



September 15, 2021

Senator Adam Gomez, Chair
Joint Committee on Children, Families
And Persons with Disabilities
State House, Room 413-B
Boston, MA 02133

Representative Michael Finn, Chair
Joint Committee on Children, Families
And Persons with Disabilities
State House, Room 274
Boston, MA 02133

Dear Chairs,

I am writing on behalf of the Greater Boston Chamber of Commerce and our 1,300 members in support of H.245, *An Act to provide relief for the cost of child care*. Massachusetts cannot remain competitive in attracting workforce talent if child care costs are unaffordable for families. This bill will help address the high cost of child care services by doubling the Massachusetts personal income tax deduction for employment related expenses from \$4,800 to \$9,600 for individual tax filers and from \$9,600 to \$19,200 for couples filing jointly. This deduction has not been adjusted since January 2002.

According to a 2019 [survey](#) conducted by the Boston Mayor's Office of Women's Advancement, Massachusetts has the second highest child care costs in the nation with an average cost of \$20,913 per year for an infant. This cost represents a barrier to entry into the workforce for parents who want to work: 26 percent of respondents who stayed home with their child indicated a need or desire to work. Increasing the allowable deduction defrays child care costs and can make it more affordable for working families.

Investment in child care services also has positive implications for youth and the broader economy. According to research by the Centers for Disease Control ([CDC](#)), investments in early childhood education result in earnings gains associated with high school graduation, health care cost savings, and reductions in crime. For businesses, the [U.S. Chamber of Commerce](#) reports that employers see lower turnover rates when their employees have access to affordable child care benefits. Making child care more affordable through tax benefits can have long-term payoffs for both individual families and the economy.

Thank you for your consideration of this testimony and please contact the Chamber with any questions.

Sincerely,

A handwritten signature in cursive script that reads "James E. Rooney".

James E. Rooney
President and CEO

CC: Members of the Joint Committee on Children, Families, and Persons with Disabilities