

Table 9-1. Characteristics of Selected Early Childhood Care and Education Programs and Tax Provisions

Program or Provision	Federal Agency	Type of Funding	FY2016 (millions)	Target Population (Federal Eligibility Rules)	Age Group Served	Participants
Head Start (incl. EHS)	HHS	Discretionary	\$9,168	In general, family income may not exceed 100% FPL. Child is categorically eligible if homeless, in foster care, or on public assistance.	HS = children from birth to compulsory school age and their parents; EHS = children ages 0-2 and pregnant women	FY2015: 912,156 funded enrollment slots (87% in HS, 13% in EHS)
CCDBG	HHS	Mandatory & Discretionary	\$2,917 \$2,761	Under federal law, family income may not exceed 85% SMI, but states may set this lower. In general, parents must be working or in school or training.	Children ages 0-12 (in general)	FY2014: 1.40 million children in average month (66% ages 0-5)
MIECHV	HHS	Mandatory	\$400	States must prioritize families meeting certain criteria (e.g., low-income), but the law does not require that all participants meet these criteria.	Children from birth to kindergarten entry and their parents or caregivers; pregnant women and expectant fathers	FY2015: 145,500 parents and children
PDG	ED/HHS	Discretionary	\$250	In general, family income may not exceed 200% FPL.	Children age 4 (in general)	FY2015: 33,000 children
IDEA Part C: Infants/Toddlers	ED	Discretionary	\$459	Child must meet IDEA's definition of <i>infant or toddler with a disability</i> and state's definition of <i>developmental delay</i> .	Children ages 0-2 (in general)	FY2015: 352,000 children
IDEA §619: Preschool	ED	Discretionary	\$368	Child must meet IDEA's definition of <i>child with a disability</i> and require special services to benefit from a public education.	Children ages 3-5	FY2015: 753,038 children
CCAMPIS	ED	Discretionary	\$15	Children of low-income postsecondary students. Parent must be eligible for a federal Pell grant.	Not specified (funds may support care for infants through school-age)	FY2013: 7,566 students
FACE	DOI	Discretionary	\$16	Indian parents and children served through a Bureau of Indian Education-funded school.	Prenatal through age 5 (in general)	School Year 2014-2015: 2,129 children and 2,042 adults
CACFP	USDA	Mandatory	\$3,340	Children in certain child care settings. Elderly or disabled in adult day care. Generally low-income.	Children ages 0-11 (child care), ages 0-18 (eligible afterschool), ages 0-15 (migrant); elderly or disabled adults	FY2014: 3.86 million children in average day
CDCTC	IRS	Mandatory	\$4,520	Taxpayers with dependent care expenses.	Dependent children 0-12; spouse or dependent who is incapable of self-care	Tax Year 2013: 6.3 million tax filers
DCAP	IRS	Mandatory	\$930	Taxpayers with expenses associated with employer-provided dependent care assistance.	Dependent children 0-12; spouse or dependent who is incapable of self-care	Tax Year 2010: 1.2 million tax filers

Source: Table prepared by the Congressional Research Service on November 14, 2016, for the 2016 version of the House Ways and Means Committee Green Book. Funding is shown in budget authority, except for CACFP (estimated obligations) and tax provisions (estimated expenditures). Participation data are from FY2017 budget justifications or IRS Statistics of Income, except for Preschool Development Grants (estimate from an ED press release, dated 10-2-15).

Notes: HS = Head Start. FPL = Federal Poverty Line. EHS = Early Head Start. CCDBG = Child Care and Development Block Grant. SMI = State Median Income. MIECHV = Maternal, Infant, and Early Childhood Home Visiting Program. PDG = Preschool Development Grants. IDEA = Individuals with Disabilities Education Act. CACFP = Child and Adult Care Food Program. CDCTC = Child and Dependent Care Tax Credit. DCAP = Dependent Care Assistance Program. Federal eligibility rules and target populations identified in this table are meant to be illustrative, not comprehensive. Several programs have additional eligibility requirements (or exceptions to requirements identified here) and several programs allow older children to be served in certain circumstances. PDG data are based on the program as in operation for FY2014-FY2016 and have not been adjusted to reflect changes to the program starting in FY2017, as authorized by the Every Student Succeeds Act (P.L. 114-95).