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The impact of child care on the work habits of parents in the Las Vegas hospitality industry: The need for employer-supported day-care centers

Joseph Sola Tafa
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Tafa, Joseph Sola, M.S.

University of Nevada, Las Vegas, 1992

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THE IMPACT OF CHILD CARE ON THE WORK HABITS OF PARENTS
IN
THE LAS VEGAS HOSPITALITY INDUSTRY:
THE NEED FOR EMPLOYER-SUPPORTED DAY-CARE CENTERS

by
Joseph Sola Tafa

**A thesis submitted in partial fulfillment
of the requirements for the degree of**

**Master of Science
in
Hotel Administration**

**William F. Harrah College of Hotel Administration
University of Nevada, Las Vegas**

July, 1992

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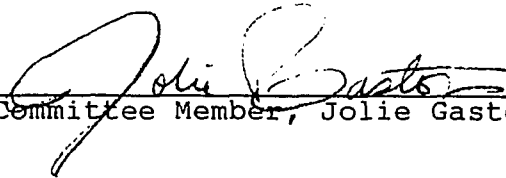
THESIS ABSTRACT

An analysis of a survey on the perception/work attitude of parents was conducted with the participation of working parents of Citibank, Nevada and The Palace Station Hotel/Casino in Las Vegas. An evaluation of the results was used to determine if a positive relationship exists between the perceptions/attitude of parents who have access to child care at their work place and those who do not have child care benefits at work. The results show that parents who have child care at their place of work or have access to child care close to their place of work will suffer less distraction than those who have to make other child care arrangements. The results of this study will help employers determine the benefits that will attract and retain high quality employees.

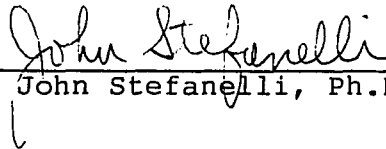
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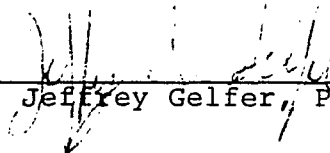
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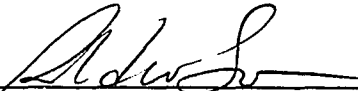
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Joseph S. Tafa

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CHAPTER I

INTRODUCTION

The basic belief that is found in "excellent" companies is a very real respect for the individual. They don't just say that people are their most important asset - they mean it and show it! The best companies treat people as adults, treat them as partners, and treat them with dignity.

Tom Peters and Robert Waterman, Jr.

In Search of Excellence

Significant social and economic transformations in the preceding decade have influenced the way parents care for their children. The most critical factor of these changes is the growth of women with young children in the labor force along with the dramatic growth of single-parent families (primarily headed by women). The increased participation in the labor force of mothers with young children has led to concern and even anxiety about the effects of child care on the attitude of working parents.

The assumption that increased employment of women has a negative impact on the attitude of working mothers appears to be broadly accepted by researchers. More often cited is the

concern that working mothers frequently complained about not spending adequate time with their children than non-working mothers (Berndt, 1983).

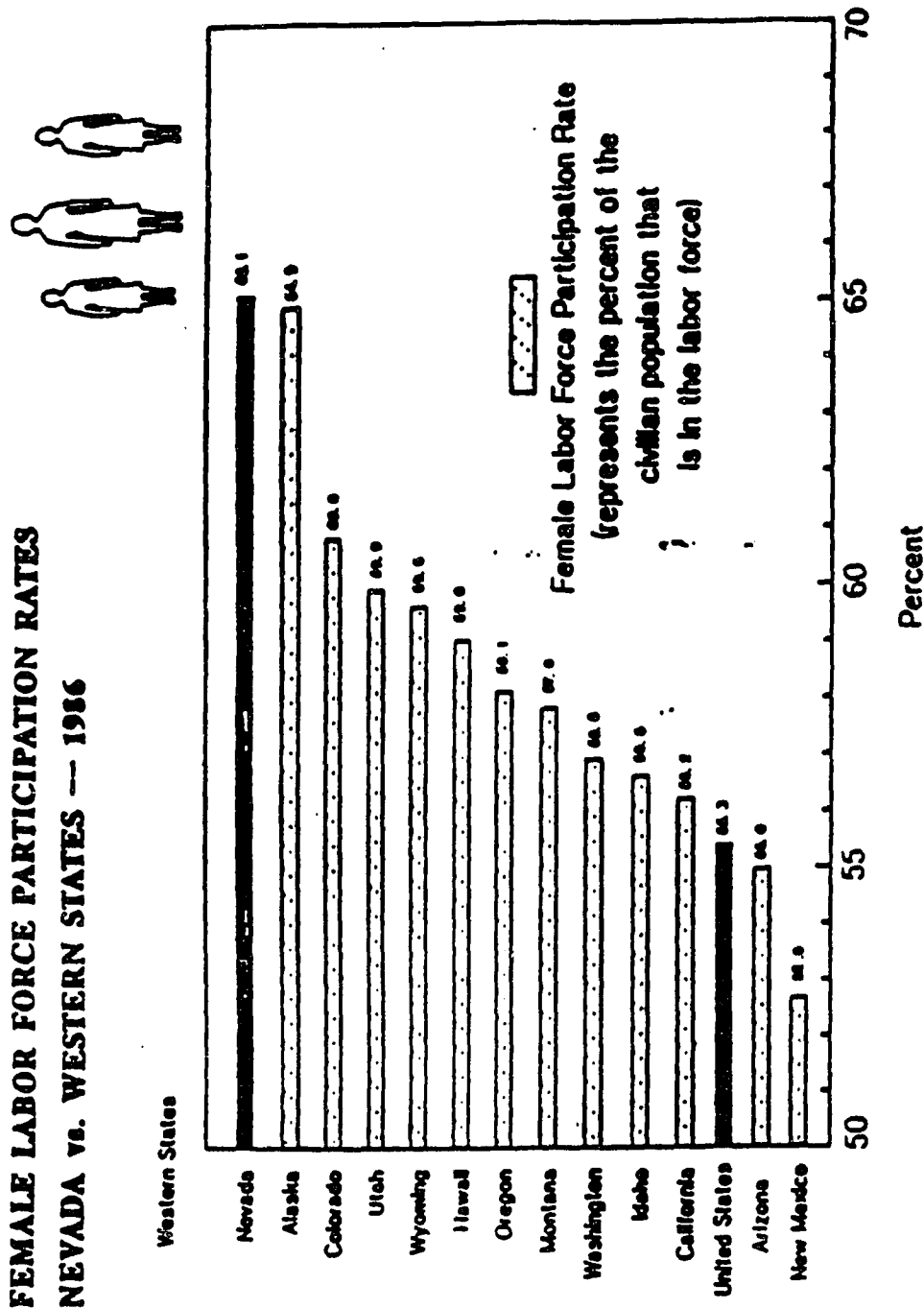
In the past decade, there has been an increasing demand from society for the work place to assist parents in alleviating child care stress. In 1980, the White House Conference on Families recommended that employers become more sensitive to the needs of their employees with family responsibilities (Kamerman, 1983). Women's groups all over the country have made similar recommendations.

Employers cannot ignore the child care issue. Research indicates that by 1995, three-fourths of all school-age children and two-thirds of all preschool children in the nation will have mothers in the work force (State of Nevada, Bulletin No. 91-1). This information is of even more significance to employers in the State of Nevada. In 1988, Nevada had the highest rate of women in the work force -- 66 percent. The national average is currently 56.6 percent.

CHILD CARE IN NEVADA

In the October 7, 1991 issue of the Las Vegas Sun, Nevada Governor Robert Miller was quoted as saying that the state of Nevada has the highest percentage of working mothers in the nation. The Governor emphasized that "Nevada, of all states, needs to have an effective and easily accessible child

care system." (Figure 1 on page 3 shows the female labor force participation rates in 1986.)



SOURCE: U.S. Bureau of Labor Statistics, Geographic Profile of Employment and Unemployment, 1986.

FIGURE 1

In December, 1989, Nevada had more than 693 licensed child care facilities able to accommodate approximately 22,815 children (State of Nevada, Bulletin No. 91-1, 1990).

A 1990 survey conducted by the State Bureau of Services for Child Care revealed that:

- * A limited number of facilities, especially in Clark County, offer weekend or evening coverage for shift workers.

- * Child care facilities licensed to accommodate a large number of children are more available in Clark County than in the rural areas of the state.

- * Affordable child care for low income workers is scarce in the Nevada.

COST OF CHILD CARE

A 1990 survey conducted jointly by the Bureau of Services for Child Care and the Research Division of the Legislative Counsel Bureau for Nevada revealed that child care is expensive in the state of Nevada. The report states:

Child care is expensive at all economic levels, generally coming after food, housing and taxes as the fourth largest budget item for families with children. It comprises 10 percent of most working families' budgets. For families with two children under 6 years of age, it can consume 30 percent of the budget. Families spend an average of \$3,000 per child per year for full-time child care. This figure is equivalent to one-third of the income for a family of three at the poverty level (State of Nevada, Bulletin No. 91-1, 1990).

Figure 2 on page 5 shows child care cost in the state of Nevada). The cost of child care in the state is of great concern to employees working for the state of Nevada.

FIGURE 2

ESTIMATED WEEKLY COST OF CHILD CARE IN NEVADA,
STATEWIDE AND BY REGION, FOR LICENSED PROVIDERS
(1990)

	<u>Range</u> <u>Ages 0-2</u>	<u>Range</u> <u>Ages 3 & Up</u>	<u>Average</u>
Statewide ¹	\$65-\$125	\$50-\$90	\$65
Clark County ²	\$50-\$90	\$42-\$80	\$63
Washoe County ³	\$50-\$95	\$40-\$87	\$65
Rural Counties ⁴	\$40-\$125	\$40-\$125	\$65

¹ Statewide figures based on testimony during October 27, 1989, meeting of the Legislative Commission's Subcommittee to Study the Availability of Affordable Child Care in Nevada, by Patricia Hedgecoth, Chief, Bureau of Services for Child Care in the Youth Services Division of Nevada's Department of Human Resources, updated by personal communication on May 30, 1990. Cost may not include additional registration, food service, transportation or special service charges.

² Source of Clark County data is a survey submitted to the subcommittee by the Clark County Child Care Association, dated November 30, 1989 (excludes low-income center). Average was computed for cost of care for a 2-year-old in 112 facilities.

³ Source of Washoe County data is information from the United Way resource and referral service, personal communication on May 31, 1990.

⁴ Figures for rural and nonurban counties based upon testimony received by the subcommittee at its meeting on March 16, 1990. The data excludes the partially subsidized care provided by the Smokey Valley Child Care Center in Round Mountain, Nevada.

Source: Bulletin No. 91-1

In a 1990 survey of state employees, 74 percent of the respondents supported state government involvement in child care for employees' children. A surprisingly high number, two-thirds of those without children, supported state involvement. (State of Nevada, Bulletin No. 91-1, 1990). The greatest support for the service, the survey showed, was in Las Vegas, Carson City and Washoe County (70 percent). Elko and the rural areas were less supportive (37 percent and 54 percent respectively). By a two-to-one margin, employees favored state staffing over contracting with private child care providers.

STATE GOVERNMENT ROLE

The state has, over the years, implemented a number of federal government child care programs that reimburse parents for the cost of child care. Most of these programs are administered by the welfare division as part of welfare assistance programs or employment training programs geared towards helping the recipients leave the welfare system.

The state legislature is considering several child care measures involving employers. SB354 requires certain employers to provide care at or near the place of employment, and ACR14 urges employers to adopt strategies to assist their employees with child care. AB240 establishes a program to provide monetary assistance for working parents to obtain child care and AB243 provides for grants to allow children of low-income

families to participate in latchkey programs. (See Appendix A, B, C for details of SB354, ACR14 and AB240).

The state government is currently considering the implementation of two child care development projects in Carson City and Las Vegas. In a November 26, 1990 memo to Governor Miller, Glenn B. Rock, Director of Personnel for the state justified the project:

Changes in the work force composition reflect an ever increasing number of families where the parent(s) work outside the home. In a recent survey of our State employees . . . 85 percent indicated the parent(s) work outside the home. Studies show that high quality child care provides improvement in employee recruitment and retention, increases employee morale, productivity and public image. Child care services are becoming a priority with large employers who recognize the need to attract and retain quality employees.. . .

An investment in quality child care enables single mothers to work and become self sufficient, helps families improve their standard of living, and provides children with a healthy head start.

The state model child care program will serve as an example for other employers who may be considering ways in which to meet the child care needs of their employees.

THE IMPACT OF CHILD CARE CONCERNS

Child care concerns have a negative impact on the work attitude of working parents, single heads of households and female employees. Nevada has the highest rate of single-parent households of any state in the nation (State of Nevada, Bulletin No. 91-1). What is the impact of child care (or lack of it) on the attitudes of working parents? In an attempt to understand the employee child care issue, this question was

addressed in the context of what hospitality employers expect from their employees. Generally, hospitality employers expect their employees to:

- a. be pleasant and courteous to guests;
- b. give prompt service to guests;
- c. maintain eye contact during all guest interactions;
- d. work with colleagues as a team;
- e. report to work as scheduled; and
- f. have reliable attendance.

Very little systematic research has focused on the impact of child care on the work attitude of parents in the hospitality industry.

THE PROBLEM AND ITS SETTING

Statement of the Problem

The purpose of this research has been to study the impact of availability of child care on the work attitude of the hospitality industry employee/parent and to determine how an industrial child care center will affect the work attitude of these parents. In order to achieve the purpose of the study, the survey examined the work attitude of parents who use an Industrial Child Care Center and the work attitude of those who currently do not have any type of child care benefits.

Hypothesis

Working parents in the hospitality industry will have a more positive work attitude if they have industrial day care centers since the centers will help reduce employee distraction.

Purpose and Objectives of the Study

The results of this study will, among other things, help increase hospitality industry managers' knowledge of the types of child care benefit packages that can be implemented and how these benefits can be used as a recruitment tool.

