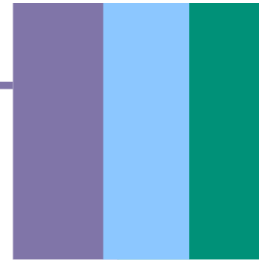




POLLING MEMO: Republican Support for Child Care Tax Policies



April 2025

Polling conducted by Republican pollsters UpONE Insights on behalf of First Five Years Fund (FFYF) shows strong support for expanding child care-related tax credits. This is especially relevant as the Republican-controlled Congress and White House continue their work on a tax package in advance of the expiration of the Tax Cuts and Jobs Act.

Context

The U.S. tax code contains three provisions designed to help working families and employers with child care expenses, but they haven't been updated in decades and, as a result, have not kept pace with the cost of care.

- The **Child and Dependent Care Tax Credit**, the only tax credit that directly helps low- and middle-income working parents offset the cost of child care, last updated in 2001;
- **The Dependent Care Assistance Plan, or DCAP**, a flexible spending account that allows working parents to set aside pre-tax dollars to pay for child care expenses, last updated in 1986;
- And the **Employer-Provided Child Care Credit (known as 45F)**, which supports businesses who want to help locate or provide child care for their workforce, last updated in 2001.

Relevant Polling Data

Republican voters are worried about child care costs.

- 3 out of 4 (73%) of Republicans say not being able to find or afford child care is a “crisis” or “major problem” for working families.
- Nearly two thirds (61%) of Republican voters under age 34 say either they or someone they know have put off having children due to child care costs.

Republican voters show strong support for expanding child care tax credits.

- **CDCTC**: 83% of Republican voters support increasing the CDCTC. It is also incredibly popular with key voting demographics including 81% of GOP primary voters, 90% of Hispanic voters, 84% of suburban voters and 86% of rural voters.
- **DCAP**: 86% of Republican voters support DCAP, including 84% of GOP primary voters, 84% of Hispanic voters, and 84% of 2024 Trump voters.
- **45F**: 81% of Republican voters support 45F, including 82% of GOP primary voters, 92% of Hispanic voters, and 79% of 2024 Trump voters.

Republican voters believe expanding child care tax credits would help working families.

- 83% of Republicans say expanding child care tax credits will lower costs for working families
- 67% of Republicans also believe expanding child care tax credits, allowing families to find and afford child care, will strengthen the overall economy.

For More Information

- More polling data can be found here - <https://www.ffyf.org/2025/02/12/2025poll/>
- To connect to an expert at First Five Years Fund, contact Jane Fillion at jfillion@ffyf.org