Sloan Network Encyclopedia Entry

Child Care Subsidies in the United States: Government Funding to Families (2010)

Author: Christine McKenna, Emmanuel College

Date: July 2010

Basic Concepts & Definitions

Arrangements to substitute for care by parents or guardians fall into two categories: informal or formal care. The more common system is to use informal care, that which is provided by family members, friends, and neighbors. Formal care involves regulated providers such as preschools and licensed home- and center-based care (Brown-Lyons, Robertson, & Layzer, 2001). In this encyclopedia entry, I examine the role of government funding, as allocated at the federal level, and how it shapes the availability and quality of care provided to children in the United States.

Over the years, the Federal Government has embraced numerous different strategies for subsidizing child care. The largest is the Child Care and Development Fund (CCDF), and its target population is low-income families. This funding stream is a block grant, which means that the Federal Government determines each state’s annual funding level based on data available at the state level. For the CCDF, variables include the states’ populations under the ages of 5 and 13, the numbers of children enrolled in free and reduced price school lunch, and average per capita incomes. The states then need to meet certain matching and other requirements in order to take advantage of the funds.

Federal regulations limit the subsidy to families at or below 85% of the state’s median income for families of their particular size. Only two states, Mississippi and Texas, have set their financial criteria as generously as the 85% limit (Schulman & Blank, 2008). Legislation allows states to choose to dedicate funds from their welfare, or Temporary Assistance to Needy Families (TANF) grants, to provide additional child care subsidies through the CCDF to low-income households (Child Care Bureau, 2006).

A less obvious investment is granted through the tax code. Tax expenditures are "revenue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability" (Joint Committee on Taxation, 2006). The Child and Dependent Care Tax Credit (CDCTC) allows families who need substitute care while working or looking for work to deduct the costs of that care when
determining their federal income taxes. Another federal child care tax subsidy, the **Dependent Care Assistance Program (DCAP)**, subsidizes care as part of some employee benefit packages. Under this model, employers can offer to set aside a portion of their workers’ wages in a savings account to reimburse child care expenses. Because the deductions are made before payroll taxes are calculated, the tax liability is lower for participating workers.

Not described here are the related subsidies granted to government agencies rather than to families; examples of those programs include the Child and Adult Care Food Program that reimburses child care centers serving primarily low-income clients and the 21st Century Community Learning Center grants that fund afterschool programming in many school districts. Also excluded is Head Start, the preschool initiative which in most locations offers only part-day and part-year programming. These federal efforts, along with state and school district pre-kindergarten initiatives, have a significant impact on families’ access to non-parental care but are beyond the scope of this article.

**Importance of the Topic to Work and Family Studies**

Availability of non-parental care is crucial for achieving gender equity: “child care is an essential element of social citizenship; along with paid parental leaves and other policies allowing ‘time to care,’ it should be a part of any social structure that allows women [and men] to choose freely whether to work or pursue education or care for family members” (Levy & Michel, 2002, p. 257). Indeed, U.S. feminists have argued for decades that without a significant state investment in child care, mothers will be limited in their abilities to compete with fathers and single individuals in the labor force (Dinner, 2004; Folbre, 1994; Hagen, 1973; Harrison, 2003; Hays, 1998; Kamerman, 1985; Kittay, 1999; Randall, 1996).

Although the husband-breadwinner, mother-homemaker family is no longer the predominant family structure in the United States, mothers still do a disproportionate amount of child caring (Bianchi et al., 2000; Maushart, 2002; McMahon, 1999; Townsend, 2002). Mothers are more likely to take time off when children are ill (Gordon, Kaestner, & Korenman, 2008; Heymann, 2006; Maume, 2008), more likely to stay home in the first weeks after the birth of a child (Han, Ruhm, & Waldfogel, 2008), and more likely to schedule and transport children to athletic and other organized activities (Lareau & Weininger, 2008). These responsibilities can interfere with success and advancement on the job. Child care subsidies can minimize mothers’ time conflicts (Press, Fagan, & Laughlin, 2006).

