**Toward Available, Affordable, and Quality Childcare Services**

The *Women, Business and the Law* childcare pilot indicators aim to measure laws and regulations on the provision of formal childcare services within three structural pillars:

* those that increase availability of services by supporting diverse types of childcare provision and its convenience (*availability pillar*);
* those that increase affordability of services through government support (financial or non-financial) to parents, private childcare centers, employers, or cost-regulating structures (*affordability pillar);* and
* those that improve quality of services (*quality pillar*).

Data collection builds on established *Women, Business and the Law* methodology and expertise, focusing on existing laws and regulations around the provision of childcare services. Both federal and local legislation applicable to the main business city are considered. For federal systems, where provision of childcare is not established at the national level, legislation applicable to the main business city is explored. Non-binding documents and instruments – typically referred to as policy notes, national strategies, guidelines, recommendations, declarations, and opinions – were not considered for the purposes of data collection. Official ministerial websites specifying or explaining certain regulatory aspects covered within the established three-pillar framework were cited in limited circumstances.

*Assumptions*:

**It is assumed that the parent**

* Resides in the economy’s main business city.
* Has reached the legal age of majority and is capable of making decisions as an adult. If there is no legal age of majority, the parent is assumed to be 30 years old.
* Is sane, competent, in good health, and has no criminal record.
* Is a lawful citizen.
* Is a cashier in the food retail sector in a private supermarket or grocery store.
* Has at least one child of below the pre-primary school starting age.

*Definitions:*

**Childcare services:** early childhood care and education services offered to children from birth up to pre-primary school starting age – typically under the age of 3 – on a regular basis outside of their own family. Childcare services can be offered at center-based facilities, which may include nurseries, daycares, creches, kindergartens, and formal preschools.[[1]](#footnote-2) Services for children of pre-primary school starting age, typically 3 years of age, up to primary school entry age are not considered in the pilot. The following types of childcare services are not covered to ensure comparability of the data:

* Services provided in the child’s own home or a caregiver’s home, within family, foster care, voluntary organizations, private individuals (nannies, au pairs, babysitters), and other informal arrangements, including community-based services, and services provided at religious or philanthropic schools.
* Services provided at centers that receive children only in specific circumstances, including protection centers, orphanages in case of the loss of one or both parents, or transit centers that receive children with difficult family situations.

**Publicly provided childcare services**: services offered at center-based facilities operated and funded by the government. These may include daycares, nurseries, creches, preschools, and kindergartens, with varying terminology on an economy-by-economy basis.

**Privately provided childcare services:** stand-alone, privately-run childcare centers that are not operated and funded by the government. These may include daycares, nurseries, creches, preschools and kindergartens, with varying terminology on an economy-by-economy basis. Private childcare services can be non-profit or for-profit entities.

**Child-to-teacher ratio:** number of children for every teacher in a class. A 3:1 child to teacher ratio indicates that there are 3 children for every one teacher.

**Employee:** an individual employed full-time for wages in the food retail sector in a private supermarket or grocery store who has a child between the ages of 0 and up to primary school starting age.

**Employer:** private sector company.

**Employer provided childcare:** childcare services provided by the employer. It can take the following forms:

* **On-site childcare**: a childcare center established directly by the employer or an appointed third party on company premises.
* **Off-or-near site childcare:** a childcare center established by the employer [or several employers] not on company premises, including in communities where employees live.
* **Employer-supported childcare:** a private childcare center supported by the employer. This includes monetary and non-monetary support provided to pre-existing childcare centers to benefit the company’s employees.

**Group size:** maximum number of children allowed per class.

*Economy Coverage:*

Algeria; Angola; Argentina; Australia; Bahamas, The; Bahrain; Bangladesh; Barbados; Belgium; Belize; Bhutan; Bolivia; Botswana; Brazil; Bulgaria; Cabo Verde; Canada; Chile; China; Colombia; Cote d'Ivoire; Croatia; Czech Republic; Denmark; Djibouti; Ecuador; Egypt, Arab Rep.; Ethiopia; Fiji; France; Gabon; Georgia; Ghana; Guinea; Hong Kong SAR, China; India; Indonesia; Iran, Islamic Rep.; Jordan; Kenya; Korea, Rep.; Kuwait; Kyrgyz Republic; Lithuania; Malawi; Malaysia; Malta; Mauritania; Mauritius; Mexico; Moldova; Mongolia; Morocco; Namibia; Nepal; Nicaragua; Norway; Oman; Pakistan; Panama; Paraguay; Peru; Philippines; Poland; Portugal; Puerto Rico (U.S.); Qatar; Romania; Russian Federation; Rwanda; Senegal; Serbia; Sierra Leone; Singapore; Slovenia; South Africa; Spain; Sri Lanka; Suriname; Switzerland; Tajikistan; Tanzania; Thailand; Togo; Trinidad and Tobago; Tunisia; Turkey; Uganda; Ukraine; United Arab Emirates; United Kingdom; United States; Uzbekistan; Vietnam; Zambia

