care effort, called the funding level of the new bill "Minimally stringent." "It's a drop in the bucket compared to the need that exists," she told joint Congressional hearings on the legislation.

George Miller, Democrat of California, who is a member of the House Education Committee and a friend of day care programs, said his home state alone could use all of the money authorized by the new bill.

Three times $1.8 billion could be used immediately, Joseph Reid, executive director of the Child Welfare League of America, predicted. He said $14 billion was needed to cover the national need for day care services alone.

On the other hand, a cadre of Republicans on the House and Senate Education Committees have assailed even the $1.8 billion figure, maintaining it is too steep for a federal budget ripped by inflation and plagued with the largest deficit in the nation's history.

Representative Alphonzo Bell, Republican of California, ranking minority member on the House Education Committee, has led the attack in the House. During the joint hearings he hammered away at witness after witness with a list of questions based on the premise that dollar pruning was a necessity. Given budgetary constraints, he asked, should low-income families be served first? Should the dollars go for existing programs, or should we do away with these and fund only programs?

The Republican strategy to minimize spending will take one of two tacks: cut the funding to a bare-bone level or substitute an income-maintenance program for the poor for a universally available child-care program.

Both Republican tactics are likely to fail. Senator Mondale has argued, and will continue to do so, that there is room in a budget that contains a $9 billion increase for defense for a child-care program of comparatively small dimensions. And the women's groups, which are gaining political clout, this year for the first time stood stoutly behind the bill. Their message: the need for day care cuts across all economic and social lines because adequate and sufficient day care services do not exist.

It is equally unlikely that proponents of more dollars for child-care programs will prevail. With both the House and Senate bills having the same funding level, there is little room to negotiate. And Senator Mondale and Representative Brademas are likely to persuade child-care advocates that they risk losing all if they try to increase funding.

What is likely to emerge is a bill that will expand and upgrade existing programs and put in place the beginnings of comprehensive, universally available child-care services. It will be the base for the expansion of services when the economy and political climate favor it.

Tax Deduction

Families with incomes up to $35,000 a year will be able to deduct the maximum allowable cost of child care under a recently enacted tax law. The current income limit for the maximum deduction is $18,000 with the deduction phasing out between $18,000 and $27,600.

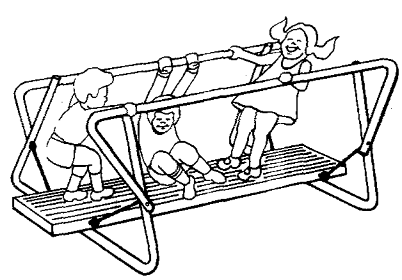
The provision is part of the tax rebate measure President Ford signed last March (P.L. 94-12). The higher child-care deduction becomes effective in the 1976 tax year.

Under current law, single individuals and working couples with incomes up to $18,000 a year who support a child under age 15 may deduct child care expenses up to $4,800 if the expenses are incurred in order for the taxpayer to be gainfully employed. (A deduction of up to $400 a month is permitted for child-care expenses incurred in the home. For care provided outside the home, deductions are allowable up to $200 a month for one child, $300 for two children and $400 for three or more children).

Since the 1954 Internal Revenue Code makes child-care expenses a personal deduction, only families that itemize their taxes can deduct child-care expenses.

The child-care deduction phases out by $1 for every $2 of adjusted gross income. The income limit at that phase-out point is $27,600. The new law would raise the phase-out limit to $44,600. ■

HOW TO PLAN AN indoor playground



SWAY BRIDGE . . . $98.00

This low cost play unit is ideal for indoor use where space is limited. It is child-scaled, safe, and scientifically designed for endless varieties of creative games and fantasy play. Such rugged, portable or permanent multi-action equipment for year-round indoor/outdoor use, typifies the leadership products from PlayLearn, pioneers in the field. Free for the asking: a copy of HOW TO PLAY AN INDOOR/OUTDOOR EARLY YEARS PLAYGROUND and a product-packed full-color catalog.

PlayLearn Products
Div. of Playground Corporation of America
2298 Grissom Dr., St. Louis, Mo. 63141
(314) 567-6277

(Circle 81 on Reader's Service Card)

CORRECTION

In the February DCEE the article "Interactions Speak Louder than Words" was incorrectly attributed to only two of the four authors. The authors are Kathleen S. Zale, Patrick K. Ackles, Hiram E. Fitzgerald, and Gary Stollak.