As the extent of government subsidies for child care shapes employment opportunities for parents, it is doubly important for those mothers and rare fathers working in the child care industry. Because most families are sensitive to even slight increases in cost, providers feel a consistent downward pressure on the amount they are able to charge for services. As a result, wages are lower than one might expect given the tremendous responsibility of caring for children (Bowman & Cole, 2009; Skold, 1988). In 2007,
mean child care wages in the formal sector were $9.32 per hour, just below the average wages for parking lot attendants (Center for the Child Care Workforce, 2009).

Because the United States funds a patchwork rather than universal system of child care, some families look elsewhere to find high-quality in-home care at a significantly lower salary than an American worker might demand. A growing body of literature has highlighted the “global care chain” that brings women, often mothers, from impoverished to industrialized nations to work as nannies while they leave their own children at home in non-parental arrangements. The immigrant women find themselves vulnerable to financial and sexual exploitation. The emotional toll of this transnational work-family imbalance on both the nannies and their home communities can be devastating (Hondagneu-Sotelo, 2007; Jones, 2008; Parreñas, 2001).

State of the Body of Knowledge

Child Care and Development Fund

History of the program. During the Great Depression, Congress enacted its first federal child care subsidies. The funds allowed local governments to hire unemployed teachers and school personnel to supervise children in group settings. Many of these Emergency Nursery Schools were still open when World War II began. Those in war-impact areas received vital new funding to assist women who had gone into defense work as part of the war effort. However, when hostilities ceased, so did the child care subsidies (Cahan, 1989).

A dozen years later, Congress refreshed its commitment to child care by adding it as a benefit for those in the welfare system (Mittlestadt, 2001). That commitment grew over the years, as transitioning mothers to employment became the key anti-poverty goal of the welfare system. By the 1980s, families using child care vouchers while on welfare faced a tremendous “notch effect”: When their earnings became significant enough to disqualify households from cash welfare benefits, they immediately lost all child care support as well. In 1988, those families were guaranteed transitional child care benefits for up to a year; that entitlement would last until TANF was passed in 1996 (Cohen, 2001).

The welfare reform efforts of 1996 inadvertently increased the availability of federal funds for child care. States were granted funds based on previous caseload sizes, which had dropped under the stricter welfare regulations. Many states targeted those surplus funds toward child care for low-income families not currently on welfare (Greenberg, 2005). More recently, strengthened work requirements and diminished surpluses have put pressure on state budgets (Center on Budget, 2006). For Fiscal Year (FY)
Expenditure levels. The largest funding stream for child care program subsidies is through the Child Care and Development Fund (CCDF). The welfare reform act of 1996 incorporated several separate poverty-related child care programs into this new fund. Program rules also allow states to transfer up to 30% of their TANF welfare funds to the CCDF. Including the outright federal grants along with states’ matching funds, mandatory contributions, and transferred TANF dollars, expenditures fluctuated between $9.32 and $9.47 billion from fiscal years 2003 through 2006. A significant jump in FY 2007 brought annual investments to $10.16 billion (Child Care Bureau, 2003-2007a).

Participation. For fiscal years 2003 through 2007, on average between 1.7 and 1.8 million children monthly in approximately 1 million families received some form of subsidy through the CCDF (Child Care Bureau, 2003-2007b). Preliminary data for 2008 showed a drop to an average 1.6 million children monthly (Matthews, 2009). Two competing tendencies at the state level make participation numbers volatile: to cut funding due to downturns in state revenue and to invest more due to economic stimulus funds (Schulman & Blank, 2009). The vast majority of assisted families (87%) are funded in the form of vouchers or certificates that parents use at the care provider of their choice. Others are able to take advantage of child care slots that government agencies have contracted in predetermined licensed care settings (Matthews, 2009).

Although informal care is the most common form of non-parental child care arrangement, families using child care centers are more likely to use subsidies than others. Young children up to age five are more likely to be subsidized than older children. Households on welfare, transitioning off welfare, or in the application process for welfare are more likely than other working poor families to receive benefits. Also, single parents are more likely than dual-earning couples to utilize these subsidies (Lawrence & Kreader, 2005).