**I. Availability Pillar**

1. What is the pre-primary school starting age?
   * The pre-primary school starting age is the age at which children typically enter formal pre-primary education as the initial stage of organized instruction, designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between home and a school-based atmosphere.[[2]](#footnote-3) Where early childhood education and care is divided into different cycles depending on the age of the child (i.e. creches, nurseries, kindergartens, etc.), this is typically the last cycle before the start of primary school age. Where differences exist in the entrance age depending on the level of pre-primary education, it is assumed that children start at the official entrance age for the lowest level of pre-primary education.[[3]](#footnote-4) If the official entry age is not a full number, for example 2 years and 6 months, the age is rounded up to the closest whole number. Official Websites, National Curriculum Frameworks, and national policies can be cited for purposes of this question in case of absence of other legal instruments.

* The answer is the official age (in years) at which children can enter the lowest level of pre-primary education.

1. Does the law regulate public provision of childcare services?

* The answer is “Yes” if provision of public childcare services is regulated and terms of such provision and associated responsibilities of the government are defined.
* The answer is “Yes” if the government must guarantee the availability of childcare services and/or sufficient supply of places in childcare centers.
* The answer is “Yes” if childcare services are available universally, but there are priority criteria for admission when there is not enough space for all children.
* The answer is “No” if public provision of childcare services is not regulated, but public provision may exist in practice.
* The answer is “No” if childcare services are 100% run by non-state institutions.

1. Does the law regulate private provision of childcare services?

* The answer is “Yes” if provision of private childcare services is regulated and terms of such provision and associated responsibilities of private providers are defined.
* The answer is “No” if private provision of childcare services is not regulated.

1. Does the law mandate the employer to provide or support childcare services?

* The answer is “Yes” if the law requires employers to directly provide childcare services for the employees’ benefit.
* The answer is “Yes” if the law requires employers to support pre-existing, stand-alone childcare services for the employees’ benefit.
* The answer is “Yes” if the law requires employers to provide employees with some form of financial support specifically for the use of childcare.
* The answer is “No” if the law does not require employers to provide or support childcare services.
* The answer is “No” if employers have the option to provide childcare services but are not required to.

1. Where the law mandates the employer to provide or support childcare services, is the mandate conditioned by any criterion?

* If the answer to question 4. is “No,” the answer to this question is “N/A”.
* The answer is “Yes” if the law requires employers to provide or support childcare services when they employ a certain number of employees regardless of the employees’ gender. This number may or may not be specified.
* The answer is “Yes” if the law requires employers to provide or support childcare services only when they employ a certain number of female employees. This number may or may not be specified.
* The answer is “Yes” if the law mandates employers to provide or support childcare services based on other criterion than number of employees or number of female employees.
* The answer is “No” if there is no criterion according to which employers are mandated to provide or support childcare services.

1. Where the law mandates the employer to provide or support childcare services, is the mandate conditioned by the number of employees regardless of their gender?

* If the answer to question 4. is “No,” the answer to this question is “N/A”.
* The answer is “Yes” if the law requires employers to provide or support childcare services when they employ a certain number of employees regardless of the employees’ gender. This number may or may not be specified.
* The answer is “Yes” if the law requires employers to provide or support childcare services only when they employ a certain number of employees regardless of the employees’ gender. This number may or may not be not specified, including where the law explicitly states that this number can be established by the order of the Ministry.
* The answer is “No” if there is no criterion according to which employers are mandated to provide or support childcare services.

1. Where the law mandates the employer to provide or support childcare services, is the mandate conditioned by the number of female employees?

* If the answer to question 4. is “No,” the answer to this question is “N/A”.
* The answer is “Yes” if the law requires employers to provide or support childcare services when they employ a certain number of female employees regardless of the employees’ gender. This number may or may not be specified.
* The answer is “Yes” if the law requires employers to provide or support childcare services only when they employ a certain number of female employees regardless of the employees’ gender. This number may or may not be specified, including where the law explicitly states that this number can be established by the order of the Ministry.
* The answer is “No” if there is no criterion according to which employers are mandated to provide or support childcare services.

1. Where the law mandates the employer to provide or support childcare services, is the mandate conditioned by other criteria?

