ICSEW BILL ALERT



Supporting employers providing child care assistance to employees



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Legislative Hotline: **1.800.562.6000**

Supporting employers providing child care assistance to employees by establishing a business and occupation tax credit for businesses and requiring the department of revenue to provide a report to the legislature.

- Beginning January 1, 2026, a business may take a credit against their business's excise tax equal to all
 costs related to providing child care assistance to employees
- It is the legislature's specific public policy objective to provide reduced tax liability for businesses that provide child care assistance for employees
- "Child care assistance" means the portion of the employee's salary or wage that is provided by the employer to the employee to be used to offset the employee's expenses related to child care, including tuition
- This section expires January 1, 2034
- If a review finds that the tax preference increases the number of businesses in the state that provide child care assistance for employees by 15 percent, then the legislature intends to extend the expiration date of this tax preference

ICSEW Legislative and Policy Subcommittee is providing the following Bill Alert as a service to inform state employees of bills that may impact them. ICSEW asks that employees remember to share their opinion in an ethical way, on their own time, & using their own phone, computer, or device.

As state employees, we cannot use state time or resources to lobby for or against legislative proposals (RCW $\underline{42.52.160}$ and $\underline{42.52.180}$). On your own time and using your own resources, let your voice be heard by:

Contacting your legislator directly by phone at the legislative hotline: 1-800-562-6000. Finding their contact information: http://app.leg.wa.gov/DistrictFinder/ Commenting on a bill online. You can find out how: https://app.leg.wa.gov/pbc/