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## For business participants...

### What is the CCEP program?

The Child Care Executive Partnership (CCEP) program is an innovative, public/private partnership program that helps employers meet the needs of a growing segment of their work force—working parents. Through this program, federal and state funding is “matched” with contributions from local governments, charitable foundations and participating businesses on a dollar-for-dollar basis to provide child care services to participating families.

### How does the program work?

At the state level, the CCEP is administratively assigned to the Agency for Workforce Innovation. Funding is authorized by the Legislature through the AWI Office of Early Learning (AWI OEL). This federal funding is part of the federal Child Care and Development Fund, a portion of which is dedicated to the CCEP Program. At the state level, the CCEP board is responsible for determining the program’s annual budget, distributing program funds to local early learning coalitions, and making policy decisions regarding the administration of the program. Additionally, the Office of Early Learning provides board staff support, marketing and technical assistance.

At the local level, early learning coalitions make funding decisions, administer the program, manage contributions, and conduct eligibility determinations for families who wish to participate in the program.

### Is there a tax benefit for participating in the CCEP program?

Yes, depending on the specific tax codes. In 1998, the Florida Legislature created a tax credit called the Corporate Income Tax (CIT) and the Insurance Premium Tax (IPT) to use toward child care costs. The credit may be used for costs associated with:

- **Startup costs for child care facilities operated by a corporation for its employees.** The credit covers up to 50 percent of the startup costs...as much as \$50,000 per tax year.
- **Operation of a child care facility on behalf of the corporation’s employees.** The credit is for \$50 per month for each child enrolled in the facility...as much as \$50,000 per tax year.
- **Payments to a child care facility on behalf of a corporation’s employees.** The credit is for up to 50 percent of the amount of the payments...as much as \$50,000 per tax year.

Additional tax benefits may be available for companies that directly operate a child care facility for their employees. To learn more about the child care tax credit, review the tax information publication (TIP # 01C01-04) at the Florida Department of Revenue Web site:

**(MORE)**

<http://sun6.dms.state.fl.us/dor/tips/tip01c01-04.html>. For information about the eligibility for tax benefits for your business contact your tax attorney.

**As a business owner, will I be required to open a child care center for my employees?**

No. Although on-site child care is a great option for some employers, it may not be feasible for your business. Rather than directly operating a child care facility, business owners provide funding for “child care benefits” for employees, who then use their current child care provider or another provider that the parent chooses. The local early learning coalition can facilitate your decision regarding which option is best for your business.

**Which of my employees can participate?**

The CCEP helps employees who are most in need of child care assistance—low to moderate wage-earning or hourly-compensated employees whose incomes are directly affected by absenteeism due to child care conflicts. Families whose income is at or below 200 percent of the federal poverty level are eligible to participate. For example, a family of four may earn up to \$40,000 annually and still be eligible to participate.

**Is there a limit to the number of employees that can participate?**

The number of families that participate depends both on the amount of funding the employer is willing to contribute to the program, and the amount of funding that is available as matching funds at the local level.

**What if I already provide child care as an employee benefit?**

Your company can still participate in the CCEP. If local funding is available to match the funding you are already dedicating to child care benefits, your company may be able to provide this valuable work-life benefit for additional employees.

**Some of my employees work nights, weekends, or require before and after-school child care. Does the program cover this type of care?**

Yes, depending on availability. You will need to find a child care provider that offers odd-hour or weekend care in your area and is willing to provide child care at the locally-established reimbursement rate. Contact your local early learning coalitions for information about after-school care for school-age children, odd-hour care, and weekend care.

**How does my company become a participant?**

Contact Natalie K. Sellars at the Office of Early Learning by telephone (850) 921-3180 or email [natalie.sellars@awi.state.fl.us](mailto:natalie.sellars@awi.state.fl.us). You may also visit us on the web at [www.ccep.bz](http://www.ccep.bz) or contact your local early learning coalition.