DOCUMENT RESUME

ED 346 178 UD 028 541

AUTHOR	DeLapp, Lynn; Lawhorn, Sharron
TITLE	Family Benefits in the California Workplace. The California Family Policy and Benefits Study. California Children, California Families.
INSTITUTION	California State Legislature, Sacramento. Assembly Office of Research.
PUB DATE	Aug 91
NOTE	43p.
AVAILABLE FROM	Assembly Publications Office, State Capitol, Box 942849, Sacramento, CA 94249-0001 ($5.40 plus California sales tax).
PUB TYPE	Reports - Research/Technical (143)
EDRS PRICE	MF01/PC02 Plus Postage.
DESCRIPTORS	Employer Attitudes; *Employer Supported Day Care; *Employment Practices; *Family Programs; *Fringe Benefits; Industry; Leaves of Absence; *State Legislation; State Surveys
IDENTIFIERS	*California; Family Policy

ABSTRACT

A study was done of California employers' family policies and benefits. The study surveyed a representative sample of employers from the public and private sectors and documented current employer practices regarding family policies and benefits, employer knowledge and use of the California State Child Care Tax Credit, and employer attitudes and opinions regarding these programs. A total of 476 survey responses was included in the analysis, representing 8 industry types. Major findings include the following: (1) more than 4 out of 5 employers permit at least some employees to work alternative schedules; (2) 4 out of 10 employers offer parental leave with a job guarantee after birth of a child; (3) less than 5 out of 10 employers permit employees to use accrued sick leave to care for a sick family member; (4) 1 out of 7 employers offers family counseling services; (5) 1 out of 9 employers offers 1 or more child care benefits; (6) 1 out of 25 employers offer elder care benefits; (7) large private employers and public employers most frequently offer family benefits; (8) only 1 in 100 private employers currently uses the Child Care Tax Credit enacted in 1988; (9) most employers are unsure of the effects of family policies or believe that the programs have no effect; and (10) employers show limited interest in obtaining more information on family policies and benefits. Included are 3 tables, 15 figures, and an appendix containing 8 tables. (JB)

CALIFORNIA CHILDREN

CALIFORNIA FAMILIES

Family Benefits In The California Workplace:

The California Family Policy And Benefits Study

prepared by
Assembly Office of Research

0402-A

FAMILY BENEFITS IN THE CALIFORNIA WORKPLACE

THE CALIFORNIA FAMILY POLICY AND BENEFITS STUDY

Assembly Office of Reasearch

Lynn DeLapp
Sharron Lawhorn

Data Analysis & Graphics:
Toshi Hayashi
Kaz Karasawa

August 1991

Acknowledgment

Special thanks goes to the Executive Director of the Child Development Programs Advisory Committee, Giovanna Stark, and her staff for the advice, expertise and data entry services generously provided to this study.

TABLE OF CONTENTS

EXECUTIVE SUMMARY

Thousands of California workers and employers are affected by the daily "juggling acts" performed by workers who must meet the demanos of their job while simultaneously overseeing the care and safety of young children and elderly parents. Over half of California women with children under six are in the workforce. More than one-quarter of workers over 40 years old provide care for elderly relatives. And many are respons 'e for both young children and elderly relatives.

When family obligations collide with work, when the babysitter does not arrive on time, or when grandma breaks a hip and must be rushed to the emergency room during work hours, employers as well as workers are affected. Some employers have addressed these conflicts through innovative alternative schedules, counseling, leave policies, and child and elder care benefits.

During the fall of 1990, the Assembly Office of Research surveyed a representative sample of 1,000 California employers from the public and private sectors. Based on a 1987 national survey conducted by the U.S. Bureau of Labor Statistics and a 1989 Washington State survey of employers, the California questionnaire documented current employer practices regarding family policies and benefits, employer knowledge and use of the California State Child Care Tax Credit, and employer attitudes and opinions regarding these programs.

A total of 476 surveys were included in the analysis, representing 8 industry types (construction and mining; manufacturing; transportation and utilities; wholesale trade; retail trade; finance, insurance and real estate; services; and government). Private sector responses were analyzed by the size of the workforce (10-49 employees, 50-249 employees, and 250+ employees).

Major findings of the survey were as follows:

Provision of Family Policies and Benefits

-- *More than 4 out of 5 employers permit at least some employees to work alternative schedules, including voluntary reduced work time, job sharing, work at home, and part-time work. These work schedules are more common in the private than the public sector.*

-- *Four out of 10 employers offer parental leave with a job guarantee after the birth of a child. Public and large, private employers offer leave most frequently.*

-- *Slightly fewer than 5 out of 10 employers permit employees to use accrued sick leave to care for a family member who is ill. Public employers are much more likely to offer family sick leave than private employers.*

-- *One out of 7 California employers (compared to 1 in 20 nationally) offer family counseling services or family seminars.*

-- *One out of 9 California employers (as well as nationally) offer one or more child care benefits. These benefits include employer-sponsored child care centers, financial assistance, resource and referral services, and mildly-ill child care. Financial assistance is most frequently offered.*

-- *One out of 25 employers offer elder care benefits, including financial assistance and resource and referral services.*

-- *Private employers with over 250 employees and public employers most frequently offer family benefits. Private employers with fewer than 50 employees are least likely to offer the benefits.*

California State Child Care Tax Credit

- *Only about 1 out of 100 private employers currently use the California State Child Care Tax Credit enacted in 1988.*

Attitudes and Opinions Regarding Family Policies and Benefits

- *Most employers are either unsure of the effects of family policies and benefits, or believe that the programs have no effect on their workforce.*

- *Employers show only limited interest in obtaining more information on family policies and benefits. Topics of greatest interest include the employer tax credit, costs of providing various benefits, and research on the effects of these programs on productivity.*

Based on these findings, the Assembly Office of Research offers the following recommendations:

1. *The California Legislature should extend the sunset date for the Child Care Tax Credit from 1992 to at least 1996. This should allow sufficient time to encourage greater employers use of the tax incentive and to evaluate the effects of the credit. If, after 5 years the tax credit has been proven effective in encouraging employers to establish child care programs, it should be extended to elder care programs.*

2. *The Child Development Programs Advisory Committee, in partnership with the Commission for Economic Development and employer organizations, should broaden their ongoing activities promoting employer sponsored child care to include information on family policies and benefits which have been successfully implemented by employers.*

3. *The California Legislature should direct the California Policy Seminar to solicit broad-based research studies from the University of California on the costs and benefits to employers of family policies and benefits.*

INTRODUCTION

The California workforce has grown and substantially changed in the last three decades. As women have entered the job market in unprecedented numbers, and as the workforce has begun to age, more and more workers are finding themselves juggling work and family obligations. Today, over half of all California women with children under 6, and nearly two-thirds of women with children ages 6 to 14 are in the workforce.[1] Of workers over 40 years old, 25 to 30% provide some form of care for elderly relatives.[2] Many have responsibility for the care of both children and elderly relatives.

For many workers, balancing the demands of both family and job relies on precise schedules, vast quantities of energy, and fervent hopes that child care arrangements are not disturbed by sickness or unreliability, or that elderly parents remain independent and healthy. Inevitably, however, arrangements for care periodically break down, and family emergencies arise. In such situations, conflict between work and family responsibilities may be unavoidable. A recent corporate study found that 15% of male and 68% of female employees with children under age 6 reported a great deal of conflict between work and family.[3]

Employers as well as employees are affected when family care and work collide. Employee tardiness and absenteeism may increase, and productivity and morale decline if a worker has to take time off to find a substitute child care provider, spend time talking to a "latchkey child" on the telephone, or use energy worrying about inadequate care for an elderly parent.

During the past few years, public policy makers and employers have sought new ways to alleviate these work/family conflicts. Twenty-seven states have approved legislation requiring employers to offer unpaid leave to employees after the birth of a child, or to care for ailing family members.[4] Some employers provide financial assistance to pay for care or offer child care at the worksite. Other employers permit employees to meet family responsibilities by "flexing" their schedules or shortening their work hours.

Although two national studies of family policies and benefits offered by employers have been recently completed,[5] there is only limited, localized information on programs offered by California employers.[6] To obtain information regarding current employer practices and employer attitudes about family care policies and benefits and tax benefits within California, Assemblywoman Delaine Eastin requested that the Assembly Office of Research conduct a survey of California employers.

Sample Size

The sample of employers surveyed was designed to reflect the proportion of each industry, by size, in the total population of California.

California Employers

	Employers	Sample Size
	155,928	491
Industry		
Public	9,833	54
Private	146,095	427
Goods Producing	38,091	88
Service Providing	108,004	339
Number of employees		
10 - 49	112,720	291
50 - 249	28,185	101

8

SURVEY DESIGN AND METHODOLOGY

During the fall of 1990, a survey was designed and distributed to a representative sample of 1,000 California public and private employers with at least 10 employees. The survey instrument was based on a 1987 national survey conducted by the U.S. Bureau of Labor Statistics,[7] and a 1989 survey of employers conducted by the State of Washington Employment Security Department.[8] The California Family Policy and Benefits Survey was composed of three sections. The first section documented current employer practices regarding family policies and benefits. Employers were asked if they provided various types of alternative schedules; family sick leave and parental leave; family counseling and seminars; child care programs; and elder care programs. Program utilization was not measured; participation could be limited to as few as one employee.

The second section of the survey examined employer knowledge and use of the California State Child Care Tax Credit.

The third section of the questionnaire measured employer opinions regarding the effects of family policies and benefits on their employees. Employers were asked to assess the programs' effects on recruitment, retention, absenteeism, tardiness, stress, morale, loyalty, productivity, and training costs. Employers were also asked if they needed more information on any of the policies or benefits covered by the survey.

The sample was designed to be representative of the population of California employers. Questionnaires were sent to a random sample of 1,000 employers, stratified by 9 industry types: construction and mining; manufacturing; transportation and utilities; wholesale trade; retail trade; finance, insurance and real estate; services; agriculture; and government. Three sizes of employee workforce (10 to 49 employees, 50 to 249 employees, and 250 employees or more) were represented. Employer information was obtained from the California Employment Development Department.

Slightly more than one-quarter of the surveys (279) were returned by mail. An additional 241 employers, who had not responded to the written questionnaire, were surveyed by telephone in order to obtain adequate representation from all industry types and sizes. Comparison of the results from surveys mailed in with those conducted by telephone showed no significant statistical differences. Including both mailed-in surveys and telephone interviews, 520 surveys were received, for a return rate of 52%.

Before the data were analyzed, the 39 surveys returned by employers in the agriculture industry were deleted, in order to make California data comparable to national and Washington state data. (The other surveys had not included information from agricultural employers.) Therefore, a total of 481 completed surveys was included in the sample set for analysis, representing 8 industry types.

