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- The University of Montana
  Bureau of Business and Economic Research

- Department of Public Health and Human Services
  Early Childhood Services Bureau

- The Montana Head Start Collaboration Project

For more information, contact Montana Kids Count at 406-243-5113, or visit www.montanakidscount.org. You may also contact Billie Warford with Early Childhood Solutions at 406-587-7431. Additional copies of this publication are available from Montana Kids Count at $10 each, which includes shipping and handling.
Montana businesses recognize that the key to strengthening the state’s economy is keeping struggling companies in business while also creating new jobs. In Montana, 98 percent of the businesses are small and profit margins are low. Many Montana businesses already have family-friendly workplace policies, including flexible work hours, personal days instead of vacation or sick days, or the option to work from home.

Montana businesses can be even more productive by helping their employees balance work and family demands. This guide is designed to help Montana businesses understand family-friendly workplace options and why they are important to their employees, our communities, and our children. It also provides resources and information on how to implement changes in your workplace to help employees and families.

Montana Businesses Know:

- Finding good employees can be a challenge;
- Hiring and training employees is expensive;
- When employees miss work, businesses suffer;
- Productivity suffers when employees worry about their families while at work;
- Lower-wage workers have a harder time affording quality care and education for their young children, however, their continued role is critical for the growth and prosperity of Montana businesses;
- If family-friendly benefits are offered to some employees, it raises the concern of equity; and
- While not all employees have child care needs, providing flexible benefits allows all employees the flexibility to meet other family needs (elder care, children with special needs, family illness, etc).
The Changing Workforce

Working families are the heart of Montana’s economic prosperity and competitiveness. In good times and in bad, employers need to retain the best and brightest of the workforce. Families have changed. Increasing numbers of employees are working parents who must find ways to cope with conflicting demands of work and family. Being a stay-at-home mom is no longer an option for many women. According to the U.S. Census Bureau, approximately 62 percent of Montana women participate in the workforce, slightly higher than the national average of 59 percent. Given the high labor force participation rate and the low number of regulated facilities, Montana faces a shortage of high-quality early care and education programs to meet the needs of working families.

An online survey sent to members of the Montana Economic Development Association in February 2008 found that Montana businesses report offering some form of benefits to help their employees with young children. Six out of ten Montana business leaders report that child care was “extremely” or “very” important to helping employees get to and be productive at work.

Increased Work/Family Conflict

Most Montana employers recognize the importance of family life to their employees. But many do not think about how they can help employees achieve an improved work-life balance. Nor do they consider the positive impact this balance will have on the company's bottom line. Today, the average parent loses eight days of work every year because of child care problems. Lost days add up to lost productivity. Parents who are secure about their child care are less likely to miss work or lose focus on the job.

The cost of providing child care combined with relatively low wages creates conflict and challenges for Montana workers. More businesses are opting to create family-friendly options to attract and retain workers and improve the productivity of their workforce.

Parents pay most of early care and education program costs.

- Federal Poverty Line, $22,050*
- $4,300
- Parental Expenditures 57%
- Government Funding 39%
- Private sector expenditures for early childhood are about 4% of the total.

More than 16,000 Montana families are working but still live in poverty.

A person working full time earning minimum wage in 2008 made about $13,300

Why Do Montana Businesses Need to be Concerned?

“Early childhood development is economic development with a very high public return. I want to stress that it’s a public return. I want to stress that it’s an economic return.”

– Art Rolnick, Senior V.P. Federal Reserve Bank of Minneapolis

Bottom-Line Benefits For Business

Employee peace-of-mind provides benefits to employers beyond increased productivity. Businesses offering family-friendly benefits have been linked to having lower turnover, increased employee loyalty, and improved morale, which all result in reduced training costs and better returns on recruitment efforts.

What do employers gain from offering family-friendly benefits to their employees?

- reduced employee turnover,
- improved employee performance,
- positive morale and employee loyalty,
- decreased absenteeism with secure child care arrangements,
- increased recruiting power, and
- improved public image and community relations.

Which means?

- good return on investment, and
- positive impact on bottom line.

Future Workforce Development

The four-year old of today will be the employee of tomorrow. Investing in quality early childhood experiences matters. Child care and early education is a unique industry with a dual function of caring for children today and providing the educational foundation for the future workforce.

