Early Childhood Workforce Index 2020

Appendix 1: Data Sources & Methodology

Since 2016, the biennial *Early Childhood Workforce Index* has tracked the status of the early care and education workforce and related state policies in order to identify promising practices for improving early educator jobs. The *Index* is the only comprehensive report that documents these conditions and changes over time in all 50 states and the District of Columbia. The 2020 edition also includes the U.S. territories.²¹⁷

To view previous editions of the Early Childhood Workforce Index, see:

- Early Childhood Workforce Index 2018
- Early Childhood Workforce Index 2016

Methodology by Chapter

Chapter 2: The Early Childhood Educator Workforce

Early Educator Pay & Economic Insecurity Across the States

Each edition of the *Early Childhood Workforce Index* reports the most recent state-level wage data using Occupational Employment Statistics (OES) data from the U.S. Bureau of Labor Statistics. The OES is an ongoing survey of business establishments that reports data for all states but only provides basic wage and total employment information for *employees* in broad early educator occupations, as defined by the Standard Occupational Classification of the Bureau of Labor Statistics: "childcare workers," "preschool teachers," and "education administrators: preschool/childcare center/program," as well as "kindergarten teacher" and "elementary school teacher." These data do not include the self-employed and cannot be further broken down by role or setting. For a list of key indicators included in this edition of the report and their data sources, see the section at the end of this appendix, **Data Sources by Indicator**.

The 2020 edition of the *Index* also has a special section on pay penalties and poverty rates for early educators compared with K-8 teachers. This analysis is based on work jointly produced by the Center for the Study of Child Care Employment (CSCCE) and the Economic Policy Institute (EPI).²¹⁸

Chapter 3: State Policies to Improve Early Childhood Educator Jobs

Across seven policy areas, the *Early Childhood Workforce Index* examines state-level policies that can spur progress on the status and well-being of early childhood educators. These seven policy areas are organized into two categories.

Early Childhood Educator Workforce Policies

Legislation, regulation, and other public rule-making created and implemented with the intention of shaping and governing the early care and education workforce and system in five essential areas:

- 1. Qualifications and educational supports: Policies and pathways that provide consistent standards and support for educators to achieve higher education.
- 2. Work environment standards: Standards to hold ECE programs accountable for providing safe and supportive work environments for early educators.
- 3. Compensation and financial relief strategies: Initiatives and investments to ensure compensation commensurate with the value of early educators' work.
- 4. Workforce data: State-level collection of important data on the size, characteristics, and working conditions of the ECE workforce.
- 5. Financial resources: Public investment in the ECE workforce and broader ECE system.

Family & Income Support Policies

Broader social and labor legislation, regulation, and initiatives designed to benefit workers and their families across occupations, not only those who work in early care and education, in two essential areas:

- Income supports and child care assistance for low-income workers and parents, including income tax credits, minimum wage legislation, and child care tax credits.
- 7. Supports for health and well-being, which include paid sick leave, paid family leave, and access to health insurance.

In each of the seven policy areas, the *Early Childhood Workforce Index* assesses states based on measurable policy indicators that represent state-level opportunities to enhance the lives of the many children and adults affected by ECE employment conditions. To summarize overall state action in each policy area, states are assigned to one of three tiers, based on their performance on the indicators:

- Stalled: The state is making limited or no progress;
- Edging Forward: The state is making partial progress; or
- Making Headway: The state is taking action and advancing promising policies.

Assessment Key for Policy Indicators					
0-4 points per category	Stalled				
5-8 points per category	Edging Forward				
9-12 points per category	Making Headway				

For each policy area, up to 12 points can be assigned across the indicators for that area; the policy areas are intentionally equal in order to convey that progress in *each* policy area is essential. Indicators within individual policy areas may be assigned different point levels in order to convey importance. For example, in **Workforce Data**, points are heavily weighted toward the indicator on inclusiveness across settings in order to convey the critical importance of gaining a better picture of the overall size of the ECE workforce. For a list of indicators within each policy area, their associated points, and data sources, see **Data Sources by Indicator** at the end of this appendix.