* If the answer to question 4. is “No,” the answer to this question is “N/A”.
* The answer is “Yes” if the law requires employers to provide or support childcare services based on a specific criterion that does not include number of employees regardless of their gender or number of female employees.
* The answer is “No” if there is no criterion according to which employers are mandated to provide or support childcare services.

1. Does the law mandate specific minimum hours of operation of childcare centers?
   * This question examinesa specific number of hours per day during which childcare centers are required to operate. For the purposes of this question, weekly hours are converted to daily hours dividing by 5 business days, where applicable. If hours are not a full number and include minutes, the minutes are divided by 60 to determine a decimal proportion of an hour to be rounded up to a whole number. If hours differ depending on inclusion or exclusion of co-curriculum activities, hours are specified based on inclusion of co-curriculum activities. If the law specifies the basic and extended hours, basic hours are specified. If the hours are different on weekdays and weekends, hours on weekdays are specified. If hours of operation for private centers depend on whether they receive public funds, it is assumed that private centers do not receive public funds.

* If the law mandates specific hours of operations for childcare centers, the answer is the daily number of hours that a childcare center must operate for.
* The answer is “No” if the law is silent on hours of operation.
* The answer is “No” if the law recommends, but does not mandate, hours of operation.
* The answer is “No” if the law specifies hours of classes or hours of work for teachers, but not overall hours of operation.
* The answer is “No” if the law specifies maximum hours of operation but does not specify minimum hours.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. Does the law explicitly provide for the possibility of flexible or on-demand hours of operation of childcare centers?
   * The answer is “Yes” if the law defines types of childcare centers based on their specific operating hours (full-time, part-time, 24/7, etc.).
   * The answer is “Yes” if establishing hours of operation is entirely at the discretion of the provider, but the law allows for a possibility of an agreement between a provider and parents to accommodate the latter’s scheduling needs.
   * The answer is “Yes” if the law allows for a possibility of extended hours, including cases where it adjusts for population and parental needs.
   * The answer is “Yes” if the minimum number of hours of operation can vary depending on the age of the child.
   * The answer is “Yes” if a childcare center must consult parents before any change in operating hours is undertaken.
   * The answer is “No” if the law does not define types of childcare centers based on their operating hours (full-time, part-time, 24/7, etc.)
   * The answer is “No” if hours of operation is entirely at the discretion of the provider and the law is silent on a possibility of agreement between a provider and parents.
   * The answer is “No” if the law is silent on hours of operation.
   * The answer is “No” if the law specifies hours of classes or hours of work for teachers but is silent on overall hours of operation.
   * The answer is “N/A” if there are no laws guiding the provision of childcare services.

**II. Affordability Pillar**

1. Where the government provides childcare services, does the law establish free provision of such services?
   * This question examines if the law explicitly establishes that provision of childcare services is free of charge or parents must pay full or partial cost for the provision of such services. For purposes of this question, costs that must be covered by parents can be either basic educational (i.e. tuition and training fees, school supplies and textbooks) and/or non-educational related to supervision, maintenance, and care of children within a childcare facility (i.e. maintenance of a facility, utility bills, teacher salaries). Costs for meals, transportation, uniforms, additional services (i.e. additional meals or extended hours) and extra-curricular activities (i.e. field trips and events), as well as one-time registration and enrollment costs are excluded for purposes of this question. Instances where parents share in the cost of non-educational components without their scope being explicitly defined are also counted for purposes of this question. Where parental exemption from costs depends on the number of hours a child spends in childcare, it is assumed the child is enrolled full-time (i.e. at least 8 hours). Where the cost to parents depends on whether a child is enrolled in a licensed or unlicensed facility, the facility is assumed to be licensed. Where the cost to parents depends on their employment status, it is assumed they are employed.

* The answer is “Yes” if the law establishes free provision of childcare services fully covered by the state budget.
* The answer is “Yes” if an educational component is offered at no cost to parents and the law is silent on non-educational costs.
* The answer is “Yes” if the law establishes the free provision of childcare services, but parents must pay for meals, transportation, uniforms, and/or additional services and extra-curricular activities.
* The answer is “No” if parents are required to pay full or partial educational (and/or non-educational fees for their children at public childcare centers.
* The answer is “No” if free provision of services is offered at no cost to parents only starting from pre-primary school starting age and/or primary school starting age.
* The answer is “No” if parental cost may be paid as prescribed by a competent authority.
* The answer is “N/A” if childcare services are 100% run by non-state institutions.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. Does the law establish specific conditions based on which the parents’ cost for childcare services is determined?

