Analytical Report

Analysis of Work-Related Expenses

and

The Feasibility of Alternative Work Arrangements

for

John Doe
Instructor, Technical Writing
UMUC
College Park, MD

by

Mary Smith

COMM 393

April 12, 1997
115 Dogwood Lane  
Littleville, MD 20714  

April 12, 1997  

Mr. John Doe  
Technical Writing Instructor  
Room 5000, UMUC  
University Boulevard at Adelphi Road  
College Park, MD 20742-1616  

Dear Mr. Doe:  

Here is my report analyzing the work-related costs of a typical, married female who works outside the home. This report also includes a feasibility analysis of alternative work arrangements from both the employee and employer perspective. The alternative work options I researched are telecommuting, job sharing, and flextime/shift work.  

I've learned a great deal about both the costs of working and the types of alternative schedules that are available in the work place today. I was especially surprised to discover that work-related expenses reduce net income by well over 50 percent.  

I believe my findings will give working couples essential information they need to make their personal work and child care decisions. For this reason, I recommend that our organization publish this report as a booklet available to the general public.  

I've enjoyed my work on this project and would be happy to answer any questions.  

Sincerely,  

Mary Smith
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Abstract

Unlike their predecessors of the 1950s and 1960s, many married couples who have—or are planning to have—children both work outside the home. Consequently, these couples incur greater work-related expenses because they must pay child care expenses.

A typical Washington, D.C. metropolitan area female who works outside the home spends 75.5 percent of her $35,000 annual salary on work-related expenses. These expenses include income taxes, commuting, food, clothing, and child care.

Several alternative work arrangements are available in the work place today that may help couples reduce their expenses:

- telecommuting: working from the home instead of an office
- job sharing: sharing the duties of one fulltime position with a work partner
flextime/shift work: working hours other than the traditional Monday through Friday, 9:00 am to 5:00 pm schedule

Both employers and employees can benefit from these alternative work arrangements in areas such as time savings, money savings, and schedule flexibility. Although all job positions cannot be adapted to every alternative schedule, most can be adapted to at least one type.

Working couples who want to evaluate their current employment situations should follow these recommendations:

- Record and calculate the annual work-related expenses to determine net income.
- Decide if the net income is enough to meet the family's needs.
- If working is still necessary, consider an alternative work arrangement, it could help reduce work-related expenses and increase net income.

Introduction

Background

During the 1950s and 1960s, married couples planning to have children usually followed the traditional route of their era—Dad would be the sole wage earner and Mom would stay home to raise the children.

Times have changed, and today many couples both work outside the home. Some reasons cited for this trend include financial necessity and the desire of many women to pursue their career goals. When these dual-income couples decide to start a family, one of the issues they must grapple with involves deciding whether they will both continue to work after the children are born.

Very few workers keep track of how much it actually costs to work outside the home, for most of us associate these costs with life's necessities: everyone needs clothes to wear, food to eat, and transportation to get from point A to point B. However, these basic human needs become more expensive for workers, especially in a business environment. Business clothes, restaurant lunches, and long commutes cost more than casual clothes, homemade lunches, and no commute. Additionally, working parents who have preschool-age children incur the added expense of day care.
Subject and Purpose

Couples who have—or are planning to have—children need answers to these basic questions:

- What are the costs associated with working outside the home, including day care expenses?
- Considering these expenses, is it advantageous for both parents to work, or should one parent stay home to care for the child(ren)?
- Are any alternative work arrangements available that can help reduce these costs if both parents want or need to work?

To help answer these questions, this report analyzes the costs for a parent to work outside the home, focusing on the costs incurred by the woman because she is usually the parent who chooses to stay home to care for the children. Additionally, this report describes three alternative work arrangements and examines their feasibility as possible options for working parents. These alternative work arrangements are briefly defined in the following list.