In all areas, indicators within each policy area focus on select supports and policies and are not exhaustive of all relevant state action within a policy area. Individual states may be engaging in other innovative practices that could not be assessed comprehensively across the nation. Additionally, other areas of policy that could not be included in the *Index*, such as affordable housing, are also important for educator well-being. Similarly, we have focused on whether states have an active policy in the categories selected, but we could not assess all details of these policies, such as eligibility or exclusions, level or amount of benefits, and other information that is nevertheless important for understanding the impact on early educators.

Early Educator Workforce Policies: Data Sources

There is no single source of comprehensive information about early childhood workforce policies across all 50 states and the District of Columbia. For some indicators, CSCCE was able to use existing data available from nationwide databases and reports, such as the NIEER Preschool Yearbook²¹⁹ or the Quality Rating and Improvement Systems Compendium.²²⁰ In addition, CSCCE compiled data for each state and the District of Columbia in a two-part process. During the first stage (June-July 2020), state early care and education agency websites were reviewed to update and supplement information gathered for the 2018 *Index*. In the second stage (August-September 2020), individual files of state data were sent to one or more representatives from each state (child care licensing/subsidy administrators, QRIS administrators, registry administrators, etc.) to verify and supplement previously collected information.

We received responses from at least one representative in all but four states (Mississippi, New Jersey, New Mexico, and South Dakota). In any states in which we did not receive a response for a particular indicator, we reported publicly available information from state agency websites or information reported by other ECE organizations, such as the T.E.A.C.H. Early Childhood National Center and the National Workforce Registry Alliance. When data for a particular indicator could not be provided by any of these sources, the indicator is classified as "Not Available."

The U.S. territories were also included in CSCCE's scan of early care and education agency websites and other background research, but planned interviews with territory representatives were not possible. The restrictions of the COVID-19 pandemic prevented more detailed information on workforce policies in the territories from being gathered or verified.

The 2020 *Index* also includes brief overviews of state responses to the COVID-19 pandemic in terms of their relevance to the early educator workforce. These efforts were not tracked and analyzed systematically throughout the United States. In addition to other background research, the Hunt Institute COVID-19 State Child Care Actions tracker was a key resource, and all sources have been noted in the endnotes where appropriate.²²¹

Family & Income Support Policies: Data Sources

Many family and income support policies are tracked across all 50 states and the District of Columbia by various research and policy organizations, such as the National Conference of State Legislatures and the National Partnership for Women & Families. We make use of several cross-state databases and reports to assess whether states provide supports for workers and families.

Data Sources by Indicator

APPENDIX TABLE 1.1

CSCCE

State & Territory Context

Context Indicators	Data Sources	Notes
Total child population under age 6	Kids Count Data Center - Child population, by single age, 2019 ²²²	Totals calculated by CSCCE.
Number of early childhood employees	Occupational Employment Statistics, 2019 ²²³	Total includes the following occupations as defined by the Standard Occupational Classification of the U.S. Bureau of Labor Statistics: "childcare workers," "preschool teachers, excluding special education," "preschool teachers, special education," "education administrators: preschool/ childcare center programs." These data do not include the self-employed, although home-based child care assistants, who are employees, are likely included in the "childcare worker" category. Due to the limited data available across states in the OES survey, state-based surveys or registries may provide more comprehensive estimates of the ECE workforce.
Territories only: Location, total population, GDP per capita, and major racial/ethnic groups	CIA World Factbook, 2020 ²²⁴	