Recent research on brain development shows that early experiences, especially during the first three years, affects the way the brain is “wired.” Dr. James Heckman, Nobel Laureate in Economics, has found that great gains are to be had for investing in early childhood. Young children are learning in their child care environment and the quality of those experiences leaves a lifetime impact. The quality of child care matters each day. The early years build the foundation for future learning and a future workforce.

“The later in life we attempt to repair early deficits, the costlier the remediation becomes. Great gains can be had by investing in early childhood development from birth to age five.”

– James Heckman, Nobel Laureate in Economics
Importance of Workplace Culture

Employer-supported programs are most effective in a workplace that embraces flexibility and recognizes the needs of their employees. When employees perceive that their supervisor grasps the reality of their lives, employee loyalty, commitment, and job satisfaction all increase. Research shows that supportive family policies can be key to attracting and retaining today’s talented and diverse workers. Since many Montana businesses are small, informal flexibility is often provided on an individual basis rather than through formalized personnel policies. This can be problematic as a business grows and adds new employees who may not be given the same kind of support. For many business owners this may mean adapting their management style and changing the way work gets done.

“In today’s business climate, Montana is refreshingly friendly – small business friendly and family friendly. It’s a great place to nurture a business and raise a family”

– Larry Hall, President and General Manager
  S & K Electronics, Ronan, MT

Montana’s early childhood industry provides care and education for children so parents can work, focusing on the developmental needs of young children in a variety of settings such as early childhood centers, preschools, Head Start, and family and group child care homes. Montana’s child care and education industry impacts economic development in many ways:

• Generates $143.4 million annually and provides more than 6,600 full-time equivalent jobs;

• Benefits all industries throughout Montana by enabling parents, one of every ten workers, to work productively or attend school or training, which ensures a well-prepared and ready workforce;

• Builds a ready workforce for the future, laying the ground work for Montana’s future economic success;

• Increases school readiness and improves K-12 outcomes;

• Provides safe learning environments for some of the 68,400 children whose parents work.

For more information, visit bestbeginnings.mt.gov.

**STARS to Quality, Your Business and Your Community**

Montana is launching a visionary system for early childhood care and education. The Best Beginnings STARS to Quality Initiative is a voluntary quality rating improvement system that aligns quality indicators with support and incentives for early childhood programs and early childhood professionals in the following ways:

• All parents want the best for their children. Montana currently regulates child care programs with minimum health and safety standards. The STARS quality system can help parents recognize and choose higher quality early care and education for their child.

• The STARS program hopes to stimulate the local economy by impacting early childhood businesses and early childhood staff with incentives and financial supports.

• Parents with children enrolled in STARS quality programs may be better workers because they have to worry less about their children while at work.

Small businesses may feel there is nothing they can do to help their employees balance work and family, however, the U.S. Small Business Administration found that small size can make it easier to implement policies that create family-friendly workplaces. According to the Families and Work Institute, many small businesses provide a number of flexible policies.

The following pages outline options and resources for businesses looking to support their employee’s family needs and concerns.

- More than two-thirds of small firms periodically allow workers flexibility when they start and stop work.

- More than one-third of small companies allow job sharing.

- Half of small companies permit employees to occasionally work from home.

- More than two-thirds of human resource managers of small firms report that either these programs exceed costs or they are cost neutral.

Source: Families and Work Institute.
Making it Happen

The remainder of this toolkit outlines options to support family-friendly workplaces, regardless of business size, type, or location. Many of these activities not only support current business employees, but also help the future economy as well.

Getting Started

- Begin with careful planning by assessing your business climate and employee needs.
- Contact your local Child Care Resource & Referral agency to learn about community resources. See page 22 for more information.
- Talk with an accountant about tax benefits.
- Share your ideas with other businesses and spread the word.

How Businesses Can Invest in Early Childhood

Montana businesses have become involved in a number of ways. In 2006, Gov. Brian Schweitzer hosted a Business Leaders Summit on School Readiness, and in 2009 Montana KIDS COUNT conducted Early Childhood Business Summits in several Montana communities. These efforts created a group of “local business champions” willing to build a sustainable network of early education supporters. The business community has requested concrete ideas about how they can invest in early childhood and support their community efforts such as:

- Participate in community initiatives to strengthen early childhood care and education;
- Help meet child care needs of employees through flexible work and leave polices;
- Provide child care subsidies for employees;
- Take advantage of Montana’s Dependent Care Tax Credit and inform employees about the Earned Income Tax Credit;
- Become a business champion and talk with other businesses about the issues;
- Work with local Child Care Resource Referral agencies;
- Build consortiums of businesses to work together on early childhood issues;
- Donate time, expertise, goods, and services;
- Allow employees to bring their babies to work; and
- Support early childhood care and education legislation.
Option 1: Flexible Work Arrangements

Recent research and business reports have demonstrated strong positive results from flexible work arrangements for businesses and employees. This research on the “business case” for workplace flexibility has proven to be influential in attracting the attention of the business community and the press, as well as in demonstrating the feasibility and importance of workplace flexibility as a business tool.