Federal guidelines allow states to subsidize those earning up to 85% of the state median income. States have not taken full advantage of that potentially wide definition of eligibility. Income ceilings in the 50 states for families of three range from that high of 85% to a low in Nebraska of 38% of median earnings. Twenty states have ceilings in the range of 60 to 85% of the state median income, 17 states in the range of 50 to 59% of the state median income, and the remaining 13 states between 38 and 49% of median income (Schulman & Blank, 2009). Even families meeting the income criteria in their respective states have no guarantee of assistance: As of early 2009, 18 states have waiting lists and another has stopped accepting applications. Nearly 400,000 children are on the waiting lists in the 16 states that track those
numbers statewide. Such numbers cannot capture the extent of discouragement that prevents otherwise eligible families from adding themselves to the waiting list (Schulman & Blank, 2009).

**Child and Dependent Care Tax Credit**

**History of the program.** The first legislative proposal for child care tax relief came in 1947 in the midst of contentious debates over the future of the new mass income tax that had funded World War II efforts. Eight years, dozens of additional bills and sponsors, and plenty of organizing by working women and their allies got a child care tax deduction included in the immense Internal Revenue Code of 1954 (McKenna, 2007; Stoltzfus, 2003).

Because of compromises made during the negotiation process, the deduction’s strict financial eligibility requirements and modest benefit levels left most Americans without access to the deduction. Since it was made a personal rather than a business expense deduction, the provision was helpful only to those who found it more advantageous to itemize deductions instead of taking the standard deduction. Those people tended to be wealthier. Over subsequent years, small expansions of the eligibility criteria (in terms of reimbursable amounts, children’s ages, family status, and earnings) were instituted. In 1976, the deduction was made into a credit, making it available for the first time to families who did not itemize their deductions (Nelson & Warring, 1982).

The CDCTC continues to be debated as part of frequent and cyclical tax and economic stimulus packages. Most recently, the benefits formula and income guidelines were made more generous as part of the Economic Growth and Tax Relief Reconciliation Act in 2001 (Committee of Conference, 2001).

**Expenditure levels.** The CDCTC allows taxpayers to deduct up to $3,000 for the employment-related costs of substitute care for one dependent or $6,000 for more than one. Families making under $15,000 per year are entitled to a credit for 35% of their expenses up to the aforementioned limits; families making over that amount are able to deduct less of their expenses as their incomes rise, with the highest-earning group qualifying for 20% of their expenses as a credit (House Committee, 2004).

Estimated expenditures have ranged from $2.7 to $3.2 billion annually between fiscal years 2003 and 2008 (Budget, various years). Although data is available on what taxpayers claim under the CDCTC, the Internal Revenue Service (IRS) does not distinguish between types of dependents. Thus, these totals include investments in substitute care for elders and disabled dependents as well as for children.

**Participation.** Between 2003 and 2007, the number of taxpayers claiming the CDCTC hovered around 4.4 million. The CDCTC’s value to the taxpayer depends on the tax rate applicable to his or her adjusted
gross income: the higher the tax rate, the greater the benefit to the taxpayer. For the 2007 tax year, only 6% of this tax expenditure went to families earning under $25,000 while almost a quarter of the benefit went to those earning over $100,000 (IRS, 2007). The main reason is that the CDCTC is not refundable while two other credits targeting low-income families are: the Earned Income Tax Credit and the Child Tax Credit. Any benefits parents would otherwise have received under the dependent care credit are vastly overshadowed by the rebate checks for which they likely qualify under those other two categories.

Dependent Care Assistance Plans

History of the program. This tax incentive was developed in the early 1980s. In the midst of IRS decision-making about fringe benefits in general, the IRS ruled that money spent by employers to create onsite child care centers did not have to be counted toward their workers’ wages. In actual implementation, the ruling did not lead to increased numbers of worksite-based child care programs; instead employers began offering dependent care pre-tax savings plans that employers could include as part of newly created cafeteria benefits package models (Kelly, 2003). In these Dependent Care Assistance Plans (DCAP), workers set aside a portion of their salaries (up to $5,000) into a flexible spending account that can be used to reimburse dependent care expenses later. That disbursement lowers the employee’s earned income for income tax purposes.