- Telecommuting: an individual works from the home instead of an office.
- Job-sharing: two individuals share the duties of one full-time position.
- Flextime/shift work: an individual works hours other than the traditional Monday-Friday, 9 a.m. to 5 p.m. schedule.

Information Sources

The data I used for this report comes from a variety of sources: federal and state tax information, local government employers, government and private industry employees, and literature pertaining to this topic area.

Scope

The following analysis includes these areas: profile of a typical female worker in the Washington, D.C. metropolitan area; description of the costs of working in the Washington, D.C. metropolitan area; explanations of alternative work arrangements; and a discussion of the primary benefits and drawbacks of these work arrangements from both an employee and employer perspective.

This report will not address issues concerning which parent should give up his or her career to care for the children or how beneficial it is for the children to have a parent home.

Limitations

To prepare my discussion of alternative work arrangements, I conducted several personal interviews with people who actually work these schedules, except for the job sharing option.
was unable to schedule an interview with a person who shares a patrol-officer position at the Montgomery County Police Department. Alternatively, I was able to interview the employee's station commander, who monitors and evaluates that job-sharing position.

Collected Data

How Much it Costs To Work

Employee Profile

The employee profile listed below describes the criteria I used to calculate the costs of working. This profile reflects the characteristics of a typical Washington, D.C. area female worker and is based on statistical data from the Montgomery County Planning Department's most recent (1994) census update (see Appendix A).

- married female with one or more children under age five
- college graduate
- works full time
- earns an annual pretax income of $35,000
- resides in Montgomery County, Maryland
- commutes alone by car 30 miles (one way) to her job
- holds a position that requires her to wear business clothing
- plans to use a commercial day care provider located in Montgomery County, Maryland

Expenses Related to Working

Table 1 below lists the typical expenses a female worker can expect to incur annually. These expenses do not include other possible employment expenses such as health care insurance, life insurance, pension fund contributions, parking fees, or dry cleaning. Additionally, I made the following assumptions to calculate the taxes:

- filing status: married, filing separately
- deductions: standard deduction, husband itemizes deductions on his return

I used several sources to determine these expenses. Turn to Appendix B for a complete source list with detailed explanations.
Table 1: Annual Work-Related Expenses

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Tax</td>
<td>4,883.00</td>
</tr>
<tr>
<td>Social Security Tax</td>
<td>2,170.00</td>
</tr>
<tr>
<td>Medicare Tax</td>
<td>507.50</td>
</tr>
<tr>
<td>State Tax-Maryland</td>
<td>1529.00</td>
</tr>
<tr>
<td>Local Tax-Montgomery County</td>
<td>917.40</td>
</tr>
<tr>
<td><strong>Total Taxes</strong></td>
<td><strong>9,206.90</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commuting Expenses</td>
<td>4,519.80</td>
</tr>
<tr>
<td>Mileage: $0.31/mile x 60 miles x 243 days</td>
<td>4,519.80</td>
</tr>
<tr>
<td><strong>Total Commuting Expenses</strong></td>
<td><strong>4,519.80</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food Expenses</td>
<td>1,701.00</td>
</tr>
<tr>
<td>Lunches: $5.00/day x 243 days</td>
<td>1,215.00</td>
</tr>
<tr>
<td>Snacks: $2.00/day x 243 days</td>
<td>486.00</td>
</tr>
<tr>
<td><strong>Total Food Expenses</strong></td>
<td><strong>1,701.00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clothing Expenses</td>
<td>1,390.00</td>
</tr>
<tr>
<td>Suits &amp; Dresses: 10/year @ $115.00 each (avg retail)</td>
<td>1,150.00</td>
</tr>
<tr>
<td>Shoes: 3 pair/year @ $45.00/pair (avg retail)</td>
<td>135.00</td>
</tr>
<tr>
<td>Hosiery: 50 pair/year @ $2.10/pair (avg retail)</td>
<td>105.00</td>
</tr>
<tr>
<td><strong>Total Clothing Expenses</strong></td>
<td><strong>1,390.00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Care Expenses</td>
<td>9,600.00*</td>
</tr>
<tr>
<td>Full-time, commercial daycare, age 6 months - 2 years: 40 weeks @ $200/week</td>
<td>9,600.00*</td>
</tr>
<tr>
<td><strong>Total Child Care Expenses</strong></td>
<td><strong>9,600.00</strong></td>
</tr>
</tbody>
</table>

