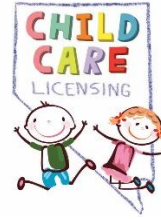




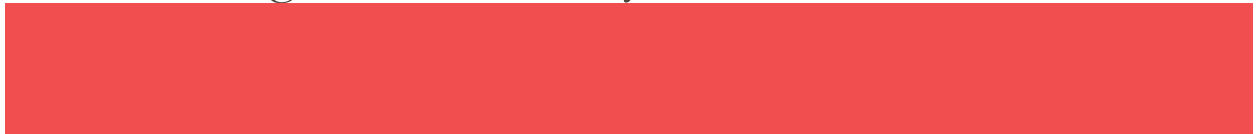
Nevada Department of  
Health and Human Services

Helping People  
It's who we are and what we do.



# Child Care Start-Up Toolkit for Businesses

Enhancing the Availability of Child Care in Nevada



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## Executive Summary

In Nevada, approximately 65% of children ages 0-5 and 70% of children ages 6-12 live in households where all parents work. Nevada's supply of child care slots, based on licensed capacity, meets only 35% of the need for children ages 0-5 living in households where all parents are in the workforce.<sup>1</sup> Lack of access to child care strains productivity by limiting the available workforce in the state and results in substantial economic loss to both businesses and families. Businesses and employers have an opportunity to support their employees, improve productivity and increase economic revenue by increasing access to high quality child care programs. There are many ways that businesses and employers can support access to child care for their employees and community, including:

- Flexible Spending Accounts (FSA) – Employers may offer a Dependent Care FSA that offers pre-tax benefits used to pay for eligible dependent care services. Learn more about FSAs here:
  - [American Benefits Group](#)
  - [Health Equity FSA for Businesses](#)
  - [TASCO FSA for Businesses](#)
- Child Care Benefits/Stipends – Employers may provide their employees with a child care benefit or stipend to help cover the cost of child care at an off-site location.
- Contracted Slots for Employees – Employers may contract with local child care providers to hold slots for their employees and/or to offset the cost of care for employees, including ill-child care and/or care during non-traditional work hours.

Learn more about subsidizing child care for your employees through stipends or slots here:

- [The Benefits Guide](#)
- [Tootris](#)
- [Learning Care Group](#)
- On-Site Child Care – While all of these options are available to employers, this toolkit focuses on providing employers with detailed information on how to establish an on-site child care program in Nevada.

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## Objectives

The objectives of this toolkit are:

1. To provide Nevada companies with detailed information about the benefits of providing employer-based on-site child care for its employees;
2. Detail steps required to obtain a child care license; and
3. Outline tools to ensure the success of a child care facility.

This document is supported by research conducted by companies that provide on-site child care services, and the benefits of on-site child care are also supported by peer-reviewed scientific literature.

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# Establishing Need

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## Availability of Care

Below are the types of licensed child care in Nevada and tables that show the number of existing providers by county and type, the number of children under 11 years of age, and existing capacity (child care seats) in Nevada.

## Types of Licensed Child Care

Nevada has Licensed Home-Based and Licensed Center-Based Child Care:

- **Home-Based Family Child Care:** Licensed family child care providers offer care in their home for up to 6 children. Some family child care providers also receive approval to care for 3 additional school-age children.
- **Home-Based Group Child Care:** Licensed group child care providers offer care in their home for up to 12 children. Often the home has a specific area for the children set up as a child care space.
- **Child Care Centers:** Licensed child care centers (includes nursery schools and preschools) offer care for a minimum of 13 children in various age groups in a non-residential setting.

## Number of Providers by Provider Type in Nevada ([American Community Survey 2019](#))

Counties	Licensed Home-Based	Licensed Center-Based
Clark	76	249
Carson/Douglas	4	28
Washoe	97	117
Rural*	15	49
Total	192	443

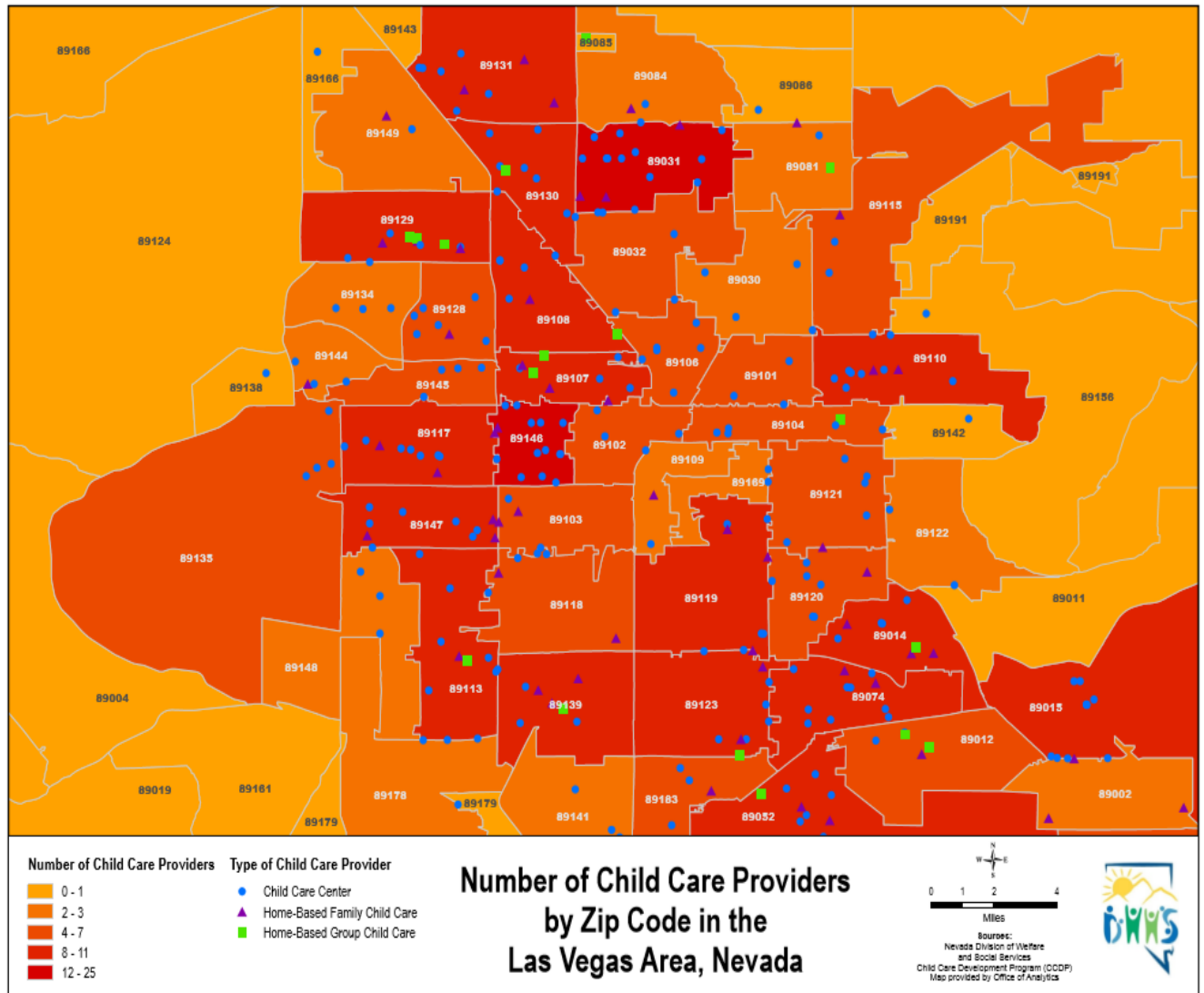
## Seat Capacity and Need in Nevada ([American Community Survey 2019](#))