Early Educator Pay & Economic Insecurity Across the States

Early Educator Pay & Economic Insecurity Indicators	Data Sources	Notes	
Median wage, 2017, all occupations (adjusted for inflation)	Occupational Employment Statistics, 2017 ²²⁵	Figures for 2017 were adjusted for inflation using the CPI Inflation Calculator from the Bureau of Labor Statistics.	
Median wage, 2019, all occupations	Occupational Employment Statistics, 2019 ²²⁶	Cost of living adjustment was performed using the Council for Community and Economic Research 2019 Cost of Living Index. ²²⁷ Living wage comparisons were performed using data from the MIT Living Wage Calculator. ²²⁸	
% change in median wage, all occupations, 2017 vs. 2019	Occupational Employment Statistics, 2017 ²²⁸ , 2019 ²³⁰	Figures for 2017 were adjusted for inflation using the CPI Inflation Calculator from the Bureau of Labor Statistics.	
Pay penalty for early educators with bachelor's degrees	CSCCE & EPI analysis of the American Community Survey, 2019 ²³¹	Data for early educators include American Community Survey respondents in the child care workers occupational category and in the preschool and kindergarten teachers occupational category with public school workers excluded (as a proxy for excluding kindergarten teachers).	
Poverty rates for early educators	CSCCE & EPI analysis of the American Community Survey, 2019 ²³²	Data for early educators include American Community Survey respondents in the child care workers occupational category and in the preschool and kindergarten teachers occupational category with public school workers excluded (as a proxy for excluding kindergarten teachers).	

Early Childhood Workforce Policies

APPENDIX TABLE 1.3

SCCE

Qualifications & Educational Supports

Indicators	Values & Partial Points	l	Maximum Points per Indicator	Data Sources	Notes
Minimum qualification level (pre-K)?	Lead Teacher - BA: Yes/No	1			State requires a bachelor's degree for all lead teachers in publicly funded pre-K programs.
	Assistant Teacher - CDA/ Equivalent or higher: Yes/No	1	2 NIEER State of Preschool Yearbook, 2019 ²³³ T		State requires at least a Child Development Associate Credential (CDA) or equivalent for assistant teachers in publicly funded pre-K programs. We include both the Child Development Associate Credential (CDA) or its functional equivalent. There is no established consensus on an equivalent to a CDA. Eight semester college credits or 120 clock hours of training were used as the standard for comparing whether other minimum qualification requirements were equivalent to, less than, or exceed the CDA, in line with the Council for Professional Recognition standards, see Council for Professional Recognition (n.d.) CDA Credentialing Program FAQs. ²³⁴
Minimum qualification levels (licensed	Center Director - BA: Yes/No	1			State requires a bachelor's degree for directors of licensed child care centers.
centers)?	Lead Teacher - BA: Yes/No	1	3		State requires a bachelor's degree for teachers who may lead groups of children in licensed child care centers.
	Assistant Teacher - CDA/ Equivalent or higher: Yes/No	1	li	of state licensing requirements,	State requires at least a Child Development Associate Credential (CDA) or equivalent for assistant teachers in licensed child care settings.
Minimum qualification levels (licensed	Lead Teacher - BA: Yes/No	1		2020	State requires a bachelor's degree for teachers who may lead groups of children in licensed child care homes.
home-based)?	Assistant Teacher - CDA/ Equivalent or higher: Yes/No	1	2		State requires at least a Child Development Associate Credential (CDA) or equivalent for assistant teachers in licensed child care homes.