* If the answer to question 1. is “Yes” or “N/A”, the answer is “N/A”.
* The answer is “Yes” if parental cost is calculated based on the overall household or each individual parent’s income.
* The answer is “Yes” if parental cost is calculated based on the number of children present in one class or group.
* The answer is “Yes” if parental cost is calculated based on the number of children in a family.
* The answer is “Yes” if parental cost is calculated based on criteria other than income and/or the number of children.
* The answer is “No” if the law does not specify the criteria based on which parental cost is calculated or cost is a fixed amount.

1. If the answer to question 1. is “No”, is parental cost based on income?

* If the answer to question 1. is “Yes” or “N/A”, the answer is “N/A”.
* The answer is “Yes” if parental cost is calculated based on the overall household’s or each individual parent’s income.
* The answer is “No” if parental cost is calculated based on criteria other than the overall household or each individual parent’s income.
* The answer is “No” if the law does not specify the criteria or cost is a fixed amount.

1. If the answer to question 1. is “No”, is parental cost based on the number of children?

* If the answer to question 1. is “Yes” or “N/A”, the answer is “N/A”.
* The answer is “Yes” if parental cost is calculated based on the number of children present in one class or group size.
* The answer is “Yes” if parental cost is calculated based on the number of children within a family.
* The answer is “No” if parental cost is calculated based on other criteria than the number of children.
* The answer is “No” if the law does not specify the criteria or cost is a fixed amount.

1. If the answer to question 1. is “No”, is parental cost based on other criteria?

* If the answer to question 1. is “Yes” or “N/A”, the answer is “N/A”.
* The answer is “Yes” if the amount of parental cost is calculated based on criteria other than income and/or the number of children.
* The answer is “No” if the law does not specify the criteria or cost is a fixed amount.
* The answer is “No” if parental cost is only determined based on income and/or number of children.

1. When fees are required, are they regulated for childcare providers?
   * For purposes of this question, fee regulations can take different forms, including fee caps, fee structure based on type and intensity of service (for example, hours of operation, group size, children to teacher ratio, child age etc.), and/or rules on the procedure for collecting these fees. Fees can be either basic educational (i.e. tuition and training fees, textbooks and school supplies) and/or non-educational related to supervision, maintenance, and care of children within a childcare facility (i.e. maintenance of a facility, utility bills, teacher salaries). Costs for meals, transportation, uniforms, additional services (i.e. additional meals or extended hours) and extracurricular activities (i.e. field trips and events), as well as one-time registration and enrollment fees are excluded for purposes of this question. Where fees depend on the number of hours a child spends in childcare, it is assumed the child is enrolled full-time (i.e. at least 8 hours). Where fees depend on whether a child is enrolled in a licensed or unlicensed facility, the facility is assumed to be licensed.
   * The answer is “Yes” if the law regulates the amount of fees that childcare centers can charge.
   * The answer is “Yes” if the law explicitly requires childcare centers to obtain the government’s approval if fees are increased or modified.
   * The answer is “Yes” if the government must make regulations in relation to the amount of fees being charged for childcare services.
   * The answer is “Yes” if the law prohibits childcare centers to charge or increase fees above a certain threshold established by the government.
   * The answer is “Yes” if the amount of fees charged is at the discretion of childcare centers, but explicit rules exist on how those fees must be calculated.
   * The answer is “Yes” if the government can at any time limit the amount of fees charged by providers.
   * The answer is “No” if the law does not regulate fees.
   * The answer is “No” if there are no specific requirements on the amount of fees and/or procedure for collecting these fees.
   * The answer is “N/A” in case of public childcare centers if the answer to question 1. is “Yes”.
   * The answer is “N/A” if there are no laws and regulations guiding the provision of childcare services.
2. Does public provision of childcare services cover meals?
   * For purposes of this question, provision of meals and proper nutrition and their regularity can be conditioned by the number of hours children spend in care. If this is the case, it is assumed that a child is enrolled full-time and at least one meal needs to be provided.

* The answer is “Yes” if the law mandates that meals and/or proper nutrition must be ensured for children at public childcare facilities.
* The answer is “Yes” if a childcare center must provide lunches, but parents can opt out.
* The answer is “No” if it is at the discretion of a public childcare center to ensure provision of meals and/or proper nutrition.
* The answer is “No” if the law is silent on provision of meals and/or proper nutrition where public provision of childcare services exists.
* The answer is “N/A” if the answer to question 1. is “Yes”.
* The answer is “N/A” if childcare services are 100% run by non-state institutions.

