

Employer Resources



Brighter
Futures
INDIANA



Brighter
Futures
INDIANA

FAMILIES

CHILDCARE PROVIDERS

EMPLOYERS

COMMUNITIES

DATA DASHBOARD

ABOUT

Search...

SUPPORT YOUR WORKFORCE

Survey Employee Childcare Needs

Help Employees Find Care

Childcare Referral Form

Workforce Webinar Series

IMPLEMENT FAMILY-FOCUSED PRACTICES

BUILD SUSTAINABLE CHILDCARE SUPPLY

Supply and Demand

Connect to a Coalition

REQUEST CHILDCARE DATA

Exploring Options for Employer-Supported Childcare Benefits



SURVEY YOUR TEAM ON THEIR CHILDCARE NEEDS

Exploring options for employer-supported
childcare benefits

Small Steps Can Make a Big Difference

Supporting your workforce doesn't require having all the answers. It starts with understanding employee needs, sharing trusted resources and creating pathways that help working families succeed.

Together, these small, intentional actions can strengthen employee stability, improve retention and build a more resilient workplace.

Data Hub



Brighter
Futures
INDIANA

What's available near your business?

Childcare Programs



County

Search

☒ Dubois

City

Search

☐ Jasper

ZIP Code

Search

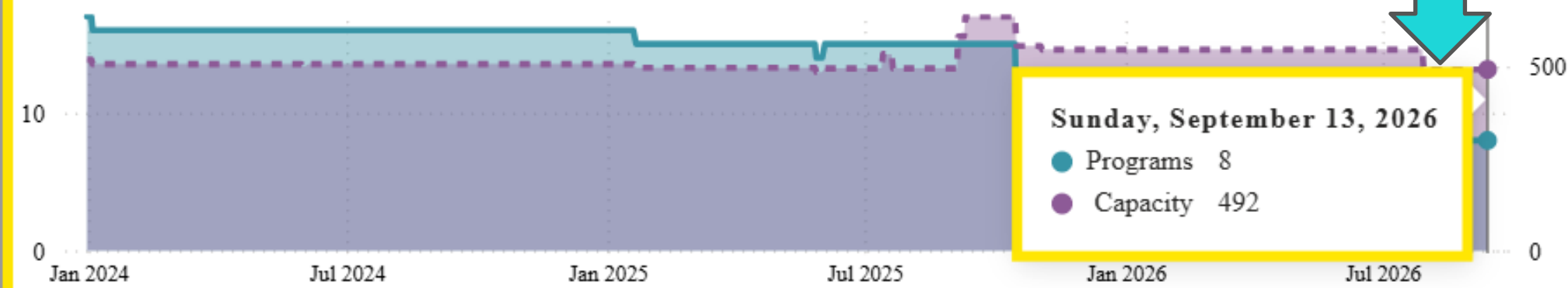
☐ 47542

☒ 47546

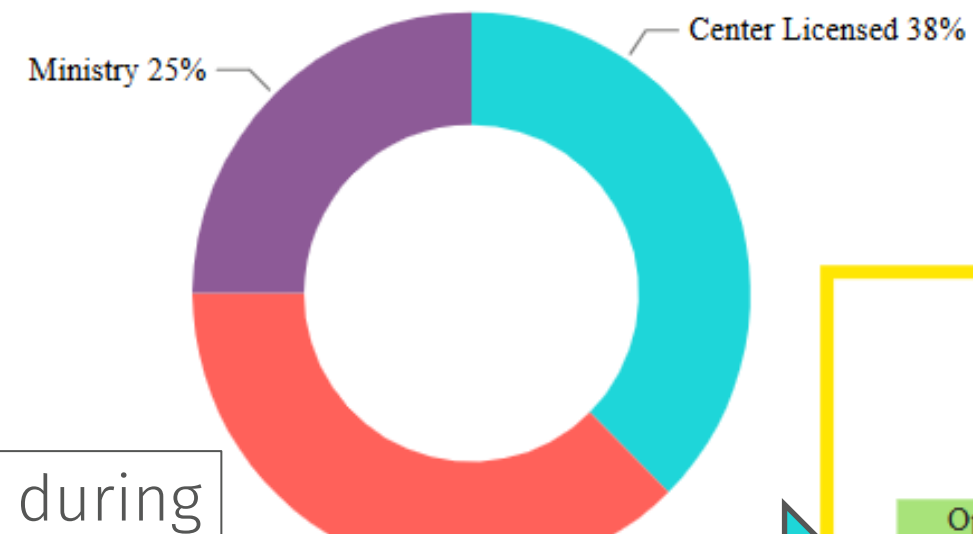
Clear All Filter Selections

Programs Over Time

● Programs ● Capacity



Programs by Type



Program Type	Capacity
Center Licensed	264
LEA	78
Ministry	150
Total	492

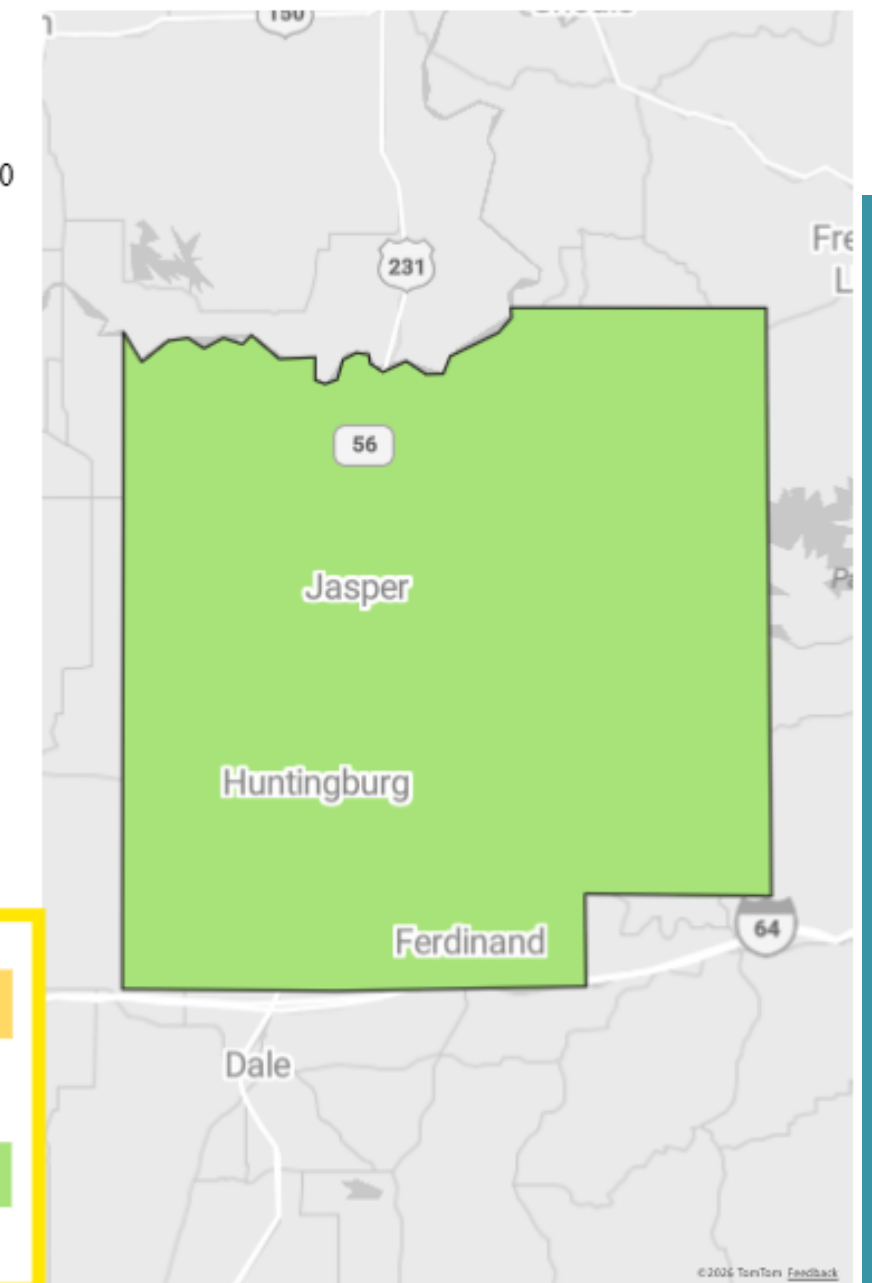
What's available during the hours you operate?

Programs With Non-Traditional Hours

1

Open Saturday	Open Sunday	Open All Weekend
0	0	0

Programs by County



Data Hub



Brighter
Futures
INDIANA

What is childcare tuition in your area?