Delimitation

The study did not attempt to evaluate the moral or corporate values of the hospitality operations or what the operators think about the role of women in our society. The research into the corporate philosophies of organizations is too broad a subject to be covered adequately in this study.

Justification

The labor force composition shows that, increasingly, more parents work outside the home. This has led to a great demand for child care programs and the involvement of employers in the child care issue. The increase in commitment to child care issues by corporations has largely been attributed to increasing research (and their findings) over the years into

the problems of child care and work. Does any difference between the work attitude of parents who have industrial child care centers and those who have to make their own child care arrangements with no support from their employers? If a significant difference exists, employers should seriously consider providing industrial child care centers for their employees.

Definition of Terms

Work attitude - For the purpose of this study, work attitude was defined as a person's general attitude to and perception of his/her paid profession; the quality and amount of time and effort that is put into the job for which he/she is being paid.

Child Care Center - A facility where a service is provided for parents in behalf of children to supplement daily parental care.

Industrial Child Care Center - A day care center provided by corporations for the children of their employees.

THE STUDY

The remainder of the study consists of the following chapters:

- * Chapter II covers the literature review.
- * Chapter III is an explanation of the methodology.
- * Chapter IV reports responses to a series of survey questions examining parents attitude in relation to their employment, a brief report of interviews with government

officials, and an analysis of survey results.

* Chapter V is a discussion of the findings and conclusions of the study.

CHAPTER II

LITERATURE REVIEW

INTRODUCTION

Important socio-economic changes in the past two decades have resulted in a dramatic increase in the number of working mothers. Today, more than half the children in the U.S. under 18 have a working mother.

The fastest growing segment of the labor force is composed of mothers of pre-school children (Washington and Oyemade, 1984). Many of these women have the primary or sole responsibility for their families; at least 43 percent of the working women in the U.S. are single, widowed, separated or divorced (Ananth and DeMicco, 1991). This statistic has at least one important implication--employers will have to start examining issues concerning the linkage of work and family. The most important issue is child care. Employers in the United States have, in the past, not participated in the care of their workers' children (State of Nevada, Bulletin No. 91-1, 1990). However, with more women entering the work force, employers can no longer ignore the child care issue. Some employers have realized the implications of the child care issue in the work place. Child care problems may precipitate absenteeism, low morale, tardiness and low productivity. The hospitality industry especially cannot not escape this problem considering the number of single parents entering the work force and the pro-

blem of a labor shortage in the hospitality industry. Hospitality operators will have to lure workers into the industry with attractive benefits.

In the past, employers have responded to the labor shortage with pay increases, better working conditions and flexible hours, but these have not ameliorated the labor problem (Huffman and Shrock, 1987). The time has come for the hospitality industry to offer an innovative benefit to working parents to induce them to apply for jobs in the hospitality industry.

This chapter will review the pertinent literature on the impact of child care on the work habits of parents, especially mothers, followed by a discussion of various studies done by other authors who have previously investigated similar subject areas. A literature review of these articles and studies includes:

1. Work and Family: A Historical Perspective.
2. Work and Child Care.
3. Sponsors of Day Care Facilities.
4. Impact of Child Care on the Work Habits of Parents.
5. Government Support for Child Care.
6. Diverse Forms of Child Care Assistance.

WORK AND FAMILY: A HISTORICAL PERSPECTIVE

Women, historically, have always played a crucial role in the economy of nations all over the world. Until the Industrial Revolution, most jobs were performed by both men and

women. All members of the family had to work. The question of child care was not an issue since the family worked together for the support of the members (Magid, 1983).

The farm was the center of economic production. Children were fed, sheltered, educated, trained and cared for on the farm. The roles of parents as workers and nurturers of the young precipitated little or no conflict. "Individuals were not separated geographically and socially, and as a result, work and family did not constitute two separate worlds," (Magid, 1983). The Industrial Revolution changed all this.

In response to industrialization, farm families migrated to the expanding cities because of economic necessity. Women left their homes to work in the factories. Work and home became separated, creating geographic and social distance between families and work.

Also, in response to industrialization, millions of immigrants flocked to the United States from Europe and other parts of the world. Many immigrant women had to work to support their families. In 1890, 36 percent of black women and 14 percent of white women worked outside their homes; in 1930, these figures increased to 39 percent for blacks and 20 percent for whites. In 1948, these figures jumped to 46 percent for blacks and 31 percent for whites. 1983 figures showed that 71 percent of black women were working compared to 64 percent of white women (Fernandez, 1986). This information reveals that the labor force participation of women is increasing

rapidly with no indication that it will subside. On the contrary, these numbers will increase at a rapid rate in the years ahead. In fact, many women hold two jobs.

WORK AND CHILD CARE

The results of a study published by Huffman and Schrock (1989) on single parents reveal that:

- * By 1990, at least 50 percent of working women will return to work within one year of childbirth.

- * More men will have child care responsibilities due to the increase in dual-career families.

- * Employee/parents, on an average, are absent five days a year due to child care.

- * Employee/parents spend an average of ten hours per year, mostly at work, looking for new child care.

- * Nearly half of all employee/parents have considered quitting their jobs because of child care difficulties.

Although family responsibilities affect employees' productivity, employers have always assumed that employees leave their family concerns behind when they report for work. This assumption is erroneous. As Huffman and Schrock (1987) state:

. . .in reality, families are not invisible, and they are never totally left behind, because people generally have to balance work and home responsibilities. The balancing act between job and family inevitably spills over into the work place.

Many employees take into consideration the availability of child care before deciding whether to accept a job offer. Family problems also affect employees' attitudes at work. Family problems have often caused employees to show up late, leave early or take time off in the middle of the workday.

Since the hospitality industry relies heavily on women employees, industry operators need to take special interest in employees' family needs, especially child care needs. Employers across the nation have recognized the importance of this issue and are offering child care as a benefit (Lansdale, PA, 1984).

Child care can no longer be a minor concern to employers. It has become an important employee benefit. Ralph S. Larson, the Chairman of Johnson and Johnson, is convinced that when employers support the child care responsibilities of employees, they are also investing in their own future (Exchange, July/Aug., 1991). Commenting on why his company introduced an employee child care center, Earl H. Hess, president of Lancaster Laboratories, explained that his company introduced the child care program to help employees. Hess also added that the center has become good business strategy as well, because it helps the company recruit in a tight labor market, keep valued employees and increase job satisfaction. Expressing his own opinion on the child care issue, Ted Childs, a manager at IBM, said:

If you have a problem with an elderly relative or a child that is a care-giving problem, no matter what your commitment to work is, that problem will be your priority. It will present you with a distraction in the work place. And we ought to respond to your problem so that we can eliminate your distractions. It's not altruistic (Exchange, July/Aug., 1991).

Many employers are increasingly recognizing the need to have some form of child care assistance for their employees. Today, it is corporations that make up the majority of employers who recognize child care assistance as an important issue (Fernandez, 1986).

WHO TAKES CARE OF THE CHILDREN?

Over the past decade, a great deal has been written concerning the plight of working mothers. No matter where this literature is published, be it America, Europe or Africa, the articles all have one central theme: working mothers are going through a great deal of stress managing work and parenting.

Working mothers lead complicated and demanding lives. This is a truth universally acknowledged. Who takes care of the children when mothers are away at work? Kamerman (1980), states:

It is generally believed that most working mothers continue to have primary responsibility for their children - and for child care - regardless of whether they are married and living with their husbands or living alone.

For women with preschool-age children, this situation is even more troublesome than for women with school-age children. School age children are in school for part of the day. But

this does not solve the problem completely since most businesses have hours which extend beyond school hours and also operate on weekends, summer days and legal holidays. Arranging for preschool-age children and for those who are out of school on holidays and other hours presents an insurmountable problem for many women.

The complex nature of child care for preschool children has made it impossible to grasp an accurate picture of how children are cared for when their parents are working. Surveys on this issue have, in the past, omitted educational facilities and reported only on children in centers and family day care as "cared for" outside the home (Kamerman, 1980).

Kamerman reports that in 1976, about 50 percent of the 9.7 million three-to five-year-old children were enrolled in pre-primary schools; about 1.5 million (15.5 percent) were in centers or family day care; and one-third attended some type of school. Four million children under age three had mothers who worked in 1976, and two-thirds of these women worked full-time.

The National Infant Day Care Study reports that 121,500 children under three were in a day care center. A consumer survey of parents found that 180,000 three-year-old children of spent an average of thirty hours a week in centers and, in addition, about 364,600 were cared for in family day care homes (Kamerman, 1980).

SPONSORS OF DAY CARE FACILITIES

The Child Welfare League of America (1984) defines day care as a service for families provided for children and their parents to supplement daily parental care.

Magid (1983) reports that health care facilities are the largest supporters and providers of services to working women in the area of child care. Friedman (1981) and Senn-Perry (1978) had earlier attributed this to the large female work force in the health care industry and the acute shortage of nurses and the continuing need to recruit and retain health care personnel.

Today, however, it is not only the health care industry that is experiencing a labor shortage. All sectors of the economy are experiencing labor shortages. Sponsored child care is one way to decrease the labor shortage in the hospitality industry.

DEMOGRAPHICS REVEAL THE NEED FOR CHILD CARE

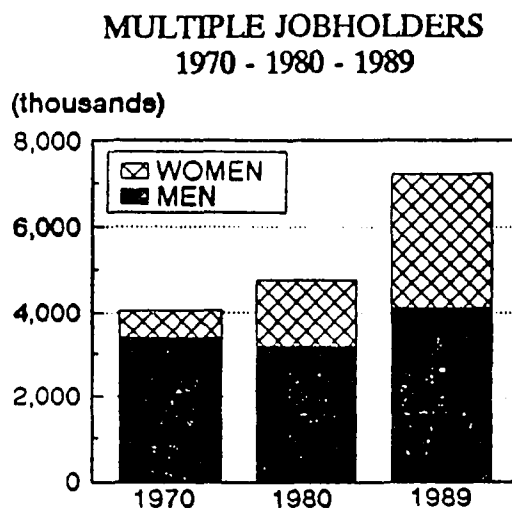
PROGRAMS

The need for child care is acute and growing. About two-thirds of all women with children under 14 years of age are working today and this figure is increasing (Werther, Jr. 1989).

A report published in the "American Demographics" magazine revealed that the labor-force participation rates for women under 65 increased from 65 percent in 1980 to 78 percent

in 1990. According to a U.S. Department of Labor report women currently comprise 45 percent of the country's labor force and about 70 percent of these women are between the ages of 18 to 44. The U.S. Census Bureau has revealed that 51 percent of women who have children remain in the job market. A report by the Nevada Employment Security Department revealed that in 1989, 43 percent of multiple job holders in the United States were women, (see Figure 4) . This report states that the number of female multiple job holders increased from 1.5 million in 1980 to 3.1 million in 1989.

Figure 4



Source: Nevada Employment Security Dept. 1990.

The large increase in female multiple job holders is due, in part, to the historically lower wage rate for women as compared to men. Additionally, real wages have failed to keep up with increases in cost of living, especially for individuals in lower paying jobs. This makes living on a 40-hour paycheck today even more difficult, especially for women (Nevada emp. Sec. Dept. 1990).

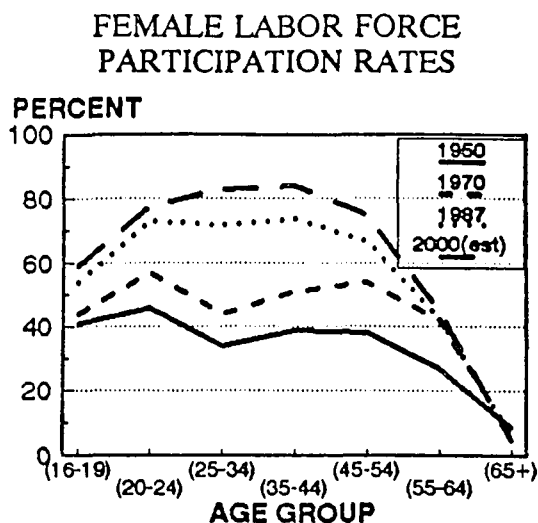
The report reveals further that the reason most often given for working more than one job in 1989 was to meet household expenses. Thirty-six percent of all "moonlighters," and 57 percent of widowed, divorced or separated moonlighting females cited this as primary reason. What seems to exacerbate this problem is the increase in the number of single-parent families with women as the head of household. Many single mothers find it hard to pay both living expenses and child care on a 40-hour paycheck, and work a second job as a matter of necessity.

In 1988, over 70 percent of all women participated in the labor force. This represents a 30 percent increase from 1950. Again, this is attributed to the rise in cost of living and to the changing roles of women in society. Women no longer believe in foregoing careers to stay at home and raise babies. As demonstrated in Figure 5, 57 percent of women with pre-school also held jobs in 1988, as compared to only 20 percent in 1970.

Women are hit harder than men by lower wages, and since mothers are likely to maintain custody of their children after divorce, the labor force participation of women will continue to rise.

A feasibility study by the United States Department of Labor in 1976 on industrial child care services for the children of hospital employees found that both employers and employees benefit enormously from the service (Magid, 1983).

Figure 5



Source: Nevada Employment Security Department, 1990.

The service lowered absenteeism among employees and also promoted easier recruitment and increased employee retention. As the result of the findings, businesses were encouraged by federal legislation to sponsor in-house child care centers. The legislation allowed companies a tax write-off for both the construction and operating costs of an in-house child care facility for a period of five years.

By 1973, 13 companies had work-site child care centers for the children the employees in their surrounding communities.

Polaroid was one of the first companies to attempt a creative solution to the employee child care issue. In 1971, the company set up one of the first child care voucher systems for employees earning less than \$20,000 to assist with child

care expenses. Illinois Bell Telephone in Chicago helped its working parents by establishing an information and referral service for child care arrangements, making it the second company to assist employees with child care problems.

IMPACT OF CHILD CARE ON THE WORK HABITS OF PARENTS

A great deal of research has been done on the effects of parenting on employee productivity. A Labor Department report on the issue of child care shows that close to a quarter of the 64 million households in the United States are likely to have work-related child care needs (McLaughlin 1988).