Expenditure levels. Just like the CDCTC, subsidy totals for DCAP include care for elderly and disabled household members along with children. Over tax years 2003 to 2006, estimated expenditures grew gradually from $590 million to $660 million. Then in 2007, costs nearly doubled to $1.17 billion (Budget, various years). The only policy change implemented in 2006 was new guidance from the IRS about the use of debit cards for dependent care and medical flexible spending accounts (IRS, 2006). Perhaps employer publicity about this new, easier method of reimbursement reminded workers about the availability of the dependent care plans. For 2008, estimates dropped back slightly to $940 million (Budget, 2009).

Participation. Individuals are able to access DCAP benefits only if their employers choose to offer the pre-tax savings accounts as part of their overall employee benefits plans. Such an arrangement is not the best method for ensuring equitable access to the benefit. While 90% of full-time government workers are offered the chance to participate in DCAP, only one-third of full-time workers in private industry are offered that opportunity. Differences in access also are evident across subgroups of employees in the private sector. Workers making at least $15 per hour are more than twice as likely to be offered the opportunity for such an account as workers making under $15 per hour. Among those employed full-time, only 1 in 10 service workers, 2 in 10 blue-collar workers, and 4 in 10 white-collar workers have employers who arrange these flexible spending accounts. Employees in corporations with at least 100 employees
are more than three times more likely than workers in smaller companies to have access. Significant regional differences exist as well (U.S. Bureau of Labor Statistics, 2005 and 2000). This data about access is informative, even though the National Compensation Survey does not publish data about actual enrollment in the programs.

Implications for Research and Practice

Measuring Outcomes

Child care subsidy use is associated with increased employment hours, longer-term jobs, higher wages, standard work schedules, and shorter maternity leaves for low-income mothers (Lawrence & Kreader, 2006). However, cause and effect are not easy to determine at the population level. For instance, those with standard work schedules would have a much greater chance of finding a consistent care provider who could qualify for a voucher or contract program. The CCDF may-but does not necessarily-create support that enables standard workday employment; rather, it might be easing the strain on those families who already have ongoing daytime care arrangements. Longitudinal studies of families on child care waiting lists would provide stronger evidence of the cause-and-effect nature of these interactions.

One ongoing challenge with any child care research is respondent bias: Families are reluctant to admit any parenting strategies that place them in less than a stellar light. One example would be a hesitancy to admit to leaving children in self-care (Kerrebrock & Lewit, 1999). For that reason, even if parents are noticing improved quality in the care arrangements they have been able to make for children through the CCDF, respondents may minimize that improvement with interviewers because of what it infers about their prior arrangements.

Critiquing the Distribution of Benefits

As mentioned previously, both tax and program subsidies have an uneven reach. Vouchers in particular have an obvious sign of inadequacy: the long waiting lists among otherwise qualified families. An evaluation of welfare reform in California revealed that more than two-thirds of newly employed mothers, a prioritized subsidy population, were using unsubsidized child care (Meyers, Heintze, & Wolf, 2002). One recent study of child care subsidies in New York City found that more than half of low-income families received no assistance at all. Poor families who did qualify for subsidies collected more through these income-eligible programs than did wealthier families who claimed tax subsidies. However, “families with incomes under 75% of poverty receive[d] only about $1,400 per year more than those with incomes above 300% of poverty” (Durfee & Meyers, 2006). Certainly, such a distribution was not intended by the
architects of each of these subsidies. However, the lack of a comprehensive vision to coordinate these targeted programs has led to unintended consequences.

Tax subsidies do not fare any better than the CCDF in terms of equity. The DCAP is available to those public and private employees who already are among the most highly compensated workers. The CDCTC awards upper-income taxpayers with a greater return due to their higher tax rates. Low-income employed parents do not benefit at all from this non-refundable credit.

Challenges in implementation also have a differential impact at various income levels. Bureaucratic delays in reimbursement for the vouchers can prove problematic for both care providers and families. Many child care workers do not have sufficient cash flow to wait easily for months for a check from the state. Neither do the qualified low-income families have the ability to pay market rates with the eventual promise of a rebate (Scott, London, & Hurst, 2005). Similarly, employees considering enrollment in the DCAP may not have the resources to set aside current earnings while simultaneously paying prospectively for child care.

The unpredictable work hours for many welfare-to-work participants make consistent care hours problematic. In addition, ongoing work or workfare schedule changes often push low-income mothers into and out of eligibility from month to month. The rigid criteria can make enrollment in a highly regarded subsidy program that is subject to disruption more risky than ongoing care of mediocre quality (Lowe & Weisner, 2004).