Weekly Childcare Tuition



County

Search

☒ Elkhart

☐ St. Joseph

City

Search

☐ Elkhart

ZIP Code

Search

☒ 46516

☐ 46517

Clear All Filter Selections

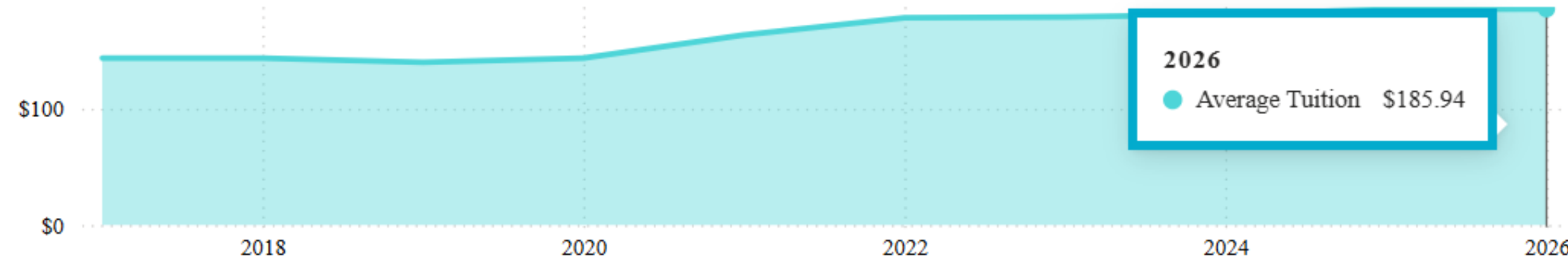
Average Weekly Tuition

\$185.55

Average High-Quality Weekly
Tuition

\$198.94

Average Weekly Tuition Over Time

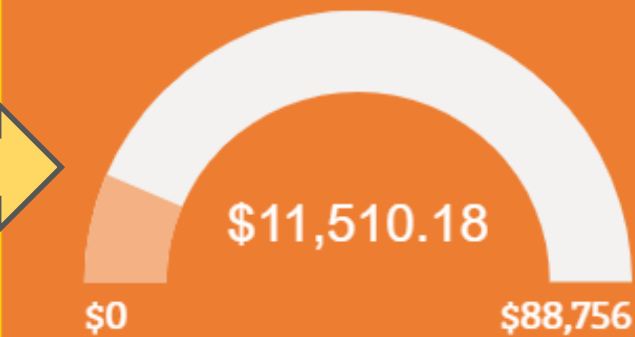
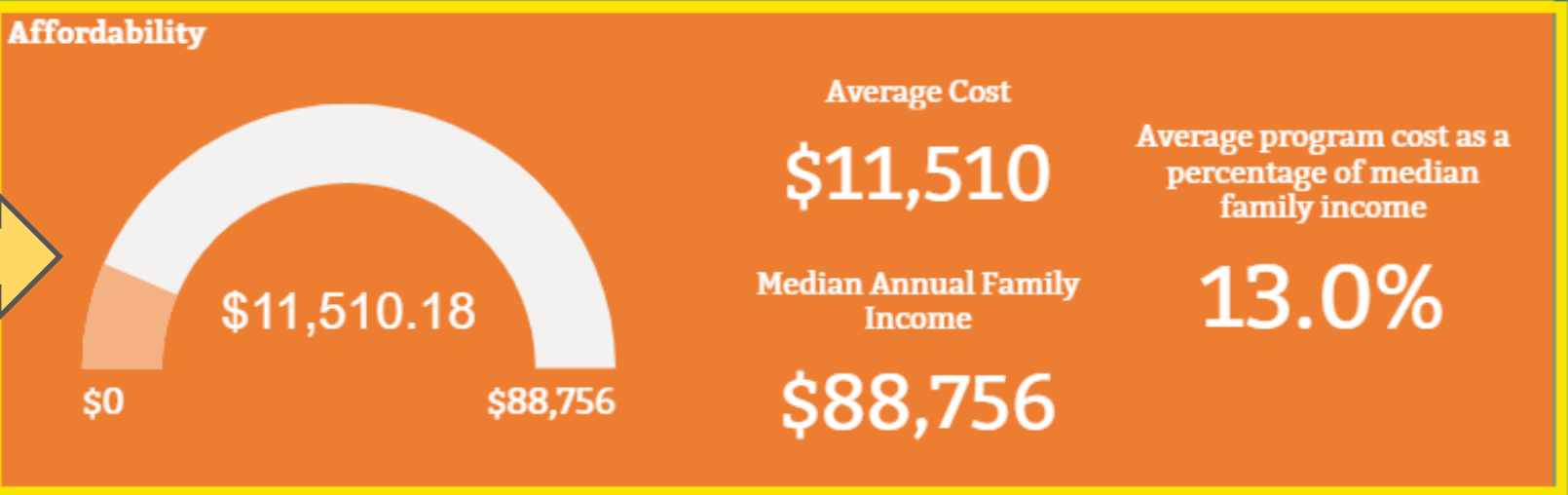
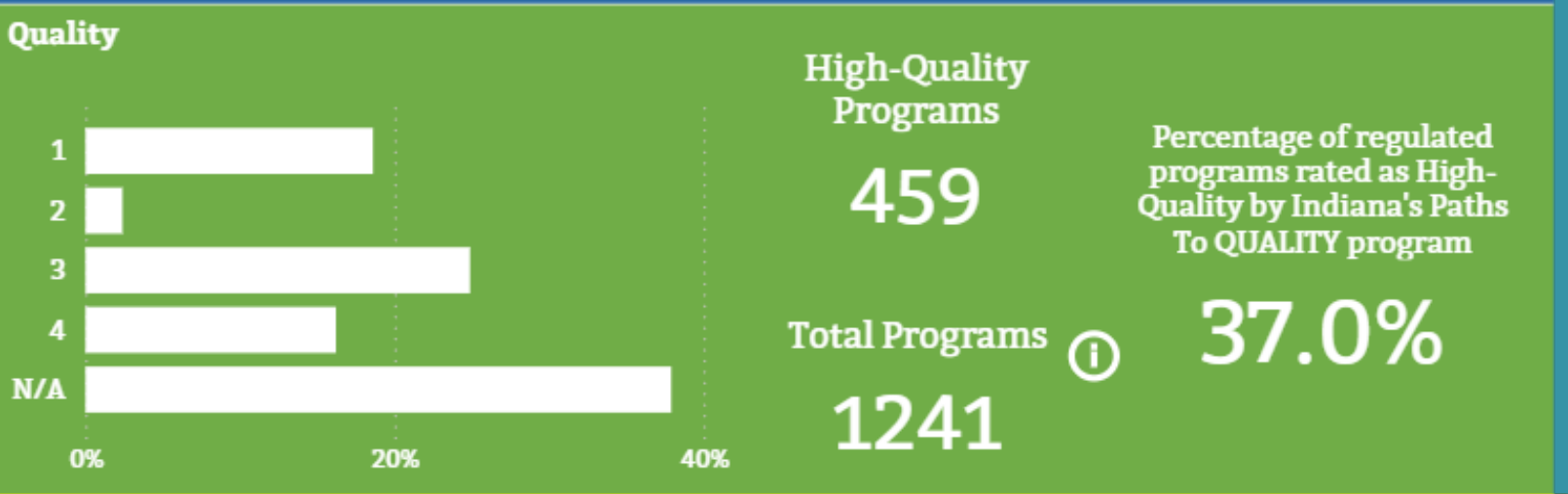
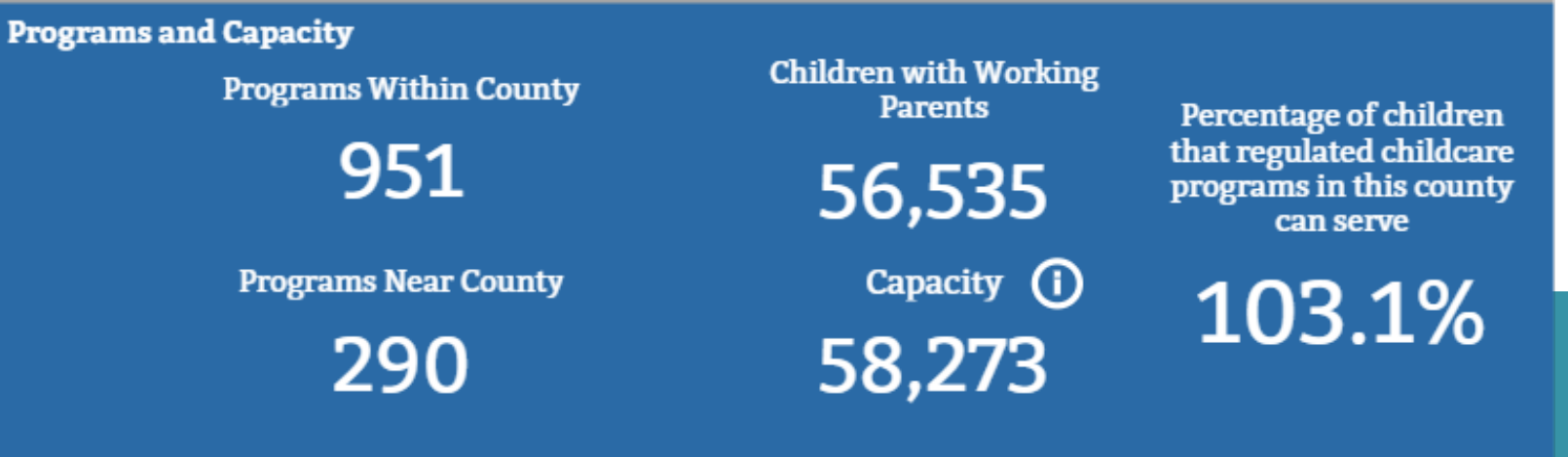
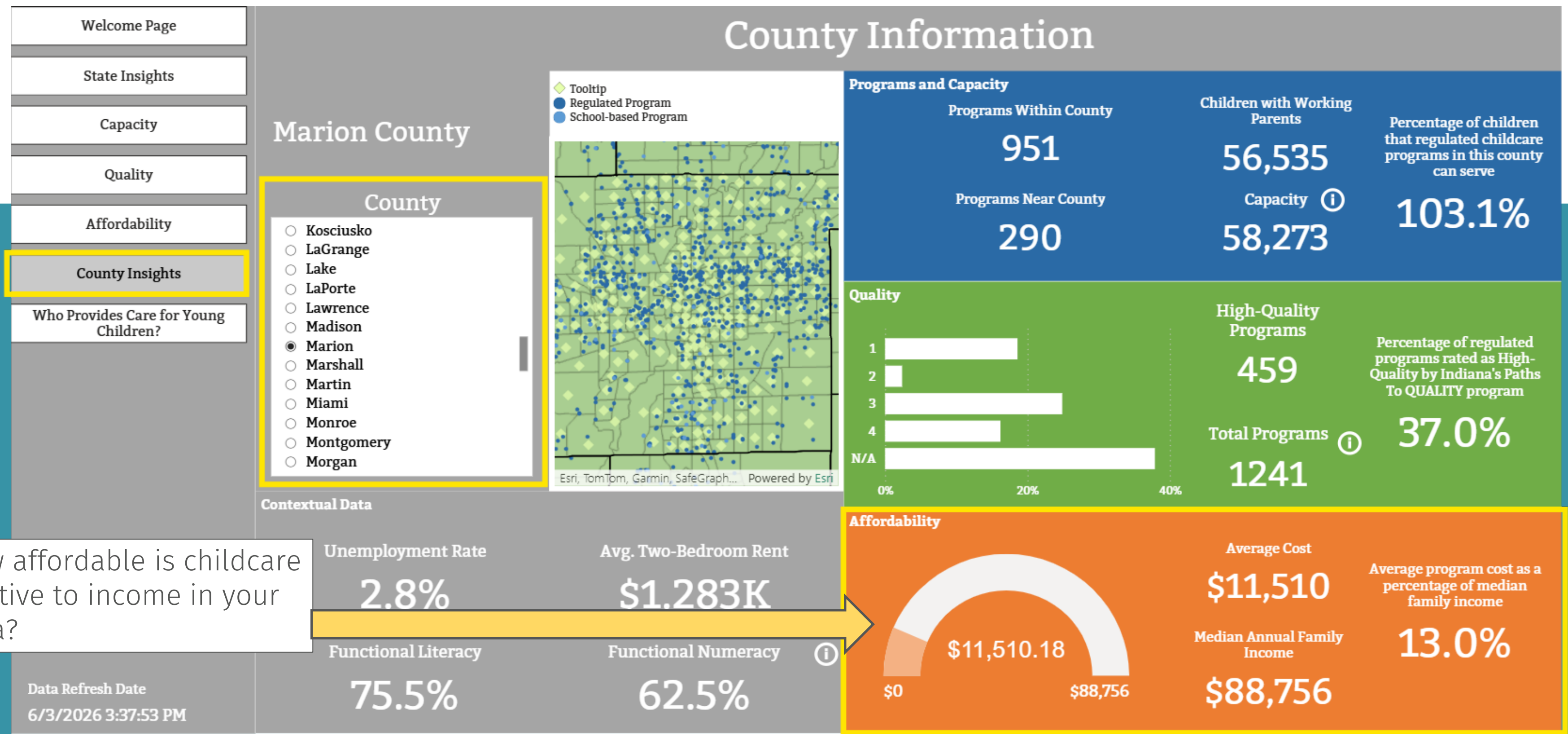


Average Tuition by Age Group

Infant (6 weeks - 12 months)	\$189.05
Toddler 1 (12-23 months)	\$168.74
Toddler 2 (24-35 months)	\$157.65
School-Age Full Day (Kin...)	\$148.42
Pre-K (4-5 years)	\$148.23
Preschool (3 years)	\$141.02
School-Age Before and Aft...	\$107.47

Program Type and Age Group	Level 1	Level 2	Level 3	Level 4	Not on Paths to QUALITY
Center Licensed			\$249.50	\$239.20	
Home Exempt					\$135.14
Home Licensed	\$200.79	\$152.14	\$200.50	\$201.54	
LEA				\$150.00	
Ministry			\$126.62		\$107.22

Foundations for the Future



A Focus on Affordability



Brighter
Futures
INDIANA

COST: TOP COUNTIES

County	Income	Annual Cost as % of Income
Marion	\$88,756	13.0%
Delaware	\$69,504	12.8%
Elkhart	\$82,196	12.2%
St. Joseph	\$91,638	10.8%
Allen	\$80,603	10.5%
Hamilton	\$147,839	9.3%
Boone	\$145,827	9.1%
Hendricks	\$123,365	8.8%
Porter	\$122,112	8.1%
Dubois	\$88,188	7.9%

(Early Learning Indiana, 2026)

COST: INDIANA

Household Structure	Annual Cost as % of Income
Married couple	10%
Single parent	33%

(Child Care Aware of America, 2022)

Recommended
annual cost as % of
income: **7%**

(Child Care Aware of America, 2026)

Comprehensive, high-
quality, birth-to-five
early education: **13% ROI**

(The Heckman Equation)

Employee Resources



Brighter
Futures
INDIANA

Brighter Futures Indiana offers free, just-in-time guidance to help your employees:

-  Find childcare
-  Choose childcare
-  Pay for childcare
-  Connect to resources
-  Learn about development

**Find the
support your
family needs**

Check out the toolkit at
brighterfuturesindiana.org/for-a-stronger-workforce.

