10 employees or more by type of establishment and type of child-care benefits, 1987

Child-care benefits and work-schedule policies	Private industry			Government
	Total	Goods-producing	Service-producing	
Total establishments (thousands).....	1,128	272	856	74
Percent providing child-care benefits or services.....	10.1	6.3	11.3	26.4
Employer-sponsored day care.....	1.6	0.3	2.0	9.4
Child-care expense assistance ¹	3.1	1.9	3.5	2.9
Child-care information and referral services.....	4.3	2.3	5.0	15.8
Counseling services ²	4.2	3.0	4.6	18.2
Other child-care benefits ³	0.9	0.6	1.0	2.3
Percent with work-schedule policies aiding child care.....	61.4	51.3	64.6	57.2
Flexitime.....	43.6	31.3	47.5	37.5
Voluntary part-time.....	35.3	22.4	39.4	26.7
Job sharing.....	15.0	9.0	16.9	23.5
Work at home.....	8.5	8.2	8.6	4.0
Flexible leave.....	42.9	37.3	44.6	43.7
Other leave or work-schedule policies.....	1.8	1.3	1.9	7.1
Percent with no child-care benefits or policies aiding child care.....	36.6	46.4	33.5	39.6

NOTE: The individual categories will sum to more than 100 percent because many employers provided more than one benefit or policy.

¹ This includes flexible spending accounts, vouchers, and discounts.

² This includes counseling services related but not limited to child-care problems.

³ This includes paying for babysitting when employees work overtime and allowing employees to bring children to work.

Source: US BLS, Survey of Employer-Provided Child-Care Benefits, 1987

Table 13.3
Establishments with 10 employees or more by size and type of establishment
and type of child-care benefits, 1987

Child-care benefits and work-schedule policies	Private industry			Government		
	10-49 employees	50-249 employees	250 employees or more	10-49 employees	50-249 employees	250 employees or more
Total establishments (thousands)	879	213	36	40	23	11
Percent providing child-care benefits or services.....	8.3	14.1	31.6	24.1	27.2	32.7
Employer-sponsored day care.....	1.5	1.8	2.7	10.2	6.1	13.2
Child-care expense assistance ¹	2.4	4.9	10.3	2.5	2.8	4.3
Child-care information and referral services.....	3.6	5.5	14.6	17.9	14.1	12.0
Counseling services ²	3.1	6.5	17.0	18.6	17.9	17.4
Other child-care benefits ³	0.7	1.5	2.7	1.5	2.9	3.7
Percent with work-schedule policies aiding child care.....	62.2	58.6	58.5	57.9	53.7	62.0
Flexitime.....	45.3	38.3	34.7	41.1	32.1	35.5
Voluntary part-time.....	36.3	32.9	26.2	29.8	23.5	21.7
Job sharing.....	15.6	12.7	13.5	24.4	22.4	22.6
Work at home.....	9.4	5.7	4.0	4.2	4.1	3.4
Flexible leave.....	43.7	39.9	39.6	46.2	39.9	42.2
Other leave or work-schedule policies.....	1.6	2.5	3.0	8.4	6.8	3.3

See footnotes at end of table.

Table 13.3—Continued

Child-care benefits and work-schedule policies	Private industry			Government		
	10-49 employees	50-249 employees	250 employees or more	10-49 employees	50-249 employees	250 employees or more
Percent with no child-care benefits or policies aiding child care.....	36.5	37.6	33.1	40.2	43.0	30.7

NOTE: The individual categories will sum to more than 100 percent because many employers provided more than one benefit or policy.

¹ This includes flexible spending accounts, vouchers, and discounts.

² This includes counseling services related but not limited to child-care problems.

³ This includes paying for babysitting when employees work overtime and allowing employees to bring children to work.

Source: US BLS, Survey of Employer-Provided Child-Care Benefits, 1987

Table 13.5

**Full-time employees participating in child-care benefit programs
in small private establishments, small independent private
businesses, and medium and large private establishments, 1989
and 1990
(Percent)**

Benefit type	Small private establishments, 1990		Medium and large establishments, 1990
	All full-time employees in small private establishments	Full-time employees in small independent private businesses	Full-time employees
Paid time off			
Maternity leave.....	2	2	3
Paternity leave.....	< .5	< .5	1
Unpaid time off			
Maternity leave.....	17	14	37
Paternity leave.....	8	7	18
Other benefits			
Reimbursement accounts.....	8	5	23
Child care ²	1	1	'5

¹ This includes accounts financed by employee pre-tax dollars which may be used for a range of expenses including, but not limited to, child-care expenses.

² This includes child-care facilities and full or partial reimbursement child-care expenses.