Qualifications & Educational Supports

Indicators	Values & Pa Points	artial	Maximum Points per Indicator	Data Sources	Notes
Scholarship to support educational pathways?	ВА	1			State requires a bachelor's degree for all lead teachers in publicly funded pre-K programs.
	AA	1	3	CSCCE review of state agency websites and verification by state representatives, 2020; T.E.A.C.H Early Childhood National Center	State requires at least a Child Development Associate Credential (CDA) or equivalent for assistant teachers in publicly funded pre-K programs. We include both CDA or their functional equivalent. There is no established consensus on an equivalent to a CDA. Eight semester college credits or 120 clock hours of training were used as the standard for comparing whether other minimum qualification require- ments were equivalent to, less than, or exceed the CDA, in line with the Council for Professional Recognition standards, see Council for Professional Recognition (n.d.) CDA Credentialing Program FAQs.
	CDA or equivalent	1		administrative data, 2019 ²³⁵	Scholarship funds can be applied to fees and/or tuition for coursework for a Child Development Associate Credential (CDA) or equivalent, associate degree, or bachelor's degree. Eight semester college credits or 120 clock hours of training were used as the standard for establishing equivalence with the CDA. Book, paid release time, travel reimbursement, supplies, and other supports may or may not be included. Some states have more than one scholarship program.
Collects data on scholarship recipients?	Yes/N	lo	2		Scholarship program collects basic data on recipients that may include total number of recipients, as well as information on demographics, geographical area, etc.
Total			12		



Work Environments

Indicators	Values & Partial Points		Values & Partial Points Maximum Points per Indicator		Notes
In QRIS standards: Paid professional development time?	Centers: Yes/No	2	_		State's Quality Rating and Improvement System (QRIS) includes this marker of quality for center- or home-based providers.
	Homes: Yes/No	2	4		
In QRIS standards: Paid planning/ preparation time?	Centers: Yes/No	2	4	QRIS	
	Homes: Yes/No	2	4	Compendium, 2019 ²³⁶	
In QRIS standards: Salary scale/ benefits?	Centers: Yes/No	2	4		
	Homes: Yes/No	2	4		
Total			12		

Compensation & Financial Relief

Indicators	Values & Partial Points		Maximum Points per Indicator	Data Sources	Notes
Compensation: Salary parity for publicly funded pre-K teachers?	Parity (all)	3			State requires the same starting salary and salary schedule for teachers in state-funded pre-K programs as for teachers in K-12.
	Parity (some)	2	3	NIEER State of Preschool Yearbook,	State requires the same starting salary and salary schedule for some, but not all, publicly funded pre-K teachers.
	Partial parity or sub-parity (all)	1	2019 ²³⁷ Past st		Partial Parity: State requires the same starting salary, but not the same salary schedule. Sub-Parity: Pro-rating to take account of differences in work hours is either
Compensation: Required standards (outside pre-K)?	Yes/No		3	CSCCE review of state agency websites and verification by state representatives,	State requires compensation standards outside of pre-K programs as a condition of public funding.
Compensation: Standards guidelines or plans	Guidelines: Yes/No	2			State has articulated compensation standards or guidelines for programs outside of publicly funded pre-K.
(outside pre-K)?	Plans only: Yes/No	1	2		State has plans to develop guidelines for compensation standards or guidelines outside of publicly funded pre-K.
Compensation: Earmarks for salaries in public funding (outside pre-K)?	Yes/No		1	2020; T.E.A.C.H Early Childhood National Center administrative data (W.A.G.E.\$), 2019 ²³⁸	State funding includes earmarks specifically for salaries outside of publicly funded pre-K.
Financial Relief: Stipend or tax credit?	Yes/No		2		State offers a stipend or tax credit to supplement early educator pay. ²³⁹
Financial Relief: Bonus?	Yes/No		1		State offers a bonus, typically a one- time award, linked to educational attainment.
Total			12		