Presenters



Brighter
Futures
INDIANA



Lindsay Weaver, M.D.



Camille Blunt



Mary Jane Eisenhauer, Ed.D.



Kasie Tenbarger



Andi Amburgey



Indiana
Department
of
Health

HOOSIER HEALTH AT A CROSSROADS

LINDSAY M. WEAVER, M.D., FACEP
STATE HEALTH COMMISSIONER

09/23/2026

AGENCY PRIORITIES

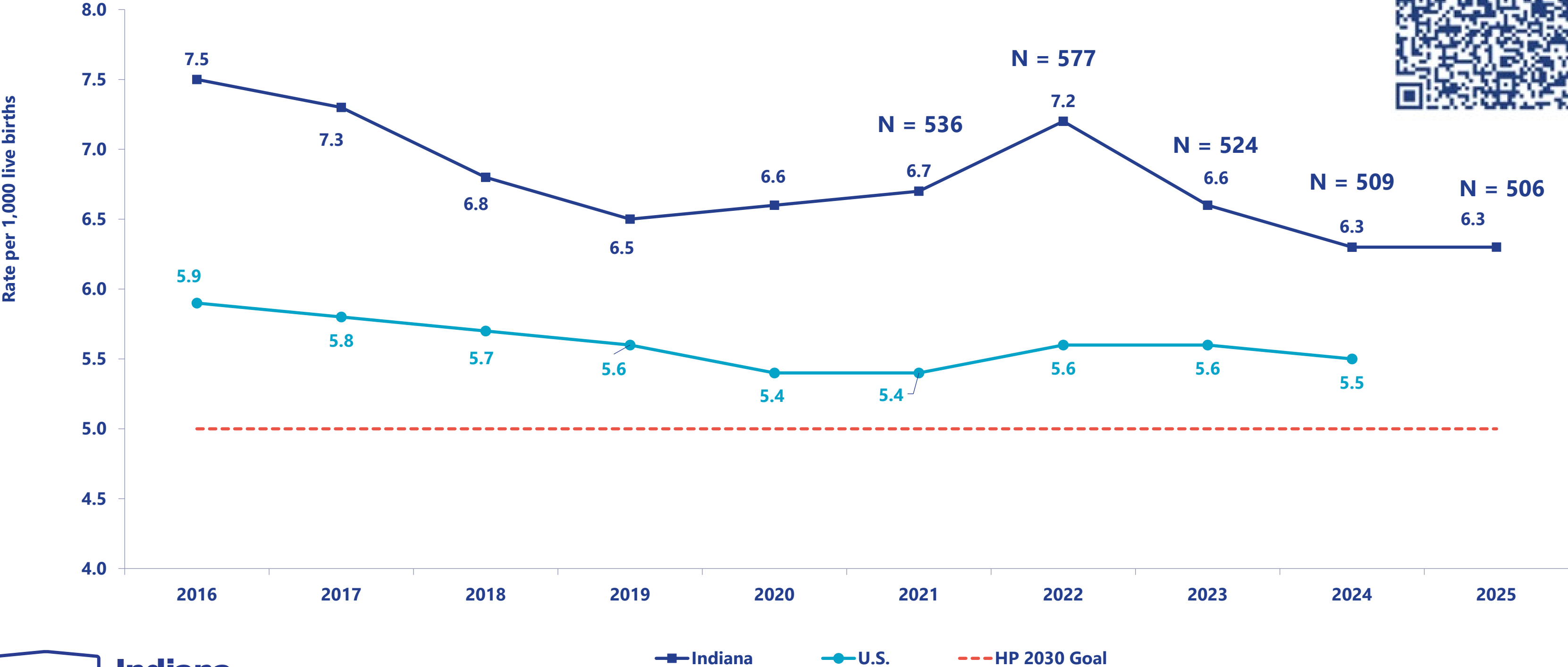
1. Improve Maternal and Infant Health Outcomes
2. Prevent Chronic Disease
3. Strengthen Data Quality and Transparency



Infant mortality rates (IMRs)

2016-2025

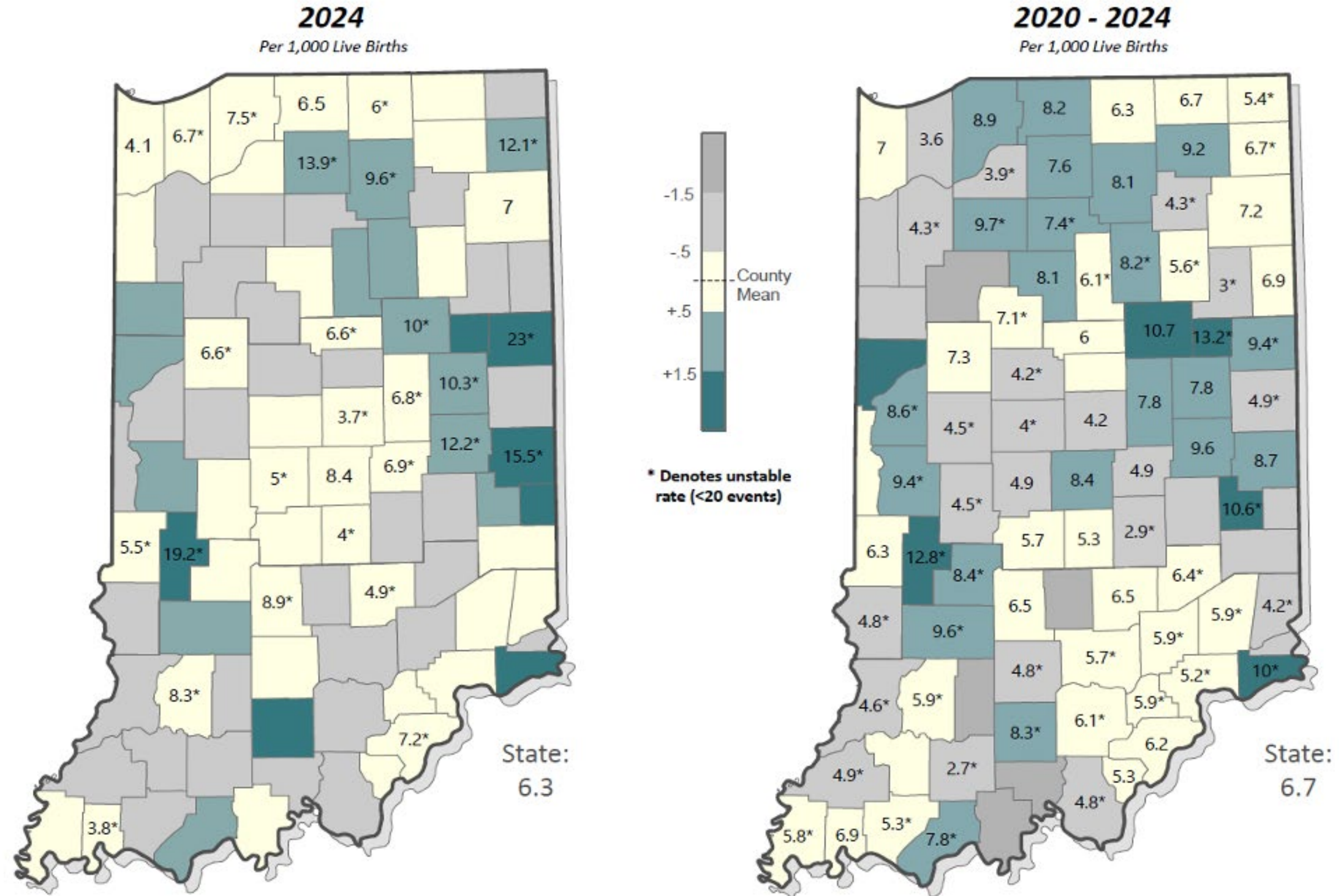
Check out our new preliminary data dashboards:



** U.S. data not currently available

Source: Indiana Department of Health, Family Health Data and Fatality Prevention Division [September 14, 2026]
United States Original Source: Centers for Disease Control and Prevention National Center for Health Statistics
Indiana Original Source: Indiana Department of Health, Vital Records, ODA

Infant Mortality by County



Factors Contributing to Infant Mortality

Indiana 2024

- **Obesity**

- In 2024, Indiana ranked 7th highest in the U.S. for percentage of adults who have obesity (38.4% of adults)
- 36.0% of Indiana births in 2024 were to pregnant women who have obesity (additional 26.7% overweight)
- Pregnant women who have obesity have an increased risk of preterm birth (12.8% of Indiana births to those who have obesity were preterm compared to 9.3% of births to those in the normal BMI range)

- **Smoking**

- 3.8% of births exposed to smoking during pregnancy
- 7.0% of births to women on Medicaid were exposed to smoking during pregnancy while 1.6% of births to women not on Medicaid were exposed to smoking

- **Limited prenatal care**

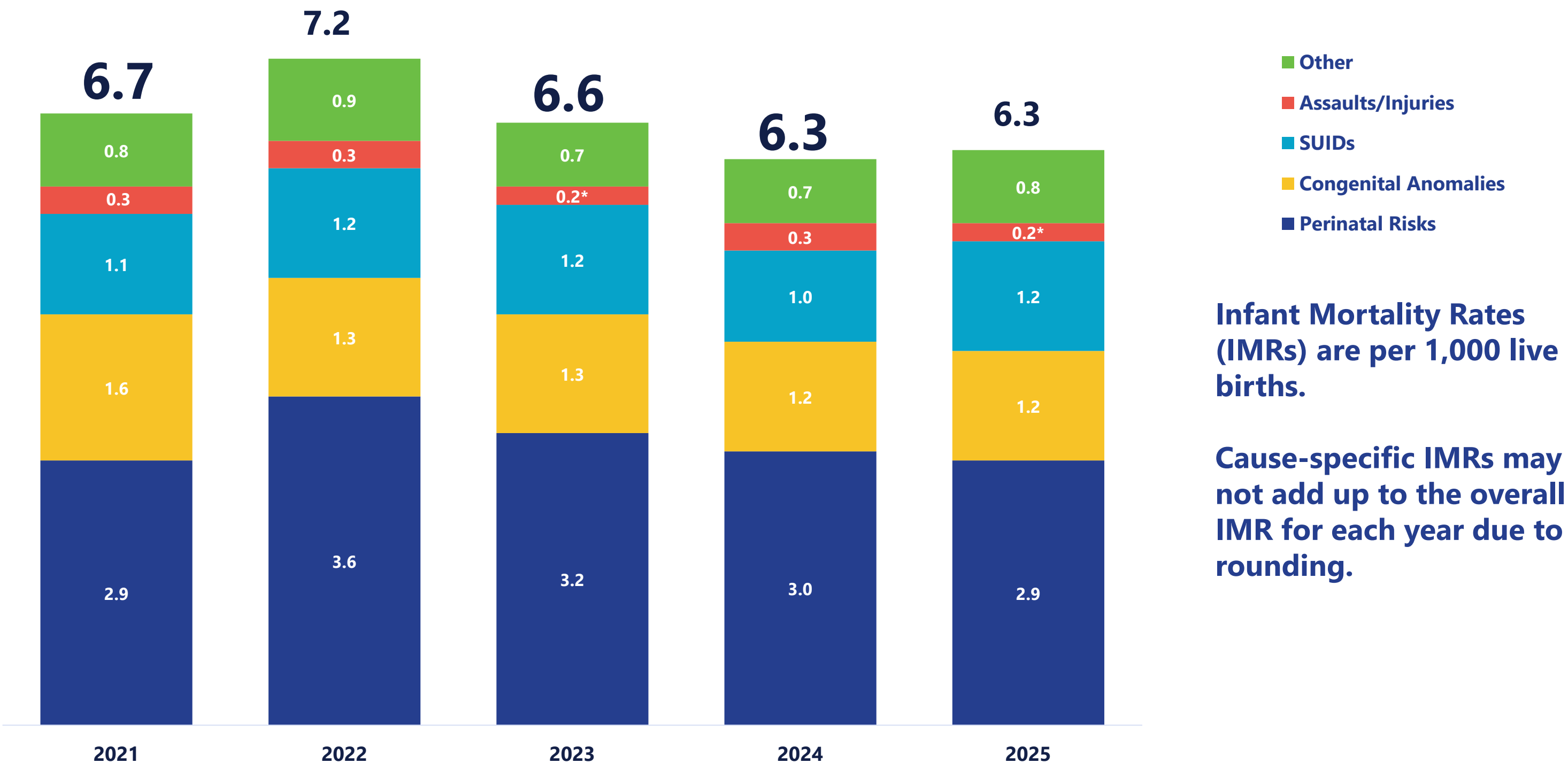
- 27.3% of births were to women not receiving prenatal care during the 1st trimester (a statistically significant increase compared to 2023)

- **Unsafe sleep practices**

- 15.9% of infant deaths in 2024 can be attributed to SUIDs



Causes of Indiana infant mortality



*Rates based on counts less than 20 are considered unstable and should be interpreted with caution.