Under the auspices of the American Management Association, Dr. Magid conducted and published the results of a survey entitled "Child Care Initiatives for Working Parents: Why Employers Get Involved." Published in 1983, the results revealed, among other things, that employers get involved because of the need to attract a talented, stable work force. Respondents revealed that employer-supported child care programs improved recruitment advantages, improved employee morale, and decreased turn over and absenteeism. Almost 100 percent of the respondents saw the benefits as far outweighing the cost (Magid 1983). Dr. Magid did not survey the impact of children on their mothers' work habits.

In the chapter entitled "Child Care Problems: Impact on Employee Productivity," Fernandez revealed that child care

problems directly influence employee productivity: employees missed work, arrived late at work, left work early, spent unproductive time at work due to child care problems and suffered stress both on the job and at home because of child care concerns. In addition, employee- child care problems resulted in scheduling problems. "All child care scheduling problems lead to a cost to the corporation in terms of lost productivity. . . ." (Fernandez 1986).

A survey of 400 men and women conducted by the Bank Street College of Education in conjunction with the Gallup organization "found that problems with child care were the most significant predictors of absenteeism and lost productivity . . ." (Employee Benefit Plan Review, May 1990). The cost of work-family conflicts to industry has been estimated by the Congressional Office of Technology at \$137.6 billion a year (Employee Benefit Plan Review May 1990).

General Mills 1980 Survey

Entitled "Families at Work: Strength and Strains," the 1980 study surveyed 1,503 adult family members (ages 18 and over), 235 teenagers (ages 13 to 18), 104 executives from Fortune 1300 Corporations, 56 labor leaders, 49 traditionalists and 52 feminists. The survey revealed that:

* Marriage and child rearing notwithstanding, a majority of women will continue to work outside their homes.

- * Meeting the demands of job, home and family places a heavy burden on working mothers.

- * Benefits such as maternity leave and a leave of absence to attend to family and children would be of great help to working parents.

- * A desire for employer recognition of the conflicting demands of work and family was cited by family members.

Catalyst Career and Family Center

In 1980, the Catalyst Career and Family Center surveyed chief executives of Fortune 1300 corporations and 815 two-career couples on matters relating to two-career families. The results included the following:

- * Corporations are concerned about two-career families because such a condition could affect recruitment, employee morale and productivity.

- * Wives reported more physiological and psychological symptoms of stress than did husbands.

- * Both husbands and wives indicated satisfaction with their marriages but were somewhat less satisfied with the way they were combining work and family.

Survey Results of "Parents in the Work Place"

A survey of human resources personnel focusing on child care benefits, effects of child care on employee morale, and the employer's knowledge of child care by Parents in the Work

Place of 5,000 Minnesota businesses in St. Paul, Minnesota, revealed that:

More than two thirds of respondents felt that employer support for child care would have a positive effect on higher productivity, lowered absenteeism, easier recruitment, better retention, higher morale and less tardiness (Magid, 1983).

The Appalachian Regional Commission Survey

The Appalachian Regional Commission conducted and published a research report in 1982 entitled "Employer-Supported Child Care Study." The purpose of the survey was to determine the degree to which employers were involved in child care in the Appalachian states (Magid 1983). The highlights of the findings include:

- * Characteristics such as employer size, status in the community, employer type, community size and the proportion of female employees all seem to be associated with employer involvement and interest in child care.

- * An employer's perception of need is one of the major considerations affecting the reasons employers choose to support or not support child care.

- * Cost-benefit considerations seem to be the most important factors encouraging employers or discouraging them from starting a child care program.

WHY HAVE EMPLOYERS DELAYED ACTION ON THE CHILD CARE ISSUE?

According to Roger Brown, employers in the past were reluctant to get involved with employee child care issues due to the fear of liability costs. Today, however, there are enough successful models to neutralize these fears (Child Care Information Exchange, July/Aug., 1991).

Optimism regarding successful models appear to be justified by the result of an employer survey reported in "American Demographics" (June 1991). More than one third of the surveyed companies predicted they will set up an on-site or near-site center by the year 2000, and more than half said that they would subsidize child care expenses.

The 1990 International Foundation of Employee Benefits survey of its 1,865 members detailed the benefits these employers currently provided and hoped to support by the year 2000. Below is the percentage of the 463 responding companies that offer or will offer the following benefits:

	1990	2000
Child care resource and referral	29%	74%
Elder services resource and referral	12%	52%
Subsidies for child care expenses	12%	52%
On-site or near-site centers	7%	35%
Sick child care	3%	28%
Subsidies for elder care expenses	3%	23%
Elder respite care	1%	19%
Adult day care	1%	11%

Source: Child Care Information Exchange, July/Aug., 1991

An increasing number of companies are examining the child care issue today because of the availability of information on

this issue. James Evans, the president of Sunrise Preschool, which has child care contracts with 21 firms in the Phoenix area, recalls that just a few years ago, he had always found himself building a case for the importance of child care during meetings with employers. Today "companies already understand the whys - they are ready to talk about the hows". (Exchange, July/Aug., 1991).

As employers gain experience in dealing with child care, they also gain a better understanding of the complexities of the child care issue. As a result, they are adopting a broader approach to the solution of the employee child care issue. According to Dana Friedman (Exchange, August 1989), the most important development in employer-supported child care has been employer acknowledgment that not just one answer is going to solve everyone's problem. Employers are adopting a variety of approaches to the child care issue. In addition to this, employers are stressing high quality child care because of the recognition that if their child care benefits do not meet employee expectations and standards, employers are only treating the symptoms and not the problem (Exchange, July/Aug., 1991).

CHILD CARE PROVIDERS

A look at "The Child Care Information Exchange Top 25," the nation's largest employer child care management firm, reveals that a variety of sources of help is becoming available to employers and employees. Independent child care con-

sultants, employee benefit consultants and resource and referral agencies are working with employers to help develop benefit packages, subsidy plans and resource and referral programs. While some employers are implementing on-site or near site-centers, others are turning to employer child care companies and national service companies (Neugebauer, 1991).

Employer child care companies provide consultation and manage child care centers exclusively for employers.

National service companies provide transportation, food, laundry and janitorial services for major corporations and have added child care to their array of services. Key players now include ARA Services, the Marriott Corporation and Service Master.

GOVERNMENT SUPPORT FOR CHILD CARE

The child care issue has received the attention of both the federal and state governments. Almost every state in the nation is examining the child care issue and adopting strategies to address potential problems.

Federal Government

One of the boldest steps taken by the federal government in support of child care was the initiation of the Dependent Care Assistance Program (DCAP) in 1981. Introduced as part of the Economic Tax Recovery Act of 1981 (ERTA), the program provides help to working parents by increasing tax benefits to

employers. Employers and employees who become involved in child care are allowed to treat child care expenses as a tax-free benefit. To qualify for the tax-free status, the employer can do one of three things: initiate an on-site child care service; give direct payment to child care providers; or permit direct reimbursement to employees. The cost of this service is not treated as part of employee wages. This allows employers to save money by not paying FICA or other payroll taxes on the amount given employees for child care. In addition to these benefits, most of the funding for current child care programs in the individual states comes from federal programs involving federal-state matching funds. These revenue sources include:

1. Aid for Dependent Child Care (Title IV-A)
2. Child Welfare Services (Title IV-B)
3. The Federal Job Opportunities and Basic Skills (JOBS) program under the 1988 Family Support Act
4. Title XX Social Services Block Grants

Several major child care policies have been introduced and implemented at the national level by the United States Congress. In 1990, Congress authorized \$2.5 billion over a three-year period to allow states to provide available and affordable high quality child care. The state of Nevada receives a \$6 million share of the Child Care and Development Block Grant (Duntelman, 1991). Under this program, low-income parents receive up to 95 percent of their child care costs.

Government reports have estimated that 2,000 parents will be served state-wide.

STATE ACTIVITIES

The approach to the child care issue by state governments has been identified either "target groups" in which specific groups are identified for child care assistance; or "comprehensive in nature" where state agencies make programs or policies geared at improving the child care situation (State of Nevada, Bulletin No. 91-1, 1990).

Target Groups

When deliberating child care issues, state legislatures have traditionally recognized specific target groups for consideration. These include:

1. Early childhood education efforts, such as the federal Head Start program.
2. Support for working parents including:
 - * policies that reduce the cost of care programs for low income workers; or provide assistance for other families through state income tax relief and tax incentives.
 - * policies that promote expansion, accessibility and quality of services, including loan and grant programs to cover facility start-up costs, liability insurance relief and funding of resource and referral systems.
3. Child care and welfare reforms including:
 - * Child care for parents in literacy programs.
 - * Preschool programs for infants.

- * Programs for school age children, such as after school "latch-key" programs.

Comprehensive Strategies

Between 1984 and 1988, 48 states passed 347 laws in an attempt to help alleviate the child care needs of working parent(s). These laws may be grouped in five categories:

1. Agency coordination of child care services.
2. Financial incentives such as tax credits, grants and loans.
3. Programs linking public school systems with before and after school "latch-key" systems.
4. State model employer programs, with the state offering child care assistance to its own employees.
5. Technical assistance programs that provide printed information or direct employer consultations, usually by a state child care coordinator who is the liaison to the private sector.

Some states have taken additional steps to ensure that child care is available to all citizens. For example, the San Francisco requires all office structures of 50,000 square feet or more to provide day care on the premises or within two blocks (Planning Code, City of San Francisco, Sections 314-315). Office buildings containing 100,000 square feet or more must provide at least 3,000 square feet or one percent of the

total floor space for child care. Hotels are exempt from these requirements.

Boston, Massachusetts is in the initial stages of executing an extensive downtown rezoning plan to incorporate child care. The rezoning regulation requests developers to build child care facilities to increase the availability of child care for employees of the companies that occupy those buildings. The bill requires that low- and moderate- income families be given priority for child care considerations (Child Care Action Campaign, 1990).

An ordinance is currently being considered in Pittsburgh, Pennsylvania, that would require developers to build on- or near-site child care facilities.

DIVERSE FORMS OF CHILD CARE ASSISTANCE

Place and Wise (1988) outline various forms of child care assistance programs that are gaining popularity. These include:

- * Before and after-school programs and summer camps.

These programs, often available to school-age children, are frequently municipally funded and operated but have also been implemented by companies and organizations.

- * Cafeteria Benefit Plans

"Flexible" benefit plans allow employees a "menu" of available benefits. Such flexibility gives the employees the

option of selecting a benefit plan that best fits their individual circumstances.

* On or near-site child care center

On their own or in association with other local companies (forming a consortium), a number of companies offer licensed day care facilities for their employees' children. In some cases, the company provides start-up costs and subsidizes the center on an on-going basis. In others, the companies provide seed money, and is expected to be self supporting.

* Child care vouchers and reimbursement programs

The employer can help subsidize all or a portion of the employees' child care expenses; this can be implemented through payroll deduction or by direct payment to the child care providers.

* Dependent-care-assistance plan (DCAP)

DCAP is a federal salary-tax-reduction program through which an employee can pay for child care expenses up to \$5,000 annually with pre-tax dollars set aside from his or her paycheck. The employer also receives tax exemptions from DCAP program.

* Emergency child care

Child care arrangements are provided by the company for those times and only those times when regular child care arrangements fall through. For example, this could include during a baby sitter's illness, snow days or termination of a care-giving arrangements before another is in place.

* Family day care homes and networks

Each state has its own licensing requirements for day care in private homes. A family day care network is a group of such homes, managed and supervised by a local administrative agency which provide support and backup services. For example, this would include substitute care givers, food subsidies, support groups, referrals, group discounts, training and business seminars, and equipment and toy exchanges. These networks can be formed by care givers or local agencies or employers.

* Family sick time

Officially sanctioned policy in some companies recognizes the need for employees to take time off when a family member is sick. Such policies allow for a certain amount of paid time off for this purpose, in addition to an employees's personal sick days.

* Information, education, and referral programs

The company provides resources and information to help employees cope with family responsibilities. Among the services frequently offered are listings of local licensed day care facilities and openings; printed and video materials; work place informational and community service fairs; and work place seminars on parenting and subjects given by trained professionals and employee support groups.

* Sick child services

Some programs provide care for mildly ill children during their parents' working hours. Such care may be given at home, in the child's regular day care facility, or in a separate facility for sick children. In some cases, sick child programs are funded through the community or private business; in others, they are sponsored by a corporation for its employees.

* Support for local child care centers and agencies

Through financial or other types of donations, an employer can arrange to help a local child care center or community agency. Such support can be provided purely as a public relations effort or can be arranged to provide employees with a discount for child care.

CHILD CARE IN PRIVATE INDUSTRIES

The changing demographics and costs of family related work problems are drawing the attention of employers. Many employers are taking up this challenge and acting proactively in response to these problems. Some employers have established a variety of child care help for employees. The most common forms of child care help are financial assistance, information referral and day care programs. Some companies go to the extent of researching the impact of child care needs on their employees before developing child care programs.

An increasing number of employers and organizations have, in recent years, been addressing work and family issues. There has been a dramatic increase in the number of companies taking concrete steps toward resolving these issues.

Morgan and Tucker (1991) report that the number of companies offering child care assistance to their employees grew from 200 in 1971 to more than 5,000 in 1990.

Dana Friedman, co-president of Families and Work Institute, reported at a Conference Board meeting that the number of companies offering some form of child care increased from 2,500 in 1986 to 5,000 in 1990 (Scott, 1990). About 1,300 of these companies have set up on-site or near-site centers. These include 220 businesses, 200 government agencies and 900 hospitals. The other companies provide assistance through flexible benefit plans and resource and referral services.

While this growth continues to increase, it does not justify unbridled optimism about the future. Friedman points out that the 5,000 companies represent only 10 percent of our nation's large employers.

According to Evon Emerson, president of the National Association of Bank Women, this issue is of particular concern to commercial banks and savings institutions since approximately 70 percent of the labor force of these businesses are women. Emmerson warned "the implication is that we need to be paying attention to what our labor force is going to look like

in the year 2000 if we want to be competitive and successful" Emerson warned (Savings Institutions, Oct., 1988).