Workforce Data

Indicators	Values & Pa Points	rtial	Maximum Points per Indicator	Data Sources	Notes		
Inclusive across settings?	Licensed +	7			State workforce registry ²⁴¹ requires participation for directors and teaching staff in licensed settings and one or more additional settings (public pre-K programs, Head Start, and/or license-exempt child care); OR state survey ²⁴² samples all licensed settings and one or more additional settings (public pre-K programs, Head Start, and/or license-exempt child care).		
	Licensed Only	5			State registry requires participation for directors and teaching staff in licensed settings; OR state survey samples all licensed settings.		
	All Other: Defined, Voluntary, Not Applicable	0	7	CSCCE review of state agency websites and verification by state representatives, 2020; National Workforce Registry Alliance ²⁴⁰	States that do not fulfill the criteria of either the "licensed" or "licensed +" categories receive no points, in order to convey the importance of collecting data across the ECE workforce, regardless of setting or program funding. In practice, these are states that do not have one of these data collection mechanisms; states that have workforce registries with voluntary rather than required participation for the "licensed" or "licensed +" settings described in the text; or states with either workforce registries or surveys that include some defined subset of the ECE workforce (e.g., registries that require membership for all early educators participating in state-funded professional development initiatives or surveys of public pre-K teachers).		
Collects compensation data?	Wages: Yes/No	2	2	2	2		State registry OR survey collects data on
	Benefits: Yes/No	1	_		wages and/or benefits.		
Collects race/ ethnicity data?	Yes/N	0	2		State registry OR survey collects data on race/ethnicity of the workforce.		
Summary data reported online?	Yes/No		1		State reports online information on the early childhood workforce from their registry OR survey.		
Total			12				



Financial Resources

Indicators	Values & Partial Points	Maximum Points per Indicator	Data Sources	Notes
Pre-K per-child spending as % of K-12: Greater than 50%	Yes/No	6	NIEER State of Preschool Yearbook, 2019 ²⁴³	State per-child spending on pre-K is more than 50% of state per-child spending on K-12. The NIEER Yearbooks are the most comprehensive source on pre-K spending by state but may underestimate sources of federal and local funding. Furthermore, they do not include special education funding, which may represent a not-insignificant proportion of total K-12 spending, depending on the state. However, there is no recent state-by-state data on K-12 special education funding, which could be used to adjust these totals to more adequately assess differences in pre-K and K-12 spending, excluding special education funding.
State reports extra CCDBG spending?	Yes/No	6	Communication with Center for Law and Social Policy, 2018	State reported spending additional matching or Maintenance of Effort (MOE) funds for the federal Child Care Development Block Grant (CCDBG).
Total		12		

Family & Income Support Policies

APPENDIX TABLE 1.8

CSCCE

Income Supports

Indicators	Values & Partial Points	Maximum Points per Indicator	Data Sources	Notes
State Minimum Wage: Higher than federal and indexed for inflation?	Yes/No	4	Internal Revenue Service, State and Local Governments with Earned Income Tax Credit, 2020 ²⁴⁴	State has a minimum wage that is higher than the federal minimum wage and is indexed for inflation.
EITC: State has refundable credit?	Yes/No	4	Internal Revenue Service, State and Local Governments with Earned Income Tax Credit, 2020 ²⁴⁵	State has an Earned Income Tax Credit (EITC) that is refundable.
Child & Dependent Care Tax Credit: State has refundable credit?	Yes/No	4	TCWF State Tax Credits, n.d. ²⁴⁶	State has a child care tax credit that is refundable.
Total		12		

APPENDIX TABLE 1.9



Health & Well-Being

Indicators	Values & Partial Points	Maximum Points per Indicator	Data Sources	Notes
Statewide mandated paid sick leave?	Yes/No	4	NPWF Paid Sick Days, 2020 ²⁴⁷	State has a paid sick days law.
Statewide mandated family leave?	Yes/No	4	NPWF State Paid Family Insurance Leave, 2019 ²⁴⁸	State has a paid family leave law.
Expanded Medicaid?	Yes/No	4	Kaiser Family Foundation - Status of State Medicaid Expansions, 2020 ²⁴⁹	State has expanded Medicaid eligibility under the provisions of the federal Affordable Care Act.
Total		12		