To reduce statistical error resulting from small sample size, data from private sector industries were regrouped into two categories: goods-producing industries (construction and mining, and manufacturing) and service-providing industries (transportation and utilities; wholesale trade; retail trade; finance, insurance and real estate; and services). Only private industry data were grouped by size of the employee workforce (small 10-49, medium 50-249, large 250 and more). Public sector data were not grouped by workforce size because the original sample did not accurately represent the size of governmental agencies. On the basis of the survey methodology presented in this section, the data presented below can be viewed as estimates of the statewide employer population.

SURVEY FINDINGS: CURRENT EMPLOYER PRACTICES

Employers are much more likely to offer certain types of family policies and benefits than others. Alternative work schedules are most frequently offered, followed by parental and family sick leave, counseling and seminars, and finally, direct child and elder care benefits.

Alternative Work Schedules

Alternative work schedules are offered by over four-fifths of all California employers. These options include both employee-initiated voluntary alternative work schedules (such as flexible work hours, voluntary reduced work hours, job sharing, and working at home), and employer-established part-time schedules.

Scheduling options permit employees to vary or reduce their work hours to meet family and work responsibilities. They also frequently benefit employers. Costing little or nothing to implement, alternative work schedules can provide employee coverage during extended or peak work hours, or help employers meet regional traffic or air pollution plans by staggering commute hours. They also offer significant flexibility to employers, since they can be limited to specific employees or certain jobs, and can be implemented in a workforce of any size.

Flexible Work Hours

Flexible hours, often known as flextime, permit employees to set the times they begin and end their workday, within their full-time work assignment. Generally, employers establish minimum attendance hours and approve schedules set by employees. Examples of flexible hours include a 7 a.m. to 4 p.m. workday, which would enable a parent to be home after school; a 10 a.m. to 7 p.m. schedule; or a 10-hour workday with a 2-hour lunch break to allow time for errands. California and Washington state employers are more likely than employers nationally to permit employees to work flexible hours. Almost 57% of California employers, and 58.3% of Washington employers permit flexible scheduling, compared to 43.2% nationally.

Private industry leads the public sector in offering flexible scheduling, perhaps because of longer working hours. Service-providing industries, with longer, more flexible hours are much more likely to offer this option than goods-producing industries (such as mining, construction, and manufacturing) which have traditionally operated on rigidly scheduled shifts. company size does not appear to he a significant factor.

Table 1
ALTERNATIVE WORK SCHEDULES: COMPARISON OF CALIFORNIA, WASHINGTON AND NATIONAL DATA ON PERCENTAGE OF EMPLOYERS WHO OFFER THE BENEFIT

	FLEX WORK HOURS	REDUCED WORK TIME	JOB SHARE	WORK AT HOME	PART TIME WORK
ALL EMPLOYERS					
California	56.9%	50.8%	15.0%	16.5%	65.5%
Washington	58.3%	51.3%	25.2%	13.3%	--
Nationally	43.2%	34.8%	15.5%	8.3%	--
PUBLIC EMPLOYERS					
California	45.1%	32.6%	34.0%	15.1%	83.3%
Washington	46.0%	38.5%	43.9%	5.4%	--
Nationally	37.5%	26.7%	23.5%	4.0%	--
PRIVATE EMPLOYERS					
California	57.7%	52.1%	13.7%	16.6%	64.2%
Washington	58.7%	51.6%	25.0%	13.3%	--
Nationally	43.6%	35.3%	15.0%	8.5%	--

Voluntarily Reduced Work Time

About half (50.8%) of

California employers permit one or more of their employees to temporarily reduce their work hours to meet personal or family needs, compared to 34.8% of employers nationally. More than half of the private employers operating small companies, where individual employees are usually known on a personal basis, offer this option. The majority of employers surveyed in service-providing industries also offer reduced work hours. Only about one-third of public agencies permit temporary cutbacks in hours.

"The company has an experimental work-at-home program"
— large utility

"We permit employees to work at home only during maternity leave." — medical service firm

". . . could be arranged in certain circumstances on temporary basis if need arises." — service agency

We are a small company and are liberal with employees on a case-by-case basis." — small business

We permit employees to temporarily reduce their hours, when asked, on an individual basis." — small business

Job Sharing

A job sharing arrangement allows two or more employees to split the hours, salary, and benefits of a single job. Relatively few California employers (15%) permit employees to share jobs, with slightly higher rates among large employers than small or medium employers. Thirty-four percent (34.0%) of public employers, but only 13.7% of private employers, permit job sharing. Service-providing industries use more job sharing than goods producing firms.

California rates for job sharing (15.0%) are very close to national rates (15.5%); job sharing is more popular in Washington state, where 25.2% of employers allow the practice.

Work at Home

About 1 out of 6 California employers permit employees to perform some or all of their assigned work at their homes. Working at home reduces the number of hours an employee spends out of the home by cutting out commute time. It also permits employees to schedule their work hours around family obligations.

The type of work performed in the home varies widely, from accounting to social services to business management. A few large public and private employers have established telecommuting programs allowing employees to use computers in their homes, and to communicate with their offices by modems. Work at home is rarely utilized in goods-producing companies, where manufacturing equipment is located at the worksite.

California employers (16.5%) are slightly more likely than Washington employers (13.2%), and almost twice as likely as U.S. employers (8.3%) to allow employees to work at home.

Part-Time Work

In addition to employee-initiated voluntary scheduling options, nearly two-thirds of California employers provide part-time work, including 83.3% of public employers and 64.2% of private employers. Although part-time work is usually established to meet business needs for peak-hour or peak season coverage, part-time positions may also provide some workers with the opportunity to spend more time with their families.

Part-time work is much more frequently offered by employers in the service-providing sector (72.9%) than those in the goods-producing sector of the private economy (39.7%). It is offered more frequently by large employers (75.6%) than medium (65.8%) or small employers (63.3%). No comparative data were available from the national or Washington state surveys.

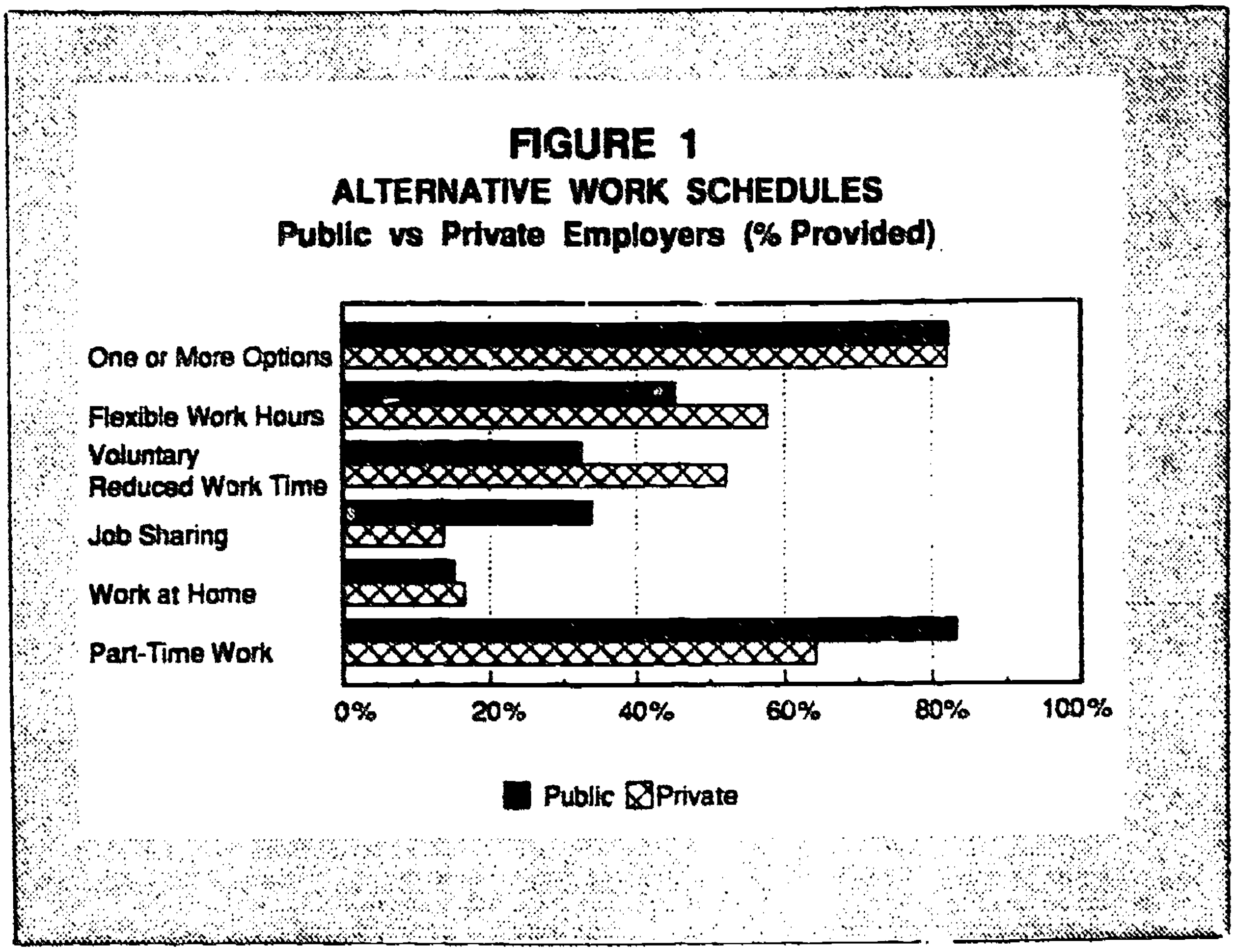


FIGURE 1
ALTERNATIVE WORK SCHEDULES
Public vs Private Employers (% Provided)
One or More Options
Flexible Work Hours
Voluntary
Reduced Work Time
Job Sharing
Work at Home
Part-Time Work
0%
20%
40%
60%
80%
100%
Public
Private