According to Christine Bonero, an employee child care benefits advocate, employers are now looking beyond operating on-site child care centers. "Major players in the employer child care field, such as IBM and AT&T, have demonstrated that their preference in future endeavors will be to build upon what already exists in the community" she stated (Neugebauer, 1991). Many child care firms are working in close cooperation with businesses to provide employees with child care assistance. Companies such as Developmental Day School Management, Kinder-Care and The Learning Tree Association of Pittsburgh administer child care centers for employers.

COMPANIES THAT CARE

Companies that have child care assistance in place include Colgate-Palmolive, Apple Computer, Eastman Kodak, Hoffman-La Roche, Lincoln National and Citibank.

Hoffman-La Roche, a company based in New Jersey, was named by "Working Mother" magazine in 1987 and 1988 as one of the top five companies in the United States for working mothers. The company plans to expand the capacity of its on-site child care center from 55 to 122 children. With the expansion, Hoffman-La Roche will increase its subsidy to the center by about 50 percent, to \$1,600 per child. Leonard S. Silverman, vice-president in charge of human resources for the company

said "Our contributions to our employees in the form of child care assistance have resulted in a number of intangible benefits, but also measurable ones, including increased productivity and reduced sick leave, tardiness and turnover," (Personnel, Sept. 1989).

Lincoln National, the largest financial insurance company in Indiana, has a unconventional approach to the child care provision. According to Anne Skagen, an American Management Association executive, the company's child care administrator has set up a program to teach parents what they need to know about high quality child care and to help them find it. The program offers an encouraging environment by way of seminars, support groups, counseling and referral, a bimonthly news letter, and an annual child care fair. The company sees its recruitment advantage as an important return of the program.

Remedy Temporary Services, with 60 offices nationwide, offers a child care payment plan to all its employees with children under the age of 13. This plan is called RemedyCare. Commenting on the advantages of the plan, chairman Bob McDonough revealed that:

Not only do we feel good about providing something special for our employees but it is also good business. Having the best benefits attracts the best temporaries and we think RemedyCare is the best child care plan available for our people (Werther Jr. 1989).

RemedyCare is a payroll-deduction voucher plan whereby deductions for child care expenses are taken before taxes are com-

puted. RemedyCare also puts more take-home pay in an employee's check. Consider the following comparison between a procedure that pays child care expenses with after-tax dollars and the RemedyCare approach:

After-tax example:

Weekly pay	\$300
Taxes (25%)	75
Net take-home	225
Child care	100
Actual earnings \$125	

RemedyCare's before-tax example

Weekly pay	\$300
Child care	100
Net taxable	200
Taxes (25%)	50
Actual earnings \$150	

Source: Personnel, Sept. 1989.

The second example shows \$25 extra cash every week, or about \$106 more per month with RemedyCare.

RemedyCare also allows parents to choose the kind of child care they think best: A relative, nanny, day care center, even summer camp.

McDonough warns that eventually most companies will have to offer some kind of child care plan to their employees or face a labor shortage. Some companies are already accepting this challenge, but only after researching the needs of their employees. Here is a sample of what some companies are doing to help their employees solve the child care problem.

Colgate-Palmolive Survey

A survey conducted by Colgate-Palmolive revealed that its employees in the New York City area spent an average of \$102 per week for child. Typically, these child care arrangements were eight miles from home and 25 miles from the work place. Eighty percent of the parents reported problems such as absenteeism, tardiness, stress, concern with lost time, flexibility, supervisor attitude and management attitude. "In response to its finding, Colgate-Palmolive initiated a flexible spending account for dependent care . . ." (Employee Benefit Plan, Sept. 1988).

Apple Computer

After studying the child care issue for almost two years, Apple Computer in Cupertino, California, opened its child care center in April 1988. What makes the company's program unique is that the center is staffed by Apple employees. ". . . Many parents like knowing that their children are being cared for by coworkers," (Employee Benefit Plan, Sept. 1988).

Warner-Lambert Survey

In 1987, Warner-Lambert sent a work and family survey to 27,000 employees (Employee Benefit Plan Review). There was a 50 percent response rate. Eight hundred employees indicated a partial need, but another 800 were eager for support. Due to these results the company decided to develop a more family-

oriented work environment. Steps toward this goal included:

1. Expanding the resource and referral program to have a counselor on-site once each month.
2. Developing resources in the community; this included encouraging school districts to develop programs for children to attend before and after school.
3. Stocking the library with information on child care and elder care issues.
4. Implementing a dependent care and flexible spending account.
5. Adopting a parental leave policy and part-time job-sharing program.

Eastman Kodak Survey

In 1986, the Kodak Work/Family Task Force was formed with representatives from the company's personnel relations, policy, government, affirmative action and employee assistance programs. It examined child care and elder care issues through consultants, focus group interviews with employees and supervisors, and a survey of 2,000 employees. The survey revealed the following about working parents:

1. They prefer day care near home.
2. They miss a significant amount of work because of dependent problems.
3. They felt that their family problems affected their work environment and their coworkers.

4. They expressed a need for more flexibility from their employers.

As result of the survey, the company implemented child care benefits which included the following (Employee Benefit Plan Review, 1988):

1. Employees may take up to 17 weeks of unpaid, job guaranteed, family leave over two years.

2. Kodak implemented a resource and referral program for its 75,000 employees nationwide.

Nationwide Survey Results

In a telephone survey on child care conducted by Louis Harris and Associates, Inc. for Phillip Morris Companies, Inc. in 1989, the target sample (4,050 people) was asked for reactions to two child care proposals being considered by Congress. Printed in the September 1989 issue of "Personnel," the results shows that:

* 76 percent of parents and 21 percent of non-parents prefer the program proposed by President Bush, in which families with children under four would receive tax credits up to \$1,000, with the amount of credit received based on a sliding scale. For instance families who pay little or no tax credit but would receive refundable credit for child care expenses.

* 72 percent of parents and 26 percent of non-parents also prefer the program proposed by the Democrats in Congress,

in which direct financial assistance is given to families who earn below the state median income to pay for child care services for children up to age 15. This act would also provide funding to upgrade salaries and provide training for child care workers and make money available for low-cost loans to upgrade child care facilities so that they will meet licensing requirements. (Exhibit 1 on page 45 shows how much surveyed parents were paying for child care in 1989).

CHILD CARE IN THE HOSPITALITY INDUSTRY

On-site child care centers for children of hotel employees are being implemented all over the country. Faced with labor scarcity, hotels from Honolulu to Atlantic City are opening centers for infants and toddlers, children of general managers as well as housekeepers. "The hotel industry is apparently taking the lead in a nationwide trend that is spurred both by labor shortages and the entry of women into the work-force" (Hotel and Motel Management, Dec., 1990).

The child care movement in the hospitality industry is spreading:

- * In September, 1990, a center opened on Hawaii's Big Island for employees of three local hotels.

- * The "Children's Express at the Sands" opened at the Sands Hotel, Casino and Country Club in Atlantic City in 1990.

Exhibit 1

Paying for Childcare
(Amount Paid by Parents per Year)



Base: 2,009 parents with children six years old and under.

Source: Philip Morris Companies, Inc., Family Survey II: Childcare.

* The Westin William Penn in downtown Pittsburgh opened a center for children of employees, guests and employees of area businesses in 1989.

* In October, 1990, Marriott Corporation opened a center at its Bethesda, Md. headquarters. Marriott is also studying the feasibility of opening centers at the Marriott Hotel in Washington D.C., and at several other properties.

* The Opryland USA Inc. Daycare Center at the Opryland Hotel in Nashville has been open since 1986.

Operation

The child care centers serving hotel employees share several characteristics. They are all operated under contract by outside providers. Responding to hotel schedules, these centers open earlier than most child care centers, stay open later and operate on weekends and holidays. The Children's Express at the Sands, for example, is open from 7 a.m. to 9 p.m.; the Mauna Lani School, serving children from three hotels on Hawaii's Big Island, is open from 6:30 a.m. to 10:30 p.m. The Opryland center operates from 5 a.m. to midnight.

Many children are sent to the site, depending on their parents' work schedules. In some cases, employees use the centers only to supplement other child-care arrangements.

Subsidies

Fees charged by these centers are relatively low because most of these centers are heavily subsidized by the hotels. Employees at Mauna Lani pay \$300 a month for infants and \$175 a month for toddlers. Fees at the Sands are between \$70 and \$95 a week.

Marriott Corporation

In October, 1990, Marriott, through its partnership with Corporate Child Care, begun operating a day care facility at its headquarters. The center, which provides care for children ages six weeks to 36 months, has a maximum capacity of 60 children. The cost to the employees for the Marriott Center ranges from \$110 to \$160 per week depending on age (Carlino, 1991).

The participating hotels report that the subsidies are worth it. These subsidies have improved hiring and increased retention rates and a noticeable rise in morale. Many people are interested in seeking work in these hotels because of the child care centers (Seal 1990).

A study conducted after the Opryland's center had operated for one year found a 19 percent improvement in the turnover rate among employees at the hotel. Patricia Wright, the human resources director, confirmed this statistic.

The general labor shortage is also encouraging food service employers to entice employees with day care programs.

As the food service industry looks for methods to improve employee recruitment and retention levels, a growing number of operators are enhancing their career appeal by offering employees various forms of child care assistance (Carlino, 1990).

In a survey conducted by the National Restaurant Association, 11 percent of the canvassed food service companies said they offered child care assistance as part of their benefits package for salaried employees. "We have a lot of single parents working for us, and we feel it's a real benefit," noted Joe Smith of Rocky Mount, a North Carolina based business in connection with Boddie-Noell Enterprises, a Hardee's franchisee (Restaurant News, 1991).

Other operators help employees obtain child care benefits by subsidizing the cost of day care, offering flexible scheduling, establishing a resource referral service (which includes a telephone hot line and literature detailing the child care facilities available in the immediate area), structuring an arrangement with a national day-care provider, pooling their resources with neighboring businesses to establish a child care consortium and or establishing a center directly on-site.

Commenting on the impact of the child care assistance offered by employers in the food service, Marguerite Sallee, president of the Nashville, Tennessee-based Corporate Child Care Inc., told "Restaurant News" (July 1991) that in many cases day-care assistance has reduced absenteeism and turn-

over, and employees with children usually feel better working for a company that cares about this issue. "Combine that with the increase in the number of working mothers, and it becomes an attractive benefit." Sallee's company has a joint venture with Marriott Corp. to provide day care for the corporation's clients and employees at Marriott's Washington, D.C. headquarters.

BBD CONSULTANTS

BBD Consultants, a Burger King franchise, pays employees a subsidy of \$1 per hour, up to a maximum of \$32 per week, for child care provided through agreement with Community Coordinated Child Care (4-C), a regional child care specialist. BBD, one of the first employers in western Michigan to offer day care assistance, established the program specifically to lure working mothers. Since it introduced the child care program, the company has slashed the turnover rate of hourly employees to under 50 percent, compared with the industry-wide average of 150 percent to 200 percent (Carlino, 1991).

A Burger King franchisee who operates 23 units and employs approximately 1,200 people in Grand Rapids, MI., pays the entire cost of day care for all employees. The program, implemented in 1986, was developed as a recruitment and public relations tool but has since helped to reduce turnover and absenteeism.

CHILD CARE IN LAS VEGAS

The National Association of Working Women notes that child care is the fourth-highest household budget item, following food, housing and taxes. Annual costs of keeping a child in day care ranges from \$2,400 to \$9,000, depending on the region of the country (Carlino, 1991).

Working parents in Las Vegas also rate child care as the fourth highest expense after food, housing and taxes. Reports in the news media reveal that working parents in Las Vegas are having a difficult time obtaining reliable and affordable

child care facilities for their children. The Las Vegas Sun reported in its May 19, 1991 issue that:

There is a lot of care available, but many people can't afford it. At an average cost of \$3,000 to \$4,000 a year, child care is more affordable in Las Vegas than in Los Angeles, New York and Chicago, where costs can run between \$7,000 and \$8,000. Still a two-parent family earning minimum wage with two children would end up spending half their income on child care. For many poor single parents, any kind of child care is out of the question. One-third to two-thirds of the parents on the welfare rolls stay there instead of getting jobs because of child care problems.

Particularly hard hit by child care expenses are working single parents who devote a larger portion of their paychecks to child care expenses. The cost of child care affects the more than 57 percent of women in Las Vegas who are employed outside of the home. "This figure represents 143,000 women that are either self-employed or work full or part-time," (Assembly Bill 240). A large portion of these working women

are also mothers. Thus, child care costs are of great concern to them.

Safekey Program

The Clark County Parks and Recreation Department operates a safekey program for latch key kids with the support of the school district. About 90 percent of area schools have Safekey on site. At \$20 to \$25 a week, Safekey offers parents a low-cost alternative to centers that charge between \$45 and \$80 depending on the age of the child for similar programs (Las Vegas Sun).

Low Standards

Licensed child care has been available in Southern Nevada since December 1990. Licensing is conducted by the state, county and city and is enforced on a regular basis. However, child care experts warn of unlicensed operations which could endanger the safety and well-being of children.

Although all licensing entities have strict rules about the number of children a facility can take, some people feel the rules are not tough enough. The licensing requirement is only three hours of training per year for care-givers.

Experts suggest that if parents really want high quality care, they should demand that more centers become accredited by the National Academy of Early Childhood Programs. Nevada has only two such facilities, one of which is in Las Vegas at

the Community College of Southern Nevada's Child Development Lab (Las Vegas Sun, May 19, 1991).

Time Restraints

Some people simply cannot find child care to fit their schedules. In an interview with the Las Vegas Sun (May 19, 1991), Janet Branstetter, an former Las Vegas hotel employee, said, "Most centers are open from 6 a.m. to 6 p.m. I don't know whether they meet the average person's needs. They certainly didn't fit my needs so I had to quit my job." Despite its reputation as a 24-hour town, Las Vegas offers relatively few opportunities for around-the-clock child care.

Child Care Benefits

To most Southern Nevada employers, child care is the parents' responsibility. With the exception of Citibank, Humana Hospital, Sunrise and America West, most employers do not offer child care benefits (Dunteman, 1991).