**Measuring Adequacy**

Child care can be very expensive: The cost for sending a four-year-old for full-time care to a licensed center ranges from $4,055 annually in Mississippi to $11,680 in Massachusetts (National Association, 2009). The tax credits do not come close to covering the cost of center-based care for toddlers. The CDCTC can reduce taxes for those in the highest tax rate bracket by a maximum of $402 for one dependent or $804 for more than one (National Women’s Law, n.d.). The DCAP allows a maximum of $5,000 in the pre-tax savings account, regardless of the number of children in the family.

The CCDF does not provide families with the entire costs of care either. Within the framework provided at the federal level, states have developed myriad ways of implementing the program. One way of stretching limited funding is to offer smaller benefits to a larger number of families. Another is to make eligibility criteria stricter so as to limit benefits to the most needy. This lack of conformity across state lines makes the creation of meaningful comparisons difficult.
For families earning 100% of the federal poverty line, all states except Hawaii have a co-payment requirement for CCDF subsidy recipients; it ranges from 1% to 17% of household income. States have varying reimbursement rates for providers as well. Two-thirds have tiered rates under which higher quality means higher reimbursements. The Federal Government recommends that states reimburse providers at the 75th percentile level, meaning that subsidized families should have access to all but the most expensive 25% of providers. Most states do not have even an upper reimbursement rate that reaches that threshold (Schulman & Blank, 2009).

A significant limitation is that the existence of a subsidy is not necessarily enough to make a high-quality child care provider materialize. Rural families have less access to formal care arrangements than do urban and suburban families (Katras, Zuiker, & Bauer, 2004). Recent immigrants and others are not always able to find culturally competent formal settings for their children (Takanishi, 2004). While the CCDF may increase access for many low-income families to higher-quality care than they otherwise would have had, market forces have not been enough to create sufficient high-quality formal arrangements for all families interested in them. As Henly and Lyons (2000, p. 703) argue, “child care policy that addresses cost considerations without attending to convenience and quality concerns and without recognizing the importance of payment flexibility may be of limited value.”

While beyond the scope of this entry, I conclude by noting that an assessment of the adequacy of the U.S. system also needs to be framed in respect to comparable economies and the care support models adopted in other nations. Vast differences exist around the world in the scale and type of government intervention in systems of work, caregiving, and welfare.

References


Budget of the United States Government. (Various years). Retrieved August 28, 2009, from
http://www.gpoaccess.gov/usbudget/index.html


Locations in the Matrix of Information Domains of the Work-Family Area of Studies

The Editorial Board of the Teaching Resources section of the Sloan Work and Family Research Network has prepared a Matrix as a way to locate important work-family topics in the broad area of work-family studies. (More about the Matrix ...).

Note: The domain areas most closely related to the entry's topic are presented in full color. Other domains, represented in gray, are provided for context.

<table>
<thead>
<tr>
<th>Domain A: Antecedent Descriptives</th>
<th>Domain B: Work-Family Issues and Experiences</th>
<th>Domain C: Covariates</th>
<th>Domain D: Responses to W-F Issues and Experiences</th>
<th>Domain E: Outcomes and Impacts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Antecedents</td>
<td>Individual Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Individual Covariates</td>
<td>Individual Decisions &amp; Responses</td>
<td>Individual Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Family Antecedents</td>
<td>Family Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Family Covariates</td>
<td>Family Decisions &amp; Responses</td>
<td>Family Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Workplace Antecedents</td>
<td>Workplace Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Workplace Covariates</td>
<td>Workplace Decisions &amp; Responses</td>
<td>Workplace Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Community Antecedents</td>
<td>Community Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Community Covariates</td>
<td>Community Decisions &amp; Responses</td>
<td>Community Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Societal Antecedents</td>
<td>Societal Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Societal Covariates</td>
<td>Societal Decisions &amp; Responses</td>
<td>Societal Outcomes &amp; Impacts</td>
</tr>
</tbody>
</table>

Domain F: Theoretical Underpinnings to All Domains
Introduction

It was appropriate that the members of the Founding Editorial Board of the Resources for Teaching began their work in 2000, for their project represented one of the turning points in the area of work and family studies. This group accepted the challenge of developing resources that could support the efforts of teaching faculty from different disciplines and professional schools to better integrate the work-family body of knowledge into their curricula. The Virtual Think Tank began its work with a vision, a spirit of determination, and sense of civic responsibility to the community of work-family scholars.