Children Under 11 and Seats	Clark County	Carson/Douglas	Washoe County	Rural Counties *
Children Under 11 Years Old	289,246	11,092	58,583	31,224
Current Seat Capacity	32,625	1,788	10,092	2,655
Children Under 11 with No Seat	256,621	9,314	48,491	28,569
% of Children Under 11 with No Seat	89%	84%	83%	91%

\*Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine Counties

## Online Child Care Provider Locator

The State's Child Care Resource and Referral website has a statewide Child Care Provider search engine to search for any available licensed child care by location. The website also provides information on average cost of care, licensing requirements for child care providers, financial assistance for child care and other consumer education resources. Go to <https://nevadachildcare.org/> and click on "Find Child Care" in the top banner. Below is a child care heat map for the Las Vegas area. The map illustrates the locations of licensed child care and also illustrates areas in which there is no child care, termed "child care deserts". See Appendix C for additional maps, including Washoe County and Statewide.



## Internal Business Assessment

Businesses exploring on-site child care for employees should consider a couple of questions:

- Does the business have the infrastructure to provide on-site child care for its employees? This will be partially answered by the business' physical facility, and in part by the space requirements of the child care facility license. Businesses will know if they have space that could be used for child care; the issue of physical space requirements for a license will be discussed starting on page 6.
- What management set-up will the business use to establish and run the child care? The child care could be contracted with a third-party vendor; the business could collaborate with a non-profit organization to provide child care; or the business could create the facility as an extension of its own company. Below is a table of considerations to help businesses consider different models for managing on-site child care and determining whether they can sustain an on-site child care. For a more comprehensive questionnaire to assess employee needs, refer to Appendix A: Employer Survey.

### How Will the On-Site Child Care Be Managed?

#### Outside Vendor

- Large chain vendor model; there is a management fee charged
- Any surplus revenue from the running of the center goes to the for-profit vendor
- Vendor is responsible for the day-to-day operations
- Vendor creates budget, sets tuition rates and salaries, markets the center, hires, trains and supervises the staff with their own criteria and standards
- Vendor provides their own benefit package to staff

#### Nonprofit 501(c)3

- Board members directly influence center and oversees Center Director
- More focus on quality of child care rather than profit
- Board creates the budget, sets the tuition rates, salaries and benefits, markets the center, and hires, trains and supervises the staff with their own criteria and standards
- Higher salaries may be offered to staff because all income goes directly back into the center

#### Employer-Operated

- More overall influence on the center operations/structure
- Employer in collaboration with the center director creates the budget, and sets the tuition rates and salaries
- The center director markets the center, and hires, trains and supervises the staff with state criteria and standards
- Business maintains control of all aspects.



## Physical Site Considerations

- How many children will the on-site child care serve?
- Hours of operation?
- Where will the on-site child care be located? In an existing building or a new building?
- Is activity space available? (At least 35 square feet of indoor space for each child, exclusive of kitchen, stairs, storage spaces, multipurpose rooms, bathrooms, outdoor play area, and gymnasiums that are not regularly used.)
- Additionally, does the facility have the following?
  - Child rooms (with windows and acoustic separation between rooms)
  - Diaper changing area with a sink
  - Offices for administrative work
  - Bathrooms
  - Kitchen
  - Storage area
  - Laundry on-site
  - Common area
  - Outdoor play area (37.5 square feet/child minimum)
  - Phones, intercom, walkie talkie communication
  - Fire and emergency exit access
- Is there an area for convenient vehicular pick-up and drop-off?
- Is there adequate parking for parents and staff members?

## Funding

- What is the funding source to start the child care facility?
- Are there enough resources to pay for a third-party vendor contract or funding for caregiver staff recruitment and training?
- Does the company offer a reduced rate to employees, or will the child care be free for employees?

## Staffing

- Can the company hire enough caregiver staff? See chart below for minimum staffing ratios/staff required to remain awake during duty hours, including at night.

Age of Child	Required Staff-to-Child Ratio	Group Size
Less than 9 months of age	1 caregiver for every 4 children	8
9 months of age or older but less than 2 years of age	1 caregiver for every 6 children	12
2 years of age or older but less than 3 years of age	1 caregiver for every 9 children	18
3 years of age or older but less than 4 years of age	1 caregiver for every 12 children	24
4 years of age or older but less than 5 years of age	1 caregiver for every 13 children	26
5 years of age or older	1 caregiver for every 18 children	36



Licensed child care facilities must have a director. Under Nevada regulations, a child care director must:

- Be at least 21 years of age, and
- Hold a high school diploma (or GED upon approval) and 15 semester hours in childhood education and 3,000 hours experience in child care facility, or
- Hold an associate’s degree or higher degree in early childhood education and have at least 1,000 hours experience in child care facilities.

(For alternative child care director qualification requirements, see [NRS 432A.1773](#).)

Businesses that set up an on-site child care also must ensure any “caregiver,” which means a natural person who is responsible for the direct care, supervision, guidance and education of children in a facility, meets state requirements under [NAC 432A.306](#). In general, caregivers must:

- Be at least 16 years of age;
- Be able to summon help in an emergency;
- Be emotionally and physically qualified to carry out a program which places emphasis on the development of children; and
- Within 90 days of employment and each year thereafter, apply or renew with The Nevada Registry.

Directors and all child care staff must also pass a comprehensive background and personal history check to ensure they have not been convicted of any crime listed in [NRS 432A.170](#).

