



Ohio Revised Code

Section 5104.54

Effective: September 30, 2025

Legislation: House Bill 96

(A) The child care cred program is created in the department of children and youth, under which the costs of child care are shared by participating employees, their employers, and, subject to available funds, the department. The distribution of the costs shall be as follows: employees are responsible for forty per cent; employers are responsible for forty per cent; and, subject to available funds, the department is responsible for twenty per cent. The program has all of the following goals: enabling employers to attract and retain talent; assisting employees with child care costs; and sustaining the businesses of child care providers.

(B) To be eligible to participate in the program, all of the following apply:

(1) In the case of an employee, the maximum amount of the family's income shall not exceed four hundred per cent of the federal poverty line and the employee shall reside in this state and have been selected for participation by the employee's employer.

(2) In the case of an employer, the employer shall be located in this state and have selected one or more of its employees to participate in the program.

(3) In the case of a child care provider, the provider shall either hold a license issued under this chapter or be certified by a county department of job and family services under section 5104.12 of the Revised Code. The department shall not require participation in the step up to quality program in order to be an eligible provider for this program.

(C) Each employee and employer seeking to participate in the program shall together submit an application to the department in a manner prescribed by the department. The department shall review each application as soon as practicable after it is received and shall determine if the employee and employer are both eligible to participate.

(D) After an employee and employer are both determined eligible and agree to participate in the



program, all of the following apply:

(1) The employee, with the assistance of the department, shall select a child care provider for the employee's child and shall enroll the child with the provider. An employee may opt to select the employee's existing child care provider so long as that provider is licensed or certified as described in this section.

(2) In addition to the employer's share, the employer may agree to contribute some or all of an employee's share of child care costs.

(3) As a condition of participation, the department may require the employee, employer, and child care provider to each sign a memorandum of understanding with the department.

(4) The department is responsible for coordinating and performing all administrative activities associated with the sharing of child care costs and making payments to child care providers.

(E) An eligibility determination made under division (C) of this section remains valid as long as the employee, employer, and child care provider continue to satisfy the eligibility conditions described in division (B) of this section.

(F) If the department finds that an employee or employer has committed fraud, misrepresentation, or deception in applying to participate, or in participating, in the program, the employee or employer is permanently ineligible to participate, or continue to participate, in the program.

(G)(1) The department may adopt rules as necessary to implement this section. Any rules shall be adopted in accordance with Chapter 119. of the Revised Code.

(2) Notwithstanding any provision of section 121.95 of the Revised Code to the contrary, a regulatory restriction contained in a rule adopted under division (G)(1) of this section is not subject to sections 121.95 to 121.953 of the Revised Code.