A fundamental challenge emerged early in the process. It became clear that before we could design resources that would support the teaching of those topics, we would first need to inventory topics and issues relevant to the work-family area of studies (and begin to distinguish the work-family aspect of these topics from "non work-family" aspects).

The members of the Virtual Think Tank were well aware that surveying the area of work and family studies would be a daunting undertaking. However, we really had no other choice. And so, we began to grapple with the mapping process.

Purpose

1. To develop a preliminary map of the body of knowledge relevant to the work-family area of study that reflects current, "across-the-disciplines" understanding of work-family phenomena.

2. To create a flexible framework (or map) that clarifies the conceptual relationships among the different information domains that comprise the work-family knowledge base.

It is important to understand that this mapping exercise was undertaken as a way to identify and organize the wide range of work-family topics. This project was not intended as a meta-analysis for determining the empirical relationships between specific variables. Therefore, our map of the work-family area of study does not include any symbols that might suggest the relationships between specific factors or clusters of factors.
**Process**

The Virtual Think Tank used a 3-step process to create the map of the work-family area of studies.

1. **Key Informants:** The members of the Virtual Think Tank included academics from several different disciplines and professions who have taught and written about work-family studies for years. During the first stage of the mapping process, the Virtual Think Tank functioned as a panel of key informants.

   Initially, the Panel engaged in a few brainstorming sessions to identify work-family topics that could be addressed in academic courses. The inductive brainstorming sessions initially resulted in the identification of nearly 50 topics.

   Once the preliminary list of topics had been generated, members of the Virtual Think Tank pursued a deductive approach to the identification of work-family issues. Over the course of several conversations, the Virtual Think Tank created a conceptual map that focused on information domains (see Table 1 below).

   The last stage of the mapping process undertaken by the Virtual Think Tank consisted of comparing and adjusting the results of the inductive and deductive processes. The preliminary, reconciled list was used as the first index for the Online Work and Family Encyclopedia.

2. **Literature review:** Members of the project team conducted literature searches to identify writings in which authors attempted to map the work-family area of study or specific domains of this area. The highlights of the literature review will be posted on February 1, 2002 when the First Edition of the Work-Family Encyclopedia will be published.

3. **Peer review:** On October 1, 2001, the Preliminary Mapping of the work-family area of study was posted on the website of the Sloan Work and Family Research Network. The members of the Virtual Think Tank invite work-family leaders to submit suggestions and comments about the Mapping and the List of Work-Family Topics. The Virtual Think Tank will consider the suggestions and, as indicated, will make adjustments in both of these products. Please send your comments to Marcie Pitt-Catsouphes at pittcats@bc.edu

**Assumptions**

Prior to identifying the different information domains relevant to the work-family area of study, members of the Virtual Think Tank adopted two premises:
1. Our use of the word "family" refers to both traditional and nontraditional families. Therefore, we consider the term "work-family" to be relevant to individuals who might reside by themselves. Many work-family leaders have noted the problematic dimensions of the term "work-family" (see Barnett, 1999). In particular, concern has been expressed that the word "family" continues to connote the married couple family with dependent children, despite the widespread recognition that family structures and relationships continue to be very diverse and often change over time. As a group, we understand the word "family" to refer to relationships characterized by deep caring and commitment that exist over time. We do not limit family relationships to those established by marriage, birth, blood, or shared residency.

2. It is important to examine and measure work-family issues and experiences at many different levels, including: individual, dyadic (e.g., couple relationships, parent-child relationships, caregiver-caretaker relationships), family and other small groups, organizational, community, and societal. Much of the work-family discourse glosses over the fact that the work-family experiences of one person or stakeholder group may, in fact, be different from (and potentially in conflict with) those of another.

Outcomes

We will publish a Working Paper, "Mapping the Work-Family Area of Study," on the Sloan Work and Family Research Network in 2002. In this publication, we will acknowledge the comments and suggestions for improvement sent to us.