### Employee Assessment of Need

It is also important to determine the employee profile of your company to determine if there is a need and/or desire for on-site child care services. A Child Care Needs Assessment survey (reference Appendix B) can be used to determine what type of child care services employees would be most interested in, the number of children, the time of day for pick-up and drop-off, and the days per week employees would use the child care facility. Here is an example of the type of questions included in the Child Care Needs Assessment Survey:

If you presently have a child or plan to have or adopt a child within the next two (2) years, how likely would you be to use the following if it were made available and affordable through our company?	Very Likely	Likely	Unlikely	Very Unlikely	Never
A child care center on-site or nearby					
A group of supported certified or registered family child care homes nearby					
Reserved slots in community child care center					
Financial assistance to pay for your choice of child care					
On-site emergency back-up care for when regular child care arrangements are not available					
Drop-in care for short periods of time such as attending meetings or exercising at the gym					
Child care for school-age children during scheduled holidays and school vacation breaks					
A summer child care program or day camp for school-age children					



Afterschool program for school-age children on-site or nearby					
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# Navigating Regulatory Requirements

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## State Regulations

Nevada Child Care Licensing Statutes - NRS Chapter 432A

- <https://www.leg.state.nv.us/NRS/NRS-432A.html>

Nevada Child Care Licensing Regulations - NAC Chapter 432A

- <https://www.leg.state.nv.us/nac/nac-432a.html>

Below is a step-by-step outline to the child care licensing process:

### Step 1

Apply for a state business license on the Nevada Secretary of State website:

<https://www.nvsilverflume.gov/startBusiness>

- Sole Proprietorship
- General Proprietorship
- Limited Liability Company
- Corporation

### Step 2

Register with Centralized Licensing and Inspections Online Application (CLICS) at

[myhealthfacilitylicense.nv.gov](http://myhealthfacilitylicense.nv.gov)

### Step 3

Take the Nevada Child Care Provider Licensed Application Process (LAP) Training

- State: [Child Care Licensing Training & Education web page](#)
- Washoe:

[https://www.washoecounty.us/hsa/childrens\\_services/child\\_care\\_and\\_early\\_childhood\\_services/licensing%20requirements/index.php](https://www.washoecounty.us/hsa/childrens_services/child_care_and_early_childhood_services/licensing%20requirements/index.php)

### Step 4

Complete the Child Care Licensing Application online in your account created in Step 2.

- If applying for a license in Washoe County, go online to

[https://www.washoecounty.us/hsa/childrens\\_services/child\\_care\\_and\\_early\\_childhood\\_services/licensing%20requirements/index.php](https://www.washoecounty.us/hsa/childrens_services/child_care_and_early_childhood_services/licensing%20requirements/index.php)

### Step 5

Complete [Consent and Release form for Background Check](#)

### Step 6

Submit fingerprints

### Step 7

Write Facility Statement of Services:

- Fees and payment plans
- Parental involvement
- Program observation by parents



- Discipline procedures
- Type(s) of program to be offered
- Provisions for children with special needs
- Rules regarding personal belongings of children
- Parental permission for excursions
- Smoking policy
- CPR notification to parents

### Step 8

Develop Standards for Programs – Every licensee of a facility shall develop a program to meet the basic needs of children for:

- Good health and normal physical development; optimal mental growth;
- Stimulating language and communicative experiences;
- The attention, acceptance and affection of others;
- Opportunities to experience success and to test mental, physical and social skills;
- Self-identity and a sense of competence and worth;
- The security provided by gentle discipline;
- Relations with others which set forth the rights of adults and the rights of children;
- Learning experiences planned with the aid of the child’s parents which ensure harmony with the lifestyle and cultural background of the child;
- Activities which facilitate social growth and adjustment; and
- The time and opportunity to learn independence and personal care.

See [NAC 432A.390](#)

### Step 9

Write Disaster Plan

- Plan for emergencies – Each licensee shall develop an appropriate plan to ensure that the staff of his or her facility is prepared to respond in an emergency, including, without limitation, a fire or natural disaster.

See [NAC 432A.280](#)

### Step 10

Acquire initial training certificates from [The Nevada Registry](#)

### Step 11

Purchase equipment and set up the child care facility

### Step 12

Schedule health inspection

- Southern Nevada Health District: 702-759-0677
- Carson City Health Department: 775-887-2190
- State of Nevada Environmental Health (DPBH): 775-684-1061
- State of Nevada Child Care Licensing (DPBH): 702-486-3822



### Step 13

Schedule State Fire Marshal inspection [Nevada Fire Marshal](#)

### Step 14

Schedule initial inspection towards licensure by calling your closest licensing office:

- Southern Nevada Child Care Licensing Office – (702) 486-3822
- Northern Nevada Child Care Licensing Office – (775) 684-4463
- Washoe County – (775) 337-4470

### Step 15

Obtain general liability insurance

- Protects Nevada business owners from direct or indirect damages to another party.
- Helps pay for damages caused by the actions of your business or your employees.
- Pays for property damage and personal injuries involving customers, visitors and sub-contractors.
- Choice regarding insurance deductibles and policy limits within their coverage

## Child Care Licensing Agencies

The Division of Public and Behavioral Health (DBPH) Child Care Licensing Unit licenses, regulates and monitors all facilities located outside Washoe County. DBPH enforces the state child care licensing regulations, which are the minimum requirements for child care in Nevada.

For companies interested in providing on-site child care within Washoe County, the application would be submitted through Washoe County's web portal instead of DBPH:

[https://www.washoecounty.us/hsa/childrens\\_services/child\\_care\\_and\\_early\\_childhood\\_services/licensing%20requirements/index.php](https://www.washoecounty.us/hsa/childrens_services/child_care_and_early_childhood_services/licensing%20requirements/index.php)

There is additional licensing for specialty child care centers that deliver care to disabled children, have additional isolation rooms for sick children, and multigenerational child care centers located within adult care centers.

### Facility to Care for Ill Children

Per [NAC 432A.550](#), care for ill children may be provided by a facility licensed to care solely for ill children, a child care center that designates a separate area for use by ill children, or in a family or group home. The Director of a facility that provides care for ill children must be a physician, physician's assistant, registered nurse, and have at least 60 hours of additional training.

A facility can be licensed to care for ill children that can't be cared for in any other child care facility, due to short-term or minor illness, short-term physical disability, or recuperating from an acute episodic illness. If a facility operating for ill children is operating in conjunction with a child care facility, the facility must have adequate means to isolate the ill children.

