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Dr. Ruth Friedman, Ph.D.
Senior Fellow
The Century Foundation
1150 Connecticut Avenue, NW, Suite 800
Washington, D.C., 20036

Dear Dr. Friedman:

Thank you again for testifying at the June 24, 2025, Committee on Education and Workforce subcommittee on Early Childhood, Elementary, and Secondary Education hearing titled "Child Care and the American Workforce: Removing Barriers to Economic Growth." Enclosed are additional questions submitted by Committee members following the hearing. Please provide a written response no later than February 2nd, 2026, for inclusion in the hearing record. Responses should be sent to Eli Mitchell (eli.mitchell@mail.house.gov) of the Committee staff.

We appreciate your contribution to the work of the Committee.

Sincerely,

A handwritten signature in blue ink, appearing to read "K. Kiley".

Kevin Kiley
Chairman
U.S. House Subcommittee on Early Childhood, Elementary, and Secondary Education
Committee on Education and Workforce

**Questions for the Record from
Ranking Member Bobby Scott**

**Committee on Education and the Workforce
Early Childhood, Elementary, and Secondary Education Subcommittee hearing entitled
*“Child Care and the American Workforce: Removing Barriers to Economic Growth”***

**Tuesday, June 24, 2025
10:15 A.M.**

Ranking Member Bobby Scott (D-VA)

Question(s) for Dr. Ruth Friedman, Senior Fellow, The Century Foundation

The Employer-Provided Child Care Credit (known as 45F) supports businesses who want to locate or provide child care for their workforce, while also increasing the number of child care slots available in their community. The Republican reconciliation bill would invest by further expanding that credit, over making investments in Head Start and the Child Care Development Block Grant. Can you talk about the limitations of investing in child care via tax credits for employers?

America has a serious child care crisis that is hurting millions of families every day. The underlying economics of our child care system simply don't work, and this inescapable fact is making life harder for millions of Americans. The crisis isn't going to go away on its own. To address the child care crisis, families need policy solutions that will address the existing affordability, supply, and quality challenges. The Employer-Provided Child Care Credit (known as 45F) has yet to have much impact since it was enacted in 2001. The unrealized hope of 45F has been that it will address child care supply issues because it provides a tax incentive to businesses to create and/or subsidize child care programs. But research finds the credit has had little take-up and seems to have acted more as a financial reward for big business rather than an incentive to act. So it is not an effective in addressing the affordability crisis or the supply issues that can make child care so hard to find for families. There is simply no evidence to believe the business community is interested or able to be the solution millions of families urgently need. And when the world's most profitable corporations are structuring their businesses to help the rich get richer at the expense of everyone else, waiting on big business to solve our country's child care crisis is unlikely to be the solution families are waiting for either. The underlying problems driving the child care crisis require solutions that reduce parents' high costs while building a sufficient and stable supply of quality child care and address staff compensation to maintain a skilled and stable workforce. Tax credits to employers simply don't provide the affordability or supply solutions required to address the major economic failings in the child care market. Instead, we need public policy solutions with transformative long-term investments in child care, Head Start, and pre-kindergarten that will allow all families to access the high-quality child care and early education that allow children and families to thrive and for businesses to have the reliable workforce they need.