Source: Indiana Department of Health, Family Health Data and Fatality Prevention Division [September 3, 2026]
Indiana Original Source: Indiana Department of Health, Vital Records, ODA

Infant safe sleep

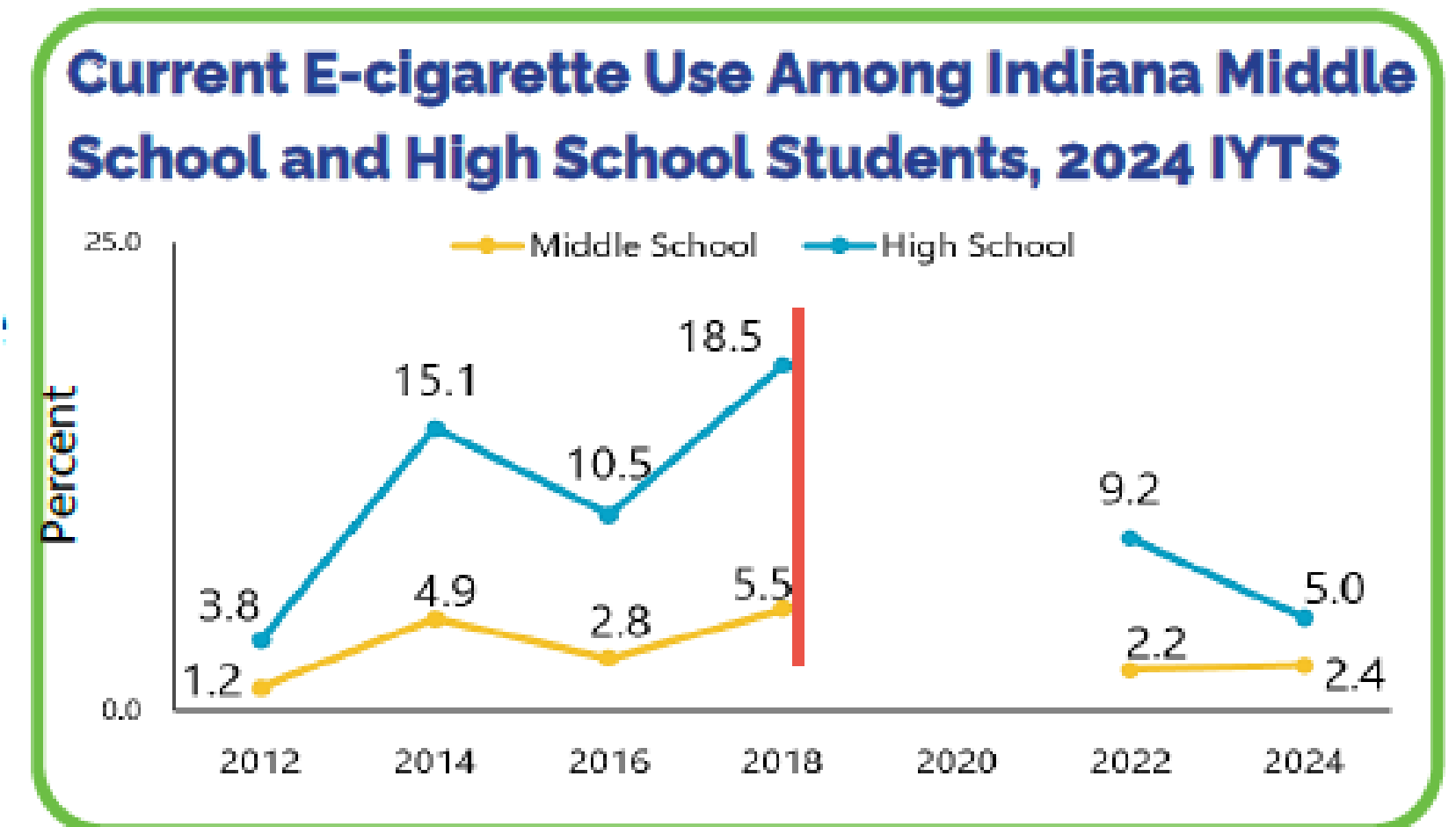
- Placing infants on their back can reduce the risk of SIDS by 50-75%
- Co-sleeping increases the risk especially when parents smoke, are under the influence of alcohol or drugs, or have a soft bedding environment
- 50% of parents follow the recommended guidance
- You can support through awareness- not just new parents but all employees as may occur with non-parent caregivers



Youth tobacco use rate lowest in two decades



- The [2024 Indiana Youth Tobacco Survey](#) (IYTS) shows that youth tobacco use continues to decline, with high school tobacco use at its lowest level in two decades.
- Despite this progress, concerns remain as flavored tobacco products, frequent e-cigarette use, and the rising popularity of oral nicotine pouches indicate ongoing risks for nicotine addiction.



Quit Now Indiana Services Overview



Individualized Coaching

Members chat with a coach 1 on 1 over the **phone**, **online**, or by **text** for support. Coaches are available 24/7* and will help members design a personalized **Quit Plan**.



Nicotine Replacement Therapy

Fast delivery of patches, gum, or lozenges for eligible members while supplies last



Online Support

Members have access to a quit guide, online tips, tricks, tools, and group coaching to help them succeed.

Quit Now Indiana



- Quit Now Indiana (1-800-QUIT-NOW) offers free, evidence-based nicotine dependence treatment to Hoosiers who use commercial tobacco products.
- For those who are planning to get pregnant, are expecting, or have recently given birth, Quit Now Indiana offers a tailored cessation program including seven coaching sessions with treatment specialists trained to support the quit journey during pregnancy and postpartum to prevent relapse

**Free
educational
materials**
**Educational
Materials —
Quit Now
Indiana**

Overdose deaths decline



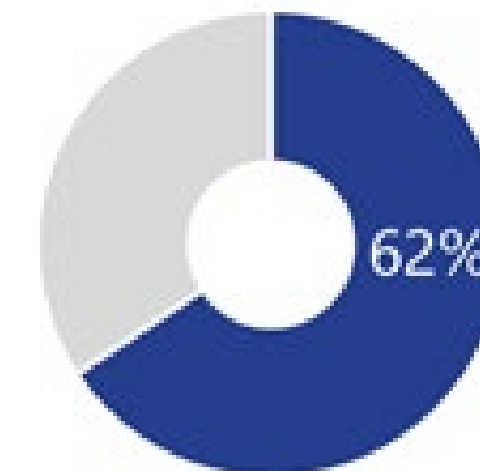
- Overdose trends: In 2024, 1,610 Indiana residents died by drug overdose, a decline from 2,221 in 2023.
- This marked the third consecutive year of declining overdose rates and the lowest fatal overdose rate since 2019.
- More work is needed to reduce overdose deaths, especially deaths due to synthetic opioids, which accounted for nearly 62% of overdose deaths in 2024.



Drug Overdose

Leading cause of injury death for Hoosier adults under age 65

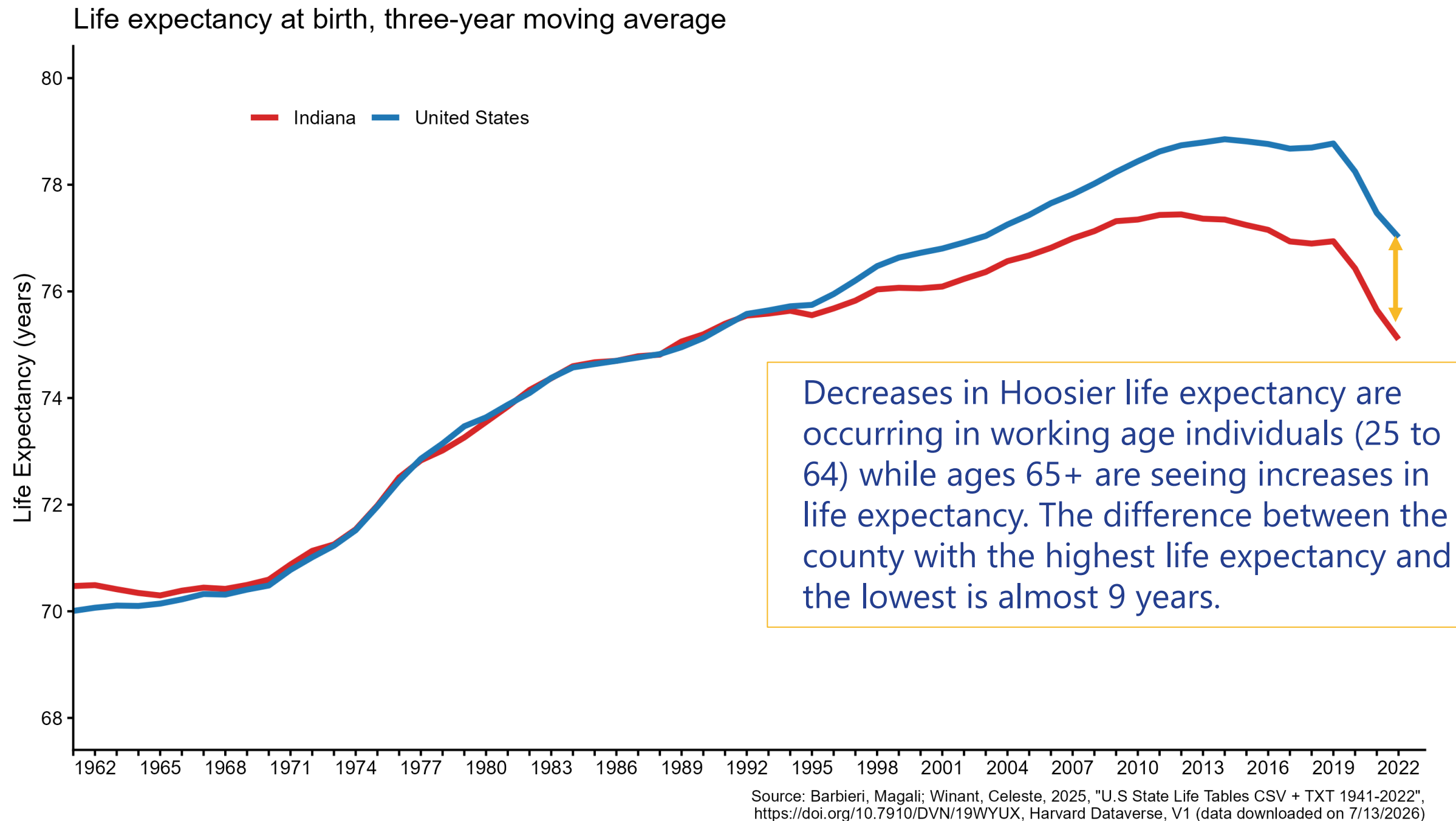
Overdose deaths **decreased by 27.5%** between 2023 and 2024.