# Child Care Licensing Checklists

## Administrative Requirements

- Business License
- Registration with Centralized Licensing and Inspections Online Application (CLICS)
- Sign up for Nevada Child Care Provider Licensed Application Process (LAP) training
- Submit Child Care License Application
- Submit forms for background check, fingerprinting
- Write facility statement and disaster plan
- Schedule health and fire inspections
- Schedule inspection towards licensure with appropriate licensing office
- Obtain general liability insurance coverage
- Obtain Child Care license

## Physical Space

- At least 35 square feet of indoor space for each child, exclusive of bathrooms, halls, kitchen, stairs, storage spaces, multipurpose rooms and gymnasiums that are not regularly used.
- Lighting, heating, air conditioning, ventilation, plumbing requirements
- Child rooms (with windows and acoustic separation between rooms), diaper changing area with a sink, offices for administrative work, bathrooms, kitchen, storage area, laundry, common area, activity space (35 sq. ft./child minimum), outdoor play area (must have 37.5 sq. ft./child minimum), phones, intercom, walkie talkie communication, fire and emergency exit access

## Health Requirements

- Health examinations, TB tests for staff members
- Immunization records for each child
- Adequate caregiver-child ratios
- Food preparation and nutrition ([NAC 432A.380](#)) — A nutritious snack must be offered to all children in the midmorning and the midafternoon. Each child must be offered food at intervals that are at least 2 hours apart and, unless the child is asleep during that time, are not more than 3 hours apart.
- Emergency Procedures ([NAC 432A.280](#)) and Building Safety (number of exits, fire doors) — Each licensee shall develop an appropriate plan to ensure that the staff of his or her facility is prepared to respond in an emergency, including, without limitation, a fire or natural disaster.
- Educational Program Requirements ([NAC 432A.390](#)) — Every licensee of a facility shall develop a program to meet the basic needs of children for:
  - Good health and normal physical development;
  - Optimal mental growth;
  - Stimulating language and communicative experiences;
  - The attention, acceptance and affection of others;
  - Opportunities to experience success and to test mental, physical and social skills;
  - Self-identity and a sense of competence and worth;
  - The security provided by gentle discipline;
  - Relations with others which set forth the rights of adults and the rights of children;
  - Learning experiences planned with the aid of the child's parents which ensure harmony with the lifestyle and cultural background of the child;



- Activities which facilitate social growth and adjustment; and
- The time and opportunity to learn independence and personal care.
- ☐ Record keeping – income and expenses
- ☐ Sanitation requirements
  - Plumbing
  - Food preparation and equipment
  - Adequate ventilation in bathroom(s) and classroom(s)
  - Diaper changing area near a sink not used for food preparation



# Cost of Child Care by Region, Age and Provider Type

## Establishing a Competitive Rate by Location

DHHS can provide location-specific information for rates.

### Average Weekly Cost of Care in Child Care Centers ([2018 Market Rate Survey](#))

	Clark County	Carson/Douglas County	Washoe County	Rural Counties*
Infants	\$232.53	\$174.71	\$210.16	\$145.16
Toddlers	\$210.19	\$167.51	\$197.79	\$138.27
Pre-Kindergarten	\$181.67	\$147.28	\$168.00	\$125.40
School Age	\$158.28	\$128.19	\$143.55	\$119.67

\* Churchill, Elko, Humboldt, Lander, Lyon, Mineral, Nye, Pershing, White Pine

### Average Weekly Cost of Care in Family Child Care ([2018 Market Rate Survey](#))

	Clark County	Carson/Douglas County	Washoe County	Rural Counties*
Infants	\$174.40	\$158.75	\$170.87	\$152.67
Toddlers	\$169.13	\$150.00	\$163.62	\$148.13
Pre-Kindergarten	\$163.60	\$146.67	\$155.31	\$147.27
School Age	\$152.85	\$143.75	\$140.25	\$138.75

\*Churchill, Elko, Humboldt, Lander, Lyon, Mineral, Nye, Pershing, White Pine

### Average Weekly Cost of Care in Group Child Care ([2018 Market Rate Survey](#))

	Clark County	Carson/Douglas County	Washoe County	Rural Counties*
Infants	\$168.50	\$170.00	\$170.87	\$158.61
Toddlers	\$168.83	\$158.33	\$126.73	\$153.75
Pre-Kindergarten	\$159.24	\$147.14	\$142.09	\$143.90
School Age	\$147.00	\$140.00	\$140.25	\$142.29

\*Churchill, Elko, Humboldt, Lander, Lyon, Mineral, Nye, Pershing, White Pine

## Real-Life Examples of Employer-Based On-Site Child Care

- Patagonia provides on-site child care for employees at the company headquarters in Ventura, California and at the Reno, Nevada, distribution center.<sup>2</sup>
- Sierra Nevada Corporation provides on-site childcare at the corporate headquarters in Sparks, Nevada.<sup>3</sup>
- Bonneville Power Administration, headquartered in Portland, Oregon, offers both on-site child care and subsidies to its employees. The Bonneville Power Administration also offers subsidies to employees through the child care center for employees who may not be able to afford such care.<sup>4</sup>

# Creating Financial Opportunity

## Development of Business Plan

Below are some helpful suggestions toward creating a “start-up” budget. This includes one-time costs (major equipment, renovation, utility deposits and down payments). The start-up budget can also include at least 60 to 90 days of operating costs.

The next step is developing an Operating Budget and establishing Monthly Operating Expenses. The operating budget reflects your spending priorities, the expenses you will incur and how you will meet those expenses. The primary source of income for your center will be tuition fees. It is important to determine if this income will be enough to pay each month's bills. An estimated cash flow projection will help you make this determination.

### Start-Up Budget Example

Expenses

Occupancy

- Down payment or purchase of building \_\_\_\_\_
- Remodeling costs \_\_\_\_\_
- Rent deposit \_\_\_\_\_
- Utilities deposit \_\_\_\_\_

Equipment

- Office \_\_\_\_\_
- Activity \_\_\_\_\_

Supplies

- Activity \_\_\_\_\_
- Office \_\_\_\_\_
- Housekeeping (toilet paper, cleaning supplies) \_\_\_\_\_
- Food \_\_\_\_\_

Miscellaneous

- Advertising \_\_\_\_\_

Legal and Professional Fees

- Operating cash \_\_\_\_\_
- Insurance \_\_\_\_\_
- Depreciation \_\_\_\_\_

TOTAL EXPENSES \_\_\_\_\_

TOTAL INCOME \_\_\_\_\_



## Helpful Resources to Guide the Process of Starting a Child Care Facility and Developing a Business Plan

U.S. Small Business Administration Business Guides

<https://www.sba.gov/business-guide>

Department of Health and Human Services Office of Child Care Resource Guide

[https://childcareta.acf.hhs.gov/sites/default/files/public/1503\\_starting\\_and\\_operating\\_child\\_care\\_business\\_edited.pdf](https://childcareta.acf.hhs.gov/sites/default/files/public/1503_starting_and_operating_child_care_business_edited.pdf)