1. Does the law establish that public provision of childcare services covers meals at no additional cost to parents?
   * Where cost to parents depends on the number of meals provided, it is assumed that at least one meal is provided during a child’s stay in a facility.
   * The answer is “Yes” if public provision of childcare services covers meals and/or proper nutrition at no additional cost to parents.
   * The answer is “Yes” if public provision of childcare services covers meals and/or proper nutrition that are fully subsidized by the state or local government.
   * The answer is “Yes” if the law explicitly states that public provision of childcare services includes free meals and/or proper nutrition to children.
   * The answer is “No” if parents must pay for meals and/or proper nutrition at public childcare facilities.
   * The answer is “No” if the law does not explicitly state that provision of meals and/or proper nutrition is free of charge at public childcare facilities.
   * The answer is “N/A” if the answer to question 1. is “Yes”.
   * The answer is “N/A” if childcare services are 100% run by non-state institutions.
2. Does the government provide some form of financial support to parents for the use of childcare services?
   * For purposes of this question, financial support carries a compensatory character for services rendered and can take different forms, including subsidies, allowances, one-time grants, reimbursement, and vouchers. Support for the use of childcare services at both public and private childcare facilities is considered. Financial support such as subsidies to children – which are indirect to parents – relating to childcare are also considered. Unemployment benefits, maternity, parental, and child benefits not related to the use of childcare services are not covered by this question. Temporary measures introduced during COVID-19 are not counted for purposes of methodology.
   * The answer is “Yes” if one or both parents receive some form of financial support from the government specifically for the use of childcare services.
   * The answer is “No” if neither parent is eligible for any form of financial support specifically for the use of childcare services.
   * The answer is “No” if it is at the discretion of the government whether to provide some form of financial support to parents for the use of childcare services.
   * The answer is “No” if the law is silent on financial support to parents specifically for the use of childcare services to one or both parents.
   * The answer is “No” if parents receive financial support from the government that is not specific for the use of childcare services.
3. If the answer to question 9. is “Yes”, is financial support to parents for the use of childcare services unconditional?
   * For the purposes of this question, such conditions could include parental income, work status, and/or number of children within a family and their age, number of hours spent in a childcare facility, whether a child is enrolled in a public or private facility. Any conditions unrelated to parents and their children directly, such as geographical zone of a childcare provider or gross operating expenses of a childcare center, are not counted.
   * The answer is “N/A” if the answer to question 9. is “No”.
   * The answer is “Yes” if the amount of financial support is not conditioned by any criteria.
   * The answer is “Yes” if the amount of financial support to parents only depends on a geographical location of a childcare provider.
   * The answer is “Yes” if the amount of financial support is equally paid to all parents in the same amount.
   * The answer is “Yes” if the amount of financial support to parents is a fixed amount equally allocated to all parents but may vary depending on the gross operating expenses of a childcare provider.
   * The answer is “No” if financial support to parents is conditional.
4. If the answer to question 9. is “Yes”, is financial support to parents for the use of childcare services based on income?
   * The answer is “N/A” if the answer to question 9. is “No”.
   * The answer is “Yes” if financial support to parents is conditioned by the income of one or both parents or the total household income.
   * The answer is “No” if financial support to parents is conditioned by criteria other than income of one or both parents or the total household income.
5. If the answer to question 9. is “Yes”, is financial support to parents for the use of childcare services based on work status?
   * The answer is “N/A” if the answer to question 9. is “No”.
   * The answer is “Yes” if financial support to parents is conditioned by the work status of one or both parents.
   * The answer is “No” if financial support to parents is conditioned by criteria other than the work status of one or both parents.
6. If the answer to question 9. is “Yes”, is financial support to parents for the use of childcare services based on other criteria?
   * For purposes of this question, such conditions can include number of children within a family and/or their age, number of hours spent in a childcare facility, and whether a child is enrolled in a public or private facility. Any conditions unrelated to parents and their children directly, such as geographical zone of a childcare provider and/or gross operating expenses of a childcare provider are not counted.
   * The answer is “N/A” if the answer to question 9. is “No”.
   * The answer is “Yes” if financial support to parents is conditioned by the number of children within a family and/or number of children enrolled in a childcare center from within the same family.
   * The answer is “Yes” if financial support to parents is conditioned by the number of hours that a child spends in a childcare center.
   * The answer is “Yes” if financial support to parents is conditioned by whether a child is enrolled in a public or private childcare center.
   * The answer is “No” if financial support to parents is only conditioned by work status and/or income of parents.
7. Does the government provide some form of support (financial or non-financial) for the use of childcare services specifically targeting low-income families?
   * For the purposes of this question, both financial and/or non-financial support is counted. Non-financial support can include additional hours of free/subsidized care, legal entitlements, reserved places at a childcare facility, or priority enrollment in a childcare center or indirect support to parents through financial transfers to those childcare providers who must prioritize enrolling children from socioeconomically disadvantaged and vulnerable families above everyone else. Vulnerable families must include economically and/or financially disadvantaged families. Availability of support may depend on the number of children in the family. Temporary measures introduced during COVID-19 are not counted for purposes of methodology.