Appendix 1: Data Sources & Methodology

- 217. The territories have been included wherever data availability permits. Many 50-state sources either do not include the territories or only include information for certain territories.
- 218. Gould, E., Whitebook, M., Mokhiber, Z., & Austin, L.J.E. (2020). Financing Early Educator Quality: A Values-Based Budget for Every State. Berkeley, CA: Center for the Study of Child Care Employment, University of California, Berkeley. Retrieved from https://cscce.berkeley.edu/financing-early-educator-quality-a-values-based-budget-for-every-state/.
- 219. Friedman-Krauss, A.H., Barnett, W.S., Garver, K.A., Hodges, K.S., Weisenfeld, G.G., & Gardiner, B.A. (2019). *The State of Preschool 2019: State Preschool Yearbook*. New Brunswick, NJ: National Institute for Early Education Research. Retrieved from https://nieer.org/state-preschool-yearbooks/2019-2.
- **220.** The Build Initiative & Child Trends (2019). A Catalog and Comparison of Quality Initiatives (Data System). Retrieved from http://qualitycompendium.org/.
- **221.** The Hunt Institute (2020). *COVID-19 State Child Care Actions*. Retrieved from https://hunt-institute.org/covid-19-resources/state-child-care-actions-covid-19/.
- 222. KIDS COUNT Data Center (2019). Child population by single age in the United States 2010-2019. KIDS COUNT Data Center, the Annie E. Casey Foundation. Retrieved from <a href="https://datacenter.kidscount.org/data/tables/100-child-population-by-single-age?loc=1&loct=2#detailed/2/2-53/false/1729,37,871,870,573,869,36,868,867,133/42,43,44,45,46,47,48,49,50,51,52,53,54,55,56,57,58,59,60,61/418.
- **223.** U.S. Bureau of Labor Statistics (2019). *Occupational Employment Statistics (OES) Data, May 2019* [Data set]. U.S. Bureau of Labor Statistics, United States Department of Labor. Retrieved from https://stats.bls.gov/oes/home.htm.
- **224.** United States Central Intelligence Agency (CIA) (2020). *The World Factbook 2020*. Retrieved in 2020 from https://www.cia.gov/library/publications/resources/the-world-factbook/.
- **225.** U.S. Bureau of Labor Statistics (2017). *Occupational Employment Statistics (OES) Data, May 2017* [Data set]. U.S. Bureau of Labor Statistics, United States Department of Labor. Retrieved from https://stats.bls.gov/oes/home.htm.
- **226.** U.S. Bureau of Labor Statistics (2019). *Occupational Employment Statistics (OES) Data, May 2019* [Data set]. U.S. Bureau of Labor Statistics, United States Department of Labor. Retrieved from https://stats.bls.gov/oes/home.htm.
- **227.** The Council for Community and Economic Research (C2ER) (2019). *ACCRA Cost of Living Index*. Retrieved in 2020 from http://coli.org/.
- **228.** Glasmeier, A. & the Massachusetts Institute of Technology. (2020). *Living Wage Calculator*. The Massachusetts Institute of Technology. Retrieved from http://livingwage.mit.edu/.
- **229.** U.S. Bureau of Labor Statistics (2019). *Occupational Employment Statistics (OES) Data, May 2019* [Data set]. U.S. Bureau of Labor Statistics, United States Department of Labor. Retrieved from https://stats.bls.gov/oes/home.htm.
- **230.** U.S. Bureau of Labor Statistics (2017). *Occupational Employment Statistics (OES) Data, May 2017* [Data set]. U.S. Bureau of Labor Statistics, United States Department of Labor. Retrieved from https://stats.bls.gov/oes/home.htm.
- 231. Gould, E., Whitebook, M., Mokhiber, Z., & Austin, L.J.E. (2020). Financing Early Educator Quality: A Values-Based Budget for Every State. Berkeley, CA: Center for the Study of Child Care Employment, University of California, Berkeley. Retrieved from https://cscce.berkeley.edu/financing-early-educator-quality-a-values-based-budget-for-every-state/.
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- **234.** Council for Professional Recognition (2020). *Frequently Asked Questions (FAQs)*. Child Development Association (CDA) National Credentialing Program. Retrieved from https://www.cdacouncil.org/credentials/faqs/apply-for-cda-faqs.

