

CHILD CARE FACT SHEET

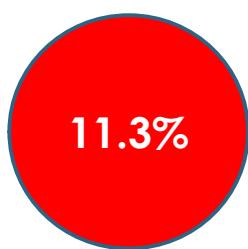
Information for
Employers

Median Family Income in
Sedgwick Countyⁱ

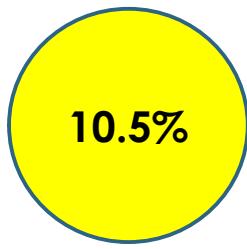
\$69,832

*\$25,713 women's median earning

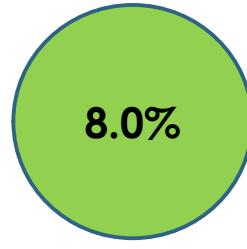
Annual Price of Child Care as Percentage of Median Incomeⁱⁱ



Infant



Toddler



Preschool



School-Aged

29%

Families with children
under age 6 had 2 or
more children in this age
groupⁱⁱⁱ

10%

Families living in poverty
in Sedgwick County^{iv}

74.5%

Women's labor force
participation rate in
Sedgwick County^v

12.6%

Kansas parents with
children age 5 and
under who had to quit,
not take, or change a
job because of child
care issues^{vi}

\$3,000,000

Aggregate amount of credits available
under Kansas Child Day Care Assistance Tax
Credit^{vii}

30%	Taxpayer pays for OR locates child day care services ^{viii}	\$30,000
50%	Taxpayer provides facilities and necessary equipment for child day care services (Initial Year) – Establishing ^{ix}	\$45,000
30%	Taxpayer provides the facility and necessary equipment for child day care services (Subsequent Years) – Operating ^x	\$30,000
50%	Taxpayer provides payments to an organization providing access to available child care services ^{xi}	\$45,000

**Money must be
spent in Kansas^{xii}**

**Child day care facility or
provider must be licensed^{xiii}**

**Complete Schedule
K-56^{xiv}**

Develop a written policy outlining qualifications, expectations, and implementation.

Questions. Contact Michelle Moe Witte at mmwitte@martinpringle.com or 316-265-9311

- ⁱ National Database of Childcare Prices 2016-2018, Women's Bureau, U.S. Department of Labor
- ⁱⁱ National Database of Childcare Prices 2016-2018, Women's Bureau, U.S. Department of Labor
- ⁱⁱⁱ Fact Sheet, Childcare Prices in Local Areas, January 2023, Women's Bureau, U.S. Department of Labor
- ^{iv} National Database of Childcare Prices 2016-2018, Women's Bureau, U.S. Department of Labor
- ^v National Database of Childcare Prices 2016-2018, Women's Bureau, U.S. Department of Labor
- ^{vi} National Database of Childcare Prices 2016-2018, Women's Bureau, U.S. Department of Labor
- ^{vii} K.S.A. 79-32,190(d)
- ^{viii} K.S.A. 79-32,190(a)(1)
- ^{ix} K.S.A. 79-32,190(a)(2)(A) as a single taxpayer, or K.S.A. 79-32,190(a)(3)(A) in conjunction with one or more other taxpayers
- ^x K.S.A. 79-32,190(a)(2)(B) as a single taxpayer, or K.S.A. 79-32,190(a)(3)(B) in conjunction with one or more other taxpayers
- ^{xi} K.S.A. 79-32,190(a)(4)
- ^{xii} K.S.A. 79-32,190(a)(1) ("30% of the total amount expended *in the state* during the taxable year...)(emphasis added)
- ^{xiii} K.S.A. 79-32,190(b)
- ^{xiv} Schedule K-56, Kansas Child Day Care Assistance Credit, Kansas Department of Revenue (Rev. 7-22)