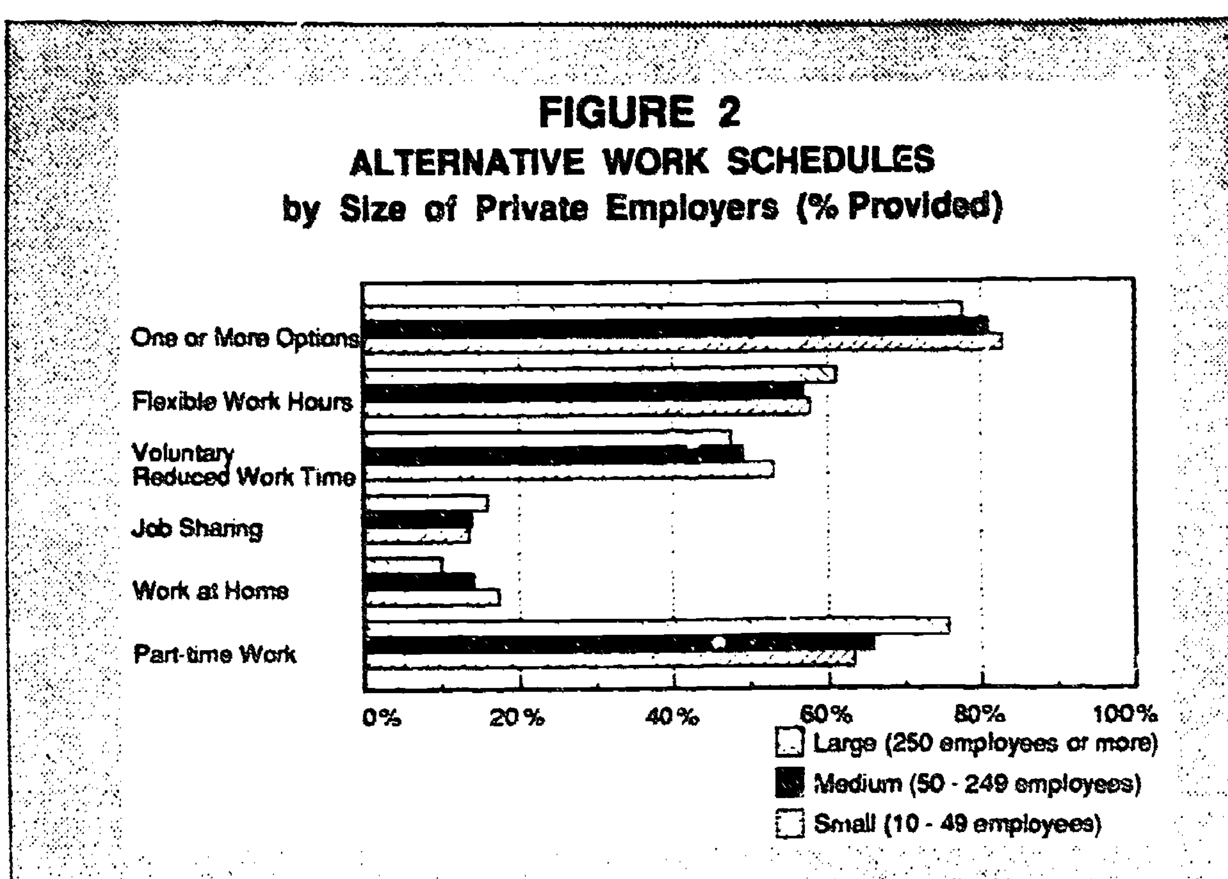


FIGURE 2
ALTERNATIVE WORK SCHEDULES
by Size of Private Employers (% Provided)
One or More Options
Flexible Work Hours
Voluntary
Reduced Work Time
Job Sharing
Work at Home
Part-time Work
0%
20%
40%
60%
80%
100%
Large (250 employees or more)
Medium (50 - 249 employees)
Small (10 - 49 employees)

FAMILY LEAVE POLICIES

Family leave policies, including sick leave and parental leave, are the second most popular type of family policy or benefit.

Family Sick Leave

Family sick leave allows employees to use accrued sick leave to care for a family member who is ill. Nearly half (46.5%) of California employers allow family sick leave. Three-quarters of all public employers (75.2%) allow this policy, compared to slightly more than 2 out of 5 (44.6%) private employers. Washington state data is similar; U.S. data is unavailable.

Perceived high costs of family sick leave may prevent some employers from implementing the program. Logically, the usage (and thus the cost) of sick leave would be expected to rise if family coverage is added to an employee's sick leave, if only because children become sick more often than adult workers. Increased usage and cost may actually remain about the same, however, if employees had previously claimed some of their own sick leave to care for their children.

Parental Leave

Parental leave was defined in the report as "leave (paid or unpaid) to be taken by mothers and fathers after the birth or adoption of a child, with a guarantee to return to the same or a similar job." It is offered in addition to any pregnancy disability leave.

Overall, 41.2% of California employers offer parental leave. Public employers (54.9%) and large employers (60.5%) are most likely to offer parental leave, usually as a formal, written policy. Small employers (37.2%) are much less likely to offer leave. When they do, it is usually an informal, individualized arrangement. No comparable data is available from the Washington state or U.S. surveys.

The cost of parental leave was a major issue for employers during recent debates of state and federal parental leave legislation. A 1991 nationwide study of 10,000 employers conducted by the U.S Small Business Administration may mitigate some of these concerns, however. The

We offer three personal leave days per year, no reason required."
— medium financial company

"We permit fa[illegible] sick leave without compensation but with a job guarantee."
— unidentified employer

"There are too many abuses with family sick leave."
— unidentified employer

"We offer parental leave on an individual basis up to 3 months with paid benefits." — large food service company

"Our maternity leave is unpaid, they may use whatever sick leave or vacation they have accumulated."
— unidentified employer

"We offer many types of leave, including a 6-12 month parental leave for adoption of newborns, plus up to $2,000 to meet adoption expenses; up to 12 months for care-of-immediately family leave; union leave; education leave; and enhanced leave when lay-offs are threatened."
— large utility

The study reported that since most employers already use other types of leave, including sick leave and vacation, to cover childbirth, adding a specific parental leave policy may not add to existing costs. Further, the report noted that most employers do not replace employees on leave with a costly substitute; they either re-assign the work of the employee who is on leave to co-workers or delay the work until the employee returns. Moreover, the study noted: "The net cost to employers of placing workers on [unpaid] leave is always substantially smaller than the cost of terminating an employee [the alternative to granting leave]."[9]

FIGURE 3
FAMILY LEAVE POLICIES
Public vs Private Employers (% Provided)

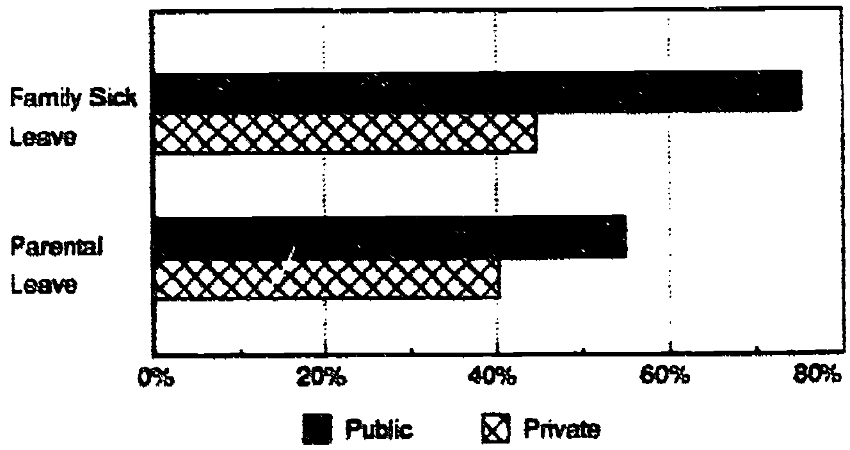
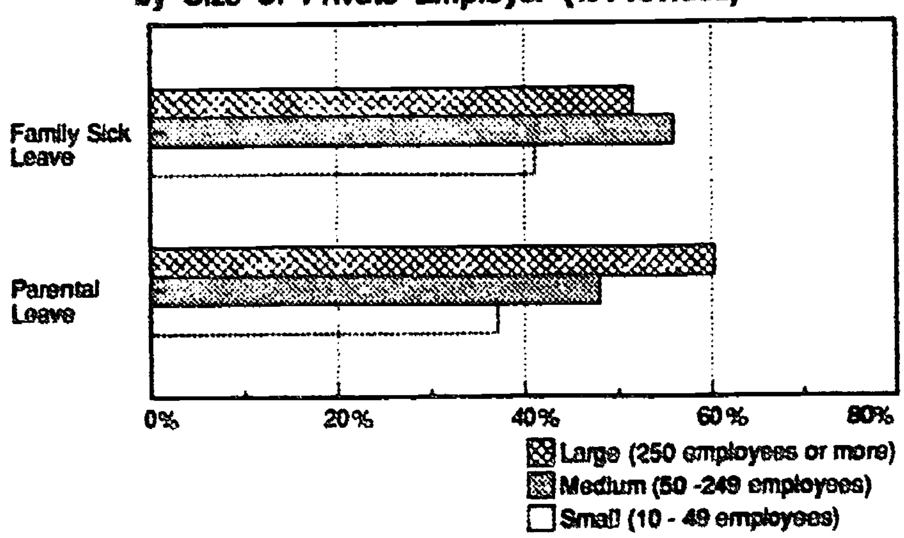


FIGURE 4
FAMILY LEAVE POLICIES
by Size of Private Employer (% Provided)



14

FAMILY COUNSELING AND SEMINARS

The third most popular type of family policy or benefit is family counseling services or seminars. Family counseling and seminars are often used as a first step by employers who are interested in offering family policies and benefits, but are unsure of employee interest, or are unable to invest in more expensive programs

Counseling programs, often known as Employee Assistance Programs, are frequently offered to employees and their families in conjunction with health benefits. They may be offered either by a paid employee of the establishment or through contract with an outside counseling service. In most cases, they address a wide variety of family problems, including drug, alcohol, stress, and family counseling.

Child and elder care advice usually comprise a relatively small portion of their services.

An employer may also provide worksite seminars or workshops on family issues, such as parenting, child care, or coping with elderly parents. They are often held after work or during the lunch hour, and may be extensive, ongoing programs or one-time meetings.

California employers are well ahead of the rest of the country in offering family counseling services and seminars. While 14.0% of the California employers offer these programs, only 5.1% of employers nationally, and 4.5% of Washington state employers do so.

Government and large employers provide family counseling and seminars almost five times as frequently as private and small employers. In the private sector, goods-producing employers are more likely to provide such programs than service-providing employers.