The focus to date has been primarily on management and professional workers, and relatively little attention has been paid to how and whether voluntary flexibility can work for lower wage employees and their employers. Little is known about what kinds of flexibility are successful in lower wage jobs, resulting in a common assumption among employers and managers that flexibility is less feasible, effective, or necessary for these positions. Research shows that, for a variety of reasons, lower wage workers generally have less access to voluntary flexibility than higher wage workers. But when it is available to this population, flexibility can have equal or even more powerful outcomes.

Flextime and Compressed Work Week

Modifying hours for the work day and the work week can provide employees the ability to make more effective work and family arrangements. This may require greater planning for managers and additional supervision. This option works well in combination with family leave after the birth of a child or for limited periods when families need temporary flexibility.

Telecommuting and Remote Work

With today’s technology, more businesses are allowing employees to work from home or from off-site workplaces. “Flexiplace” refers to an alternative to the main office. Some employers are placing satellite offices in locations where their workers are concentrated or needed more frequently.

Part-Time and Job-Sharing Arrangements

Reduced hours or schedules, with a corresponding adjustment to responsibilities, pay, and benefits can allow an employer to retain a valuable employee or allow an employer to gain an additional employee.

Voluntary Reduced Work Time (V-time)

V-time is a time/income trade-off program, which allows full-time employees to reduce work hours for a specified period of time with a corresponding reduction in compensation. It may be used by an individual or an entire workforce. V-time is a planned reduction in hours to accommodate schooling, family crises, or return from parental leave. It can be used as an alternative to leave, to shorten a leave, or as an alternative to layoffs.
Flexible Work Arrangement Benefits

- Morale is improved and stress on families is reduced when time off is readily available during family illness or crisis.
- Unscheduled absenteeism is reduced when employees can take time off to meet family needs without having to disguise the reason.
- Leaves can reduce burn-out.
- Educational and other enrichment leaves increase the skills and knowledge brought to the workplace.

Flexible Work Arrangement Considerations

- Leaves and time off may be paid or unpaid.
- Benefits and seniority need to be addressed.
- Temporary employees or consultants may be required to guarantee the work gets done.
- The cost of time off and leave policies varies depending on the program. The biggest cost factors are whether employees are paid or not and how their work is covered during their absence.
- If an employee is paid and carries full benefits, the cost can be substantial, however, the cost of leave or time off policies may be offset by savings achieved by retaining a valued employee.

Care for Sick Children

Parents of young children miss an average of eight workdays per year to care children who are ill. Often those days are calculated as employee sick days and may give a false picture of the true cost of work/family conflicts. Some personnel policies that assist families with sick children include:

- Allow the use of employee sick time to be used to care for a sick child.
- Allow “sick child” days or “sick family member” days.
- Reimburse employees who must use a service to care for a sick child.
- Contribute to existing community programs that provide care for sick children.
- Allow short-term work at home.

Source: Employer-Supported Child Care in Oregon: A Tool Kit.
PrintingforLess.com is a commercial online printing company located in Livingston, Montana. With 135 employees, the business produces items such as business cards, calendars, and brochures for 60,000 customers across the country. As a strategy to recruit and retain talented workers, PrintingforLess.com provides on-site licensed child care for 25 children ages 0-5. Since the company invests a great deal of money in training its employees, supporting family life is essential to its success.

Source: Marne Reed, Vice President of Human Resource, Strategy and Execution at PrintingForLess.com, in September 2010.
Option 2: Flexible Spending Accounts and Dependent Care Assistance Plans (DCAP)

Though primarily a tax benefit for employees, DCAPs also provide a tax incentive to employers. A DCAP is a type of flexible spending account in which an employee sets aside a certain amount each month to pay for dependent care. Neither the employee nor the employer pays income or FICA taxes on the amount used for dependent care if the benefit is offered under a cafeteria plan as defined in Internal Revenue Code (IRC) Section 125.