Synthetic opioids accounted for nearly 62% of overdose deaths in 2024.

Source: Indiana Department of Health, Vital Records, ODA

Life Expectancy in Indiana



- UPDATE:
- Life expectancy in Indiana held steady in 2025 at 75.6 years, the first year it hasn't increased since 2020.



Rural Health Transformation Program



Indiana
Department
of
Health

What is RHTP?

- The One Big Beautiful Bill Act created a \$50 billion fund called the **Rural Health Transformation Program (RHTP)**.
- Indiana was awarded **\$207 million for year 1. Approx \$1B over the course of 5 years**



Make rural America healthy again

Support rural health innovations and new access points for preventing, diagnosing, and treating diseases. Projects use evidence-based, outcomes-driven interventions to improve disease prevention, chronic disease management, behavioral health and prenatal care.



Provide sustainable access

Help rural clinicians become long-term access points for care by improving efficiency and sustainability. Support systems helping rural facilities navigate together to coordinate operations, technology, primary and specialty care, and emergency services.



Improve the rural health workforce

Attract and retain a highly-skilled healthcare workforce by strengthening recruitment and retention of healthcare providers. Provide resources and support to rural clinicians, including social workers, pharmacists, and other health professionals.



Implement new ways to provide care

Spark the growth of new service models to improve health outcomes, coordinate care and promote flexible care arrangements. Develop and implement payment mechanisms incentivizing providers or Accountable Care Organizations (ACOs) to reduce healthcare costs.



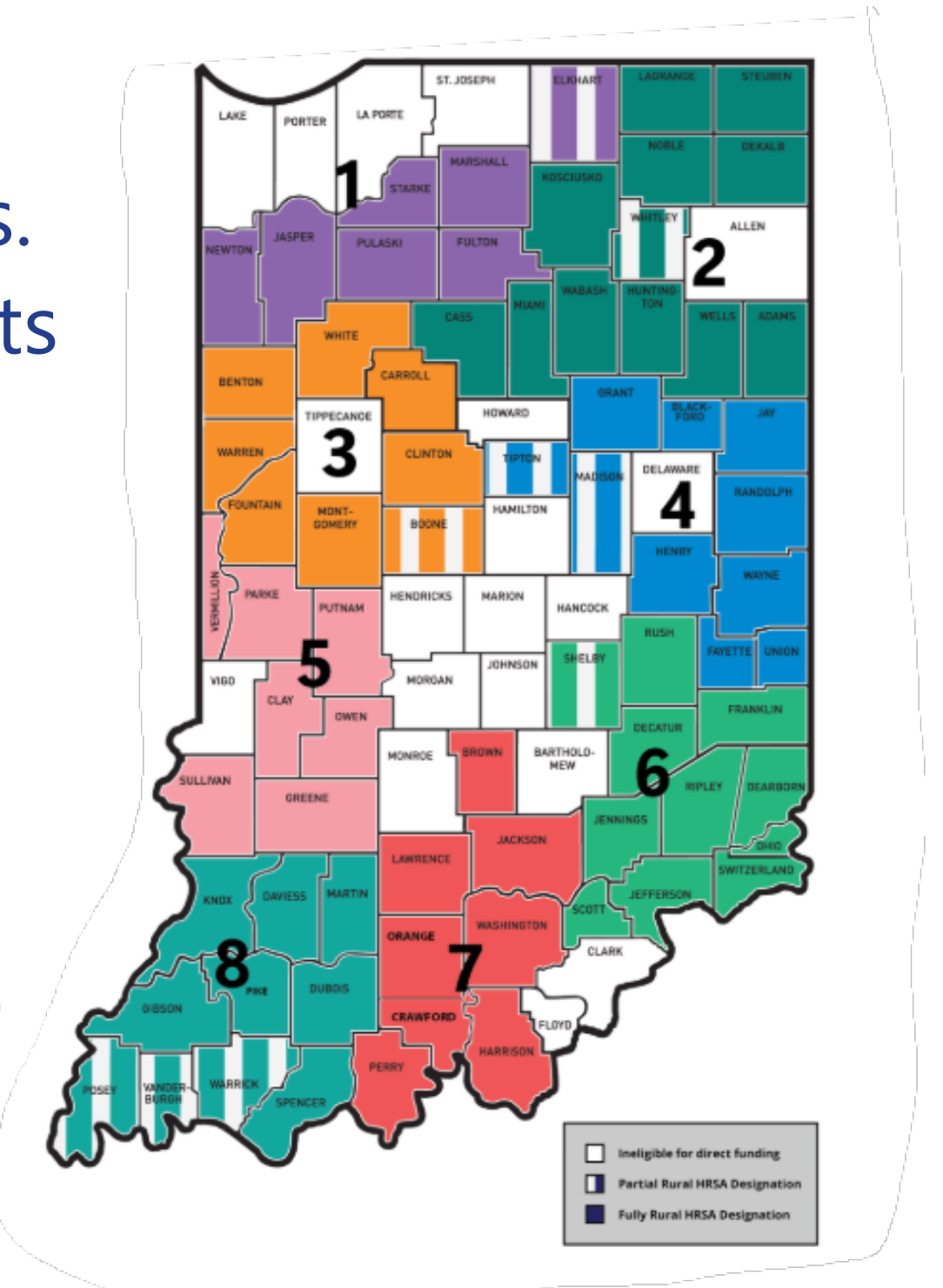
Leverage technology

Foster use of creative technologies that promote efficient care delivery, data sharing, strengthen cybersecurity, and invest in emerging technologies. Projects support access to remote care, improve data sharing, strengthen cybersecurity, and invest in emerging technologies.

GROW Regional Grants

- The GROW Regional Grants are designed to serve as the local implementation engine for Indiana's RHTP priorities.
- Each Region submitted a unified application that supports the statewide RHTP objectives, with three required focus areas:
 1. Pre- and postnatal care
 2. Chronic disease prevention and management
 3. Access to care and unmet social needs

Collaboratively designed and implemented with unique, community-driven governance structure.



Learn More

Website: GrowRuralHealth.in.gov

- Visit the **Indiana RHTP** website for updates including:
 - Frequently Asked Questions
 - Initiative Descriptions and Opportunities
 - Details on regional initiatives



Email questions to GrowRuralHealth@health.in.gov

A state investment in local public health



Your Community Info

Health First Indiana



Core investment in public health

- Investment in public health is investment in a healthier future.
- Every \$1 spent on public health interventions returns \$14.30 in benefit.²
- Other studies show that 25% of U.S. medical care spending is on treatment for diseases that could have been prevented.³
- Local Health Departments are supporting employees by offering health screenings (blood pressure, diabetes, cholesterol, BMI), providing vaccine clinics, supporting nutrition classes, participating in health fairs, and many other things for the community

Indiana is transforming the state's public health system with the funding that will strengthen the delivery of core services to ensure that the state is prepared for the future.



¹ Centers for Disease Control and Prevention, Ten Great Public Health Achievements -- United States, 1900-1999 (cdc.gov)

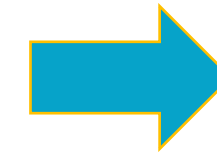
² Masters R, Anwar E, Collins B, Cookson R, Capewell S. Return on investment of public health interventions: a systematic review. J Epidemiol Community Health. 2017;71(8):827-834.

³ Bolnick HJ, Bui AL, Bulchi A. Health-care spending attributable to modifiable risk factors in the USA: an economic attribution analysis. Lancet Public Health. 2020;5:e525-e535.

Key successes

- **SCOPE OF SERVICES:**

LHDs delivered 4.3 million services between January 2024 and December 2025, of which we assessed cost savings attributed to five specific types of prevention services.



- **AGGREGATE SAVINGS:**

The combined direct and indirect savings from the 5 types of services we assessed are estimated at \$742.6 million (in 2024 dollars). This includes approximately \$229.3 million in direct health care savings and \$513.2 million in indirect savings from reduced premature mortality and caregiving expenses.

1. **Cardiovascular screenings**
2. **Diabetes prevention and treatment**
3. **Obesity prevention and treatment**
4. **Food Security**
5. **Prenatal Care**



SOURCE: Assessment of the RETURN ON INVESTMENT for HEALTH FIRST INDIANA Funding and Program Achievements Among Five Key Areas of Public Health, Regenstrief Institute



Addressing Chronic Disease and more

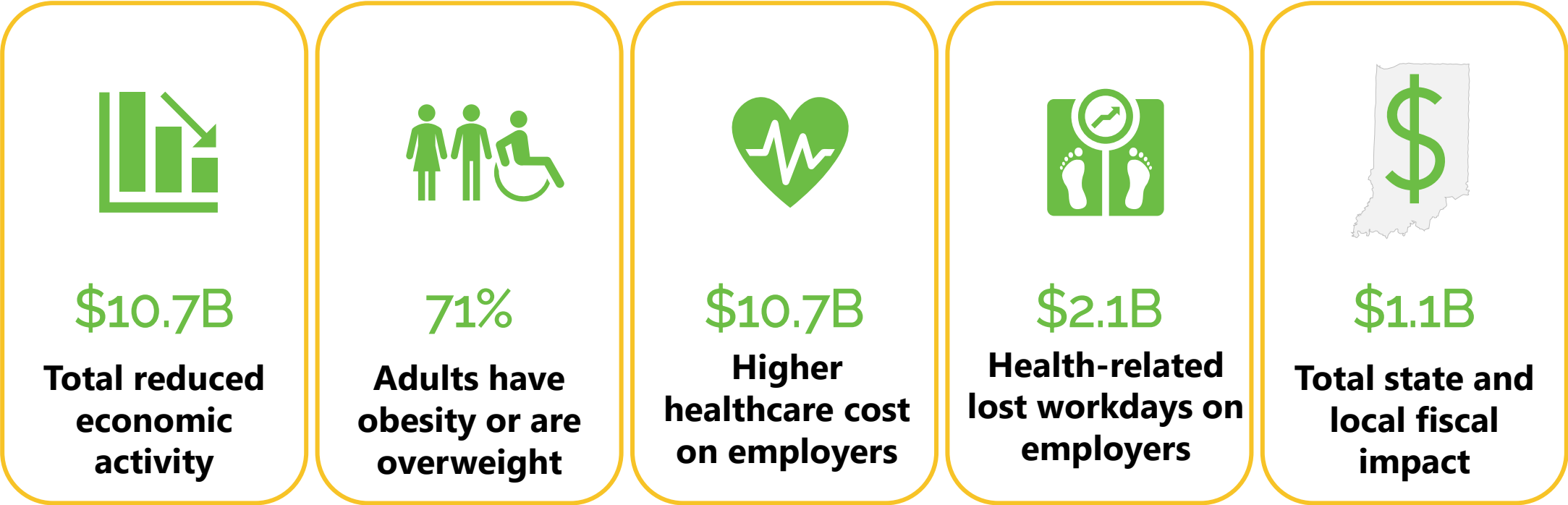


Indiana
Department
of
Health

By the Numbers

- A woman has 10-15 doctor visits over the course of pregnancy and a baby has 8-10 visits over the course of the first year
- A woman needs to pump every 2-3 hours in the first 6 weeks, every 3-4 hours from 6 weeks to 6 months, and every 4-6 hours beyond 6 months. It takes on average 30 minutes to pump.
- Breastfeeding reduces risk of obesity, type II diabetes, and allergies for babies and lowers risk of breast and ovarian cancer, type 2 diabetes and postpartum depression in mothers
- 30-40% of Americans will be a primary caregiver at some point in their life (typically between the ages of 40-60)
- 70% of caregivers report that their caregiving impacts their work

An Economic and Workforce Challenge



Key Savings Opportunity



A 5%-25% weight loss through *sustained treatment** among individuals under age 65 and over 10 years could generate between **\$15.4B and \$34.8B in cumulative medical cost savings.**

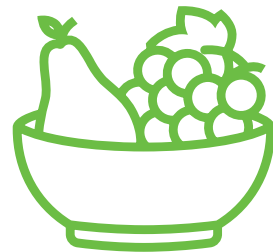
Investment in obesity and diet-related chronic disease prevention and treatment should not be viewed solely as a healthcare expense. It is a long-term economic and workforce strategy that can improve health outcomes, reduce avoidable chronic disease, strengthen workforce participation and productivity, and generate measurable economic value for Indiana.