TABLE 2
COUNSELING AND SEMINARS: COMPARISON OF CALIFORNIA, WASHINGTON AND NATIONAL DATA ON EMPLOYERS

EMPLOYERS	ALL	PUBLIC	PRIVATE
California	14.0	55.0	11.2
Washington	4.5	36.8	4.0
Nationally	5.1	18.2	4.2

FIGURE 5

FAMILY COUNSELING AND SEMINARS

Public vs Private Employers (% Provided)

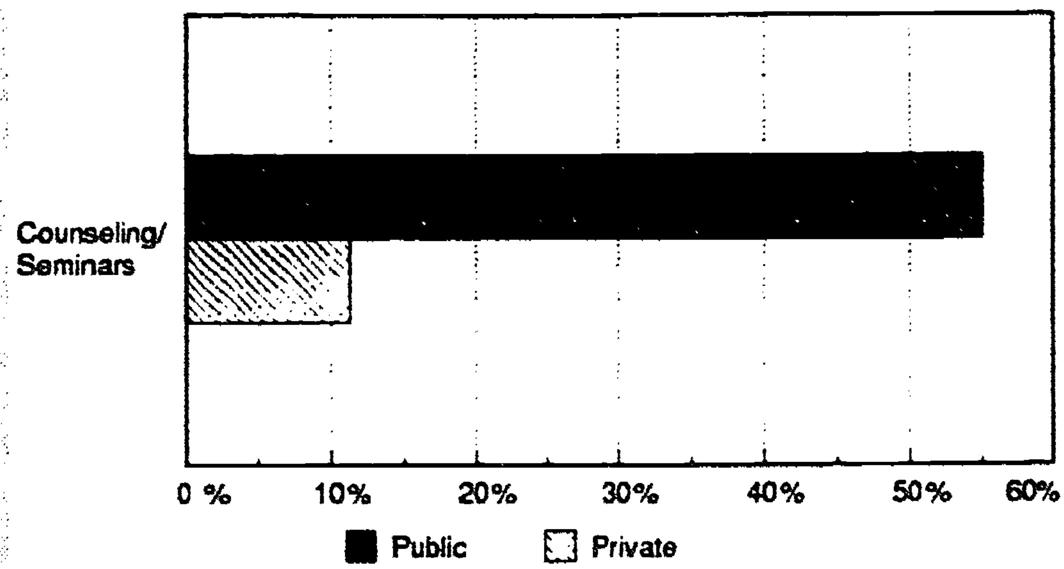
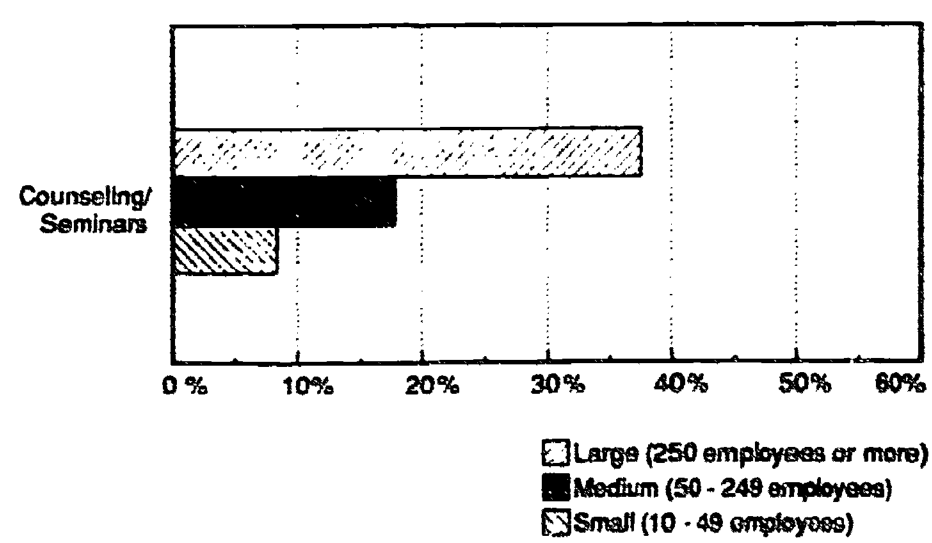


FIGURE 6

FAMILY COUNSELING AND SEMINARS

by Size of Private Employer (% Provided)



CHILD AND ELDER CARE BENEFITS

California employers are least likely to provide specific child or elder care benefits. Child care benefits included in the survey were child care centers, financial assistance, resource and referral services, and care for mildly ill children. Elder care benefits included financial assistance, resource and referral services, and long-term care insurance.

Cost appears to be a significant obstacle to program implementation. Some of the direct benefits, such as financial assistance with child or elder care expenses, long-term care insurance, or onsite child care, may involve a substantial monetary commitment, which many employers cannot afford. Other benefits, however, such as resource and referral or dependent care assistance plans, cost little to implement. Size or composition of the workforce may also restrict implementation of child and elder care benefits. Small employers with only a few employees, or those who hire primarily young, single adults, may consider family benefits impractical, or too expensive to serve so few employees. Employers may also be reluctant to offer benefits to limited groups of employees, i.e., parents of young children or employees with elderly parents.

"...not applicable to our business. We have no family personnel. They are all single or college students."
—small service company

Child Care

Overall, 11.5% of California employers offer one or more of the child care benefits included in the survey. These include care for children in an employer-sponsored center near the worksite, financial assistance for employees' child care expenses, information on local child care services, referrals to child care providers, or special care for children who are mildly ill.

TABLE 3
CHILD CARE:
COMPARISON OF CALIFORNIA, WASHINGTON AND NATIONAL DATA ON EMPLOYERS

	CHILD CARE CENTERS	FINANCIAL ASSISTANCE	RESOURCE REFERRALS	CARE FOR MILDLY ILL CHILDREN
ALL EMPLOYERS				
California	2.3%	7.0%	4.5%	0.5%
Washington	2.4%	3.4%	1.7%	—
Nationally	2.1%	3.1%	5.1%	—
PUBLIC EMPLOYERS				
California	10.2%	20.7%	14.0%	1.5%
Washington	12.2%	13.3%	12.8%	—
Nationally	9.4%	2.9%	15.8%	—
PRIVATE EMPLOYERS				
California	1.8%	6.1%	3.8%	0.5%
Washington	2.4%	3.3%	1.6%	—
Nationally	1.6%	3.1%	4.3%	—

Public sector employers have taken the lead in offering child care benefits, with almost three times as many governmental employers providing these services (32.9%) as private employers (11.1%). In the private sector, industries providing services offer child care

benefits slightly more frequently (11.4%) than goods-producing industries (10.0%).

Size of the business is directly related to implementation of benefits: as the number of employees increase, provision of child care benefits also increases.

These trends are similar to those found in the national Bureau of Labor Statistics survey. Nationally, 11.1% of all employers offer one or more child care benefits. As in California, the national survey showed public employers and large private employers to be much more likely to offer benefits than private or small employers.

Unlike California, however, the national survey reported that service-providing industries are considerably more likely to offer child care benefits than goods-producing industries. This discrepancy may be due to the fact that the national sample of service industries included child care providers, who often provide care to their employees' children, while the California sample did not include child care providers. Data on the frequency of combined child care benefits were not available from Washington state.

"Child and/or elder care should not be employer subsidized; the state should not give tax credits or benefits!"
— unidentified employer

"We are making major expansions in child and elder care benefits, but do not have financial resources to accomplish on-site facilities." — southern California city

"We have arranged Montessori [preschool] at a discount rate for three to four families."
— business with 30 employees

"We provide on-site child care on Saturdays during tax season."
— large accounting firm

"When my secretary's child gets sick at school, I tell her to go get him and bring him to work — he can lie down on the couch in my brother's office." — owner of a small transportation company

Employer-Sponsored Child Care Centers

Only 2.3% of the employers surveyed provide care for children of employees in child care centers at or near the worksite. These centers may be as small as a room, or as large as an entire building. Services range from short-term care during the evening or on weekends during peak work season, to 24-hour care.

Public sector agencies and large private employers are far more likely to provide child care centers than other employers. Within the private sector, goods-producing industries are slightly more likely than service-providing industries to provide care.

The overall percentage of California employers (2.3%) offering child care centers is similar to the results of the national (2.1%) and Washington state (2.4%) surveys.

FINANCIAL ASSISTANCE

Financial assistance, the most popular of child care benefits, is offered by 7.0% of all California employers. This type of assistance may include direct payment to employees or to child care providers to offset the cost of care; flexible benefits (cafeteria) plans which include child care; or a pre-tax dependent care assistance plan, which may be funded by either the employer, the employee, or both (see sidebar). Most commonly, employers establish and operate flexible benefits or dependent care assistance plans, but do not make additional employer contributions toward paying actual child care expenses.

Public employers (20.7%) are more than three times more likely to offer some form of financial assistance than private industry (6.1%), and large companies (26.7%) offer the benefit far more frequently than small employers (5.4%). Service-providing industries offer financial assistance slightly more frequently than goods-producing firms.

California employers are ahead of national and Washington employers in providing financial assistance for child care.

Resource and Referral Services

Resource and referral services offer information about local child care services. Provided either directly by an employer or through contract with another agency, the services range from simple lists of local child care providers to computerized files with specific information on individual programs and available openings.

About 4.5% of California employers provide these services to employees. As with other child care benefits, government and large private employers are more likely than others to provide resource and referral services.

Overall, fewer employers in California (4.5%) offer resource and referral services than employers in the nation as a whole (5.1%). This may be due to the fact that California's system of publicly-funded Child Care Resource and Referral Agencies is more sophisticated and widespread than services in other states. Since these services are already available to all parents in California, employers may not feel that they are needed as an employee benefit.

"From time to time employees bring children if there is no sitter at home or if the child is ill. They stay in the office apartment." — small motel

Pre-Tax Dependent-Care Assistance Plans

A pre-tax dependent care assistance plan established by an employer permits an employee to designate that up to $5,000 annually may be withheld from his or her salary to pay child or elder care expenses. The amount designated for withholding avoids federal and state income and payroll taxes. Employers may also contribute funds to match employee contributions. If employers choose not to make contributions, employer costs are limited to administration of the plan.

Expenses related to the care of a child under the age of 15, or a mentally or physically incapacitated dependent of any age, can be paid or reimbursed. Dependent care must be necessary for the employee to remain employed. Employees participating in a dependent care plan may not claim the state or federal child care credits for the same expenses covered by the dependent care plan.

Allowable expenses include child or elder day care centers, family day care, care provided in the home of a child or elderly dependent by a non-relative, summer day camp, and household services related to the care of a child or elderly dependent.

Care for Mildly Ill Children

Many employers have expressed concern about the amount of employee absenteeism due to the illness of employees' children. Numerous newspaper and magazine articles have described employer responses to the problem, including provision of financial assistance to parents, or subscriptions to a home health service or child care center where mildly ill children can receive care. Only 0.5% of the California employers surveyed, however, actually offer some form of benefit to employees for the care of sick children. Public employers (1.5%) offer the benefit slightly more frequently than private employers (0.5%). This option was not surveyed in the national or Washington state surveys.