**Grand Total Work-Related Expenses** | **26,417.70**

*According to the IRS Teletax Recorded Information service, couples may be eligible for the Child Care Credit for up to $2,400 for one child and $4,800 for two or more children (IRS, 602).

**For child age 2 - 5 years, reduce this figure by $1,920 for a total annual cost of $7,680 (48 weeks @ $160/week).

Net Income

Table 2 below shows the net income a typical female worker can expect to realize annually.

Table 2: Net Income

| Gross Income | $35,000.00 |
| Less Work-Related Expenses | ($26,417.70) |
| **Net Income** | **$8,582.30** |

Chart 1 below represents a graphical illustration of the distribution of work-related expenses for
a typical female worker.

![Chart 1: Percent Distribution of $35,000 Annual Salary](image)

Alternative Work Arrangements

Introduction

Traditionally, most businesses define a typical full-time work week as one in which the employee works Monday through Friday, 9 a.m. to 5 p.m. Increasingly, however, many companies are offering alternatives to this traditional schedule. Employers are discovering that this flexibility helps to reduce their costs in employee turnover, absenteeism, illness, and leaves of absence and, more importantly, allows them to retain experienced and motivated people. On the other hand, employees are finding that when they have greater control of their work schedules, they become more productive, committed, and satisfied employees (Bank of America, "Flextime" i).

This report will focus on the following alternative work arrangements:

- telecommuting
- job sharing
- flextime/shift work

I will define each type of work arrangement and describe some benefits and drawbacks from both the employee's and employer's perspective.

Telecommuting
Defined

Weisberg and Buckler define telecommuting as "a fancy word for doing your job from your home some of the time, or substituting the computer for the commute (155)." Generally, an employee who telecommutes works from home and communicates with his or her employer electronically. Telecommuters usually maintain telephone contact, and many telecommuters use a home computer with a modem connection for e-mail, teleconferencing, or videoconferencing. They also use other technology such as fax machines and voice mail (Bank of America, "Telecommuting" 2). Periodically, the employee will meet in person with other staff members at company offices.

A myriad of job positions are suitable for telecommuting; however, certain job types do not support this work arrangement. For example, cashiers, receptionists, and employees who meet directly with the public at specific office locations and business hours can't perform their jobs from home.

Telecommuting in Action

Rebecca Delaney is a telecommuter who works from her home in Arlington, VA for a company whose office is in Nashville, TN. To perform her duties as a software tester and developer, Rebecca uses a computer, modem, dial-in software, and a long-distance telephone card, all provided by her company. She maintains daily contact with one onsite staffer and participates in development team meetings via teleconferencing. Rebecca travels to the company offices in Nashville two or three times each year (Delaney).

Employee Benefits

The primary benefit of telecommuting is that it gives employees flexibility; telecommuters can, for the most part, work whenever, wherever, and however they want as long as they get the job done well and on time. Some of the other benefits are listed below:

- **Time savings**: Telecommuting virtually eliminates a commute, saving the employee several hours each week (Jellicoe).

- **Money savings**: Telecommuters drastically reduce their expenses for commuting, food, and clothing expenses (Delaney).

- **Increased productivity**: Telecommuters can arrange their work schedules to the times they experience the fewest distractions and interruptions (Bank of America, "Telecommuting" 4). Additionally, they can work when they work best: "morning" people can work early in the day and "night" people can work late at night.