DCAPs are viewed by the Internal Revenue Service as a benefit and therefore are not included in the employee’s taxable income, as long as the employer qualifies as described in Section 129 of the IRC.

DCAP Benefits
- Assist employees with a wide range of dependent care needs.
- Allow employers to budget expenses.
- Provide tax advantages to both employee and employer.
- Allow simple administration through payroll deduction.
- Give employees flexibility.
- Serve as a good public relations tool.
- Can improve employer/employee relations.

DCAP Considerations
- Employers must formally sponsor the DCAP as required by Section 129 of the Internal Revenue Code.
- Employers obtain signed authorization each year that specifies a fixed contribution, and the employer must report the amount of the dependent care expenses on an employee’s W-2 form.
- The Internal Revenue Code also requires that plan benefits do not discriminate in favor of highly-compensated employees or their dependents. The average benefit for low-wage employees must be at least 55 percent of the average benefit for highly compensated employees.
- There is a $5,000 family maximum per year, or $2,500 for each parent if a married couple is filing separate returns.
- The “use it or lose it” policy could adversely impact employee morale.

NOTE: It is important that legal, tax, and benefits consultants be involved in creating company’s DCAP.
Option 3: Financial Assistance to Employees

Child care costs can place severe strain on family budgets. In addition to Dependent Care Assistance Plans and flexible benefit packages, some businesses offer workers a child care subsidy toward the cost of child care. The amount of the subsidy may reflect a percentage of total cost of care, and the percentage may be determined based on a family's income.

Some employers or group of employers may contract directly with a child care center to reserve spaces for employees’ children and/or pay a portion of the child care fees directly to the program.
Option 4: Understand Related Tax Benefits

There are several ways Montana businesses can benefit from helping their employees with child care expenses, providing referral assistance, or even starting and supporting a child care program. For more information about tax credits and deductions, please contact a tax professional.

Tax Credits for Businesses

Montana Dependent Care Tax Credit
Montana is among 20 states that offer a state tax credit for dependent care assistance and referral services to employees (MCA 15-31-131).

The tax credit allows an employer to offset 25 percent of the cost incurred to provide dependent care assistance on behalf of an employee. The tax credit is not to exceed $1,575 per year, and the assistance must be provided by a registered or licensed care facility, which also meets other IRC requirements.

Federal Child Care Tax Credit
In 2001, as part of the Economic Growth and Tax Relief Reconciliation Act, Congress enacted the first federal tax credit for child care. Employers are entitled to a tax credit equivalent to 25 percent of the cost of acquiring, constructing, rehabilitating, or expanding a child care facility, or the cost of contracting with a third-party child care provider. Employers are also entitled to a credit equivalent to 10 percent of the cost of providing child care resource and referral services to employees. The total amount of the tax credit is not to exceed $150,000 annually per employer.

National analysts indicate that state tax credits for child care are under-utilized. According to the Montana Department of Revenue, fewer than 10 taxpayers claimed the Montana Dependent Care Tax Credit in 2006, for a total of $9,755, and fewer than 10 claimed it in 2007 for a total of $13,430.

Note: Utilizing the state tax credit results in an increase to the employer’s federal tax liability because the deduction for state income taxes is smaller. However, even with a higher federal tax liability, the overall tax liability for state and federal taxes is significantly reduced with the state tax credit.

Business Expenses

The amount of money an employer pays to provide a child care service for an employee may be deductible as an ordinary business expense under IRC Section 162, as such services reduce absenteeism and turnover, aid in recruitment and retention of employees, and increase productivity for the employer. The amount an employer pays to a welfare benefit fund, such as a Voluntary Employee Beneficiary Association (VEBA), may also be deductible.

Charitable Contributions

An employer may be entitled to a deduction for charitable donation to a qualifying tax-exempt child care organization.

Capital Expenses

Costs incurred for acquiring, constructing, and/or remodeling a building to be used as a child care center may be depreciated over a 39-year period under the Modified Accelerated Cost Recovery System Section 168. Costs of equipping the building can be depreciated over varying recovery periods.

Montana Tax Credit for Child Care Facilities

There is a tax credit available to an employer to acquire, construct, reconstruct, renovate, or otherwise improve real property to be primarily used as a day care facility (MCA 15-31-130 & 131). The credit is capped at $50,000, and any project must meet a variety of requirements to qualify.