FIGURE 7
CHILD CARE BENEFITS
Public vs Private Employers (% Provided)

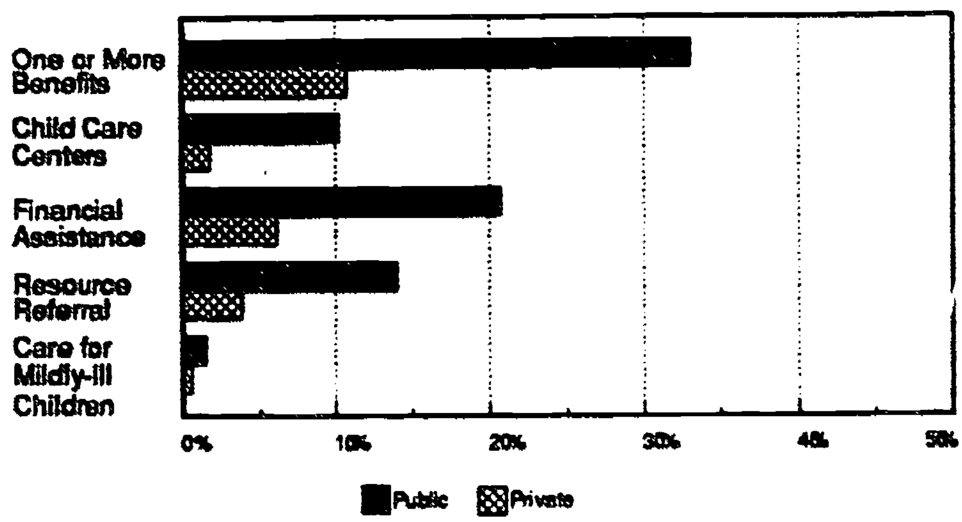
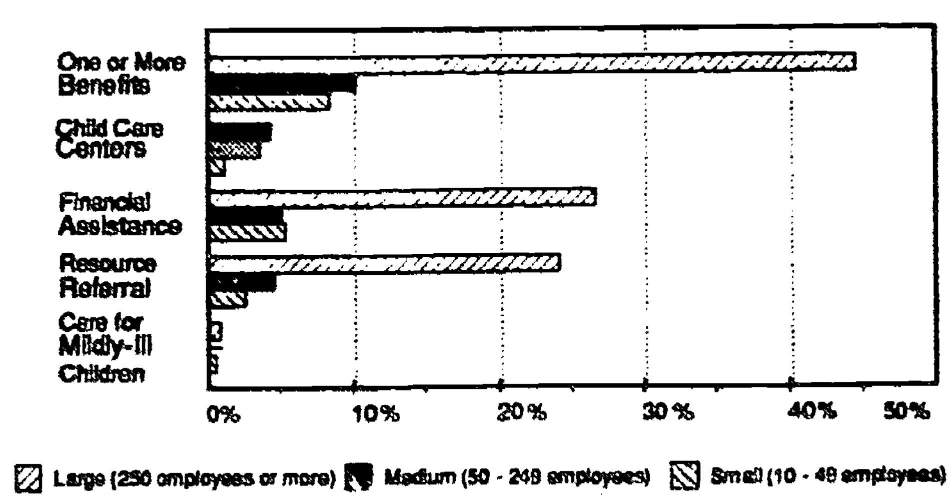


FIGURE 8
CHILD CARE BENEFITS
by Size of Private Employer (% Provided)



Elder Care Benefits

As the size of California's elderly population grows, more and more employees spend time and resources caring for elderly parents and other relatives. Yet very little research has been done on the effects of elder-care responsibilities on workers or employers.[10] This survey asked California employers if they provided elder care assistance to employees, including financial assistance, resource and referral services, or long-term care insurance for elderly parents.

Overall, only 4.3% of all employers surveyed offer one or more of the elder care benefits, including 3.9% of private employers and 11.2% of government employers. Among private sector employers, those with a large workforce are much more likely to offer elder care benefits. Employers in service-providing industries are slightly more likely than those in goods-producing industries to offer the benefits. The national and Washington state surveys did not include elder care.

Financial Assistance

Financial assistance, which may be provided through the same plans as child care, is the most frequently offered elder care benefit, although only 3.0% of all employers provide any form of elder care financial assistance. Those who do usually provide assistance through a pre-tax dependent care assistance plan, which may be used for both child and elder care.[11] Public employers and large employers are most likely to provide assistance.

We provide informal elder care referral through the city recreation department." — city

Resource and Referral Services

Only 1.8% of all employers offer elder care resource and referral services to their employees. Public employers offer the service most frequently.

Long-Term Care Insurance

Available literature on programs for the elderly and on employee benefits has, over the past few years, discussed implementing group long-term care insurance as an employee benefit. This type of insurance, which would usually be financed by the employee with no employer contribution, could cover either the worker and/or elderly parents. This survey asked employers if they had implemented any long-term care insurance program covering elderly parents. Not a single employer had done so.

FIGURE 9
ELDER CARE BENEFITS
Public vs Private Employers (% Provided)

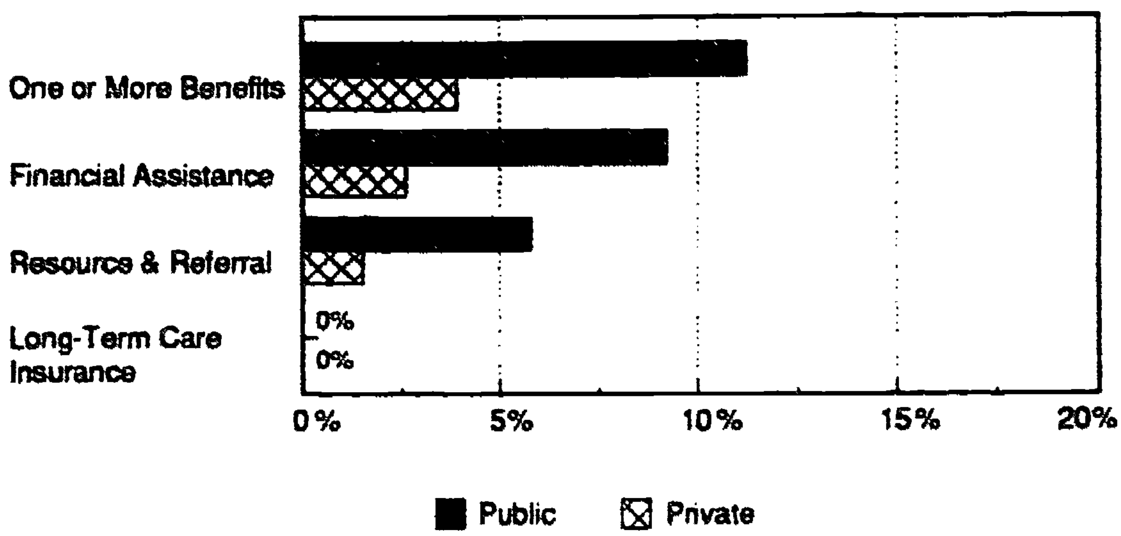
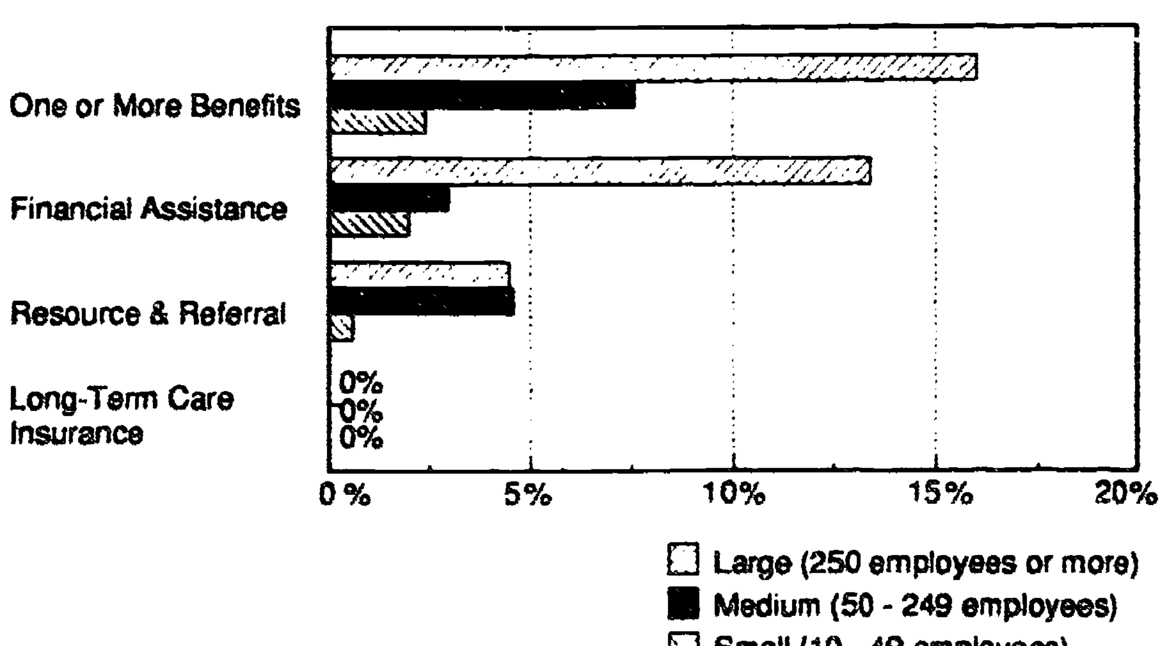


FIGURE 10
ELDER CARE BENEFITS
by Size of Private Employer (% Provided)



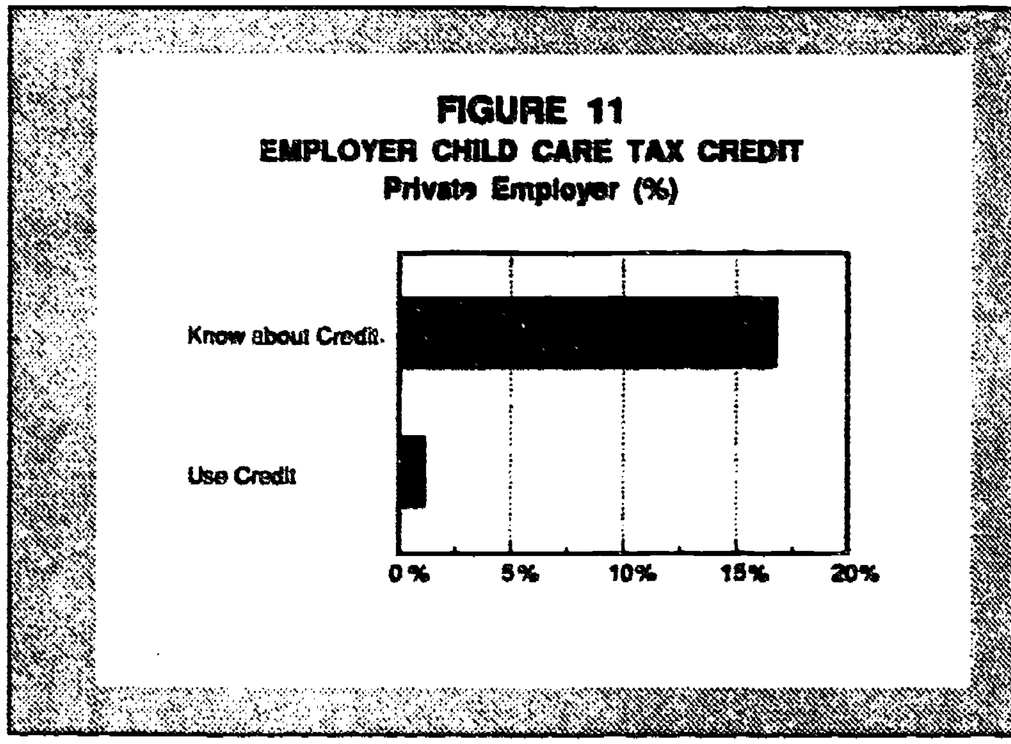


FIGURE 11
EMPLOYER CHILD CARE TAX CREDIT
Private Employer (%)
Know about Credit.
Use Credit
0 %
5%
10%
15%
20%

