

Child Care and the Tax Code

Coalition and Advocate Resource Kit

October 2024

Overview

It's a serious struggle for millions of hard-working American families to find and afford the quality child care they need.

Federal programs and policies can support working families with child care expenses, but they are currently too limited in their reach.

Congress has the power to make a difference. Robust funding is essential. Updating child care provisions in the federal tax code is also an important tool in helping working parents offset the cost of child care.

Here are resources to help build support for modernizing tax provisions to support working families with young children with early learning and care expenses.

Resources

- [Talking Points](#)
- Issue One-Pagers
 - [CDCTC](#)
 - [45F](#)
 - [DCAP](#)
- [The Chart: Comparing Tax Bills in the 118th Congress](#)
- [Side-by-Side: What tax provisions do and how they work together](#)
- [The Child Tax Credit and the Child & Dependent Care Tax Credit: Understanding the Differences](#)
- [State-Specific Data: Expanding the Child & Dependent Tax Credit in 2021](#)
- Letters of Support
 - [September 2023](#): Letter to Congress signed by 85 organizations, Chambers of Commerce and businesses
 - [January 2024](#): Letter to Ways + Means from leaders of the Bipartisan Pre-K and Child Care Caucus
 - [January 2024](#): Joint statement from 20+ national organizations
 - [August 2024](#): Letter to House Ways and Means Committee Tax Teams from more than 150 organizations, Chambers of Commerce and businesses
 - November 2024: Coming soon!

Polling

- Support for expanded CDCTC in national 2024 poll - 76% overall, with 62% of Republicans, 74% of Independents, and 92% of Democrats.
- Support for expanded 45F and DCAP in national 2024 poll - 84% overall, with 76% of Republicans, 82% of Independents, and 93% of Democrats.

Actions

- Members and Staff - [Sign on to legislation](#)
- Partners and Advocates - Sign on to the latest letter or learn more by contacting Sarah Rubinfield at srubinfield@ffyf.org.