Employer Alignment with the Prevention and Care Continuum

Employers support each pillar of the statewide continuum:

- **Primary Prevention**

- Healthy food & beverage environments
- Support for physical activity, sleep, stress management
- Breastfeeding friendly workplaces
- Adoption of 5-2-1-0 messaging
- Participation in statewide wellness recognition program



- **Food is Medicine**

- Benefit design supporting Food is Medicine programs (MTM/MTG, PRx, MNT)
- Partnerships with health plans and community organizations
- Support for employees in accessing nutrition supports

- **Clinical Care Pathways**

- Coverage for evidence-based obesity treatment
- Lifestyle medicine benefits
- Employer education to reduce stigma and normalize care



Small Habits. Better Health.

- 5 or more fruits and veggies
- 2 hours or less of recreational screen time
- 1 hour or more of physical activity
- 0 sugary drinks – more water

Water Safety and Drowning Prevention

- According to preliminary data for Indiana, to date in 2026:
 - 20 pediatric drownings
 - 11 pediatric near-drownings

These deaths are preventable!

- IDOH is partnering with local YMCAs, Indiana University School of Public Health, and other organizations to develop a water safety state action plan.
- IDOH provides support to local organizations for resource development and swim lessons.

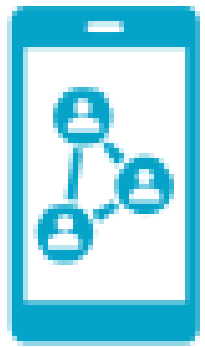
How can you get involved in water safety?

- Participate in state and local child fatality review teams.
- Partner with IDOH on the water safety state action plan.
- Discuss with families the importance of water safety, especially for children with autism who live near pools or retention ponds.

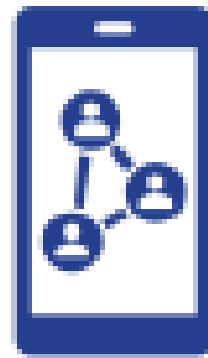


2024 Indiana Youth Tobacco Survey

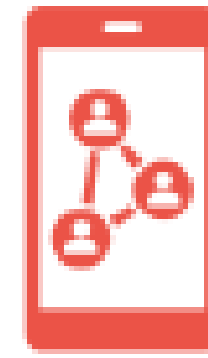
Social Media Use



9 in 10 Middle and High School students reporting using social media.



4 in 5 Middle and High School students reporting using social media daily.



1 in 3 Middle and High School students reporting using social media four or more hours/day.

2024 IYTS Social Media Use

Girls

	Middle School	High School
I don't use social media	9.2	6.1
< 1 time per week	2.5	1.2
About 1 time per week	1.3	0.5*
A few times per week	4.5	3.5
< 1 hour daily	5.8	3.7
About 1-2 hours, daily	20.3	18.6
About 3-4 hours, daily	18.5	24.9
4 or more hours daily	37.8	41.5

Boys

	Middle School	High School
I don't use social media	14.1	10.2
< 1 time per week	2.0	1.5*
About 1 time per week	2.3	0.5*
A few times per week	5.2	4.2
< 1 hour daily	4.7	5.1
About 1-2 hours, daily	21.6	24.3
About 3-4 hours, daily	18.3	25.9
4 or more hours daily	31.9	28.3

Public Health Data Navigator



Indiana Department of Health



Search Health



AUDIENCES ▾

TOPICS ▾

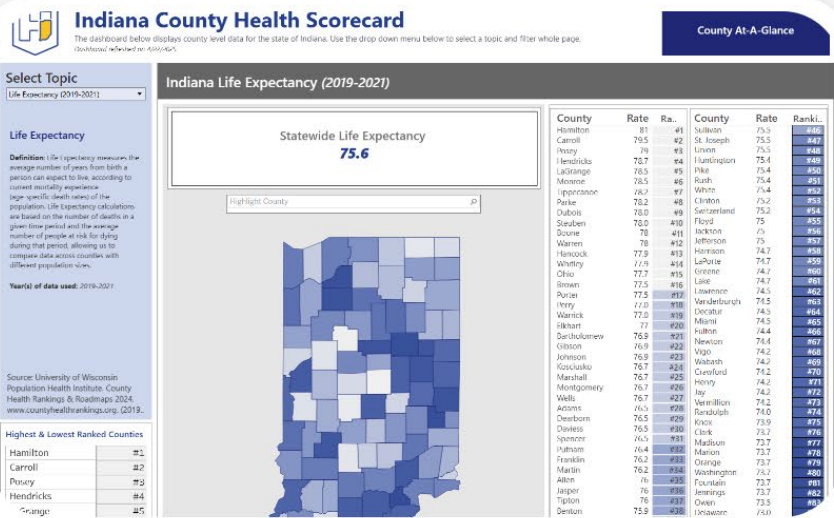
DIRECTORY ▾

TOPICS A TO Z



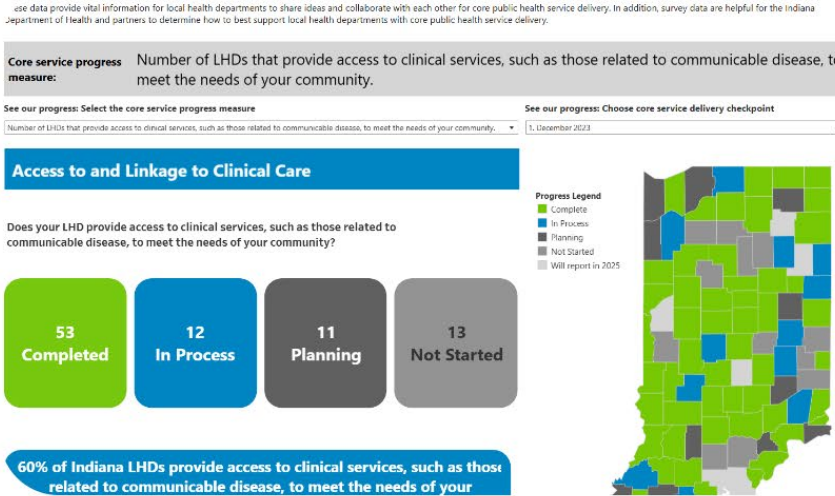
Indiana Department of Health Home

Public Health Data Navigator



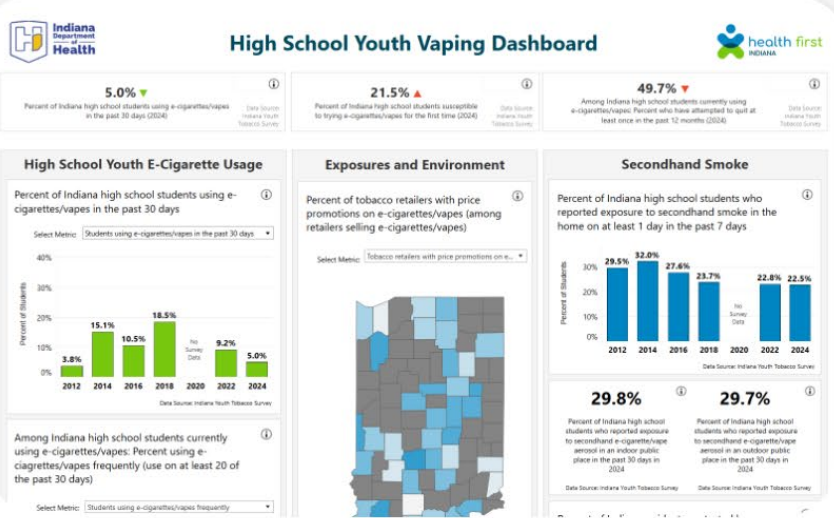
Health First Indiana County Scorecards

Learn More at Health First Indiana



Health First Indiana Core Services Progress

Learn More at Health First Indiana



Health First Indiana State KPI Dashboards

Learn More



Employers Partner with Public Health

- Retain women in the workplace by providing accommodations such as flexible work schedule, paid family leave, access to EAP programs and education
- Know laws to support workers such as the PUMP Act for nursing moms or the Pregnant Workers Fairness Act: federal law that requires employers to make reasonable accommodations for employees who have a known limitation due to pregnancy, childbirth, or related medical conditions, unless the accommodation poses an undue hardship to the employer.
- Infants at Work policy: being piloted at the state
- Offer CPR classes at work

How Employers Can Support



Workforce & Technical Assistance

- Support staff training in wellness, lifestyle medicine, CHW navigation
- Collaboration with LHDs on prevention initiatives

Data Infrastructure

- Sharing claims and absenteeism/presenteeism data
- Aligning workplace metrics with statewide chronic disease goals



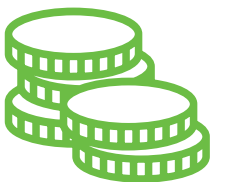
Governance & Accountability

- Participation in employer advisory workgroups
- Alignment with statewide policies

Employers contribute to system enablers that make statewide implementation possible

Sustainability & Financing

- Investment in preventive benefits
- Public-private partnerships
- Demonstration of workplace ROI



A Healthier Indiana Starts With Us

- We stand at a pivotal moment for public health
- Your expertise is essential to shaping Indiana's future
- We all have a role to play



Thank you!

Scan to connect
on LinkedIn



Scan to submit
feedback survey



Presenters



Brighter
Futures
INDIANA



Lindsay Weaver, M.D.



Camille Blunt



Mary Jane Eisenhauer, Ed.D.



Kasie Tenbarger



Andi Amburgey

HEA 1177

Indiana's Expanded Employer Childcare Expenditure Credit

What employers, childcare providers and communities need to know

EFFECTIVE FOR TAX YEAR 2026 AND LATER



HEA 1177 at a glance

The 2026 law turns a narrowly focused capital credit into a more flexible employer childcare tool.

More employers

Eligibility expands from employers with 100 or fewer employees to employers with 500 or fewer employees.

More expenses

Operating costs and contracts for childcare services can qualify – not only facility acquisition, construction or expansion.

More partnerships

Employers may contract directly with licensed providers or use an intermediary that contracts with one or more qualified facilities.

Local investment

TIF revenues may support construction, expansion or ongoing operation of childcare facilities serving an allocation area.

The core credit remains 50% of qualified Indiana expenditures, up to \$100,000 per employer per tax year.

Statewide credits remain capped at \$2.5 million per fiscal year and are awarded in the order of returns claiming the credit.

Sources: Indiana DOR Income Tax Information Bulletin #126 (Apr. 2026); HEA 1177; Indiana FSSA/OECOSL HEA 1177 messaging.

Previous credit vs. HEA 1177

Side-by-side: taxable years 2024–2025 compared with 2026 and later.