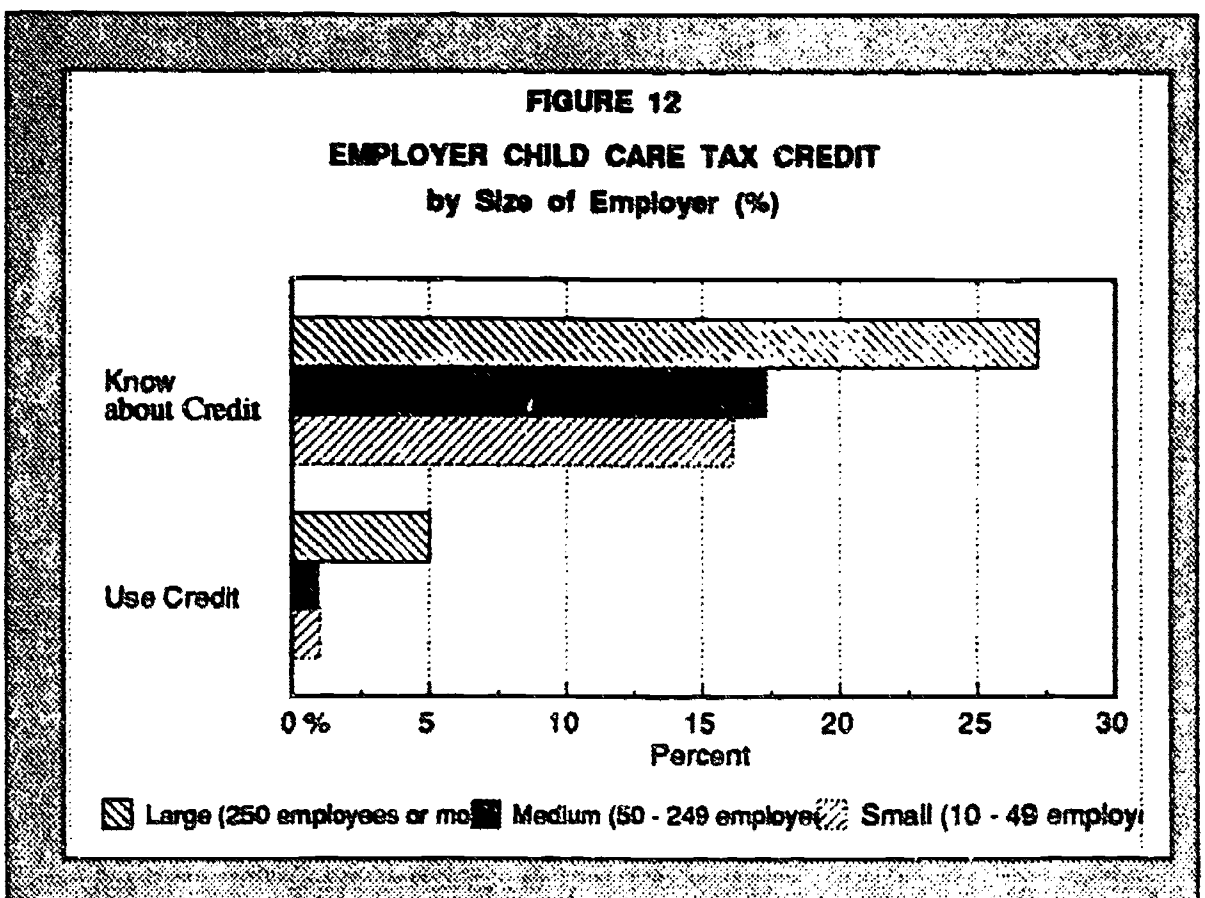


FIGURE 12
EMPLOYER CHILD CARE TAX CREDIT
by Size of Employer (%)
Know about Credit
Use Credit
0 %
5
10
15
20
25
30
Percent
Large (250 employees or mo
Medium (50 - 249 employe
Small (10 - 49 employ

EMPLOYER CHILD CARE TAX CREDIT

To encourage more employers to offer child care benefits, the California Legislature enacted the California State Child Care Tax Credit in 1988. This tax incentive allows employers to claim a 30% tax credit on startup costs (up to $50,000 per year) for new child care programs, i.e., financial assistance or resource and referral, and employer-sponsored child care centers. The law also allows an annual 50% tax credit for ongoing operational costs of child care programs (up to $600 for each eligible employee).

To date, the incentive has not been effective. A January 1991 study issued by the Child Development Programs AdvisoryCommittee reported that very few employers have filed for the credit. For the 1988 and 1989 tax years, only an estimated 687 claimswere filed, for a total of $900,000. Further, employer knowledge of the tax credit was reported to be very low.[12]

This lack of knowledge and limited use of the tax credit was documented by the AOR California Family Policy and Benefits Survey.[13] Only 16.8% of private employers surveyed are familiar with the credit and only 1.1% actually use it. (Because public and most non-profit employers are not subject to taxation, they are not able to claim the tax credit.) The credit is currently due to sunset December 1, 1992, although legislation has been introduced to extend it.

EMPLOYER OPINIONS OF FAMILY BENEFITS

Employer opinions about the value of family policies and benefits may partially explain the relatively low use of many family programs.

This survey asked employers to rate the effects (positive, negative, uncertain, or no effect) of family policies and benefits on selected employee behaviors and personnel costs, including morale, retention, loyalty, recruitment, stress, productivity, absenteeism, tardiness, and training costs.[14]

"Though we offer many support services for our client families, we lack sufficient funds to offer the same to our employees. I'd like to find a way to do more."
— social service agency

Overall, the results indicate that, on all but two behaviors (retention and morale), fewer than half of the employers view the policies as clearly beneficial. For the remaining seven behaviors, the majority of employers believe family policies and benefits have either no effect or an uncertain effect on employees. Very few employers consider the program to have a negative effect.

Generally, large private employers are more likely to view family policies and benefits positively than others. Small employers are least likely to see positive effects. Public employers are slightly more supportive than private employers, perhaps due to educational efforts undertaken by associations of county and city governments over the last three years. Specific results include:

Morale

Employers judge the effects of family policies and benefits to be most positive on employee morale. Overall, 51.6% of employers, including over half of those in both the public (61.6%) and private (51.0%) sectors feel that family policies and benefits positively affect employee morale. Conversely, one-quarter of private employers (25.0%) and 8.2% of public employers see no effect on morale, while 1.0% of private and 2.0% of public employers see a negative effect.

Retention

Many employers implement family policies and benefits in the hope that they will retain valued employees who have family obligations. In this survey, half of all employers indicate that they believe that family policies and benefits have a positive effect on retention. Public employers (70.8%) and large employers (68.1%) are more positive than others. In the private sector, service-providing employers (50.5%) are more supportive of the benefits than goods-producing employers (43.1%). Only 0.5% of all employers see negative effects.

"A case of beer would be more effective." — small business owner

Loyalty

Almost 46% of all employers, including a majority of medium, large, and public employers, believe that employee loyalty is enhanced by family policies and benefits. Many employers (i.e., 33.0% of small employers and 36.9% of goods-producing employers), however, see no effect on employee loyalty.

Recruitment

Employers who offer family policies and benefits often report positive effects on employee recruitment. This view was supported by 44.7% of the employers surveyed. Support is strongest among large private (60.6%) and government (51.9%) employers, and remains relatively strong among small private (42.3%) employers.

Stress

Working parents frequently complain of stress caused by conflicts between work and family obligations. Family policies and benefits have been recommended as means to alleviate this stress. Among the employers surveyed, 37.7% support the idea that these programs reduce stress, but 30.2% are unsure and believe there is no effect on reducing employee stress. Large employers and public employers are more likely to report positive effects.

> *"Sorry — I think it's time attention be paid to employers' needs!"*
> *— unidentified employer*
>
> *"The [policies and benefits], if implemented, could and would eventually bankrupt the entire free enterprise system. If employers [are] expected to supply all these services – where, may I ask, is the net profit left to support one's own family?"*
> *– small-business owner*

Productivity

Perhaps the most critical judgment made by an employer considering implemntation of a new policy or benefit is the program's effect on productivity. On this question, surveyed employers are about equally divided: positive effects, 34.2%; no effect, 35.1%; and uncertain effect, 29.4%. Virtually no employer indicated a belief that family policies and benefits had negative effects on productivity. The responses of public employers and private employers are similar, but more large (43.4%) than small (32.5%) employers note positive effects on productivity.

Absenteeism

Advocates of family policies and benefits claim that the programs reduce absenteeism among employees with family responsibilities by providing more time to attend to family obligations during work hours, or providing more reliable child or elder care: however, fewer than one-third (30.8%) of the employers surveyed appear to agree, yet most of the remaining employers either are unsure (24.8%), or see no effect (40.3%) on absenteeism. Large employers (50.9%) are more likely than smaller employers to see positive effects on absenteeism. Public employers are slightly more positive than private employers.

Tardiness

Even fewer employers (26.5%) believe that family policies and benefits reduce employee tardiness. Most employers (71.0%) are either unsure or believe that the policies have no effect on tardiness. Large employers are more supportive of the policies than others.

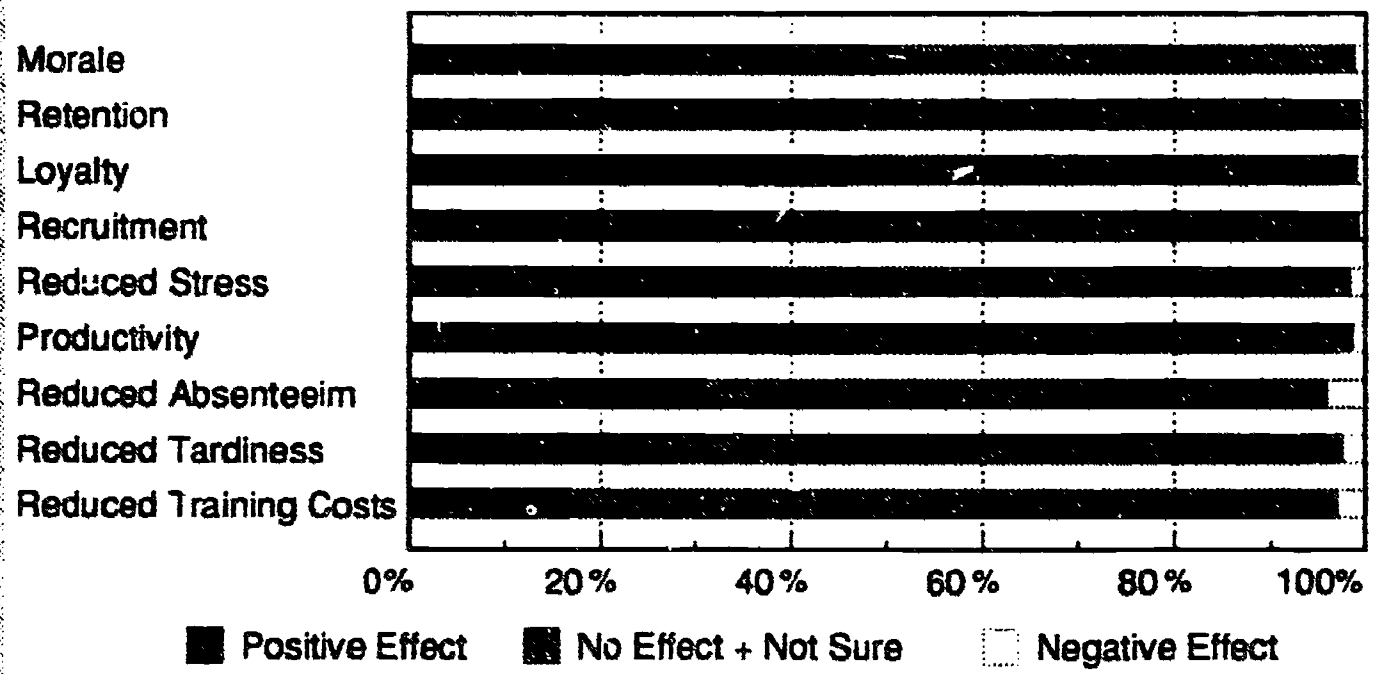
Training Costs

Previous studies of family policies and benefits have included training costs as a component of employee turnover.[15] If turnover is reduced by implementation of familypolicies and benefits, training costs may also be reduced. This idea was rejected soundly by employers in this survey. Only 16.0% of public and 16.9% of private employers indicate positive effects on reducing training costs. Most goods-producing, and almost half of service-providing, employers believe these policies have no effects on training.