* The answer is “Yes” if the law mandates support for the use of childcare services specifically targeting low-income families.
* The answer is “No” if the law does not mandate support of any kind for the use of childcare services specifically targeting low-income families.
* The answer is “No” if support to low-income families is at the discretion of the government.
* The answer is “No” if broader programs on the eradication of poverty exist without specifying childcare services.

1. Do parents receive tax benefits for using childcare services?
   * For the purposes of this question, tax benefits can include credits or deductions, and/or tax exemptions in the personal income tax code. This question also measures if expenses incurred for childcare services by parents are tax-deductible. Expenses for childcare services can include those for care, supervision, and maintenance of children in a facility, as well as pre-primary school educational expenses. Temporary measures introduced during COVID-19 are not counted for purposes of methodology.

* The answer is “Yes” if expenses for childcare services incurred by parents are tax deductible or tax exempt for purposes of personal income tax.
* The answer is “Yes” if parents receive personal income tax credits for using childcare services.
* The answer is “No” if expenses for childcare services are not tax deductible or tax exempt for purposes of personal income tax.
* The answer is “No” if personal income tax deductions are only applied to allowances granted by the government to parents specifically for the use of childcare services (tax exemptions on government allowances).
* The answer is “No” if parents receive benefits in kind for payment of childcare fees by the employer.
* The answer is “No” if tax benefits are granted to parents regarding benefits received from the employer (for instance, company fund or social welfare).
* The answer is “No” if there are broadly framed tax benefits without any explicit reference (or specific definition) to childcare services.

1. Does the government provide private childcare centers with some form of financial support?
   * For purposes of this question, financial support for services rendered by private childcare centers can take different forms, including ongoing subsidies, allowances, one-time grants, reimbursement, and other forms. Financial support provided by the government in the framework of public-private partnerships for stimulating better provision of childcare services is also counted. Temporary measures introduced during COVID-19 are not counted for purposes of methodology

* The answer is “Yes” if private childcare centers receive some form of financial support from the government.
* The answer is “Yes” if private childcare centers receive some form of financial support from the government only if they meet certain ordinary requirements, such as the number of children enrolled in the childcare center or the location of the childcare center.
* The answer is “Yes” if private childcare centers receive some form of financial support from the government when performing tasks as assigned by the government.
* The answer is “No” if private childcare centers do not receive any form of financial support from the government.
* The answer is “No” if private childcare centers receive some form of financial support from the government only if they meet certain extraordinary requirements, such as a budget deficit.
* The answer is “No” if some form of financial support is allocated to religious, community and philanthropic centers.
* The answer is “No” if the law is silent on financial support to private childcare centers.
* The answer is “No” if it is the discretion of the government whether to provide some form of financial support to private childcare centers.

1. Do provide private childcare centers receive tax benefits?
   * For the purposes of this question, tax benefits can include tax credits or deductions, and/or tax exemptions to childcare centers and can be administered depending on for-profit or non-for-profit status of a center. Those tax benefits that private childcare centers receive in the framework of public-private partnerships for stimulating better provision of childcare services are also counted. Tax benefits for which no explicit reference is made to childcare services are not considered. This question does not measure if value-added tax deductions can be claimed on purchases necessary to provide childcare services, such as purchases of food for children’s nutrition at childcare centers. Temporary measures introduced during COVID-19 are not counted for purposes of methodology.

* The answer is “Yes” if private childcare centers are entitled to receive corporate income tax benefits (credits, deductions and/or exemptions).
* The answer is “Yes” if private childcare centers receive property tax benefits.
* The answer is “No” if value-added tax can be deducted on purchases made by private childcare centers to render their services.
* The answer is “No” if private childcare centers do not receive any corporate income tax benefits.
* The answer is “No” if the law is silent on tax benefits of any form to private childcare centers.
* The answer is “No” if the law provides for tax benefits to schools/entities that carry out activities of an educational nature without defining the scope of such schools/entities or activities of such educational nature.