Dunteman reports in the Las Vegas Sun (May 21, 1991) that casinos are the most conspicuous non-participants. "While many offer baby-sitting services for tourists, they provide virtually nothing for their employees." Debbie Palmer, a child care expert, thinks the real issue is money:

Licensing requires you to have 35 square feet of space per child. A casino looks at that in terms of how many slot machines will fit into that space (Las Vegas Sun, May 21, 1991).

Audrey Arnold, President of the Nevada chapter of the Coalition of Labor Union Women, said casinos will not be able to ignore the problem indefinitely because it is hurting their work forces and ultimately, their bottom lines. She note:

The biggest reason for absenteeism or stress on the job is because of child care problems. Parents have to lie to employers and say "I am sick" because they can't call in and say, "My child is sick" (Las Vegas Sun).

To explore Las Vegas employers' attitudes toward child care, the United Way surveyed 1,189 local employers in 1988. The results were "a tepid response and not much has changed since then." (Las Vegas Sun, May 1991). Of the 143 respondents, only six offered any type of child care benefits. Yet, most rated absenteeism as their biggest problem, followed by employees spending work time on the phone because of child care concerns.

The notable exception among Las Vegas employers is Citibank, which in February, 1991 opened an on-site child care center exclusively for its employees. The center is designed for children aged 10 weeks to 8 years. The facility offers subsidized child care for parents who work for Citibank. The rates charged are estimated to be 30 percent below market prices (Las Vegas Review-Journal, Dec. 14, 1991).

The Mayor of Las Vegas, Jan Jones, impressed by Citibank's example, stated during a December 1991 tour of the center that the city of Las Vegas would enlist the help of

Citibank in creating a similar program for casino and government employees.

DIFFICULTIES INHERENT IN OPERATING IN-HOUSE CHILD CARE CENTERS

Installing an in-house child care center is not without difficulties. It requires a large capital investment and significant ongoing expenses. In addition, such centers are subject to state and local regulations as well as liability exposure.

Capital Costs

The capital investment and ongoing expenses in a child care facility would include a director, teachers, educational materials, conference fees, supplies, insurance and renovation of space. This would require a large amount of money to be invested initially as well as considerable monthly expenses (Huffman and Schrock, 1987). (See Appendix D for an example of projected investment and operating costs for a child care program).

Regulation

State and local regulations may be the most difficult obstacles. The state of Texas, for example, requires child care centers be located on the first floor of a building, and that emergency evacuation time be in less than three minutes.

Other states regulate the type of structure that can house such a center. For example cinder block or concrete construction are permitted, whereas wood frame is not.

Child care centers must be licensed and must meet certain regulations set by a state agency to obtain a license. These regulations involve the size of the center, child-to-adult ratios, staff credentials, children's planned activities and the equipment in the facility.

Standards vary from state to state and city to city. A state licensing agency or local child care council is usually the best source of information on standards to be met (Huffman and Schrock, 1987).

Liability

Most hotels have liability insurance that would meet the standards of state and local governments. The premium for such insurance might increase, however, due to the type of child care facility. Many employers in the state of Nevada who have contemplated a child care program for their employees consider liability exposure a great hinderance (State of Nevada, Bulletin No. 91-1, 1990).

There are two types of insurance policies for child care facilities:

1. Coverage for in-home day care, which is purchased by a care-giver in addition to his or her homeowner's insurance policy. The average cost to care for one to four children is

\$80 per year. The rate for six children ranges from \$150 to \$350 per year.

2. Coverage for day care centers which serve seven or more children. A child care center with about 160 children can expect to pay approximately \$5,000 per year.

Fees and Permits

A major ongoing expenditure of child care facilities includes local government fees and permit expenses. Costs for special use permits in Nevada for family care and group care facilities could be as high as \$150 per year, depending on the area in the state. Also, depending on the area, business licenses can cost up to \$160 per year. An additional cost is performing background checks for child care workers. Currently, the cost for a background check in Las Vegas is \$44 per employee.

Staffing and Financing

Partly due to low wages, many child care centers have a high turnover. Staff attrition is a perennial problem for facility operators. It is very expensive because of the costs involved in performing background checks, training and keeping qualified staff.

In terms of financing, child care operators often encounter problems in securing funds for expansion or for the cost of a new facility (State of Nevada, Bulletin 91-1, 1990).

Since child care facilities do not generate high revenue, operators often do not qualify for many types of loans. Additionally, the low rate of return makes it unattractive for investors under equity financing arrangements.

The issue of financing presents a contradiction. Rates that would make a center profitable and thus attract investors are usually too expensive for parents. Low rates, on the other hand, do not produce sufficient revenue to attract investors.

CONCLUSION

Child care is one of the most difficult and stress-filled areas of concern for parents and employers. Over the next decade, it is anticipated that child care will become an important issue. Projected labor shortages will make child care a significant issue work-place.

Currently, there is a lack of affordable, reliable and quality child care in many parts of the nation including the state of Nevada. This is a dilemma for all working mothers since affordable child care is of vital importance to parents who combine parenting with earning a living. The child care problem is even more acute for single mothers.

Employers are beginning to understand that child care is more than a personal and social issue; it has become a corporate issue as well.

While employer-provided child care centers comprise a small part of the child care world, much of what is happening is innovative. With the growing sophistication of employers concerning child care and increasing participation by the government, there is a chance that greater attention will be devoted to resolving the child care issue. In order for this to happen, employers need to be well-informed about the existing alternatives to in-house child care centers. Generally, when companies think of child care, they always think of the expensive proposal of building and operating a child care center.

Although an in-house center may be a viable solution for some companies, there are many less expensive alternatives that have been accepted by employees. Options include working with local agencies to refer employees to qualified child care providers, payroll deductions for child care, financial support for specific child care centers or underwriting a portion of an employee's child care expense.

Whatever option a company selects, both the company and the employees will benefit from the child care program. Companies involved in child care programs report their efforts have paid off in reduced absenteeism, increased productivity, better retention, increased employee loyalty and improved recruitment.

CHAPTER III

METHODOLOGY

INTRODUCTION

In 1991, Citibank opened a 1 million on-site child care center for its employees. The center, which is designed for children who range in age from 10 weeks to 8 years, is subsidized at a cost of \$400,000 annually. This subsidy, paid to Kinder-Care (the company which manages the center), is for supplies and equipment. The rates charged parents is estimated to be 30 percent below the market rate.

In an interview with Ms. Gail Carmona, Employment Manager for Citibank, she confirmed that the benefits in terms of productivity, employee retention and employee work attitude outweigh the \$400,000 annual subsidy Citibank pays to Kinder-Care to manage the center. Citibank also enjoys some intangible benefits from operating the child care center for its employees. As Ms. Carmona states, "We have always advertised our company as the best place to work. Our child care center is one of those benefits that makes Citibank the best place to work, from a corporate perspective, in Las Vegas." Citibank also enjoys a great deal of goodwill from the community. Since the center began operations, Citibank has been recognized as the leading employer in the Las Vegas area. Many companies have visited the center to acquire first-hand knowledge of child care center management procedures.

The purpose of this study has been to evaluate the impact of child care on the work attitude of parents who are employed in the hospitality industry and to determine how an industrial child care center would affect the work attitude of these parents.

The Tafa Attitude Survey (TAS) was used to gather data for the study.

SURVEY DESIGN

The researcher constructed the survey questions in the context of what hospitality employers expect from their employees. Generally, hospitality managers expect their employees, among other things, to have good work attendance, be reliable, be able to participate in team work and be pleasant to guests.

In constructing the initial survey questions, the researcher used the criteria suggested by Summers, 1970 as a guide. Some of the important criteria are as follows:

1. The statements should be as brief as possible so as not to fatigue the subjects.

2. The statements should be such that they can be endorsed or rejected in accordance with their agreement or disagreement with the attitude of the reader.

3. Every statement should be such that acceptance or rejection of the statement indicates something regarding the reader's attitude about the issue in question.

4. Double-barreled statements should be avoided . . .
Double-barreled statements tend to have a high ambiguity.

TEST OF VALIDITY

With the consultation of faculty members at the UNLV College of Education, Dr. Jeff Gelfer, Child-development specialist, and Dr. Peggy Perkins, Instruction Designer, Department of Instructional Psychology, the statements were constructed on a five point Likert scale. To find the commonly shared vocabulary of the study population, the statements were pretested on employees of a local labor union and employees of a local hospitality operation. All the employees have profiles similar to the subjects in the target survey. At the end of the initial pretesting, the statements were given to the same evaluators who came up with ways to improve them. The statements were then piloted again. The actual survey was administered after the pretest and necessary adjustments were made to the questionnaire.

TEST OF THE HYPOTHESIS

At the conclusion of the survey, the hypothesis was tested by using the t-test to score the data from the two groups--the control group (Palace Station) and the independent group (Citibank). The statistical examination of the hypothesis included descriptive analyses as well as means, standard deviations, and modes of the scores.

In using the t-test to test the hypothesis, two statistical assumptions were employed:

1. The distributions of observations (X's), both in population 1 and in population 2, are normal.
2. The observations in population 1 are independent of the observations in population 2.

SAMPLE SELECTION

Subjects were randomly selected from two companies, Citibank of Nevada and the Palace Station Hotel and Casino, to participate in the study. Subjects from Citibank, the independent group, use a company-provided industrial day care center. Subjects from the Palace Station, the control group, do not have a child care center. Both companies are based in the Las Vegas area.

RESPONDENT PROFILE

The respondents from Citibank and the Palace Station were parents with a work history of at least six months of regular employment with the same company. They all had children whose ages fall between newborn and twelve years of age.

PROCEDURE

With the permission of the Human Resources Departments of both companies, the questionnaires were mailed to the managers of both companies under a cover letter guaranteeing anonymity.

(See appendix E, F, G and H for copies of the letters and survey questions.) The surveys were entitled "Parent Attitude Survey." The survey in appendix F was used at Citibank and the survey in appendix H was used at the Palace Station.

ADDITIONAL INVESTIGATIONS

In addition to the employee attitude survey, interviews with government officials involved in policy making and execution were conducted to obtain insight into the government's position on the child care issue.

In recent times, the child care issue has been featured prominently in the media - both print and broadcast. It has become a political issue. The literature review reveals that some states have enacted various laws requiring employers and developers to implement some form of child care program. It is ironic that, as the state with the highest number of female employees, Nevada has no such laws.

The unstructured interviewing technique was used in an attempt to find out the position of government officials in Nevada on the child care issue. This technique was used because it places few restrictions on respondents' answers and also enables the researcher to gain insight into the intensity of respondent's attitudes, motives, feelings, and beliefs.

The results of the surveys and interviews conducted with officials are presented in Chapter Four.

CHAPTER IV

DESCRIPTIVE ANALYSIS OF THE FINDINGS

INTRODUCTION

The survey for the Palace Station Hotel/Casino in Las Vegas was given to the Human Resources Department on March 30, 1992. The managers distributed the surveys to their employees on April 3, 1992. The employees were given four days to complete the survey and return them to the Human Resources Department. On April 9, the researcher picked up the completed surveys from the hotel.

The surveys for Citibank of Nevada were distributed to the employees on April 23, 1992. The employees completed and returned the surveys to Citibank's Human Resources Department between April 23 and May 15, 1992.

Twenty-seven out of 100 surveys (27 percent) were returned by the parents surveyed at the Palace Station and 14 out of 146 surveys (9.6 percent) were received from Citibank. Fourteen out of the 27 surveys received from the Palace Station were randomly selected by the researcher to match the fourteen surveys received from Citibank.

Results of the survey are presented in Tables 1-A, 1-B and 2 along with the statistical analysis of the data. The letters A to N are used to code the fourteen completed surveys received in order to facilitate data input and analysis.

Results of the Survey

Table 1-A

POPULATION RESULTS FROM
THE PALACE STATION HOTEL/CASINO

Codes: (Sample Total: 14)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	MEAN	ST.DVT.	MODE
QUEST:																	
1	4	2	2	2	4	3	4	3	4	4	4	4	2	5	3.36	1.0082	4
2	4	2	2	2	2	4	2	3	4	2	2	2	2	5	2.71	1.0690	2
3	4	4	5	4	4	4	3	4	3	4	5	4	4	5	4.07	0.6157	4
4	5	4	2	3	5	3	5	2	4	5	5	5	4	5	4.07	1.1411	5
5	4	5	4	3	4	1	1	2	3	1	4	5	4	3	3.14	1.4064	5
6	5	4	1	3	5	3	5	4	2	4	3	4	4	4	3.64	1.1507	4
7	5	5	1	4	5	1	5	4	3	4	5	5	4	5	4.00	1.4142	5
8	1	1	2	4	1	1	1	1	2	1	1	5	1	1	1.64	1.2777	1
9	5	2	1	5	5	5	5	2	3	5	4	5	4	4	3.92	1.3847	5
10	5	5	4	5	5	3	5	4	4	4	5	5	4	4	4.42	0.6462	5
11	5	5	4	5	3	5	5	3	3	4	5	5	4	4	4.28	0.8254	5
12	4	5	4	4	2	5	4	4	4	4	4	5	4	3	4.00	0.7844	4
13	5	5	5	5	5	5	5	4	4	5	4	5	4	4	4.64	0.4972	5
14	4	4	5	1	4	4	5	4	4	5	4	5	4	4	4.07	0.9972	4
15	1	2	4	1	2	5	5	5	3	5	2	5	2	4	3.28	1.5898	5

* Questions numbered from 1 to 15 were scaled from 1 to 5.