Tax Credit for Information and Referral Services

There is also a tax credit for costs paid by the employer to provide information and referral services to assist employees to obtain dependent care (MCA 15-30-186).

Start-up Expenses and Tax Credit for Child Care Facilities

Start-up and investigatory expenses incurred in developing a new child care center may be amortized over 60 months or more under IRC Section 195. Eligible expenses may include costs for advertising, needs assessments, consultant services, and staff training.
The EITC is the best anti-poverty, best pro-family, the best job creation measure to come out of Congress.
– Former President Ronald Reagan

Tax Credits for Your Employees

Federal Earned Income Tax Credit

The Earned Income Tax Credit (EITC) is a refundable tax credit designed for lower income working families and individuals. The amount of the credit varies depending on the level of income and number of dependents. The tax credit can even generate a tax refund larger than the amount of tax paid through withholding. To be eligible for the earned income credit, both the earned income and adjusted gross income needs to be within certain ranges.

Montana is one of a few states in the country to impose an income tax on working families living in poverty. According to the Center for Budget and Policy Priorities, in 2008, Montana’s tax threshold for a working single parent with two children was at $9,600, the lowest in the nation. That same year, the Federal Poverty Level for a three-person household was $17,600. In Montana, 65 percent of the EITC recipients in 2005 lived in rural areas and brought more than $82 million to their communities.


Federal Child and Dependent Care Tax Credit

The Federal Child and Dependent Care Tax Credit is designed to help low-income families pay for child care in order to work. It may also be used to pay for the care of an incapacitated spouse or adult dependent. The Federal Child and Dependent Care Tax Credit is non-refundable, unlike the EITC. As such, it does not benefit families with incomes below the federal tax threshold. However, for those who qualify, the deferral and state dependent care tax credits can be a valuable financial benefit.

“The EITC is the best anti-poverty, best pro-family, the best job creation measure to come out of Congress.”
– Former President Ronald Reagan
Option 5: Creating and Supporting Early Care and Education Services

Few Montana businesses have enough employees with young children to sustain an on-site child care center. On-site child care centers are often thought of as a first (but often unrealistic) option when businesses think about “doing something about child care.” While on-site programs may generate publicity and good will, it is by far the most expensive and complex solution to employee child care needs. Only the largest and most sophisticated employers have the resources to undertake such a project alone. However, other options exist for small businesses to create or support child care services in their communities.

Partnering with Other Employers
Small businesses may join together to form a consortium child care center or family care network that can serve the employees of all the participating companies. The small businesses share the costs, thereby reducing total costs faced by each employer.

Public-Private Partnerships
Small businesses can also create or join existing community partnerships working toward a variety of goals, including increasing the supply of child care and improving quality of child care in the community.

Family Child Care Networks
Businesses can form or fund networks of child care services to provide child care for their employee’s children. Employers may also fund programs to recruit and train child care providers to meet their specific child care needs. Community partners, such as Child Care Resource and Referral programs can assist in developing these networks for a significantly reduced cost than developing a child care center.
When Lost Arrow Corporation opened their Patagonia mail order outlet in Bozeman, Montana, the goal was to provide child care assistance for their employees with young children. The corporation considered opening an employer-supported child care center similar to the one at their company headquarters in California, but realized it would be costly due to the small number of employees. At the time, employees showed a preference for smaller programs for their children. They decided to invest in a family care network that would provide more flexible and appropriate options for infants. They hired a part-time family care network coordinator and recruited registered homes to serve the needs of their employees with young children in need of child care. Standards were high and required child care providers to become nationally accredited. The cost for the family care network was about $15,000 per year and impacted the quality of child care throughout the Bozeman community and beyond.

The company has since moved the mail order center out of state, but their innovations and contributions to early childhood services in our state remain.
Montana Child Care Resource and Referral Programs Can Help

Child Care Resource & Referral (CCR&R) programs, known by various names across Montana, can be a first stop for businesses wanting to develop partnerships with child care providers and services in their community.