- 235. Provided via personal communication with Sue Russell, T.E.A.C.H. Early Childhood National Center, July 2020.
- **236.** Build Initiative (2020). A Catalog and Comparison of Quality Initiatives like Quality Rating and Improvement Systems. Retrieved from https://qualitycompendium.org/.
- 237. Friedman-Krauss, A.H., Garver, K.A., Hodges, K.S., Weisenfeld, G.G., & Gardiner, B.A. (2020). The State of Preschool 2019. State Preschool Yearbook. New Brunswick, N.J.: National Institute for Early Childhood Education Research. Retrieved from https://nieer.org/state-preschool-yearbooks/2019-2.
- 238. Provided via personal communication with Sue Russell, T.E.A.C.H. Early Childhood National Center, July 2020.
- **239.** A stipend refers to a supplemental or non-wage cash award that an educator may receive more than once (e.g., every six months or every year), often intended to support retention.
- 240. The National Workforce Registry Alliance provided some information from their forthcoming 2020 State of Workforce Registries Survey. For more information, see Belcher-Badal, K., Diaz, D., Mauzy, D., Soto, J., & Taylor, M. (2020, September 10). Harnessing the Power of Workforce Data in Professional Development Systems: The Alliance View. [Conference plenary presentation]. National Workforce Registry Alliance 2020 Conference, United States. https://vimeo.com/user64431350/download/456936006/71f9848e01.
- 241. An ECE workforce registry is a database that stores and tracks a variety of information about the demographics, completed and ongoing education, and employment status of the ECE workforce. See Kipnis, F., & Whitebook, M. (2011). Workforce Information: A Critical Component of Coordinated State Early Care and Education Data Systems. Berkeley, CA: Center for the Study of Child Care Employment. Retrieved from https://cscce.berkeley.edu/wp-content/uploads/2011/CSCCEPolicyBrief_WorkforceInformation_March2011.pdf.
- 242. State workforce surveys were included in the 2020 Index only if they were conducted within the past five years (2015-2020).
- **243.** Friedman-Krauss, A.H., Garver, K.A., Hodges, K.S., Weisenfeld, G.G., & Gardiner, B.A. (2020). *The State of Preschool 2019. State Preschool Yearbook*. New Brunswick, N.J.: National Institute for Early Childhood Education Research. Retrieved from https://nieer.org/state-preschool-yearbooks/2019-2.
- **244.** United States Internal Revenue Service (2020). States and Local Governments with Earned Income Tax Credit. United States Internal Revenue Service. Retrieved from https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/states-and-local-governments-with-earned-income-tax-credit.
- **245.** United States Internal Revenue Service (2020). States and Local Governments with Earned Income Tax Credit. United States Internal Revenue Service. Retrieved from https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/states-and-local-governments-with-earned-income-tax-credit.
- **246.** Tax Credits for Workers and Their Families (2020). State Tax Credits (Interactive Map and Data Table). Tax Credits for Workers and Their Families. Retrieved from http://www.taxcreditsforworkersandfamilies.org/state-tax-credits/#1468434107561-be99920d-11c4.
- **247.** National Partnership for Women & Families (2020, April). *Paid Sick Days State and District Statutes Updated April 2020.*National Partnership for Women & Families. Retrieved from https://www.nationalpartnership.org/our-work/resources/ economic-justice/paid-sick-days/paid-sick-days-statutes.pdf.
- **248.** National Partnership for Women & Families (2020, April). *Paid Sick Days State and District Statutes Updated April 2020.*National Partnership for Women & Families. Retrieved from https://www.nationalpartnership.org/our-work/resources/ economic-justice/paid-sick-days/paid-sick-days-statutes.pdf.
- **249.** Kaiser Family Foundation (KFF) (2020, November 2). Status of State Medicaid Expansion Decisions: Interactive Map. Kaiser Family Foundation. Retrieved from https://www.kff.org/medicaid/issue-brief/status-of-state-medicaid-expansion-decisions-interactive-map/.