1. Strongly Disagree 2. Disagree 3. Not Sure 4. Agree
5. Strongly Agree

Table 1-B

POPULATION RESULTS FROM
CITIBANK, NEVADA

Codes: (Sample Total:14)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	MEAN	STD.DVT.	MODE
QUEST:																	
1	3	1	4	4	4	4	4	4	4	3	4	4	2	3	3.43	0.9376	4
2	2	1	2	2	2	2	4	4	2	1	1	2	2	2	2.07	0.9168	2
3	4	2	4	4	4	4	4	4	4	4	4	4	5	4	3.93	0.6157	4
4	2	1	5	2	5	4	5	5	5	1	4	5	4	5	3.78	1.5776	5
5	3	3	3	3	3	1	5	1	4	3	3	3	3	4	3.00	1.0377	3
6	4	2	1	2	1	1	5	1	5	2	4	5	4	5	3.00	1.7097	1
7	3	1	4	4	5	5	5	4	5	3	4	4	4	4	3.93	1.0716	4
8	1	1	5	4	2	4	5	1	1	4	1	1	1	1	2.29	1.6837	1
9	3	3	5	2	5	4	5	1	5	2	1	5	4	5	3.57	1.5548	5
10	5	4	5	3	5	5	5	5	5	5	4	5	5	5	4.71	0.6112	5
11	5	4	5	4	4	4	4	4	4	4	4	5	4	5	4.64	0.4972	5
12	5	4	5	4	5	5	4	5	5	5	4	4	4	4	4.50	0.5188	5
13	5	4	5	4	5	4	5	5	5	5	4	5	4	4	4.57	0.5135	5
14	4	5	4	4	4	4	4	4	2	5	4	4	4	5	4.07	0.7300	4
15	2	4	4	5	3	3	5	4	2	4	2	1	2	4	3.21	1.2513	4

* Questions numbered 1 to 15 were scaled from 1 to 5.

1. Strongly Disagree 2. Disagree 3. Not Sure 4. Agree
5. Strongly Agree

Table 2

COMPARISON OF
SURVEY SCORES FROM
CITIBANK, NEVADA VRS. THE PALACE STATION HOTEL/CASINO

Question #	CITIBANK			PALACE STATION			t-test
	MEAN	ST.DVT.	MODE	MEAN	ST.DVT.	MODE	
1	3.43	0.9376	4	3.36	1.0082	4	-.9915
2	2.07	0.9168	2	2.71	1.0690	2	4.2058 *
3	3.93	0.6157	4	4.07	0.6157	4	--
4	3.78	1.5776	5	4.07	1.1411	5	0.6643
5	3.00	1.3377	3	3.14	1.4064	5	2.0378
6	3.00	1.7097	1	3.64	1.1507	4	-1.1444
7	3.93	1.0716	4	4.00	1.4142	5	0.2043
8	2.29	1.6837	1	1.64	1.2777	1	1.6009
9	3.57	1.5548	5	3.92	1.3847	5	-2.0576
10	4.71	0.6112	5	4.42	0.6462	5	-8.2057
11	4.64	0.4972	5	4.28	0.8254	5	-1.0960
12	4.50	0.5188	5	4.00	0.7844	4	-1.8825
13	4.57	0.5135	5	4.64	0.4972	5	-4.2944
14	4.07	0.7300	4	4.07	0.9972	4	--
15	3.21	1.2513	4	3.28	1.5898	5	0.2067

N = 28 (df = 27, .05 t 27 = 2.05)

* 4.2058 makes a significant difference.

The responses from the two companies reveal some similarities as well as differences in employee perceptions and work attitudes.

QUESTION

CITIBANK PALACE STATION

1. I always look forward to going to work.

Mean	3.43	3.36
Mode	4	4
Range	1	3

Parents from both companies agree to this statement. They all look forward to going to work.

Citibank Palace Station

2. I have never missed a day's work.

Mean	2.07	2.71
Mode	2	2
Range	3	3

Parents from both companies disagreed. They have all missed a day's work, however, the t-test score of 4.2058 shows that the difference between the scores is statistically significant.

Citibank Palace Station

3. I am happy with my job.

Mean	3.93	4.07
Mode	4	4
Range	3	2

Parents are happy with their jobs in their respective companies.

	Citibank	Palace Station
4. In the past 12 months, I have missed work less than four times due to personal problems.		
	Mean 3.78	4.07
	Mode 5	5
	Range 4	3

Parents from both companies have missed work less than four times due to personal problems.

	Citibank	Palace Station
5. I do think my supervisor understands my own problems.		
	Mean 3.00	3.14
	Mode 3	5
	Range 4	4

Parents from the Palace Station feel very strong about this statement, however, parents from Citibank are not sure.

	Citibank	Palace Station
6. In the past 12 months, I have stopped work to take care of my personal problems more than four times.		
	Mean 3.00	3.64
	Mode 1	4
	Range 4	4

Some parents from Citibank "strongly disagree" with this statement. Parents from Palace Station "agree" with the statement. These responses shows that on the average, Palace

Station employees are more distracted than employees of Citibank.

	Citibank	Palace Station
--	----------	----------------

7. I rarely consider quitting my job so that I can stay at home.

Mean	3.93	4.00
Mode	4	5
Range	4	4

Parents from both companies rarely consider quitting their job.

	Citibank	Palace Station
--	----------	----------------

8. In the past 12 months, I have changed jobs.

Mean	2.29	1.64
Mode	1	1
Range	4	4

Parents from both companies "strongly disagree" with this statement.

	Citibank	Palace Station
--	----------	----------------

9. In the past 12 months, I have left work early less than four times due to personal problems.

Mean	3.57	3.92
Mode	5	5
Range	3	4

Parents from both companies agreed with this statement.

	Citibank	Palace Station
--	----------	----------------

10. I always report to work
as scheduled.

Mean	4.71	4.92
Mode	5	5
Range	2	2

They all report to work as scheduled.

	Citibank	Palace Station
--	----------	----------------

11. I work well with my
co-workers.

Mean	4.64	4.28
Mode	5	5
Range	1	2

They all work well with their co-workers.

	Citibank	Palace Station
--	----------	----------------

12. I am always pleasant and
courteous at work.

Mean	4.50	4.00
Mode	5	4
Range	1	3

Citibank employees "strongly agree;" Palace Station
employees "agree."

Citibank Palace Station

13. I promptly do the job I am required to do.

Mean	4.57	4.64
Mode	5	5
Range	1	1

Parents from both companies "strongly agree" with this statement.

Citibank Palace Station

14. I sometimes think about my private problems at work.

Mean	4.07	4.07
Mode	4	4
Range	3	4

They all "agree" that they sometimes think about their private problems at work.

Citibank Palace Station

15. My mornings at home are always hectic.

Mean	3.21	3.28
Mode	4	5
Range	4	4

Several Palace Station employee "strongly agree;" most Citibank employees "agree."

OTHER FINDINGS

Since the Palace Station Hotel/Casino does not operate an on-site day care center for its employees, the parents were

asked about their current child care arrangements. The results are as follows.

Current Child Care Arrangements of Parents at the
Palace Station

	Yes	No
1. I have child care outside my home.	21	6
Twenty-one parents have child care arrangements outside their homes.		
2. Regarding the location of child care provider, I prefer child care close to my job.	23	4

Twenty-three parents prefer child care close to their place of work.

3. What shift do you work?

Day	Swing	Graveyard
18	6	3

Eighteen parents work day shift; six swing and three work graveyard.

Out of the 23 parents who prefer child care close to their place of work, 17 work a day shift and four work a swing shift. The three graveyard shift parents prefer child care at home.

4. Are you satisfied with your current child care arrangement?

Very satisfied	Somewhat satisfied	Very dissatisfied
13	5	9

Even though 23 parents prefer child care close to their place of work but do not enjoy this luxury, 13 reported they are satisfied with their current child care arrangements. Five parents are somewhat satisfied and nine parents are very dissatisfied with their child care arrangements.

5. In the past twelve months, how many times have you changed your child care arrangements?

None - 14

1 - 3

2 - 7

3 - 0

4 or more - 3

Fourteen parents have not changed their child care arrangements; three have changed their child care arrangements once; seven have changed it twice; and three have changed their child care arrangements more than four times.

INTERVIEW WITH GOVERNMENT OFFICIALS

Government employees and city officials alike agree that the child care issue in the city should be confronted effectively for the benefit of the community. Mr. Morris James, manager at the State of Nevada Employment Security Department, is of the opinion that the employment pool would be greatly improved if employers could offer child care assistance to working parents.

The problem of child care is partly attributed to government rules and regulations. These rules and regulations have often discouraged private enterprises from entering the child

care business. This has contributed to the high cost of child care in Nevada.

One of the ways the government could help solve the problems of child care in Nevada, Mr. James said, is to include child care in the budget for the school district. The budget should include newborn children until the twelfth grade because mothering and caring for a child is important to their education. Mr. James believes that education and child care are inseparable for a child's well-being. If this is done, it will include the public school system in a child's life beginning with infancy and hopefully, as part of the child's life away from school.

Employers should not be left completely out of this process. They should be involved in the child care issue because a satisfied employee is more productive. Those who are involved in labor issues, Mr. James said, are aware of child care problems. The biggest road block, he said, is the expense involved in providing child care. "This is where I feel it will be ideal for government to subsidize child care costs" Mr. James concluded.

Mrs. Karen Hayes, Vice-Chairman, Board of County Commissioners in Clark County, said that "more realistically, we do have to have more child care centers because reliable child care help is hard to find. It gives parents peace of mind to know that their children are being properly cared for, that they are not being molested, abused or harassed. "We are doing

everything we can to improve the child care situation in the city through our parks and recreation, but obviously, this is not enough. We are working with United Way's Success By Six to find out how best the city could help improve the city's child care situation."

The location of child care centers near the place of work is the way of the future because such a location benefits both parents and employers.

Legislating child care by making it compulsory for employers to provide it is an issue which needs to be researched before such a measure is taken. Employers should be encouraged to provide child care for their employees instead of making it mandatory.

Paul J. Christensen, Commissioner, Board of County Commissioners in Clark County, said that in this community, there is a strong service industry dominated by women who work as waitresses and guest room attendants for 75,000 hotel rooms. It is always a problem for employers whose workers need to leave for long periods of time, come to work late, or leave early to take care of child care problems.

The child care issue has a direct impact on the community because if these children are not taken care of properly, they may fall into the wrong patterns that precipitate juvenile delinquencies. Invariably, these troubles impact negatively on the community and the businesses.

A viable child care system, Mr. Christensen continued, will be advantageous to this community and this could easily be done with private enterprise if the state child care laws were relaxed and the red tape reduced. Some of these laws, he said, are overly stringent and this makes it difficult to offer child care without making it expensive to comply with all the rules.

Las Vegas, Mr. Christensen added, should not be in the tax-paid child care business. If hotels cannot get employees because employees need child care, then the hotels must open child care centers, not the state, not the county. What the state could do is enact laws that will make it possible for employers to be in the child care business without all the red tape and regulation.

Commenting on the child care issue, Las Vegas City Councilman Mr. Frank Hawkins, revealed that the city is currently looking at providing child care for city employees and employees of other companies in the downtown area. The city will use Citibank of Nevada child care center as a model.

Mr. Hawkins stated that the reason why employers in the country have not looked at the child care issue as a problem is that historically, employers have always hired men before women. Women who have babies during active employment had to take time off from work, and stay at home to take care of their children until they were ready to go back to work. Today, Mr. Hawkins explained, there is an emergence of pro-

fessional women who want to go back to work as soon as possible after they have had their babies. In addition to this, companies have moved away from the trend of hiring only men as executives.

The current economic conditions in the country dictate that both husband and wife work to make ends meet. This, in effect, means that more women will be joining the work force. Child care is therefore, going to be a very important issue for employers in the near future. "I think it will be beneficial to employees, employers and the community as a whole, for employers to have child care in close proximity to the parents' place of work because it will help attract high quality employees" Mr. said.

In conclusion, he pointed out that, there is clearly a need for affordable and reliable child care because everybody benefits.

Mr. Arnie Adamsen, a Las Vegas City Councilman, revealed that the city is currently working on a master plan child care center that will involve the hotels/casinos, Centel, Valley Bank and other employers in the downtown area of Las Vegas. The city will provide a site for the child care center building. "We hope to make this convenient and cost effective that by economic necessity, all other employers will have to join this master plan child care center," Mr. Adamsen said.

Mr. Adamsen does not support the idea of legislating child care and making it a law for employers to provide child care

for their employees because, as he stated, it will be clearly government intervention in private enterprise. What the government can do, he said, is provide an incentive, for example, a tax-break, for employers to provide child care. He agrees that child care is an idea which is long over due. Already several progressive companies are providing on-site child care centers for their employees. Mr. Adamsen stated it is a great recruiting tool and it increases productivity.

STATE GOVERNMENT POSITION ON CHILD CARE

A joint interview with Ms. Nancy Dunn, Executive Assistant to Governor Bob Miller, and Ms. Patricia Hedgecoth, Child Care Licensing chief in the governor's office, revealed that the state government is actively involved in finding a solution to the child care problem in Nevada.

In 1990, a committee of state officials was formed, at the request of the governor, to investigate the feasibility of state- government provided child care services for state employees.

The committee's survey results revealed that 74 percent of the employees surveyed supported state involvement in child care for employees' children. The survey reflected the greatest to be in Las Vegas, Carson City and Washoe County.

Ms. Dunn and Ms. Hedgecoth also revealed that 17 percent of the surveyed employees are dissatisfied with their child care services and many employees have changed their child care

arrangements more than once. Employees are also very concerned about the location of their child care. About 80 percent of the employees surveyed prefer the service near their place of work. The committee recommended that:

1. The state should develop two child care demonstration projects, one in Carson City and a second in Las Vegas with the hope that this might encourage employers in private industry to provide child care for their employees.

2. Employers should pay a portion of their employees' child care costs.

3. There should be a cafeteria benefits for employees.

4. There should be personnel policies (such as family sick leave, and flex time) that will help diminish employee child care concerns.

5. Employers should implement model programs to assist employees in locating child care providers.

Ms. Dunn and Ms. Hedgecoth also revealed that government studies have shown that acceptable child care causes improvements in employee recruitment and retention, and increases employee morale, productivity and public image. On-site child care facilities may also be able to reduce employees' time away from the work place due to a child's illness especially, if the center provides generous parental visitation opportunities.

TEST OF THE HYPOTHESIS

A comparison of the survey results from the Palace Station Hotel/Casino in Las Vegas, Nevada and Citibank, Nevada, shows some similarities as well as differences in the work attitudes of the parents surveyed. While the scores from both surveys did not show a very significant difference in their attitudes, as the t-test results show, generally the findings support the hypothesis of this study.