FIGURE 13

EMPLOYER ASSESSMENT OF FAMILY POLICIES AND BENEFITS

(All Employers)



EMPLOYER INFORMATION NEEDS

Adequate information plays a critical role in shaping employers' opinions and decisions to initiate new employee policies or benefits. Although newspapers, television, and business journals have provided some coverage of family policies and benefits, such articles have usually been limited to child care or parental leave, with relatively little attention focused on elder care, alternative work schedule, or other family-oriented policies and benefits.

This survey asked employers if they needed more information about eight specific policies and benefits: examples of childor elder care programs; information on flexible work hours or alternative work schedules; leave policies; employer tax credits; the cost of various benefits; any liability issues regarding child or elder care programs; and research on the effects of family policies or benefits on productivity.

Employers as a whole are most interested in the employer tax credits (42.4%), research on productivity (37.7%), and cost of benefits (36.4%). Fewer than one-third of all employers indicate a need for more information on any of the other five topics.

By large margins, public employers show more interest than private employers. In the private sector, topics of interest show slight variation by size of the employee workforce. Large employers are most interested in the effects of family policies on productivity, while medium and small employers are most interested in the employer tax credit.

FIGURE 14

EMPLOYER NEED FOR INFORMATION

Public vs Private Employers (% Requested)

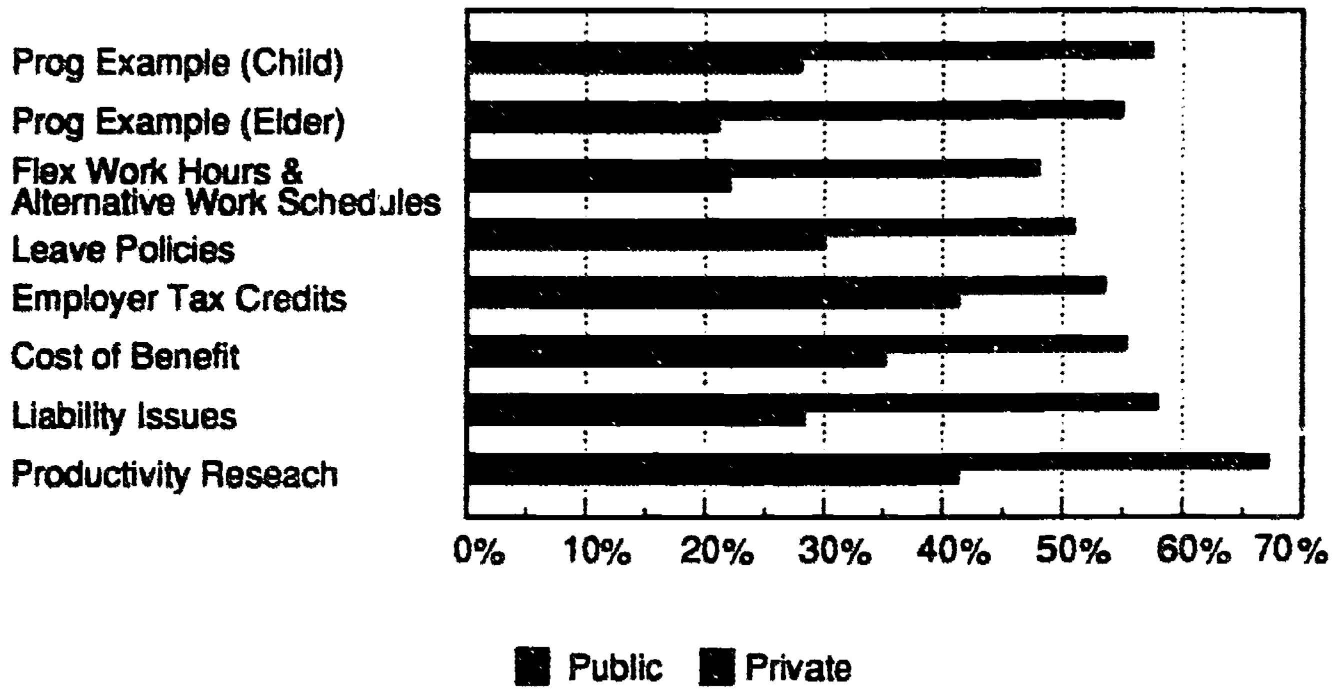
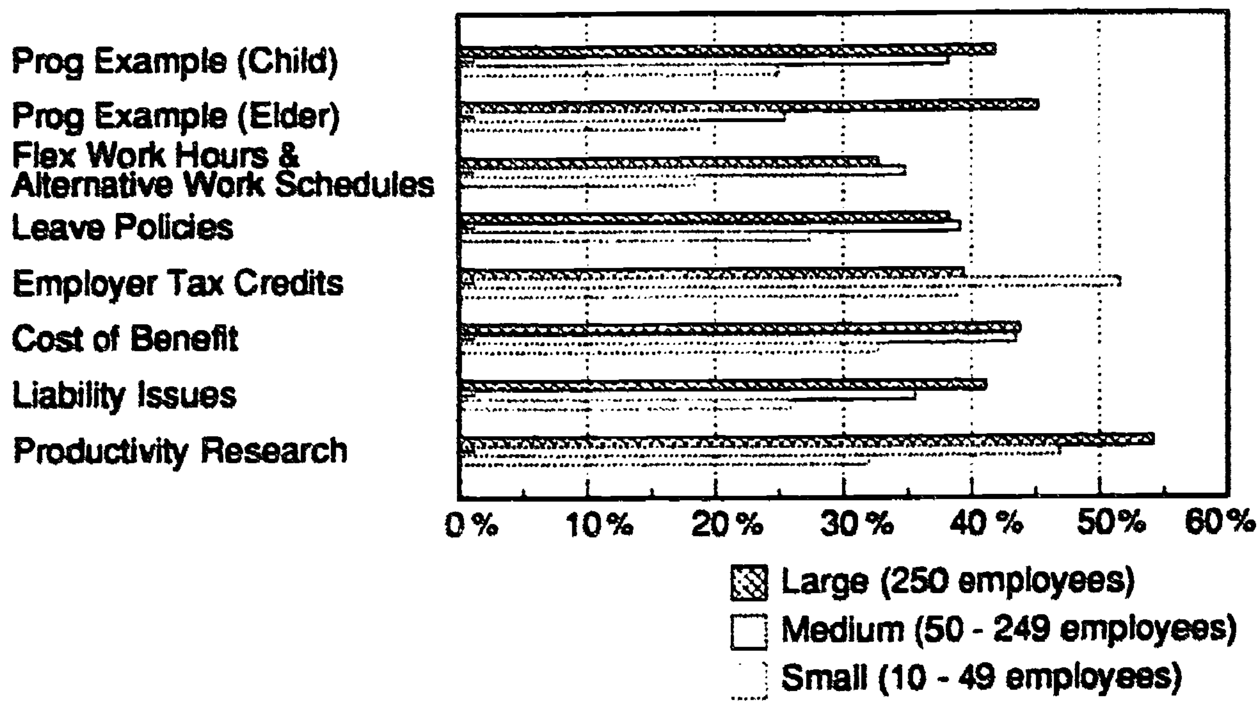


FIGURE 15

EMPLOYER NEED FOR INFORMATION by Size of Private Employer (% Requested)



30

CONCLUSIONS

Several overall conclusions emerge from the AOR California Family Policy and Benefits Survey. First, cost and benefit determinations appear to play a significant role in provision of family policies and benefits.

Employers in this survey were most likely to implement family policies or benefits which have low costs and provide clear benefits to the employer, as well as the employee. Thus, alternative work schedules, which are inexpensive to implement and provide the employer with schedule flexibility or increased coverage during peak hours, are most popular.

Conversely, child and elder care benefits, which are considered more expensive by most employers and which offer lessdirect benefits to employers, are least popular. The importance of cost is underscored by employer comments relating fears that any new program would "drive them out of business."

Secondly, the surveyed employers do not generally believe that family policies and benefits have significant positive effects on employee behavior. A majority of employers are either unsure of the effects or see no effects. Moreover, some employers indicated that they believe that support of family policies and benefits is inappropriate, and employers should not be involved in family concerns.

Finally, the limited interest shown in obtaining more information on family policies and benefits indicates that employers feel little sense of urgency to implement new programs.

RECOMMENDATIONS

As we move toward the 21st Century, the population group that previously comprised California's and the nation's workforce — men, and childless women between the ages of 18 and 65 — will shrink, as the "baby bust" generations of the 1960s and 1970s mature, and baby-boomers begin to retire. As businesses continue to grow and expand, employers will find it necessary to recruit new groups of workers, including women who have current, ongoing family-care responsibilities. Family care issues will assume greater importance as both employers and workers must coordinate inevitable conflicts btween work and family To be ready for these changes, the state of California should take a leadership role in developing a partnership with employers that will encourage continued growth in the workforce. Support of family care policies must be a part of this effort. This support must include addressing concerns of employers as well as employees; emphasis must be placed on assessing the effects of family policies and benefits on employee productivity and employee behavior.

Employers should be encouraged to implement family policies and benefits only if such programs are both cost effective and valuable to employees.

Recommendation 1

The California Legislature should extend the State Child Care Tax Credit from 1992 to at least 1996. This would allow sufficient time to encourage employer use of the tax incentive and to evaluate the effects of the credit. If, after five years, the tax credit has been proven effective in encouraging employers to establish child care programs, it should be extended to elder care programs.

Recommendation 2

The Child Development Programs Advisory Committee, in partnership with the Commission for Economic Development and employer organizations, should broaden ongoing activities promoting employer-sponsored child care to include information about successful family careprograms. Whenever possible, specific information such as cost/benefit analyses or expected employee behavior should be included. To increase the applicability of the information, materials should be tailored to specific industry groups and provided through employer organizations, rather than public agencies.

