

# STRENGTHENING THE WORKFORCE THAT BUILDS BRAINS

## The Early Education Workforce Tax Credit

QUALITY CHILD CARE MATTERS!

**Building Brains**  
Birth to Age 5 is Critical



The brain is built rapidly, laying the foundation for social, emotional, cognitive, and physical development

**Investments in Quality Child Care Lead to**

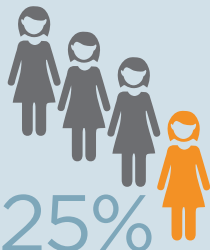


**Lower costs** for elementary school remediation and grade retention

**Increased** high school graduation rates, future wages and tax receipts

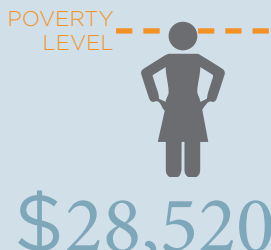
STATE OF THE EARLY EDUCATION WORKFORCE

**High Turnover**



25%  
Average child care staff turnover

**Low Wages**



\$28,520  
Median annual wage for child care staff, barely above the federal poverty level for a family of 3

**How to Lay the Foundation for HIGH-QUALITY EARLY EDUCATION**



**Competitive wages** to attract and retain high-quality staff



**Well-trained and educated workforce**



A stimulating and supportive **learning environment**



Promoting **brain development** in a child's earliest years

THE EARLY CHILD CARE AND EDUCATION **WORKFORCE INVESTMENT CREDIT**

BLUEPRINT for Improvement

Base the credit on achieving competencies and training

Make it voluntary and reward-based (higher levels of education)

Boost wages through a refundable tax credit

'Refundable' means the lowest paid providers can benefit too

Index it to inflation and make it large enough to matter (~10% increase)

A REFUNDABLE TAX CREDIT

**Fills in the Gap Between Funding and Cost**

What parents can afford

Cost of high-quality care with a well-trained and educated workforce

LAYING A FOUNDATION FOR THE FUTURE

**Investing in the ECE Workforce Credit**



Children start school ready to learn



More positive health and academic outcomes



Strong future workforce