The researcher had argued that, "Working parents in the hospitality industry will have a more positive work attitude if they have industrial day care centers since the centers will help reduce employee distraction." The scores of parents employed by the Palace Station show that, generally, they have a positive work attitude similar to that expressed by Citibank employees. However, those from the Palace Station suffer more distractions than those at Citibank. Scores for question two support the hypothesis. In answering question two of the survey (I have never missed a day's work) parents from both companies disagreed. The mean score of survey results for Citibank on question two is 2.07; that of Palace Station is 2.71. The t-test score is 4.2058; this difference between the scores is statistically, significant.

Answers to question number six provide additional support to the hypothesis. The mean score for Citibank is 3.00; the mode is 1; the mean and mode of the score for Palace Station is 3.64 and 4 respectively. While the t-test score (-1.4444)

for question six is not statistically significant, it appears from these responses that on the average, Palace Station employees are more distracted than employees of Citibank.

It is important to note that a survey of the child care arrangements of parents at the Palace Station 23 of the twenty-seven respondents prefer child care close to their place of work. This could be interpreted cautiously to mean that a child care arrangement close to their work place would help minimize their distraction.

The positions of Nevada government officials on the child care issue in Nevada further indicate that adequate child care has positive impact on the work attitude of working parents and also that it would encourage other parents to enter the work force.

CHAPTER V

CONCLUSION AND RECOMMENDATIONS FOR FURTHER RESEARCH

INTRODUCTION

The purpose of this study has been to study the impact of availability of child care on the work attitude of parents who are in the hospitality industry and to determine how an industrial child care center would affect the work attitude of these parents. In order to achieve the purpose of the study, a survey was used to examine the work attitude of parents who use an Industrial Child Care Center and the work attitude of those who currently do not have any type of employer-sponsored child care benefits.

The most important conclusion from this study is that parents who have child care at their place of work or have access to child care close to their place of work will suffer less distraction than those who have to make other child care arrangements. Caution must be exercised, however, in accepting this hypothesis because:

1. The study involved two different companies in two different industries.

2. The management style of these two companies was not taken into consideration.

3. The wages and benefits of the two companies were not considered.

In addition to these cautionary measures, it is important to note that the results of this survey might not be applicable to the hospitality industry in general because of the unique nature of the hospitality industry in Las Vegas. Even though managers in the industry generally agree that child care is a problem in the industry, other factors such as the arrival of a celebrity or a big roller, might be responsible for the distraction that employees were found to experience on the job.

RECOMMENDATION FOR FURTHER RESEARCH

This study was designed to examine the impact of child care on the work-habits of parents in the Las Vegas hospitality industry. The findings show that the availability of child care at work place will help reduce parents' distraction. However, this conclusion was drawn from a small sample. To arrive at a more valid conclusion, it is recommended that future research use a larger sample. In addition to this, the study should involve population groups in similar industries.

Another issue this study did not address is the wages and benefits in the industries involved. Future research should take these two factors into consideration.

OBSERVATION

The issue of child care in the Las Vegas Hospitality industry is further complicated by the following mitigating factors:

1. A majority of the hotel/casinos are located on the Las Vegas Strip.
2. There are traffic problems on the strip.
3. There is a problem with parking.
4. There are several types of employee child care problems.

These four factors could be ameliorated if the major employers on the strip could work together, acquire a piece of property outside the city and build a child care center with a parking lot and a shuttle bus from the center to the strip. This child care center should be staffed by qualified personnel at a subsidized rate to the employees. When this is done, employees will have affordable and reliable child care. This will also help solve the traffic problem because when parents take their children to the center, they will park their cars and ride the shuttle bus to work. At the end of their shifts, they ride the shuttle bus back to the center, pick up their children, and drive home.

While the implications and intricacies of this suggestion have yet to be investigated, the researcher thinks that such a project is conceivable and will be beneficial to the city hotels as well as the strip properties.

CONCLUSION

The general findings of this study show that on-site child care centers will help reduce employee distraction, improve employee morale and help entice eligible workers to seek employment with companies who have this benefit.

Many companies have been reluctant to get involved with the child care issue. This is because, generally, when companies think of child care, they often think of the expensive proposition of building and operating a child care center. They seem to be unaware of the fact that employers can contract with private child care operators who will manage the centers for them, thereby reducing their involvement in the administration of the centers. Citibank and Marriott Corporation have successfully contracted with professional child care providers and by doing so, have avoided all the problems related to the operation of a child care center.

Employers are also unaware that while an on-site center may be a viable solution for some companies, there are many less formidable and less expensive options. These include: information and referral services that provide information about qualified child care providers; payroll deductions for child care; vendor systems where employers contract with child care providers to purchase a number of spaces for the care of their employees' children; and financial support of specific child care centers or underwriting a portion of employees' child care expenses.

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APPENDIX A

S.B. 354

SENATE BILL NO. 354—SENATOR NEAL

MARCH 20, 1991

Referred to Committee on Commerce and Labor

SUMMARY—Requires certain employers to provide child care at or near place of employment.
(BDR 53-322)FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

EXPLANATION—Matter in italics is new; matter in brackets [] is material to be omitted.

AN ACT relating to labor; requiring employers with 1,000 or more employees in private employment to provide an on-site child care facility for the children of an employee or to provide reimbursement of the actual cost to the employee to place his children in the closest available child care facility; providing a penalty; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE
AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 Section 1. Chapter 608 of NRS is hereby amended by adding thereto a
2 new section to read as follows:
3 1. *An employer who has 1,000 or more employees in private employment*
4 *shall provide for an employee, in addition to any wages or other compensa-*
5 *tion that the employee is entitled:*
6 (a) *The complimentary use of an on-site child care facility, licensed pursu-*
7 *ant to chapter 432A of NRS, for the employee's children at the place of his*
8 *employment; or*
9 (b) *Reimbursement of the actual cost to the employee to place his children*
10 *in the closest available child care facility to the place of employment which is*
11 *licensed pursuant to chapter 432A of NRS,*
12 *during his hours of employment. Payments pursuant to paragraph (b) must be*
13 *made in the same manner and at the same time as the payment of wages or*
14 *other compensation.*
15 2. Every employer who willfully fails to comply with the requirements of
16 this section is subject to a fine of \$50 per day for each eligible child for which
17 the requirements of this section are not met, to be recovered with costs by the
18 state, before any court of competent jurisdiction, by an action at law to be
19 prosecuted by the attorney general, the special counsel as provided by NRS
20 607.065, or by the district attorney of the county in which the action or
21 proceeding to recover the fine is prosecuted.
22 Sec. 2. NRS 608.012 is hereby amended to read as follows:
23 608.012 "Wages" means:
24 1. The amount which an employer agrees to pay an employee for the time
25 the employee has worked, computed in proportion to time; and

1 2. Commissions owed the employee,
2 but excludes any bonus, [or] arrangement to share profits [.] , and payments
3 or other benefits provided pursuant to section 1 of this act.
4 Sec. 3. NRS 608.180 is hereby amended to read as follows:
5 608.180 The labor commissioner or his representative shall cause the
6 provisions of NRS 608.005 to 608.170, inclusive, and section 1 of this act, to
7 be enforced, and upon notice from him the district attorney of any county in
8 which a violation of those sections has occurred or the special counsel, as
9 provided by NRS 607.065, shall prosecute the action for enforcement accord-
10 ing to law.
11 Sec. 4. NRS 608.195 is hereby amended to read as follows:
12 608.195 Every person violating any of the provisions of NRS 608.005 to
13 608.190, inclusive, except section 1 of this act, is guilty of a misdemeanor.
14 Sec. 5. NRS 612.190 is hereby amended to read as follows:
15 612.190 1. "Wages" means:
16 (a) All remuneration paid for personal services, including commissions
17 and bonuses and the cash value of all remuneration payable in any medium
18 other than cash; and
19 (b) Income from tips reported for an employee pursuant to NRS 612.343,
20 for which the employer has paid the required contributions.
21 The reasonable cash value of remuneration payable in any medium other than
22 cash must be estimated and determined in accordance with regulations
23 adopted by the executive director. To determine insured status only, awards
24 of back pay [awards] must be allocated to the quarters with respect to which
25 they were paid.
26 2. "Wages" does not include:
27 (a) The amount of any payment made (including any amount paid by an
28 employing unit for insurance or annuities, or into a fund, to provide for any
29 such payment) to or on behalf of a person or any of his dependents under a
30 plan or system established by an employing unit which makes provision
31 generally for persons performing service for it (or for those persons generally
32 and their dependents), or for a class or classes of those persons (or for a class
33 or classes of those persons and their dependents), on account of:
34 (1) Retirement;
35 (2) Sickness or accident disability;
36 (3) Medical or hospitalization expenses in connection with sickness or
37 accident disability; or
38 (4) Death.
39 (b) The amount of any payment made by an employing unit to a person
40 performing service for it (including any amount paid by an employing unit for
41 insurance or annuities, or into a fund, to provide for any such payment) on
42 account of retirement.
43 (c) The amount of any payment on account of sickness or accident disabili-
44 ty, or medical or hospitalization expenses in connection with sickness or
45 accident disability by an employing unit to or on behalf of a person perform-
46 ing services for it after the expiration of 6 calendar months following the last
47 calendar month in which the person performed services for the employing
48 unit.

1 (d) The amount of any payment made by an employing unit to or on behalf
2 of a person performing services for it or his beneficiary:

3 (1) From or to a trust described in Section 401(a) which is exempt from
4 tax under Section 501(a) of the Internal Revenue Code of 1954 at the time of
5 the payment unless the payment is made to a person performing services for
6 the trust as remuneration for his services and not as a beneficiary of the trust;
7 or

8 (2) Under or to an annuity plan which, at the time of the payment, meets
9 the requirements of Section 401(a)(3), (4), (5) and (6) of the Internal Revenue
10 Code of 1954.

11 (e) The payment by an employing unit, without deduction from the remuneration of the person in its employ, of the tax imposed upon a person in its employ, under Section 3101 of the Internal Revenue Code of 1954 with respect to services performed for the employing unit.

15 (f) Remuneration paid in any medium other than cash to any person who performs agricultural labor or to a person for service not in the course of the employing unit's trade or business.

18 (g) The amount of any payment (other than vacation or sick pay) made to a person after the month in which he attains the age of 65, if he did not perform services for the employing unit in the period for which the payment is made.

21 (h) *The amount of any payments made or the cash value of any other benefits provided to an employee pursuant to section 1 of this act.*

23 Sec. 6. Chapter 616 of NRS is hereby amended by adding thereto a new section to read as follows:

25 *"Wage" does not include any payments or other benefits provided to an employee pursuant to section 1 of this act.*

27 Sec. 7. NRS 616.015 is hereby amended to read as follows:
28 616.015 As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 616.020 to 616.120, inclusive, and section 6 of this act have the meanings ascribed to them in those sections.

31 Sec. 8. NRS 432A.020 is hereby amended to read as follows:
32 432A.020 [For purposes of this chapter:] *As used in this chapter, unless the context otherwise requires:*

- 34 1. "Board" means the board for child care.
- 35 2. "Bureau" means the bureau of services for child care of the youth services division of the department.
- 36 3. "Chief" means the chief of the bureau.
- 37 4. "Child care facility" means an establishment operated and maintained [for the purpose of furnishing] *to furnish* care on a temporary or permanent basis, during the day or overnight, for compensation, to five or more children under 18 years of age. "Child care facility" *includes a facility provided by an employer pursuant to section 1 of this act, and does not include:*
- 38 (a) The home of a natural parent or guardian, foster home as defined in chapter 424 of NRS or maternity home; or
- 39 (b) A home in which the only children received, cared for and maintained are related within the third degree of consanguinity or affinity by blood, adoption or marriage to the person operating the facility.
- 40 5. "Department" means the department of human resources.

APPENDIX B

A.C.R. 14

ASSEMBLY CONCURRENT RESOLUTION NO. 14—COMMITTEE ON
HEALTH AND WELFARE

JANUARY 29, 1991

Referred to Committee on Health and Welfare

SUMMARY—Urges employers to adopt strategies to assist their employees with child care.
(BDR R-251)

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

ASSEMBLY CONCURRENT RESOLUTION—Urging employers to adopt strategies to assist
their employees with child care.

- 1 WHEREAS, A major portion of the workforce in Nevada consists of single
- 2 parents and parents who both work; and
- 3 WHEREAS, These parents need to be able to find and retain dependable and
- 4 affordable child care; and
- 5 WHEREAS, These parents must have a sufficient amount of time away from
- 6 employment to attend personally to some of their children's needs; and
- 7 WHEREAS, Employers in this state could reduce their costs of conducting
- 8 business by adopting available strategies to assist their employees with child
- 9 care which could reduce the amount of absenteeism and tardiness among their
- 10 employees; and
- 11 WHEREAS, The adoption of such strategies would also increase the employ-
- 12 ers' ability to recruit and retain valuable employees and enhance the morale
- 13 of their employees; now, therefore, be it
- 14 RESOLVED BY THE ASSEMBLY OF THE STATE OF NEVADA, THE SENATE CON-
- 15 CURRING, That the Nevada Legislature urges the employers of this state to
- 16 adopt available strategies to assist their employees with child care, such as,
- 17 providing employees with:
- 18 1. Information and assistance in locating and choosing child care;
- 19 2. Flexible policies for time away from employment to attend to chil-
- 20 dren's needs;
- 21 3. Cafeteria plans established pursuant to 26 U.S.C. § 125 to pay for child
- 22 care; and
- 23 4. Financial assistance with the cost of child care.

APPENDIX C

A.B. 240

ASSEMBLY BILL NO. 240—COMMITTEE ON HEALTH AND WELFARE

JANUARY 25, 1991

Referred to Concurrent Committees on Health and Welfare
and Ways and Means

SUMMARY—Establishes program to provide monetary assistance for working parents to obtain child care. (BDR 34-278)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: Costless Appropriation.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is suggested to be enacted.