Creating a Professional Development Plan to Guide Your Career in Early Care and Education

<https://www.nevadaregistry.org/ece-resources/professional-development-plan/>

Small Business Administration – How to Start a Quality Child Care Business

[https://www.sba.gov/sites/default/files/files/pub\\_mp29.pdf](https://www.sba.gov/sites/default/files/files/pub_mp29.pdf)

Child Day Care Services Business Plan Example - Kid's Community College

[http://www.womensownresource.org/rope/Bus\\_Plan\\_Sample/Child%20Day%20Care%20Services%20Business%20Plan.pdf](http://www.womensownresource.org/rope/Bus_Plan_Sample/Child%20Day%20Care%20Services%20Business%20Plan.pdf)

### Establishing a Return on Investment (ROI)

The foundation of many skills needed for 21st-century jobs is established in the earliest years. Young children's brains develop 700 synapses – neural connections that support learning and skills – every second. By age 3, a child's brain has reached about 85% of its adult weight. The learning gap between advantaged and disadvantaged children shows up as early as 9 months of age. Disadvantaged children can start kindergarten as much as 18 months behind their peers. Many of these children never catch up and are at an increased risk of dropping out of high school.<sup>5</sup>

An analysis of Chicago's Nurse Family Partnership (NFP) home visiting/parent mentoring program cut abuse and neglect, children were 29% more likely to graduate from high school, and there was a net savings of almost \$17,000 per family by improving children's health, reducing child abuse and neglect, increasing their readiness for school and reducing their future crime. The same analysts reviewed over 20 studies of early childhood programs for at-risk children and found that the average net savings were over \$26,000 per child served.<sup>6</sup>

### Enhancing Employee Recruitment and Retention

Providing employer-subsidized on-site child care can result in many important benefits including a competitive advantage in recruitment of prospective employees, increased employee performance, morale, productivity and retention which leads to less turnover and absenteeism, and subsidies and tax incentives provide benefits to both employers and employees.



The retail clothing company Patagonia estimates the turnover (cost of lost productivity with a vacant position, plus recruitment and training of a replacement) can cost a company 35% of the annual salary of a non-managerial employee, 125% of salary for a manager, and multiple years' worth of pay for a director or vice president. Child Care on-site at Patagonia delivers over 90% Return on Investment<sup>7</sup>

A survey of Bristol Meyers Squibb employees found that employees who used the on-site child care centers had a deeper commitment to the company and felt better equipped to balance work and life responsibilities. Employer-provided child care and subsidy for child care gives employees the ability to pursue more stable child care arrangements, while companies benefit from tax benefits up to \$150,000 per year for employer-provided child care. Companies can also deduct 35% of unrecovered costs from providing on-site child care.<sup>8</sup>

### Available Loans/Grants or other Financial Support

- Nevada Governor's Office of Economic Development
  - Silver State Opportunities Fund  
<http://www.nvssof.com/index.html>
  - Nevada Small Business Development Center  
<https://nevadasbdc.org/>
- Small Business Loans and Grants
  - <https://www.sba.gov/funding-programs/loans>
  - <https://www.liifund.org/programs/child-care/>
  - <https://www.missiondrivenfinance.com/>
  - <https://www.accion.org/>

### Employer Child Care Tax Credit

- To encourage businesses to provide child care to their employees, the federal government offers companies a tax credit to help cover some of the associated costs. The Employer-Provided Child Care Credit, under the Internal Revenue Code Section 45F, offers employers a tax credit of up to 25% of qualified child care expenditures and 10% of qualified child care resource and referral expenditures.<sup>9</sup>

# Appendix

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## Appendix A: Sample Employer Survey

The survey below is intended to help a company determine whether it has adequate resources and infrastructure to provide on-site child care services to its employees. It also is intended to help companies determine what type of child care is best suited for the company's resources and infrastructure.

### Part 1: Physical space

1. Does the company have space within its current building to house an on-site child care facility?  
 Yes  
 No
2. Does the available space have at least 35 square feet of indoor space available for each child the facility would serve (For example, 100 children would require a 3,500 square foot space)?  
 Yes  
 No
3. Does the available space currently have a kitchen, bathrooms, storage space, activity rooms, office space, multipurpose space, and an area for diaper changing with close proximity to a sink not used for food preparation?  
 Yes  
 No
4. If Question 3 was answered No, does the company have resources to build the necessary bathrooms, offices, kitchen, diaper changing area, etc. within the new facility space?  
 Yes  
 No
5. Is the prospective new area convenient and accessible for easy pick-up and drop-off?  
 Yes  
 No
6. Is the new space in a secured and safe area of the building?  
 Yes  
 No
7. Does the new space have an area where children could play outside (37.5 square feet/child minimum)?  
 Yes  
 No



## Part 2: Management of the child care facility

8. Will the child care be operated by an outside vendor, 501(c)(3) or the company? (See chart on page 5)
  - Outside vendor
  - 501(c)(3)
  - The company
    - If the child care will be operated by an outside vendor or 501(c)(3) nonprofit, who will negotiate the contract?
    - If the child care will be operated by the company, will you have to recruit, hire and train staff to operate the child care?
9. Does the company currently have resources to start the facility, recruit, hire and pay staff wages?
  - Yes
  - No
10. Approximately how many children will the child care serve?
11. Will the company charge its employees to use the child care or will it be free to employees?
12. What are the projected days of the week and hours of operation for the child care?



## Appendix B: Sample Employee Survey

The survey below is intended to help companies collect input from employees with children ages 12 and younger and/or those planning to have a child or adopt a child within the next 2 years.

The terms “your child” or “your children” refers to any child aged 12 or younger, who lives in your household and for whom you are the parent or guardian. The terms “your child” or “your children” also includes any child aged 12 or younger for whom you otherwise have (or share) major responsibility for decisions about his/her care.

All responses are confidential and will be used only to create a company profile of the employee population with young children.

### Questions

1. Do you currently have children ages 12 or younger?

- Yes  
 No

2. If you currently have a child or plan to have or adopt a child within the next 2 years, how likely would you be to use the following if it were made available and affordable through our company?

Type of Initiative	Very Likely	Likely	Unlikely	Very Unlikely	Never
A child care center on-site or nearby					
A group of supported certified or registered family child care homes nearby					
Reserved slots in community child care center					
Financial assistance to pay for your choice of child care					
On-site emergency back-up care for when regular child care arrangements are not available					
Drop-in care for short periods of time such as attending meetings or exercising at the gym					
Child care for school-age children during scheduled holidays and school vacation breaks					
A summer child care program or day camp for school-age children					
Afterschool program for school-age children on-site or nearby					

3. Please rank the following choices in order of their usefulness to you for **children under 6**. (Assign each choice a number 1-6. Put a 1 on the line by your first choice, a 6 by your last choice, etc. Please be sure to rank all choices.)