Recommendation 3

The California Legislature should direct the California Policy Seminar to solicit broad-based research studies from the University of California on the costs and benefits to employers of family policies and benefits.

END NOTES

1. *California Department of Finance, Population Research Unit, unpublished special analysis of the U.S. Bureau of the Census March 1985 Current Population Survey, for the California Assembly Office of Research (Sacramento: April 1986).*

2. *Michael A. Creedon, ed.,* Issues For an Aging America: Employees and Eldercare - a Briefing Book *(Bridgeport: University of Bridgeport Center for the Study of Aging, 1987), p. 2.*

3. *Sar A. Levitan and Elizabeth A. Conway, "Families in Flux: New Approaches to Meeting Workforce Challenges for Child, Elder, & Health Care in the 1990's,"* Bureau of National Affairs Special Report, 1990, *as cited by* Work Times *8:3 (San Francisco: New Ways to Work, June 1990), p. 4.*

4. *Women's Legal Defense Fund flyer, "Family and Medical Leave in the States," (Washington: March 1991).*

5. *Kathleen Christensen, Ph.D., "Flexible Staffing and Scheduling in U.S. Corporations," Research Bulletin No. 240 (New York: The Conference Board, Inc., 1989) and Howard V. Hayghe, "Employers and child care: what roles do they play?"* Monthly Labor Review, *September 1988, pp. 38-44.*

6. *Two local reports include: (a) David F. Martin,* Palo Alto Child Care Benefits Assessment, A Report for the Palo Alto Child Care Task Force *(Palo Alto: City of Palo Alto and Stanford Alumni Consulting Team, April 1990) and (b) Santa Clara County Intergovernmental Council et al., Child Care Options: A Guide for Employers in Santa Clara County (Sunnyvale: 1990).*

7. *Hayghe, pp. 38-44.*

8. *Jeffrey J. Jaksich,* Employers and Child Care in Washington State *(Olympia: Washington State Employment Security Department, Labor Market and Economic Analysis Branch, April 1990).*

9. *Eileen Trzcinski and William T. Alpert,* Leave Policies in Small Business: Findings from the U.S. Business Administration Employee Leave Survey *(Washington, DC: U.S. Small Business Administration, March 1991), p. 46.*

10. *Three studies include: (a) Michael A. Creedon,* Eldercare in the Workplace *(Washington, DC: National Association of State Units on Aging and the National Council on the Aging, Inc., 1989), (b) Donna L. Wagner, Ph.D., Michael A. Creedon, D.S.W., et al.,* Employees and Eldercare: Designing Effective Responses For the Workplace, *(Bridgeport: Center for the Study of Aging, University of Bridgeport, Teleconference September 22, 1989), and (c) Creedon,* Issues For an Aging America.

11. *Employee use of these plans, however, is severely constrained by federal restrictions requiring elderly relatives to be legal dependents of employees if elder care expenses are to be claimed under the plan.*

12. *California Child Development Programs Advisory Committee,* Impact of Employer Child Care Tax Credits on Employer Supported Child Care. *A Report Prepared for the Legislature (Sacramento: December 1990).*

13. *The tax credit was incorrectly called the Employer Dependent Care Tax Credit on the survey questionnaire, and stated that the credit could be used for elder care services. The employer response data, however, corresponds to similar data provided by the Franchise Tax Board and the Child Development Programs Advisory Committee. Therefore, the data is deemed as substantially accurate.*

14. *Since this question asked for opinions from all employers, whether or not they had implemented a program, it should not be interpreted as measuring actual program impact.*

15. *Sandra Burud, Pamela Aschbacher and Jacquelyn McCroskey,* Employer-Supported Child Care *(Boston: Auburn House Publishing Co., 1984), p. 276-277.*

APPENDIX

TABLE A-1
ALTERNATIVE WORK SCHEDULES:
PERCENTAGE OF EMPLOYERS
WHO OFFER THE BENEFIT

	Employers	One or More Options	Flexible Work Hours	Voluntary Reduced Hours	Job Share	Work At Home	Part-Time Work
TOTAL	**155,928**	**82.2%**	**56.9%**	**50.8%**	**15.0%**	**16.5%**	**65.5%**
TYPE OF EMPLOYER							
PUBLIC	9,833	83.3%	45.1%	32.6%	34.0%	15.1%	83.3%
PRIVATE	146,095	82.1%	57.7%	52.1%	13.7%	16.6%	64.2%
Goods-producer	38,091	64.4%	39.7%	30.5%	8.6%	6.3%	39.7%
Service-provider	108,004	88.5%	64.2%	59.9%	15.6%	20.4%	72.9%
SIZE OF EMPLOYER							
SMALL (10- 49 employees)	112,720	82.7%	57.8%	53.0%	13.6%	17.5%	63.3%
MEDIUM (50 - 249 employees)	28,183	80.9%	56.9%	49.2%	13.9%	14.2%	65.8%
LARGE (250 or more employees)	5,192	77.6%	61.1%	47.7%	16.1%	10.1%	75.6%

TABLE A-2
FAMILY LEAVE POLICIES:
PERCENTAGE OF EMPLOYERS
WHO OFFER THE BENEFIT

	Employers	Family Sick Leave	Parental Leave
TOTAL	**155,928**	**46.5%**	**41.2%**
PUBLIC	9,833	75.2%	54.9%
PRIVATE	146,095	44.6%	40.3%
Goods-producer	38,091	35.7%	27.4%
Service-provider	108,004	47.8%	44.9%
SIZE OF EMPLOYER			
Small	112,720	41.3%	37.2%
Medium	28,183	56.1%	48.2%
Large	5,192	51.6%	60.5%

TABLE A-3
FAMILY COUNSELING AND SEMINARS:
PERCENTAGE OF EMPLOYER
WHO OFFER THE BENEFIT

	Employers	Counseling/ Seminars
TOTAL	155,928	14.0%
PUBLIC	9,833	55.0%
PRIVATE	146,095	11.2%
Goods-producer	38,091	16.6%
Service-provider	108,004	9.2%
SIZE OF EMPLOYER		
Small	112,720	8.4%
Medium	28,183	17.8%
Large	5,192	37.5%

TABLE A-4
EMPLOYER CHILD CARE TAX CREDIT:
EMPLOYER AWARENESS

	Total Employers	Know about Credit	Use Credit
PRIVATE	**146,095**	**16.8%**	**1.1%**
Goods-producer	38,091	19.3%	0.0%
Service-provider	108,004	15.8%	1.5%
SIZE OF EMPLOYER			
Small	112,720	16.1%	1.0%
Medium	28,183	17.3%	0.9%
Large	5,192	27.2%	5.0%

TABLE A-5
CHILD CARE:
PERCENTAGE OF EMPLOYERS
WHO OFFER THE BENEFIT

	TOTAL EMPLOYERS	ONE OR MORE BENEFITS	CHILD CARE CENTERS	FINANCIAL ASSISTANCE	RESOURCE AND REFERRAL	CARE FOR MILDLY ILL CHILDREN
TOTAL	155,928	11.5%	2.3%	7.0%	4.5%	0.5%
PUBLIC	9,833	32.9%	10.2%	20.7%	14.0%	1.5%
PRIVATE	146,095	10.0%	1.8%	6.1%	3.8%	0.5%
Goods-producer	38,091	8.6%	3.1%	6.4%	1.9%	0.1%
Service-provider	108,004	10.5%	1.3%	6.0%	4.5%	0.6%
SIZE OF EMPLOYER						
Small	112,720	8.3%	1.2%	5.4%	2.6%	0.6%
Medium	28,183	10.3%	3.6%	5.1%	4.6%	0.0%
Large	5,192	44.5%	4.3%	26.7%	24.2%	0.9%

TABLE ·
ELDER CARE
PERCENTAGE OF EMPLOYERS
WHO OFFER THE BENEFIT

	ONE OR MORE BENEFITS	FINANCIAL ASSISTANCE	RESOURCE AND REFERRAL	LONG-TERM CARE INSURANCE
TOTAL	4.3%	3.0%	1.8%	0.0%
PUBLIC	11.2%	9.2%	5.8%	0.0%
PRIVATE	3.9%	2.6%	1.5%	0.0%
Good-producer	2.3%	2.2%	0.1%	0.0%
Service-provider	4.4%	2.8%	2.0%	0.0%
SIZE OF EMPLOYER				
Small (10 - 49 workers)	2.4%	2.0%	0.6%	0.0%
Medium (50 - 249 workers)	7.6%	3.0%	4.6%	0.0%
Large (250 or more workers)	16.0%	13.4%	4.5%	0.0%

TABLE A-7
EMPLOYER ASSESSMENT OF
FAMILY POLICIES AND BENEFITS

	POSITIVE EFFECT	NO EFFECT	NOT SURE	NEGATIVE EFFECT
Morale	51.6%	23.9%	23.3%	1.2%
Retention	50.0%	29.5%	20.0%	0.5%
Loyalty	45.8%	27.8%	25.5%	0.9%
Recruitment	44.7%	29.1%	25.5%	0.7%
Reduced Stress	37.7%	30.5%	30.2%	1.6%
Productivity	34.2%	35.1%	29.4%	1.3%
Reduced Absenteeism	30.8%	40.3%	24.8%	4.1%
Reduced Tardiness	26.5%	45.9%	25.1%	2.5%
Reduced Training Costs	16.9%	52.2%	27.9%	3.0%

TABLE A-8
EMPLOYER NEED FOR INFORMATION
BY CHARACTERISTICS OF EMPLOYERS

		CHARACTERISTICS OF EMPLOYERS						
	Total	Public	Private	Small	Medium	Large	Goods	Service
Employers Need Information on:								
Child Care Programs	30.1%	57.6%	28.2%	25.0%	38.1%	41.8%	25.1%	29.3%
Elder Care Programs	23.3%	55.0%	21.1%	18.8%	25.5%	45.2%	23.3%	20.3%
Flex Hour & Alternative Schedules	23.9%	48.2%	22.1%	18.4%	34.8%	32.7%	19.2%	23.1%
Leave Policies	31.4%	51.0%	30.0%	27.4%	39.0%	38.1%	29.0%	30.3%
Employer Tax Credits	42.2%	53.7%	41.4%	38.8%	51.5%	39.3%	34.1%	43.8%
Cost of Benefits	36.4%	55.3%	35.2%	32.7%	43.4%	43.7%	34.2%	35.5%
Liability Issues	30.3%	58.1	28.4%	26.0%	35.6%	41.1%	26.0%	29.2%
Research on Productivity	37.7%	67.3%	35.6%	32.0%	46.8%	54.1%	36.4%	35.3%

Additional copies of this publication may be purchased for $5.40 per copy from:

Assembly Publications Office
State Capitol, Box 942849
Sacramento, CA 94249-0001

Please add California sales tax. Make checks payable to STATE OF CALIFORNIA.