FEATURE	2024–2025	2026+ • HEA 1177
Employer size	100 or fewer employees	500 or fewer employees
Credit amount	50% of qualified expenditures; max \$100,000	Same: 50%; max \$100,000
Facility requirement	Indiana licensed + federal §45F qualified; specific employer operation/contract relationship required	Indiana licensed + federal §45F qualified; operation requirement removed from facility definition
Capital expenses	Acquisition, construction, rehabilitation, expansion; certain licensure costs	Still eligible
Operating costs	Generally not included as a stand-alone qualifying category	Added: operating costs of qualified facilities, including certain training, scholarships and higher compensation
Childcare services	Narrower facility/contract structure	Added: contracts with qualified facilities to provide childcare services to employees
Intermediaries	Not expressly included	Added: contracts with intermediaries that contract with qualified facilities
Resource and referral	Not expressly included in Indiana qualified expenditure definition	Added: contracted childcare resource and referral services
Recapture	Five-year state recapture provisions applied	State recapture provision repealed

Source: Indiana DOR Income Tax Information Bulletin #126. State credit mechanics shown here are Indiana-specific, not the separate federal §45F credit.

What employers should know

HEA 1177 creates several ways to build childcare into a workforce strategy.

- Confirm eligibility: The employer must have Indiana state tax liability and 500 or fewer employees; pass-through entities may qualify.
- Work with an Indiana licensed facility that also meets the federal §45F qualified-facility definition.
- Choose a model: invest in an employer facility; support a provider's capital or operating costs under contract; contract for childcare services; use a qualified intermediary; or contract for resource/referral services.
- Document expenditures and contracts carefully. The credit is claimed on the Indiana state tax return using Credit Code 876.
- Plan early: The statewide credit pool is \$2.5 million per fiscal year, and credits are awarded in the order of returns claiming them.

Quick math

\$120,000 in qualified expenditures × 50% =
\$60,000 potential Indiana credit.

Annual ceiling

An employer's credit cannot exceed \$100,000 in a taxable year.

Unused credit

Excess credit may be carried forward for up to three taxable years; no carryback or refund.

Source: Indiana DOR Income Tax Information Bulletin #126, pp. 2–3.

Employer-supported childcare: eligible pathways

The expansion gives employers options beyond building and operating an on-site center.

1	Build / expand	Acquire, construct, rehabilitate or expand property used as a qualified childcare facility.
2	Support operations	Contract with a qualified provider for operating costs or cover operating costs of an employer facility.
3	Purchase care	Contract with a qualified facility to provide childcare services for employees.
4	Use an intermediary	Contract with an intermediary that contracts with one or more qualified Indiana childcare facilities.
5	Resource and referral	Contract for childcare resource and referral services for employees.

Source: Indiana DOR Income Tax Information Bulletin #126, definition of “qualified childcare expenditures” for 2026 and later.

What childcare providers should know

Providers can become partners in employer benefit strategies – but the tax credit belongs to the eligible employer.

Be credit-ready

Maintain Indiana licensure and understand the federal §45F qualified-facility requirements that are incorporated into Indiana's definition.

Package partnership options

Offer employers clear contract models for reserved access/services, operating support, facility expansion or other qualifying arrangements.

Document the arrangement

Contracts, invoices and expense descriptions should clearly identify the qualifying services or costs supported by the employer.

- HEA 1177 removes the prior requirement that a qualified facility be operated by the taxpayer, jointly with the taxpayer or under the prior specified contract structure.
- An existing childcare business generally is not the taxpayer eligible to claim Indiana's employer credit merely for its own operating expenses; the opportunity is to partner with eligible employers.
- Providers can approach nearby employers, employer coalitions and intermediaries with scalable solutions that add or stabilize childcare capacity.

Sources: Indiana DOR Income Tax Information Bulletin #126; IC 6-3.1-39.5.

New TIF option for childcare

Effective July 1, 2026, local redevelopment commissions have an additional economic-development tool.

TIF revenues may provide financial assistance – including grants or loans – to encourage or incentivize the construction, expansion or ongoing operation of childcare facilities.

Where?

The childcare facility may be located in the allocation area OR serve the allocation area.

How?

Redevelopment commissions have discretion to provide financial assistance, including grants or loans.

Why it matters

Communities can treat childcare capacity as economic development infrastructure that supports employers and workers.

Important: HEA 1177 authorizes a permissible use of TIF revenue; it does not automatically dedicate TIF dollars to childcare.

Source: HEA 1177; IC 36-7-14-39(b)(4)(O); 2026 redevelopment commission legislative summary.

How an employer-provider partnership could work

Illustrative example – actual eligibility depends on the facts, contract terms and tax guidance.



Example: \$200,000 of qualified expenditures → potential \$100,000 Indiana credit (annual employer maximum).

Illustration based on Indiana DOR Bulletin #126. Not tax or legal advice.

Implementation checklist

A practical sequence for employers considering the credit.

- ✓ Assess employee childcare demand and identify the workforce problem to solve.
- ✓ Confirm employer size, Indiana tax liability and potential credit value with a tax professional.
- ✓ Identify Indiana licensed providers or qualified intermediaries and verify facility eligibility.
- ✓ Select the support model and negotiate a contract that clearly describes services and qualifying expenditures.
- ✓ Create internal documentation and accounting processes before expenditures are incurred.
- ✓ Coordinate with tax preparers to claim Credit Code 876 and track any carryforward.
- ✓ For expansion projects, explore whether the local redevelopment commission could use TIF assistance.

Source: Indiana DOR Income Tax Information Bulletin #126 and HEA 1177.

Indiana credit vs. federal employer-provided childcare credit

They are separate incentives. Coordinate with a tax advisor before assuming the same expenditure can generate both benefits.

Indiana • HEA 1177

- 50% of qualified Indiana expenditures
- Maximum \$100,000 per employer/year
- Employer generally must have 500 or fewer employees
- \$2.5 million statewide annual pool
- Three-year carryforward; no refund or carryback
- Claimed on Indiana return using Credit Code 876

Federal • IRC §45F (2026+)

- 40% of qualified childcare expenditures; 50% for eligible small businesses
- 10% of qualified resource/referral expenditures
- Maximum generally \$500,000; \$600,000 for eligible small businesses
- Separate federal definitions, limitations and filing requirements
- Claimed using federal Form 8882

Do not treat the federal rules as a substitute for Indiana eligibility requirements.

Sources: Indiana DOR Bulletin #126; IRS, "Employer-provided childcare credit: Tax year 2026 and later."

Key takeaways

HEA 1177 is designed to make employer-supported childcare easier to use and easier to scale.

- Employers** More businesses qualify and more types of spending can generate the credit.
- Providers** New partnership opportunities can support operating stability, services and capacity expansion.
- Communities** TIF can now be part of the childcare infrastructure financing toolkit.
- Action** Start with workforce need, then align the provider relationship, contract and tax documentation.

Primary references

Use the most current agency guidance when advising employers or structuring transactions.

- Indiana Department of Revenue, Income Tax Information Bulletin #126 – Employer Childcare Expenditure Credit (April 2026).
- Indiana Department of Revenue, 2026 Legislative Synopsis – HEA 1177, Childcare Assistance.
- House Enrolled Act 1177 (2026), including IC 6-3.1-39.5 amendments and IC 36-7-14-39(b)(4)(O).
- Indiana FSSA / Office of Early Childhood and Out-of-School Learning, Employer Childcare Expenditure Tax Credit – HEA 1177 messaging.
- Internal Revenue Service, Employer-provided childcare credit: Tax year 2026 and later (IRC §45F).

DISCLAIMER: Presentation prepared for general education.
Taxpayers should confirm eligibility and treatment with Indiana DOR guidance and their tax/legal advisors.

Presenters



Brighter
Futures
INDIANA



Lindsay Weaver, M.D.



Camille Blunt



Mary Jane Eisenhauer, Ed.D.



Kasie Tenbarger



Andi Amburgey

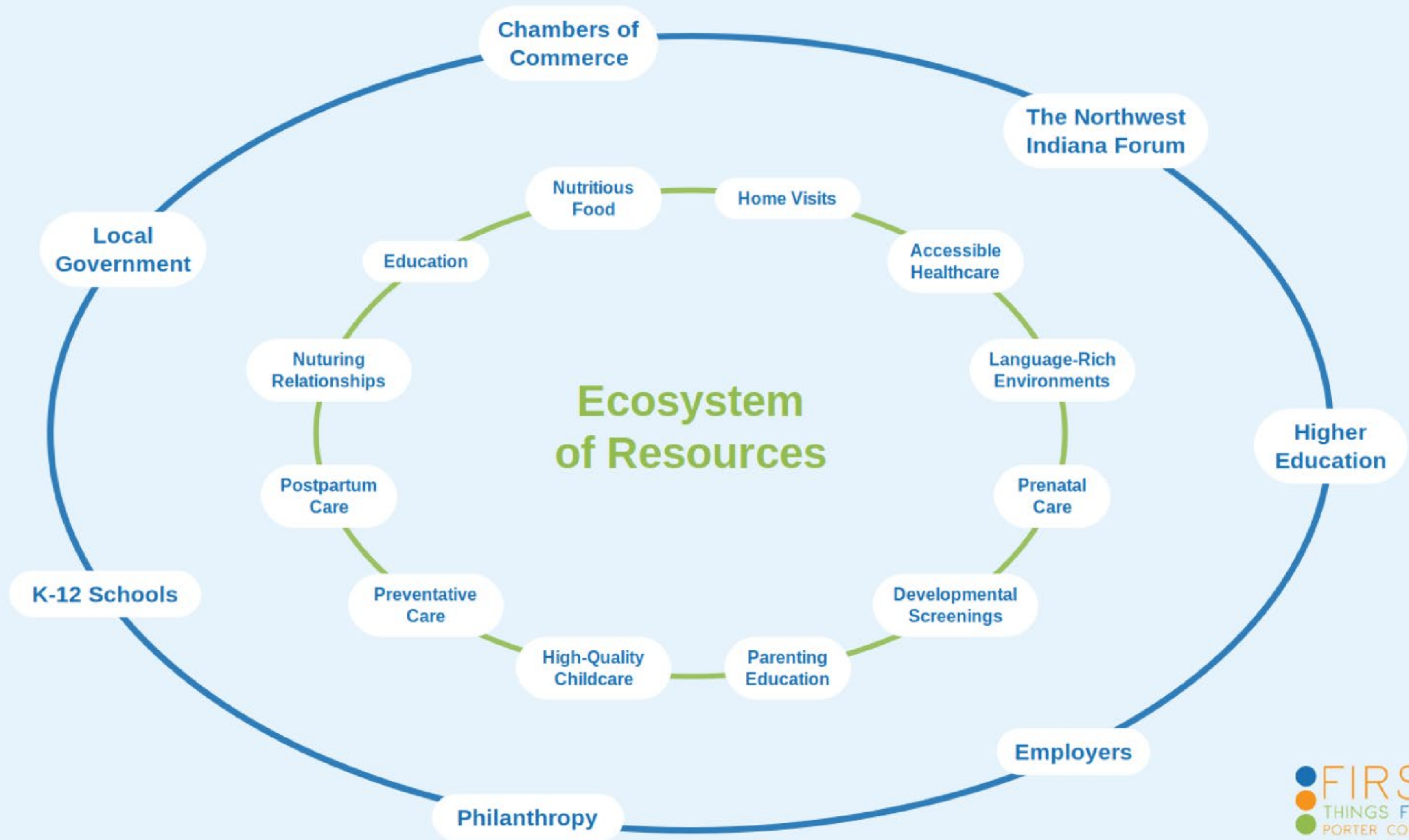


For a Stronger Workforce: From Data to Action

SEPTEMBER 23, 2026

**What is the
most
important
resource that
families raising
0 to 3 year
olds need?**





A CULTURE OF CARE



Develop a
communitywide
agenda



Build a seamless
ecosystem
of support



Advocate for
policies that
support babies

— SELF



— NWI Family Forward Employer Lab

— Northwest Indiana
Childcare
Investment Strategy
Study

Family Forward NWI Employer Lab

Helping employers align business goals with the needs of working families

A three-session learning and action series • April–May 2026

Facilitated by First Things First Porter County in partnership with the Northwest Indiana Forum and regional experts.