1. Does the government provide employers with some form of financial support for providing or supporting childcare services for their employees?
   * For purposes of this question, financial support for employers can take different forms, including ongoing subsidies, allowances, one-time grants, reimbursements, and other forms. This question measures non-tax benefits granted to employers for establishing on-site or off-site childcare centers or for (co)funding standalone childcare centers. Temporary measures introduced during COVID-19 are not counted for purposes of methodology.
   * The answer is “Yes” if employers who provide or support childcare services receive some form of financial support from the government.
   * The answer is “Yes” if employers who provide or support childcare services receive some form of financial support only if they meet certain ordinary requirements, such as the number of children enrolled in the childcare center or the location of the childcare center.
   * The answer is “No” if employers who provide or support childcare services do not receive any form of financial support.
   * The answer is “No” if the law is silent on any form of financial support for employers.
2. Do employers receive tax benefits for providing or supporting childcare services for their employees?
   * This question examines if tax deductions or credits are granted when filing corporate income taxes. This question does not measure if value-added tax deductions can be claimed on purchases necessary to render childcare services by employers, such as purchases of food for children’s nutrition. Tax benefits on social security contributions are not counted. In economies where the benefit is granted based on the distribution of profit, it is assumed that the profit is not distributed. Temporary measures introduced during COVID-19 are not counted for purposes of methodology.

* The answer is “Yes” if employers who provide or support childcare services receive corporate income tax deductions or credits when filing corporate income taxes.
* The answer is “Yes” if employers who grant employees allowances for the use of childcare services receive corporate income tax deductions or credits when filing for corporate income taxes.
* The answer is “Yes” if employers (co)funding private, standalone childcare centers receive corporate income tax deductions or credits.
* The answer is “No” if employers who provide or support childcare services do not receive any corporate income tax benefits.
* The answer is “No” if employers who provide or support childcare services receives tax deductions on social security contributions only.
* The answer is “No” if the law is silent on any form of tax benefits to employers for providing or supporting childcare services.

**III. Quality Pillar**

1. Are childcare centers legally required to obtain licenses or some form of operating authorization?
   * For purposes of this question, other forms of authorization from the government can include but are not limited to the following: registration, approval, formal authorization, formal recognition, and notification.

* The answer is “Yes” if there are laws or provisions requiring licenses or some other form of operating authorization to establish a childcare center.
* The answer is “Yes” if the law explicitly requires obtaining a license or some other form of operating authorization to commence educational activities or services of a childcare center.
* The answer is “No” if the law does not require licenses or any other form of authorization from the government to establish childcare centers or commence educational activities or services of a childcare center.
* The answer is “No” if obtaining licenses or any other form of authorization is optional to establish or commence educational activities or services of a childcare center.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. Does the law mandate a teacher-to-child ratio for childcare centers?
   * For purposes of this question, the ratio may change based on the operating hours of a childcare center. Teacher-to-staff ratio is also counted per group, not per child, if the maximum number of children per group is specified. For purposes of this question, staff at a childcare center are main caregivers and/or teachers. Where a distinction is made between the main teacher and an associate, the ratio for the main teacher is counted.

* The answer is “Yes” if the law explicitly requires a teacher-to-childratio in a childcare center.
* The answer is “Yes” if the law requires a teacher-to-childratio based on the hours of operation of a childcare center.
* The answer is “No” if the law is silent on a teacher-to-childratio in a childcare center.
* The answer is “No” if the law recommends a teacher-to-childratio but does not require it.
* The answer is “No” if a teacher-to-child ratio applies to personnel other than caregivers, such as cleaning personnel.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. Does the law mandate a maximum group size at childcare centers?

* For purposes of this question, maximum or minimum physical area per child in a group is not counted.
* The answer is “Yes” if the law explicitly requires a maximum group size in a childcare center.
* The answer is “No” if the law is silent on group size in a childcare center.
* The answer is “No” if the law recommends a group size but does not require it.
* The answer is “No” if the law prescribes a minimum physical area per child in a group.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. Does the law require educators at childcare centers to undergo periodic training?
   * For the purposes of this question, periodic accreditation trainings for proving qualification level are not considered.

* The answer is “Yes” if educators at a childcare center are required by law to undergo periodic training.
* The answer is “Yes” if educators at a childcare center have the obligation of continuous education during the period of performing their professional activities.
* The answer is “No” if the law does not require educators at a childcare center to undergo periodic training.
* The answer is “No” if undertaking training is not an obligation but is at the discretion of an educator.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. Does the law require inspections for compliance with applicable laws and quality standards by childcare centers?

