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**The City of New York
Community Board 8 Manhattan**

January 22, 2021

Honorable Bill de Blasio
Mayor of the City of New York
City Hall
New York, New York 10007

Honorable Carl Heastie
Speaker of the Assembly
LOB 932
Albany, NY 12248

Honorable Andrea Stewart-Cousins
Senate Majority Leader
188 State Street Room 907, LOB
Albany, NY 11247

RE: NYC Under 3 Payroll Tax

Dear Mayor de Blasio, Speaker Heastie, and Majority Leader Stewart-Cousins,

At the Full Board meeting of Community Board 8 Manhattan held on January 20, 2021, the board **APPROVED** the following resolution by a vote of 44 in favor, 1 opposed, 2 abstentions, and 0 not voting for cause.

WHEREAS the already high cost of child care, especially for the youngest children, surged during the coronavirus pandemic, even as the number of child care facilities declined;

WHEREAS the Upper East Side of Manhattan has only 31 home-based or day care center-based facilities focused on the care of infants and toddlers;

WHEREAS shortage and high cost of quality child care have created a crisis for parents, which only worsened during the pandemic, as schools and day care centers closed, and costs rose for centers that subsequently reopened;

WHEREAS there is an urgent need for the City to create additional affordable, quality child care facilities to enable parents to go to work;

WHEREAS bills about to be reintroduced in the New York State Assembly and Senate, entitled the NYC Under 3 Act, amending the NYS Tax Law, would address the need for child care for very young children in three critical ways: it would create more affordable child care for low and moderate income families, create much needed additional care facilities and increase reimbursements and enhance professional development of child care workers;

WHEREAS if passed, the legislation would significantly benefit New York City. It would triple the number of infants and toddlers in publicly funded care to 84,000, provide free care to the lowest income families, and create a sliding scale of fees for low and moderate income families, up to an income of \$100,000 for a family of four;

WHEREAS NYC Under 3 is targeted mainly to the needs of parents in New York City;

WHEREAS this approximately \$660 million, six-year, proposal would be funded by a graduated payroll tax on the top 5% of NYC employers, based on their payroll size. Rates would start at 0.15% on payrolls equal to or greater than \$2.5 million annually, and rise to 0.22% on payrolls equal to \$10 million or more annually;

THEREFORE, BE IT RESOLVED that Community Board 8-Manhattan urges New York State legislators to pass the NYC Under 3 Act, a six-year, \$660 million plan, which would help address New York City's urgent need for affordable child care for infants and toddlers. It would create additional child care facilities, lower the contributions low and moderate income families would make to the cost of child care, and enhance the quality of child care through increased reimbursements and professional training and development to care providers serving infants and toddlers in subsidized care.

Please advise us on any action taken on this matter.

Sincerely,

Russell Squire

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Chair

Gayle Baron and Peggy Price

P. Gayle Baron and Margaret Price
Co-Chairs, Women & Families Committee

cc: Honorable Carolyn Maloney, 12th Congressional District Representative
Honorable Gale Brewer, Manhattan Borough President
Honorable Liz Krueger, NYS Senator, 28th Senatorial District
Honorable Jose M. Serrano, NYS Senator, 29th Senatorial District
Honorable Dan Quart, NYS Assembly Member, 73rd Assembly District
Honorable Rebecca Seawright, NYS Assembly Member 76th Assembly District
Honorable Robert Rodriguez, NYS Assembly Member, 68th Assembly District
Honorable Ben Kallos, NYC Council Member, 5th Council District
Honorable Keith Powers, NYC Council Member, 4th Council District