AN ACT relating to child care; establishing a program to provide monetary assistance for working parents to obtain child care; making an appropriation; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE
AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1 Section 1. Chapter 432A of NRS is hereby amended by adding thereto a
- 2 new section to read as follows:
- 3 1. *The office of community services shall:*
- 4 (a) *Establish and administer a program to reimburse working parents, in*
- 5 *whole or in part, for their cost to obtain child care at child care facilities*
- 6 *licensed pursuant to NRS 432A.131, 432A.141 or 432A.160;*
- 7 (b) *Adopt regulations setting forth a sliding scale based upon financial*
- 8 *need for the amount of reimbursement, to be provided to parents enrolled in*
- 9 *the program; and*
- 10 (c) *Establish and maintain an office with a toll-free telephone number to*
- 11 *respond to inquiries concerning the program.*
- 12 2. *The office of community services may provide for the local operation of*
- 13 *the program, under its supervision, by a county agency.*
- 14 3. *The office of community services may provide monetary grants to agen-*
- 15 *cies of local governments, and to private entities formed for educational or*
- 16 *charitable purposes, for the provision of informational and referral services*
- 17 *regarding child care in the community.*
- 18 Sec. 2. NRS 432A.070 is hereby amended to read as follows:
- 19 432A.070 1. The chief shall:
- 20 (a) Establish appropriate administrative units within the bureau;
- 21 (b) Appoint such personnel and prescribe their duties as he deems neces-
- 22 sary for the proper and efficient performance of the functions of the bureau;
- 23 (c) Prepare and submit to the governor, through the director, before Sep-
- 24 tember 1 of each even-numbered year for the biennium ending June 30 of that
- 25 year, reports of activities and expenditures and estimates of sums required to

- 2 -

1 carry out the purposes of [this chapter;] *NRS 432A.010 to 432A.310,*
2 *inclusive;*

3 (d) Make certification for disbursement of money available for carrying
4 out the purposes of [this chapter;] *NRS 432A.010 to 432A.310, inclusive;* and

5 (e) Take such other action as may be necessary or appropriate for coopera-
6 tion with public and private agencies and otherwise to carry out the purposes
7 of [this chapter.] *NRS 432A.010 to 432A.310, inclusive.*

8 2. The chief may delegate to any officer or employee of the bureau such of
9 his powers and duties as he finds necessary to carry out the purposes of [this
10 chapter.] *NRS 432A.010 to 432A.310, inclusive.*

11 Sec. 3. *NRS 432A.077* is hereby amended to read as follows:

12 *432A.077* 1. The board shall adopt:

13 (a) Licensing standards for child care facilities.

14 (b) Such other regulations as it deems necessary or convenient to carry out
15 the provisions of [this chapter.] *NRS 432A.010 to 432A.310, inclusive.*

16 2. The board shall require that the practices and policies of each child care
17 facility provide adequately for the protection of the health and safety and the
18 physical, moral and mental well-being of each child accommodated in the
19 facility.

20 3. If the board finds that the practices and policies of a child care facility
21 are substantially equivalent to those required by the board in its regulations, it
22 may waive compliance with a particular standard or other regulation by that
23 facility.

24 Sec. 4. *NRS 432A.080* is hereby amended to read as follows:

25 *432A.080* The department through the division may make agreements,
26 arrangements or plans to:

27 1. Cooperate with the Federal Government in carrying out the purposes of
28 [this chapter] *NRS 432A.010 to 432A.310, inclusive,* or of any federal stat-
29 utes pertaining to child care services and programs, and to this end may
30 adopt such methods of administration as are found by the Federal Govern-
31 ment to be necessary for the proper and efficient operation of such agree-
32 ments, arrangements or plans; and

33 2. Comply with such conditions as may be necessary to secure benefits
34 under those federal statutes.

35 Sec. 5. *NRS 432A.100* is hereby amended to read as follows:

36 *432A.100* 1. The state treasurer is designated as custodian of all money
37 received from the Federal Government for carrying out the purposes of [this
38 chapter] *NRS 432A.010 to 432A.310, inclusive,* or any agreements, arrange-
39 ments or plans authorized thereby.

40 2. The state treasurer shall make disbursements of such money and from
41 all state funds available for the purposes of [this chapter] *NRS 432A.010 to*
42 *432A.310, inclusive,* upon certification by the designated [official] officer of
43 the bureau.

44 Sec. 6. *NRS 232.320* is hereby amended to read as follows:

45 *232.320* 1. Except as otherwise provided in subsection 2, the director:

46 (a) Shall appoint, with the consent of the governor, chiefs of the divisions
47 of the department, who are respectively designated as follows:

48 (1) The administrator of the aging services division;

3 -

1 (2) The administrator of the division for review of health resources and
2 costs;
3 (3) The administrator of the health division;
4 (4) The administrator of the rehabilitation division;
5 (5) The state welfare administrator; and
6 (6) The administrator of the youth services division.
7 (b) Shall administer, through the divisions of the department, the provi-
8 sions of chapters 210, 422 to 427A, inclusive, 432, 432B to 436, inclusive,
9 439 to 443, inclusive, 446, 447, 449, 450, 458 and 615 of NRS, NRS
10 432A.010 to 432A.310, inclusive, 444.003 to 444.430, inclusive, 445.015 to
11 445.038, inclusive, and all other provisions of law relating to the functions of
12 the divisions of the department, but is not responsible for the clinical activi-
13 ties of the health division or the professional line activities of the other
14 divisions.
15 (c) Shall, upon request, provide the director of the department of general
16 services a list of organizations and agencies in this state whose primary
17 purpose is the training and employment of handicapped persons.
18 (d) Has such other powers and duties as are provided by law.
19 2. The governor shall appoint the administrator of the mental hygiene and
20 mental retardation division.
21 Sec. 7. 1. There is hereby appropriated from the state general fund to the
22 office of community services to carry out the provisions of section 1 of this
23 act:
24 For the fiscal year 1991-92..... \$5,000,000
25 For the fiscal year 1992-93..... \$5,000,000
26 2. Any balance of the sums appropriated by subsection 1 remaining at the
27 end of the respective fiscal years must not be committed for expenditure after
28 June 30 and reverts to the state general fund as soon as all payments of money
29 committed have been made.
30 Sec. 8. This section and section 7 of this act become effective on July 1,
31 1991.

⊙

APPENDIX D

Food expense includes the cost of providing breakfast, lunch and two snacks.

Telephone expense is estimated at \$100 per month.

Educational Supplies include such items as paper, pencils, crayons and paint at a cost of \$15 per month per child.

Staff Training and Travel is estimated at the minimum in anticipation of State Personnel and the University of Nevada providing training classes at no cost or at a reduced cost.

Field Trips expense is self-explanatory.

Accounting expense is estimated to pay the Department of General Services for their services.

Utilities are estimated at a cost of \$150 per month and includes the utilization of propane, electricity and water.

Office Supplies are estimated at a cost of \$50 a month.

Maintenance covers services provided by the Division of Buildings and Grounds.

Contract Services are provided to cover the cost of substitute personnel when sick leave, annual leave or other appropriate time off is required of regular staff members.

Medical Insurance expense is estimated at approximately \$7 per child.

Other Expense:

Equipment expense includes both indoor and outdoor playground equipment, office equipment and other equipment necessary to operate a child care program.

Renovation expense is provided for any building that would require removing walls and obstacles, upgrading kitchen facilities, carpeting and fire alarms necessitated by code regulations.

CHILD CARE PROGRAM

102

	FIRST YEAR		
	CARSON CITY	LAS VEGAS	TOTAL
REVENUE:			
Appropriation	\$83,303	\$134,143	217,446
Food Reimbursement	6,344	3,172	9,516
Payments	<u>112,320</u>	<u>56,160</u>	<u>168,480</u>
TOTAL FUNDS AVAILABLE:	\$201,967	\$193,475	\$395,442
SALARIES AND FRINGE BENEFITS:			
Director	27,544	27,544	55,088
Teacher	36,490	18,245	54,735
Assistant Teacher	22,572	30,096	52,668
Cook	-0-	-0-	-0-
Management Assistant I	16,874	16,874	33,748
Fringe Benefits	<u>30,287</u>	<u>20,866</u>	<u>51,153</u>
TOTAL SALARIES AND FRINGE BENEFITS:	\$133,767	\$113,625	\$247,392
OPERATING EXPENSE:			
Rent	-0-	18,000	18,000
Food	10,400	7,800	18,200
Telephone	1,200	1,200	2,400
Educational Supplies	7,200	3,600	10,800
Staff Training & Travel	900	900	1,800
Field Trips	1,000	1,000	2,000
Accounting	2,000	2,000	4,000
Utilities	1,800	1,800	3,600
Office Supplies	600	600	1,200
Maintenance	1,800	1,800	3,600
Contract Services	1,000	1,000	2,000
Medical Insurance	<u>300</u>	<u>150</u>	<u>450</u>
TOTAL OPERATING EXPENSES:	\$28,200	\$39,850	\$68,050
OTHER EXPENSE:			
Equipment	20,000	20,000	40,000
Renovation	<u>20,000</u>	<u>20,000</u>	<u>40,000</u>
TOTAL OTHER EXPENSE:	\$40,000	\$40,000	\$80,000
TOTAL AGENCY EXPENDITURE:	\$201,967	\$193,475	\$395,442

CHILD CARE PROGRAM

SECOND YEAR		
CARSON CITY	LAS VEGAS	TOTAL
\$46,303	\$97,143	\$143,446
6,344	3,172	9,516
<u>112,320</u>	<u>56,160</u>	<u>168,480</u>
\$164,967	\$156,475	\$321,442
27,544	27,544	55,088
36,490	18,245	54,735
22,572	30,096	52,668
-0-	-0-	-0-
16,874	16,874	33,748
<u>30,287</u>	<u>20,866</u>	<u>51,153</u>
\$133,767	\$113,625	\$247,392
-0-	18,000	18,000
10,400	7,800	18,200
1,200	1,200	2,400
7,200	3,600	10,800
900	900	1,800
1,000	1,000	2,000
2,000	2,000	4,000
1,800	1,800	3,600
600	600	1,200
1,800	1,800	3,600
1,000	1,000	2,000
<u>300</u>	<u>150</u>	<u>450</u>
\$28,200	\$39,850	\$68,050
2,000	2,000	4,000
<u>1,000</u>	<u>1,000</u>	<u>2,000</u>
\$3,000	\$3,000	\$6,000
\$164,967	\$156,475	\$321,442

APPENDIX E

Joseph Sola Tafa
College of Hotel Administration
University of Nevada, Las Vegas

April 14, 1992

Dear Employee:

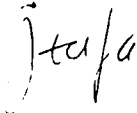
My name is Joseph Tafa. I am a student of UNLV working on my thesis. The topic I have chosen is "Child Care and Working Parents".

The Citibank Human Resources Department has allowed me to select employees for participation in a parent attitude survey for my thesis. Please take the time to complete the enclosed questionnaire and return it to the Human Resources Department on or before April 23 , 1992.

Your name will not appear on the survey so all your responses are strictly confidential.

Your cooperation is greatly appreciated. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "J. Tafa".

Joseph S. Tafa
UNLV Student

APPENDIX F

PARENT ATTITUDE SURVEY

106

Do not write your name. Please circle the best number.

1. I always look forward to going to work.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

2. I have never missed a day's work.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

3. I am happy with my job.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

4. In the past 12 months, I have missed work less than four times.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

5. I do think my supervisor understands my own problems.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

6. In the past 12 months I have stopped work to take care of my problems more than four times.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

7. I rarely consider quitting my job so that I can stay home.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

8. In the past 12 months, I have changed jobs.

107

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

9. In the past 12 months, I have left work early less than four times.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

10. I always report to work as scheduled.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

11. I work well with my co-workers.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

12. I am always pleasant and courteous at work.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

13. I promptly do the job I am required to do.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

14. I sometimes think about my private problems when I am at work.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

15. My mornings at home are always hectic.

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree

Thank you

108

The Tafa Attitude Survey
College of Hotel Administration
The University of Nevada, Las Vegas

Copy Right Control
tas, 1992

APPENDIX G

Joseph Sola Tafa
College of Hotel Administration
University of Nevada, Las Vegas

March 30, 1992

Dear Employee:

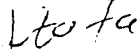
My name is Joseph Tafa. I am a student of UNLV working of my thesis. The topic I have chosen is "Child Care and working Parents".

The management of Palace Station has allowed me to select employees for participation in a parent attitude survey. Please take the time to complete the enclosed questionnaire and return it to the Human Resources Department (across from the Station Break Cafe) on or before Tuesday April 7, 1992.

Your name will not appear on the survey so all your responses are strictly confidential.

Your cooperation is greatly appreciated. Thank you.

Sincerely,



Joseph S. Tafa
UNLV Student

APPENDIX H

PARENT ATTITUDE SURVEY

111

Do not write your name. Please circle the best number.

1. I always look forward to going to work.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

2. I have never missed a day's work.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

3. I am happy with my job.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

4. In the past 12 months, I have missed work less than four times due to personal problems.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

5. I do think my supervisor understands my own problems.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

6. In the past 12 months I have stopped work to take care of my personal problems more than four times.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

7. I rarely consider quitting my job so that I can stay home.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

8. In the past 12 months, I have changed jobs.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

9. In the past 12 months, I have left work early less than four times due to personal problems.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

10. I always report to work as scheduled.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

11. I work well with my co-workers.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

12. I am always pleasant and courteous at work.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

13. I promptly do the job I am required to do.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

14. I sometimes think about my private problems when I am at work.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

15. My mornings at home are always hectic.

1	2	3	4	5
Strongly	Disagree	Not	Agree	Strongly
Disagree		Sure		Agree

16. I have child care outside my home.

_____ Yes _____ No

17. Regarding the location of child care provider, I prefer child care close to my job.

_____ Yes _____ No

18. What shift do you work?

_____ Day _____ Swing _____ Late Night

19. Are you satisfied with your current child care arrangements?

_____ Very Satisfied

_____ Somewhat Satisfied

_____ Very Dissatisfied

20. In the past twelve months, how many times have you changed your child care arrangements?

_____ None _____ 1 _____ 2 _____ 3 _____ 4 or more

Thank you

The Tafa Attitude Survey
College of Hotel Administration
The University of Nevada, Las Vegas

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tas, 1992