Limitations

It is important to understand that the members of the Virtual Think Tank viewed their efforts to map the work-family area of study as a "work in progress." We anticipate that we will periodically review and revise the map as this area of study evolves.

The members of the panel are also cognizant that other scholars may have different conceptualizations of the work-family area of study. We welcome your comments and look forward to public dialogue about this important topic.

Listing of the Information Domains Included in the Map

The members of the Virtual Think Tank wanted to focus their map of work-family issues around the experiences of five principal stakeholder groups:
1. individuals,
2. families,
3. workplaces,
4. communities, and
5. society-at-large.

Each of these stakeholder groups is represented by a row in the Table 1, Information Domain Matrix (below).

Work-Family Experiences: The discussions of the members of the Virtual Think Tank began with an identification of some of the salient needs & priorities/problems & concerns of the five principal stakeholder groups. These domains are represented by the cells in Column B of the Information Domain Matrix.

- Individuals' work-family needs & priorities
- Individuals' work-family problems & concerns
- Families' work-family need & priorities
- Families' work-family problems & concerns
- Needs & priorities of workplaces related to work-family issues
- Workplace problems & concerns related to work-family issues
- Needs & priorities of communities related to work-family issues
- Communities' problems & concerns related to work-family issues
- Needs and priorities of society related to work-family issues
- Societal problems & concerns related to work-family issues

Antecedents: Next, the Virtual Think Tank identified the primary roots causes and factors that might have either precipitated or affected the work-family experiences of the principal stakeholder groups. These domains are highlighted in Column A of the Information Domain Matrix.

- Individual Antecedents
- Family Antecedents
- Workplace Antecedents
- Community Antecedents
- Societal Antecedents

Covariates: The third set of information domains include factors that moderate the relationships between the antecedents and the work-family experiences of different stakeholder groups (see
Column C in Table 1).

| Individual Covariates | Family Covariates | Workplace Covariates | Community Covariates | Societal Covariates |

**Decisions and Responses:** The responses of the stakeholder groups to different work-family experiences are highlighted in Column D.

| Individual Decision and Responses | Family Decisions and Responses | Workplace Decisions and Responses | Community Decisions and Responses | Public Sector Decisions and Responses |

**Outcomes & Impacts:** The fifth set of information domains refer to the outcomes and impacts of different work-family issues and experiences on the principal stakeholder groups (see Column E).

| Outcomes & Impacts on Individuals | Outcomes & Impacts on Families | Outcomes & Impacts on Workplaces | Outcomes & Impacts on Communities | Outcomes & Impacts on Society |

**Theoretical Foundations:** The Virtual Think Tank established a sixth information domain to designate the multi-disciplinary theoretical underpinnings to the work-family area of study (noted as Information Domain F).
Table 1: Matrix of Information Domains (9/30/01)

<table>
<thead>
<tr>
<th>Domain A: Antecedent Descriptives</th>
<th>Domain B: Work-Family Issues and Experiences</th>
<th>Domain C: Covariates</th>
<th>Domain D: Responses to W-F Issues and Experiences</th>
<th>Domain E: Outcomes and Impacts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Antecedents</td>
<td>Individual Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Individual Covariates</td>
<td>Individual Decisions &amp; Responses</td>
<td>Individual Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Family Antecedents</td>
<td>Family Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Family Covariates</td>
<td>Family Decisions &amp; Responses</td>
<td>Family Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Workplace Antecedents</td>
<td>Workplace Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Workplace Covariates</td>
<td>Workplace Decisions &amp; Responses</td>
<td>Workplace Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Community Antecedents</td>
<td>Community Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Community Covariates</td>
<td>Community Decisions &amp; Responses</td>
<td>Community Outcomes &amp; Impacts</td>
</tr>
<tr>
<td>Societal Antecedents</td>
<td>Societal Experiences: Needs &amp; Priorities; Problems &amp; Concerns</td>
<td>Societal Covariates</td>
<td>Societal Decisions &amp; Responses</td>
<td>Societal Outcomes &amp; Impacts</td>
</tr>
</tbody>
</table>

**Domain F: Theoretical Underpinnings to All Domains**