* This question examines if inspections by means of physical visits must be conducted by an authorized body for purposes of determining if a childcare center complies with applicable laws, regulations and/or quality standards where such exist. For purposes of this question, the mandatory monitoring, evaluation, and supervision of childcare centers are not counted unless they are carried out by means of on-site physical visits by an authorized body. One-time inspection conducted for the purposes of granting a license or operating authorization to a childcare center is not counted.
* The answer is “Yes” if the law requires inspections of childcare centers to ensure compliance with applicable laws and regulations.
* The answer is “Yes” if the law specifies that inspections of childcare centers is the power and the duty of an authorized body.
* The answer is “Yes” if the inspection is conducted upon renewal of licenses or operating authorization and licenses or operating authorization must be renewed within a specific period of time.
* The answer is “No” if the law is silent on conducting inspections of childcare centers.
* The answer is “No” if the law does not require inspections but recommends them.
* The answer is “No” if inspections take place at the time of issuing licenses only.
* The answer is “No” if inspections are conducted internally by a childcare center.
* The answer is “No” if undertaking inspections is at the discretion of the government.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. How often must inspections be carried out by an authorized body?
   * The answer is “N/A” if the answer to question 5. is “No” or “N/A”.
   * The answer is the specific regularity with which inspections must be carried out.
2. Does the government require reporting of information by childcare centers?

* For purposes of this question, a childcare center is required to maintain reports and documentation on compliance with the law and it is explicitly established that a childcare center has an obligation to disclose such data when it is requested. Instances where there is no direct reporting to the government, but childcare centers must disclose information for public access on the website are also counted. Where the type of information to be reported is defined, it must include at least one of the following operational aspects: number of children enrolled and number of spaces available; number of teaching staff; training sessions completed by employees; qualifications of teaching staff; internal policies, procedures, and regulations of a childcare center.
* The answer is “Yes” if the law requires a childcare center to submit data and/or information on compliance with applicable laws and regulations to a competent authority.
* The answer is “Yes” if the law requires a childcare center to submit data and/or information upon request from a competent authority.
* The answer is “Yes” if the law requires a childcare center to publicly disclose data and/or information on a website or other online platform instead of directly reporting to the government.
* The answer is “No” if the law is silent on the requirement of submitting data and/or information to a competent authority.
* The answer is “No” if the law gives a childcare center discretion over whether to submit data and/or information on compliance with applicable laws and regulations but does not require it.
* The answer is “No” if the law requires a childcare center to submit data and/or information only at the time of obtaining a license or other operating authorization.
* The answer is “No” if a childcare center must report a change in internal policies or procedures to a competent authority every time such change occurs.
* The answer is “No” if a childcare center must only report financial and/or accounting records as appropriate.
* The answer is “No” if a third party must submit an overall report on the status of a childcare facility.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

1. How often must reporting be carried out by childcare centers?
   * For the purposes of this question, reporting can be of the following regularity. For purposes of this question, the answer is written based on how often reporting occurs.

* The answer is “N/A” if the answer to question 7. is “No” or “N/A”.
* Answer is the specific regularity with which reporting must be carried out.

1. Are there penalties imposed for noncompliance with applicable laws and regulations on childcare centers?
   * This question examines if the law defines specific administrative and/or criminal penalties for childcare centers that do not comply with applicable laws and regulations.Administrative penalties can include fines, compulsory closures, cancellation of a license or revocation of other form of operating authorization, or interruption of financial support.Criminal penalties include imprisonment.For the purposes of this question, penalties are also counted in those instances when a childcare center breached the terms of a licensing or other operating authorization agreement.

* The answer is “Yes” if the law imposes specific administrative and/or criminal penalties for non-compliance by a childcare center with applicable laws and regulations.
* The answer is “Yes” if the law imposes specific administrative and/or criminal penalties for breaching licensing terms or another operating authorization agreement.
* The answer is “Yes” if the law imposes specific administrative and/or criminal penalties for breaching inspection terms.
* The answer is “No” if the law does not impose any type of penalty for non-compliance by a childcare center with applicable laws and regulations.
* The answer is “No” if the law establishes that a childcare center may face administrative and/or criminal penalties in accordance with applicable legislation, but these types of administrative and/or criminal penalties are not explicitly defined.
* The answer is “N/A” if there are no laws guiding the provision of childcare services.

More detailed data on each economy included in this report appear on the project website at <https://wbl.worldbank.org>. The full dataset for the Toward Available, Affordable, and Quality Childcare Services pilot exercise is also available for download. The team welcomes feedback on the methodology and construction of this set of indicators, and it looks forward to improving their coverage and scope. Comments can be offered by contacting the *Women, Business and the Law* team at [wbl@worldbank.org](mailto:wbl@worldbank.org).

1. Although it has a different primary purpose, preschool is included in the definition of childcare services, as it still offers at least a partial childcare solution. [↑](#footnote-ref-2)
2. Based on the definitions provided by International Standard Classification of Education (ISCED 0). [↑](#footnote-ref-3)
3. In many countries, this is typically called a kindergarten or preschool. [↑](#footnote-ref-4)