18 regional organizations



3 sessions • April–May 2026

1

1. Readiness

Business case for family supportive workplaces, early childhood development, and employee surveys

2

2. Idea Lab

Family Forward Workplace checklist, real-time data exercise, and action areas including lactation support, pregnancy accommodations, remote work, and living wages

3

3. Let's Get to Work

Regional economic strategy, expanded employer childcare tax credit, TriShare and CoShare models, and legislator briefing



Every participating organization completed the readiness checklist and committed to employee surveys.

Findings will shape the Family Forward NWI WORKBook and future employer engagement.

Building Buy-In: Start with Relationships

HOW WE GOT BUSINESSES TO THE TABLE

1 Lead with existing relationships

We recruited through FTF's SELF fellowship, the Northwest Indiana Forum, Porter County Community Foundation, local universities, and our local Chambers of Commerce, most notably the Duneland and Valpo Chambers.

2 Invite believers, not skeptics

We focused on businesses already curious about supporting families, not ones we had to convince.

3 Keep the group small

Our goal was 8 organizations at the table. We ended up with 18, and any size works.

4 Frame it as shared learning

We said "learn along with us," not "here's the plan." There were no wrong answers.

The Employer Lab in Action

FROM CONVERSATION TO MOMENTUM

1. Frame the conversation

No wrong answers. Support isn't only about big-budget benefits, it's about culture and flexibility.

2. Facilitate with real tools

Employee survey templates, a recognized best practice, plus Family Forward Workbook checklists, discussion topics, and Best Place for Working Parents resources.

3. Try a real-time data exercise

Big sticky-note topic sheets on the wall. Participants used green, yellow, and red dot stickers to map what their organization already offers.

Momentum built with every session. By session three, local legislators asked to attend, and some spoke in support.

Want to try this in your community? We're happy to share our full agenda, schedule, and workbook.



THE BEST PLACE FOR
WORKING PARENTS®



Be recognized as a Best Place for Working Parents®

Working Parents Powering Business: The Future of Workplace Success

Gain a competitive advantage with the new
businesses designation through a 3-minute,
online self-assessment!



About the self-assessment

With our short, confidential online self-assessment businesses can see if they qualify for a **Best Place for Working Parents®** designation and view how their company compares to other companies of like size and industry.

Scan the code to take the confidential, 3-minute
self-assessment with immediate online results.

Family-friendly is business friendly

The assessment highlights ONLY the family-friendly policies that also have research-proven benefit to businesses' bottom line. Each question ties to policies that positively impact employee attraction, retention, satisfaction and productivity.



Only 27% of
families have the father as
the sole breadwinner.



83% of millennials
will leave one job for another
with stronger family policies.



Replacing an employee
costs a business 6-9 months
of that employee's salary.

BUSINESS.BESTPLACE4WORKINGPARENTS.COM



Thank You!

Presenters



Brighter
Futures
INDIANA



Lindsay Weaver, M.D.



Camille Blunt



Mary Jane Eisenhauer, Ed.D.



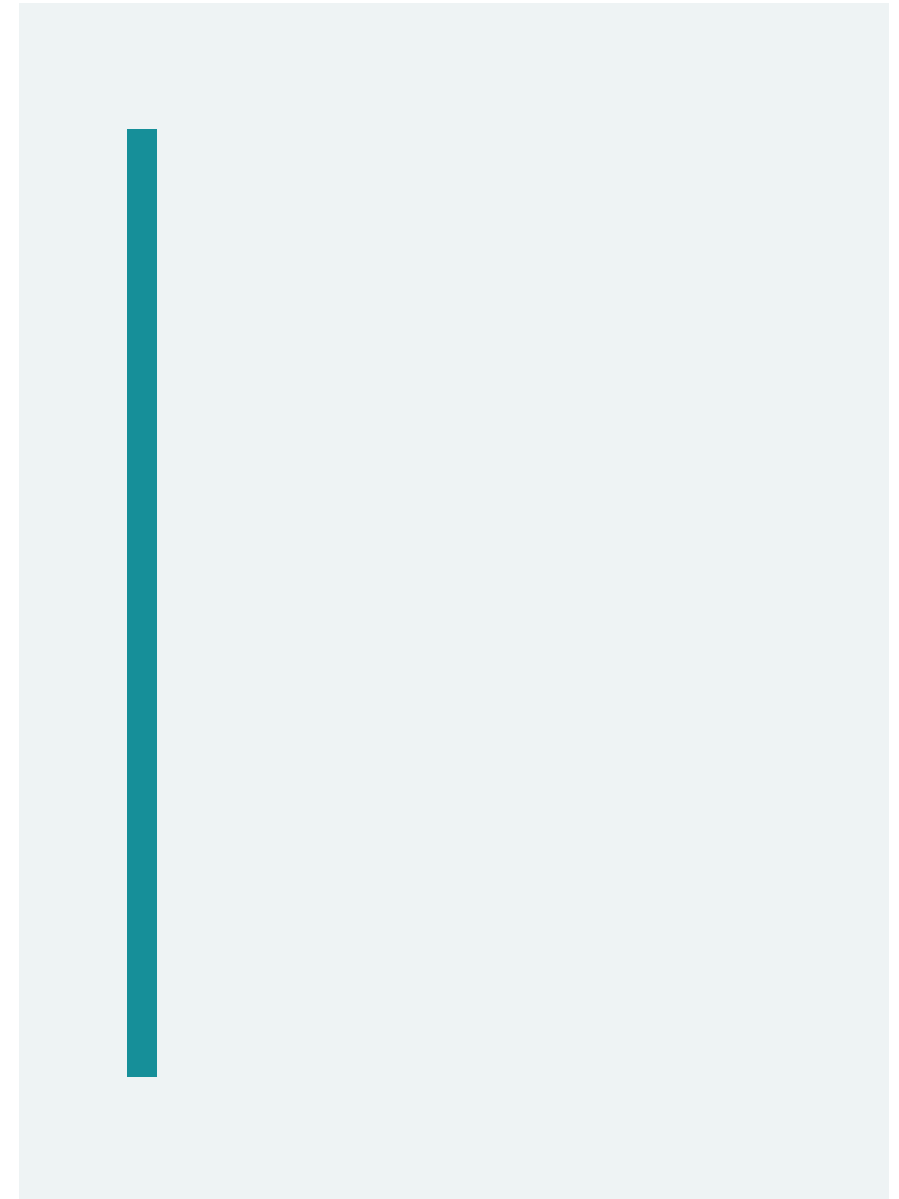
Kasie Tenbarger



Andi Amburgey

Workforce Childcare Strategies

Survey employees' childcare needs —
respond with practical, low- or no-cost moves.



Childcare support strengthens the workforce



A survey is a decision tool—not the strategy

**The goal is not more data.
The goal is a better first move.**

01

Listen

Understand who needs care, when they need it, and what gets in the way.

02

Prioritize

Separate widespread needs from isolated requests—and immediate options from longer-term ideas.

03

Pilot

Choose one or two feasible actions, test them, and report back.

Trust drives truthful data

5–7 minutes

A short, focused survey signals that you respect employees' time—and makes completion easier across shifts and roles.

01 **Explain the why**

State what the survey will inform, how long it takes, and when employees will hear back.

02 **Protect privacy**

Make participation voluntary; avoid names and unnecessary personal details; do not report tiny subgroups.

03 **Ask only actionable questions**

If an answer cannot change a policy, pilot, resource, or next step, remove the question.

04 **Make every role reachable**

Offer mobile and paper access, multiple languages if needed, and paid time to respond.

Four question banks reveal the full story

01 Who needs care?

Children or dependents by age band, current arrangements, and whether care is needed now or anticipated.

02 When and where?

Work schedules, commute patterns, regular hours, nontraditional hours, backup care, and school-break needs.

03 What gets in the way?

Cost, availability, hours, reliability, quality, location, transportation, and work disruptions.

04 What would help?

Rank preferred supports, likely usage, tradeoffs, and one open-ended question for needs you missed.

Every question should point to a decision

SIGNAL	ASK	POSSIBLE FIRST MOVE
Schedule mismatch	Which days or times are hardest to cover?	Predictable schedules, flexed start/end times, or structured shift swaps.
Information gap	How difficult is it to find suitable care?	A vetted resource list, a benefits walkthrough, or a named navigation contact.
Backup need	How often does planned care fall through?	A clear emergency-flexibility practice or local backup-care partnerships.
Affordability	Which barriers and supports matter most?	Promote existing dependent-care benefits, public resources, or provider discounts.
School-age gap	When are before/after-school and breaks hardest?	Schedule adjustments, school-break resources, or local program connections.

Patterns reveal low/no-cost moves

IF YOU HEAR

“Care works—until schedules change.”



START BY TRYING

Publish schedules earlier; allow manager-approved swaps; test flexible start/end windows.

“I do not know what help already exists.”



Centralize benefits and community resources; host a short information session; name a contact.

“One disruption becomes an attendance problem.”



Clarify emergency flexibility; cross-train where practical; create a consistent manager response.

“Access matters more than a new cash benefit.”



Ask local providers about discounts or priority access; share verified openings and referral channels.

Start with policy clarity, flexibility, information, and partnerships—then build the business case for higher-cost options only if the data supports it.

Five low-cost childcare moves to start now

STRATEGY	START THIS WEEK	EMPLOYER MOVE
Predictable scheduling	Publish schedules sooner	Flex start/end times, enable structured swaps, or use hybrid work where feasible.
Resource navigation	Name one reliable starting point	Link them to BrighterFuturesIndiana.org ; explain benefits employees already have in the area.
Emergency flexibility	Set one consistent manager practice	Clarify call-off options, cross-train where practical, and avoid caregiver penalties.
Peer support	Create a caregiver channel or ERG	Share school-break resources, verified openings, and practical lessons learned.
Provider partnership	Ask before paying	Seek employee discounts, priority notification, or a simple referral relationship.

Match childcare benefits to the need

01 Do you offer childcare benefits now?

02 YES → scale what works or enhance it

03 NO → is a specific benefit already in mind?

04 If funding access: tuition support or reserved seats

05

Not sure? Pilot a low-cost move.

Communication is part of the survey

LAUNCH

Make the promise



Why now
5–7 minutes
Voluntary + confidential
Deadline + access link

REMIND

Make it easy



One respectful reminder
Mobile + paper options
Paid response time
No pressure or tracking
language

REPORT BACK

Close the loop



What we heard
What we can do now
What needs more study
Date of the next update

Silence after a survey is a message. Reporting back builds credibility—even when the answer is “not yet.”

A 30-day path from listening to action

WEEK 1

Define

Choose the decisions the survey can inform. Confirm privacy, ownership, and reporting rules.

WEEK 2

Test

Pilot the questions with employees across roles and schedules. Fix wording and access barriers.

WEEK 3

Listen

Launch, provide time to respond, and send one respectful reminder.

WEEK 4

Act

Choose one or two pilots, share results, and set a date to review impact.

ASK → LEARN → ACT → REPORT BACK

Full question banks, tips, and communication templates: view.ceros.com/earlylearningin/child-care-benefits/p/1

Thank you!



Brighter
Futures
INDIANA



Lindsay Weaver, M.D.



Camille Blunt



Mary Jane Eisenhauer, Ed.D.



Kasie Tenbarger



Andi Amburgey