A child care center on-site or nearby	
A group of supported certified or registered family child care homes nearby	
Reserved slots in community child care center	
Financial assistance to pay for your choice of child care	
On-site emergency back-up care for when regular child care arrangements are not available	
Drop-in care for short periods of time such as attending meetings or exercising at the gym	

4. Please rank the following choices in order of their usefulness to you for **children ages 6-12**. (Assign each choice a number 1-6. Put a 1 on the line by your first choice, a 6 by your last choice, etc. Please be sure to rank all choices.)

A child care center on-site or nearby	
A group of supported certified or registered family child care homes nearby	
Reserved slots in community child care center	
Financial assistance to pay for your choice of child care	
On-site emergency back-up care for when regular child care arrangements are not available	
Drop-in care for short periods of time such as attending meetings or exercising at the gym	
An afterschool program on-site or nearby	

5. If this company were to support a child care center/afterschool and/or family child care network, what days would you need child care?

	Monday	Tuesday	Wednesday	Thursday	Friday	Not applicable
Children under age 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Children ages 6-12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. If the company were to develop or support a child care center and/or a family child care network, what time would you **drop-off** your children?

	Children under 6	Children ages 6-12	Children aged 6-12 on summer break or school vacation
6-7 am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7-8 am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8-9 am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9-10 am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10-11 am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11am-12 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12-1 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1-2 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2-3 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3-4 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4-5 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5-6 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
After 6 pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. If the company were to develop or support a child care center and/or a family child care network, what time would you **pick up** your children?

	Children under 6	Children ages 6-12	Children aged 6-12 on summer break or school vacation
6-7am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7-8am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8-9am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9-10am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10-11am	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11am-12pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12-1pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1-2pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2-3pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3-4pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4-5pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5-6pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
After 6pm	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Part 2: Your Plans to Have or Adopt a Child in the Next Two Years**

8. Do you expect to have or adopt a child in the next two years?

Yes

No



9. If you plan to have or adopt a child, when would you expect to return to work after the child's arrival?

<input type="radio"/>	Within 4 weeks
<input type="radio"/>	4-6 weeks
<input type="radio"/>	6-8 weeks
<input type="radio"/>	8-10 weeks
<input type="radio"/>	10-12 weeks
<input type="radio"/>	12 weeks or later

10. If you plan to have or adopt a child, what would be your preferred primary type of child care?

<input type="radio"/>	Spouse or partner
<input type="radio"/>	Relative
<input type="radio"/>	Child care center
<input type="radio"/>	Caregiver in your home
<input type="radio"/>	Family child care in provider's home

**Part 3: Your Present Child Care Arrangements**

11. How many children do you have in each age group below? (Circle number in each category.)

Infant (0-12 months)	0	1	2	3	4	5	6
Toddler (13-23 months)	0	1	2	3	4	5	6
Young preschooler (24-35 months)	0	1	2	3	4	5	6
Preschooler (3-5 years)	0	1	2	3	4	5	6
School Age (6-12 years)	0	1	2	3	4	5	6

12. These questions are about your current child care arrangements for **each child** under 12.

Let's start with your **youngest** child. Is this child:

<input type="radio"/>	An infant (0-12 months)
<input type="radio"/>	A toddler (13-23 months)
<input type="radio"/>	Young preschooler (24-35 months)
<input type="radio"/>	Preschooler (3-5 years)
<input type="radio"/>	School Age (6-12 years)

13. What is the primary type of child care used for this child?

<input type="radio"/>	Spouse or partner
<input type="radio"/>	Relative
<input type="radio"/>	Child care center
<input type="radio"/>	Caregiver in your home
<input type="radio"/>	Family child care in provider's home
<input type="radio"/>	Other:

14. How many hours per week does this child spend in paid child care?

15. How much do you pay for this care each week?

16. Do you have another child aged 12 or younger?

Yes

No

17. Please answer these questions for your **next youngest child**. Is this child:

<input type="radio"/>	An infant (0-12 months)
<input type="radio"/>	A toddler (13-23 months)
<input type="radio"/>	Young preschooler (24-35 months)
<input type="radio"/>	Preschooler (3-5 years)
<input type="radio"/>	School Age (6-12 years)

18. What is the primary type of child care used for this child?

<input type="radio"/>	Spouse or partner
<input type="radio"/>	Relative
<input type="radio"/>	Child care center
<input type="radio"/>	Caregiver in your home
<input type="radio"/>	Family child care in provider's home
<input type="radio"/>	Other:

19. How many hours per week does this child spend in paid child care?

20. How much do you pay for this care each week?

21. Do you have another child aged 12 or younger?

- Yes
- No

22. Please answer these questions for your **next youngest child**. Is this child:

<input type="radio"/>	An infant (0-12 months)
<input type="radio"/>	A toddler (13-23 months)
<input type="radio"/>	Young preschooler (24-35 months)
<input type="radio"/>	Preschooler (3-5 years)
<input type="radio"/>	School Age (6-12 years)

23. What is the primary type of child care used for this child?

<input type="radio"/>	Spouse or partner
<input type="radio"/>	Relative
<input type="radio"/>	Child care center
<input type="radio"/>	Caregiver in your home
<input type="radio"/>	Family child care in provider's home
<input type="radio"/>	Other:

24. How many hours per week does this child spend in paid child care?

25. How much do you pay for this care each week?

26. Do you have another child aged 12 or younger?

Yes

No

27. Please answer these questions for your **next youngest child**. Is this child:

<input type="radio"/>	An infant (0-12 months)
<input type="radio"/>	A toddler (13-23 months)
<input type="radio"/>	Young preschooler (24-35 months)
<input type="radio"/>	Preschooler (3-5 years)
<input type="radio"/>	School Age (6-12 years)

28. What is the primary type of child care used for this child?

<input type="radio"/>	Spouse or partner
<input type="radio"/>	Relative
<input type="radio"/>	Child care center
<input type="radio"/>	Caregiver in your home
<input type="radio"/>	Family child care in provider's home
<input type="radio"/>	Other:

29. How many hours per week does this child spend in paid child care?

30. How much do you pay for this care each week?

31. Do you receive state assistance in paying for child care?

Yes

No

32. If you were to change your child care arrangements, what are the reasons you would be looking for new arrangements? (Check all that apply or check “Not applicable”)