Source: US BLS, Survey of Employee Benefits in Small Private Establishments, 1990
US BLS, Employee Benefits in Medium and Large Firms, 1989

Table 13.6

Full- and part-time employees participating in child-care benefit programs in small private and medium and large establishments, 1989 and 1990
(Percent)

Benefit type	Small private establishments, 1990			Medium and large establishments, 1989
	Total	Full-time employees	Part-time employees	Full-time ¹ employees
Unpaid maternity leave.....	14	17	4	37
Unpaid paternity leave.....	6	8	2	18
Reimbursement accounts.....	6	8	1	23
Child care ²	1	1	0	5

¹ The 1989 survey covered only full-time employees.

² This includes on-site or near-site child-care facilities and full or partial reimbursement of employee child-care expenses.

Source: US BLS, Employee Benefits in Medium and Large Firms, 1989

US BLS, Survey of Employee Benefits in Small Private Establishments, 1990

Data on child-care benefits for part-time employees provided to author by US BLS

Table 13.7

**Full-time employees participating in child-care benefit programs
in medium and large establishments by employment category,
1989
(Percent)**

Benefit type	All full-time employees	Professional and administrative employees	Technical and clerical employees	Production and service employees
Paid time off				
Maternity leave.....	3	4	2	3
Paternity leave.....	1	2	1	1
Unpaid time off				
Maternity leave.....	37	39	37	35
Paternity leave.....	18	20	17	17
Other benefits				
Reimbursement accounts.....	23	36	31	11
Flexitime.....	11	15	16	6
Child care ¹	5	6	6	3

¹ This includes on-site or near-site child-care facilities and full or partial reimbursement of employee child-care expenses.

Source: US BLS, Employee Benefits in Medium and Large Firms, 1989

Table 13.8

**Full-time employees participating in child-care benefit programs
in small private establishments by employment category, 1990
(Percent)**

Benefit type	All full-time employees	Professional, technical, and related employees	Clerical and sales employees	Production and service employees
Paid time off				
Maternity leave.....	2	3	3	1
Paternity leave.....	< .5	< .5	< .5	< .5
Unpaid time off				
Maternity leave.....	17	26	20	12
Paternity leave.....	8	13	8	5
Other benefits				
Reimbursement accounts.....	8	13	9	4
Child care ¹	1	2	2	1

¹ This includes on-site or near-site child-care facilities and full or partial reimbursement of employee child-care expenses.

Source: US BLS, Survey of Employee Benefits in Small Private Establishments, 1990

Table 13.9

**Part-time employees participating in child-care benefit programs
in small private establishments by employment category, 1990
(Percent)**

Benefit type	All part-time employees	Professional, technical, and related employees	Clerical and sales employees	Production and service employees
Paid time off				
Maternity leave.....	1	<.5	1	<.5
Paternity leave.....	0	0	0	0
Unpaid time off				
Maternity leave.....	4	1	5	4
Paternity leave.....	2	1	4	1
Other benefits				
Reimbursement accounts.....	1	<.5	1	1
Child care ¹	1	<.5	<.5	2

¹ This includes on-site or near-site child-care facilities and full or partial reimbursement of employee child-care expenses.

Source: US BLS, Survey of Employee Benefits in Small Private Establishments, 1990
Data on child-care benefits for part-time employees provided to author by US BLS

Table 13.10**Full-time employees participating in child-care benefit programs
in medium and large firms, 1985-89****(Percent)**

Year	Paid maternity leave	Paid paternity leave	Unpaid maternity leave	Unpaid paternity leave	Child care ¹	Reimbursement Accounts
1985.....	NA	NA	NA	NA	1	NA
1986.....	NA	NA	NA	NA	NA	5
1988.....	2	1	33	16	4	12
1989.....	3	1	37	18	5	23

NA: Not Available

¹ This includes on-site or near-site child-care facilities and full or partial reimbursement of employee child-care expenses.

Source: US BLS, Employee Benefits in Medium and Large Firms, 1985, 1986, 1988, 1989**Table 13.11****Employers currently offering and planning to offer child-care
benefits, 1990-2000****(Percent)**

Benefit type	Offered in 1990	Will offer by 2000
Child care		
Child-care resource and referral.....	29	45
Child-care expense subsidy.....	12	40
On- or near-site child-care facility.....	7	28
Sick-child facility/home-based care.....	3	26
Work-Schedule/Location		
Flexitime.....	52	34
Family leave.....	49	35
Seasonal hours/school work year.....	27	19
Job sharing.....	24	43
Compressed work week.....	22	29

Source: International Foundation of Employee Benefits Plans, Brookfield, WI, 1991