- CCR&Rs work closely with child care programs and community agencies that provide early childhood services.
- Businesses can contract with their local CCR&R for referral services, help with employee surveys, workplace seminars, and other customized services.
- Sick-child care is a concern for businesses and communities. It is important that parents have sick leave they can use to care for a sick child as any illness – a slight fever or vomiting – will preclude a child from attending regular child care. Communities can come together to develop solutions. Working with the local CCR&R, businesses can provide funding to develop alternative care options or emergency back-up care.
- School-age child care programs meet a unique need for care before and after school, during holidays and summer vacations so parents can work. Work schedules rarely follow the school calendar, so flexible schedules can help, but community solutions are needed. Local CCR&Rs are available to work with school-age programs in their communities.
- Operating an on-site child care center may not make sense for most businesses. Small businesses could work with their CCR&R to form a consortium large enough to make a center feasible or to design a family care network to provide high quality services.
Montana Child Care Resource and Referral Network

1 – Billings
District 7 HRDC
7 North 31st Street
P.O. Box 2016
Billings, MT. 59103
(406) 247-4732
(800) 433-1411
www.hrdc7.org

2 – Bozeman
Child Care Connections
1600 Ellis, Unit A
Bozeman, MT 59715
(406) 587-7786
(800) 962-0418
www.childcareconnections.info

3 – Butte
Butte 4-Cs
101 E. Broadway
Butte, MT 59701
(406) 723-4019
(800) 794-4061
www.butte4-cs.org

4 – Glasgow
Hi-Line Home Programs, Inc
605 3rd Avenue South
Glasgow, MT 59230
(406) 228-9431
(800) 659-3673
www.hilinehomeprograms.org

5 – Great Falls
Child Care Solutions
202 2nd Ave. South - Suite 201
Great Falls, MT 59405
(406) 761-6010
(800) 696-4503
www.childcaresolutionsmt.org

6 – Havre
District 4 HRDC-Child Care Link
2229 5th Ave.
Havre, MT 59501
(406) 265-6743
(800) 640-6743
www.hrdc4.org

7 – Helena
Child Care Partnerships
901 North Benton Ave.
Helena, MT 59601
(406) 443-4608
(888) 244-5368
www.childcarepartnerships.org

8 – Kalispell
The Nurturing Center
146 Third Avenue West
Kalispell, MT 59901
(406) 756-1414
(800) 204-0644
www.nurturingcenter.org

9 – Lewistown
District 6 HRDC-Child Care Link
300 First Ave. North, Suite 203
Lewistown, MT 59457
(406) 535-7488
(800) 766-3018
www.hrdc6.org

10 – Missoula
Child Care Resources
105 E. Pine St, lower level
Missoula, MT 59807
(406) 728-6446
(800) 728-6446
www.childcareresources.org

11 – Miles City
DEAP Child Care Resource & Referral
2200 Box Elder, Suite 151
Miles City, MT 59301
(406) 232-6034
(800) 224-6034
www.deapmt.org

SATELLITE OFFICE
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(800) 578-4909
(406) 377-4909
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101 E. Broadway
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(800) 794-4061
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www.childcaresolutionsmt.org

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www.childcarepartnerships.org

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www.nurturingcenter.org

9 – Lewistown
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300 First Ave. North, Suite 203
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(406) 535-7488
(800) 766-3018
www.hrdc6.org

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Child Care Resources
105 E. Pine St, lower level
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(800) 728-6446
www.childcareresources.org

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Miles City, MT 59301
(406) 232-6034
(800) 224-6034
www.deapmt.org

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(406) 377-4909
For More Information

Montana Resources

Investments in Early Childhood: An Essential Industry that is Good for Business and Vital for Montana’s Economy. Full Report May 2008
Early Childhood Services Bureau
www.dphhs.mt.gov/hrd/childcare

Early Childhood Business Summits:
Challenges and Opportunities for Montana’s Workforce
Montana Kids Count
www.montanakidscount.org

UM Bureau of Business and Economic Research
www.bber.umt.edu

Montana Child Care Resource and Referral Network
www.montanachildcare.com

Montana Small Business Development Center
www.sbdc.mt.gov

Special thanks to Work Life Oregon for allowing us to use Employer Supported Child Care in Oregon: A Toolkit As A Model.

Tax Information and Resources

Internal Revenue Service
www.irs.gov

Montana Department of Revenue
www.revenue.mt.gov

National Resources

Employer Supported Child Care in Oregon: A Toolkit
www.worklifeoregon.org

National Women’s Law Center
www.nwlc.org

Partnership for America’s Economic Success
www.partnershipforsuccess.org

Corporate Voices for Working Families
www.cvworkingfamilies.org

Families and Work Institute
www.familiesandwork.org

Heckman Equation
www.heckmanequation.org/