<input type="radio"/>	Hours care is available
<input type="radio"/>	Cost of care
<input type="radio"/>	Location of care
<input type="radio"/>	We'll be moving
<input type="radio"/>	Care will no longer be available
<input type="radio"/>	Child no longer eligible because of age
<input type="radio"/>	Child's needs are changing
<input type="radio"/>	Quality of care
<input type="radio"/>	Child doesn't like it
<input type="radio"/>	Not applicable: I would not be looking for new child care arrangements

33. How many times have you changed you child care arrangements in the past year?

34. In your experience, how easy or difficult has it been to find child care arrangements?

<input type="radio"/>	Very easy
<input type="radio"/>	Easy
<input type="radio"/>	Neither easy nor difficult
<input type="radio"/>	Difficult
<input type="radio"/>	Very difficult

35. What problems have you had in arranging for child care? (Check all that apply.)

<input type="radio"/>	Did not know where to begin looking
<input type="radio"/>	Friends or relatives were unavailable

<input type="radio"/>	Most programs were already filled
<input type="radio"/>	Had trouble finding good quality care
<input type="radio"/>	Most care was too expensive
<input type="radio"/>	Had trouble finding choices to suit my child's needs
<input type="radio"/>	Programs were too far away
<input type="radio"/>	Had trouble finding choices to suit my schedule
<input type="radio"/>	My child was too young for programs

36. Have you arrived late to work because of any of the following? (Check all that apply.)

<input type="radio"/>	A problem with child care arrangements
<input type="radio"/>	Child's illness
<input type="radio"/>	Another child-related responsibility

37. Have you missed work because of any of the following? (Check all that apply.)

<input type="radio"/>	A problem with child care arrangements
<input type="radio"/>	Child's illness
<input type="radio"/>	Another child-related responsibility

38. Would having access to more child care that you liked and could afford help you be more productive at work?

Yes

No

**Part 4: Background Information**

39. What is your 5-digit zip code?

40. What is your age?

<input type="radio"/>	18-24
<input type="radio"/>	25-34
<input type="radio"/>	35-44
<input type="radio"/>	45-54
<input type="radio"/>	55-64
<input type="radio"/>	64+

41. Are you:

<input type="radio"/>	Female
<input type="radio"/>	Male
<input type="radio"/>	Other:

42. Are you married or living with a partner?

- Yes
- No

43. Is your spouse or partner employed?

- Yes
- No
- Not applicable

44. How many hours do you usually work each week?

<input type="radio"/>	Less than 20
<input type="radio"/>	20-30
<input type="radio"/>	31-40



<input type="radio"/>	41-50
<input type="radio"/>	More than 50

45. If you had access to more child care that you liked and could afford, would you: (Check all that apply.)

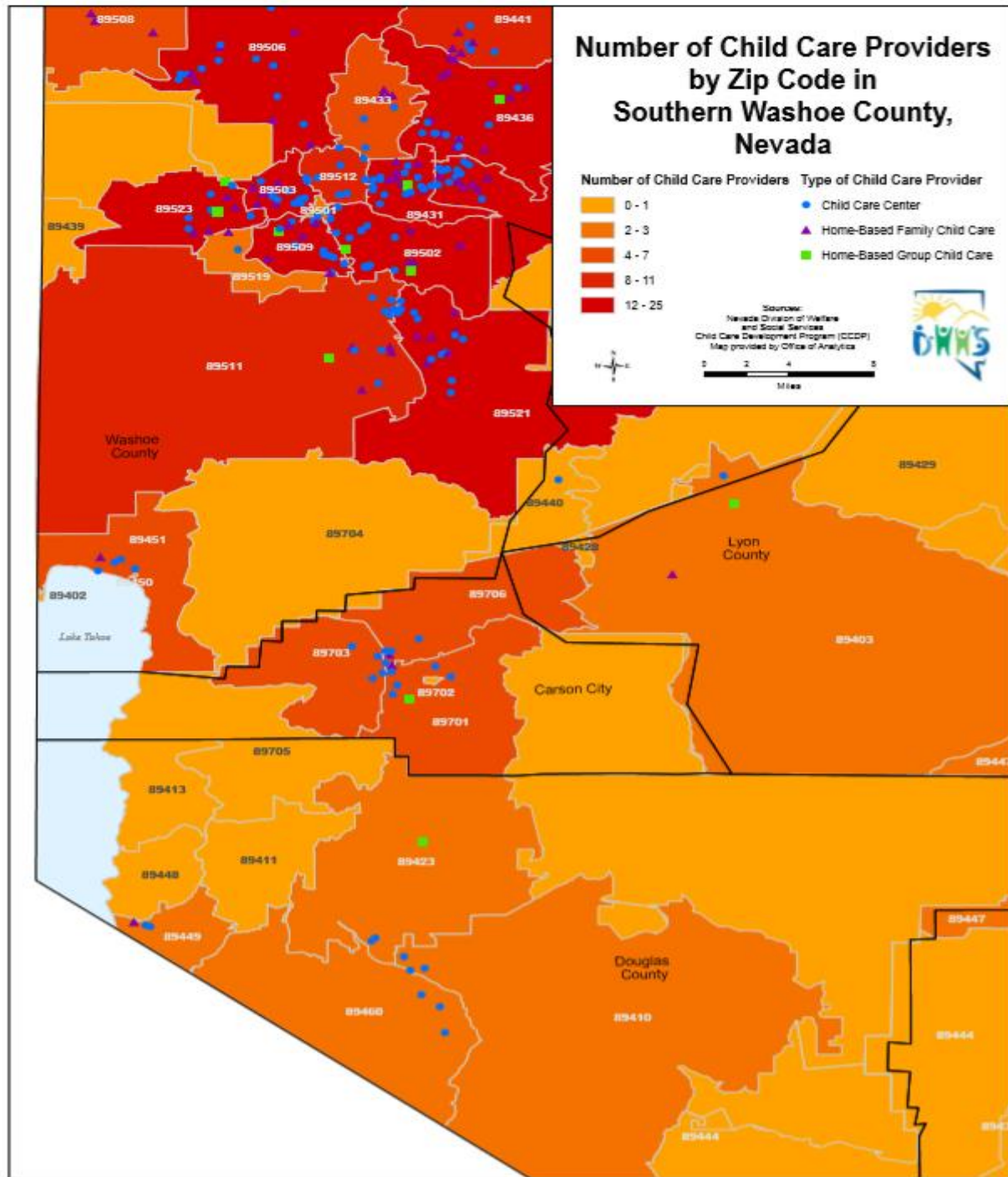
<input type="radio"/>	Work more hours at your job
<input type="radio"/>	Work different hours or a different shift
<input type="radio"/>	Seek a promotion
<input type="radio"/>	Other:

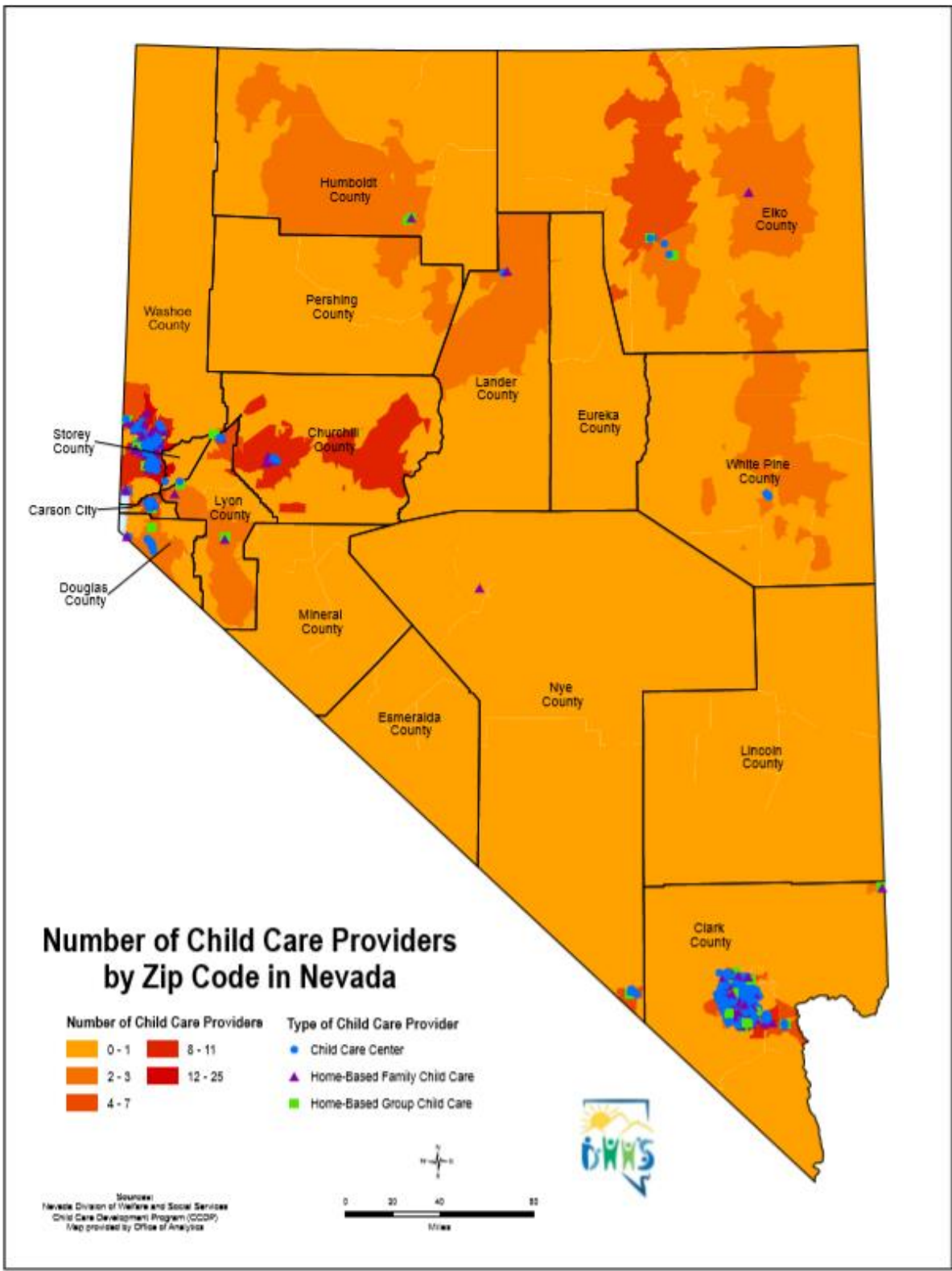
46. Your gross annual household income, before taxes is:

<input type="radio"/>	Under \$10,999
<input type="radio"/>	\$11,000-\$15,999
<input type="radio"/>	\$16,000-\$19,999
<input type="radio"/>	\$20,000-\$29,999
<input type="radio"/>	\$30,000-\$39,999
<input type="radio"/>	\$40,000-\$49,999
<input type="radio"/>	\$50,000-\$59,999
<input type="radio"/>	\$60,000-\$69,999
<input type="radio"/>	\$70,000-\$79,999
<input type="radio"/>	\$80,000-\$89,999
<input type="radio"/>	\$90,000-\$99,999
<input type="radio"/>	\$100,000-\$119,000
<input type="radio"/>	\$120,000-\$139,999
<input type="radio"/>	\$140,000-\$159,999

<input type="radio"/>	\$160,000-\$179,000
<input type="radio"/>	\$180,000+

## Appendix C: Child Care Heat Maps





## References

- <sup>1</sup> Nevada 2018 Early Education & Care Fact Sheet <https://www.childrenscabinet.org/wp-content/uploads/2021/01/2018DemographicsReport-FINAL.pdf>
- <sup>2</sup> Patagonia Child Care Center, <https://www.patagonia.com/family-business/>
- <sup>3</sup> Sierra Nevada Corporation, <https://www.sncorp.com/careers/life-at-snc/>
- <sup>4</sup> Bonneville Power Administration Careers: Child Care, <https://www.bpa.gov/Careers/Benefits/Pages/Child-Care.aspx>
- <sup>5</sup> Business Case for Early childhood Investments, <https://readynation.s3.amazonaws.com/wp-content/uploads/ReadyNation-Business-Brief-Endnotes.pdf>
- <sup>6</sup> Washington State Institute for Public Policy, <http://www.wsipp.wa.gov/Publications?reportId=531>
- <sup>7</sup> Patagonia's CEO Explains How to Make On-Site Child Care Pay for Itself, <https://www.fastcompany.com/3062792/patagonias-ceo-explains-how-to-make-onsite-child-care-pay-for-itself>
- <sup>8</sup> World at Work Alliance for Work Life Progress: A Business Case for Work-Life Work-Life Effectiveness Can Impact Your Business, [https://www.bc.edu/content/dam/files/centers/cwf/research/publications/executivebriefingseries/Executive%20Briefing\\_Building%20the%20Business%20Case%20for%20Work-Life%20Programs](https://www.bc.edu/content/dam/files/centers/cwf/research/publications/executivebriefingseries/Executive%20Briefing_Building%20the%20Business%20Case%20for%20Work-Life%20Programs)
- <sup>9</sup> What is the Employer-Provided Child Care Credit, <https://bipartisanpolicy.org/blog/what-is-the-employer-provided-child-care-credit-45f/>