Employee Drawbacks

Some drawbacks to telecommuting are listed below:

- **No reduction in day-care expenses**: Telecommuting does not necessarily eliminate the
need for day care. Weisberg and Buckler report that productivity is greatly diminished for telecommuters who try to care for their children while they work (155-156).

- **Reduced workplace visibility**: Since managers don't physically see the telecommuters working, they may not believe these employees are as productive as onsite employees (Delaney).

- **Isolation and loneliness**: Being away from the office can make the telecommuter feel disconnected from the company (Bank of America, "Telecommuting" 12).

### Employer Benefits

In their *Working Smarter* series, the BankAmerica Corporation's guide to telecommuting lists several benefits employers can gain when they offer telecommuting as a work option (4-5). Some of the primary benefits are listed below:

- **Reduced overhead expenses**: With some employees working from home, employers can make more efficient use of office space or reduce the amount of space needed.

- **Reduced paid absences and tardiness**: The flexibility of telecommuting allows employees to better manage personal schedules and demands while still working their full schedules.

- **Expansion of the labor pool and retention of experienced employees**: Employers can attract people who would not normally consider commuting to their work site, and employees with child care obligations many choose to stay with a company that offers the flexibility of telecommuting.

### Employer Drawbacks

Personnel and legal issues present some drawbacks for employers who offer telecommuting. Some of the main issues are listed below:

- **Employee relations may deteriorate**: Not every job is suitable for telecommuting, and not every employee can telecommute successfully. As a result, some employees may feel resentment toward their telecommuting co-workers (Bank of America, "Telecommuting" 10).

- **Legal Issues**: June Langhoff, a telecommuting expert, reports that new laws will be needed to cover electronic workplace issues such as electronic searches, workplace privacy, monitoring, network safety, ergonomics, employment discrimination, worker's compensation, and overtime (cited in www.mha.com/thoe/whatis.html).

### Job Sharing

**Defined**

Job sharing is an alternative work arrangement in which two employees share one position.
Generally, the two employees share the duties and responsibilities, work half the number of hours, and receive half the pay. If benefits are available, they are also split equally between the two workers.

Employers schedule their job-sharing employees in several ways, such as: one partner works mornings, the other afternoons; one partner works Monday through Wednesday, the other partner works Wednesday through Friday (Wednesday is an overlap day); or the partners work alternating weeks (Bank of America, "Job-Sharing" 3).

Several different types of positions can be shared, and these jobs can be project oriented or people oriented as illustrated in the list below:

- sales
- account management
- research and planning
- service delivery
- clerical

**Job Sharing in Action**

The Montgomery County, MD Police Department offers a unique job-sharing program for police officers who want to work part time. According to Captain Joseph R. Price, Germantown District Commander, full-time officers in patrol positions work rotating 10-hour-per-day, four-day-per-week shifts. Their benefits package includes a pension plan, health insurance, paid annual and sick leave, and each officer is assigned a personal patrol car, which the officer uses both on duty and off duty within the county boundaries.

Patrol officers who share a full-time position split both the duties and the benefits in half. Each officer works two of the four shift days, receives half of the benefits, and shares a patrol car. Although each officer is required to use the car when working, they can decide how to share off-duty car use (Price).

**Employee Benefits**

The benefits of job sharing are similar to the benefits of part-time work with one major exception: employees who share jobs split not only the duties but also the responsibilities and accountability associated with the position. Other benefits are listed below (Bank of America, "Job-Sharing" 5):

- **Time savings**: By reducing their work hours, employees who share jobs gain more personal time.

- **Increased employment opportunities**: Employees who don't want to work full-time can use job sharing as an acceptable alternative.
Gradual transition back to work: Employees who have been on extended leave—for pregnancy, illness, or family reasons, for example—can ease their return to work by temporarily sharing the position with another employee.

Employee Drawbacks

Reduced pay and benefits are obvious drawbacks to job-sharing positions. Weisberg and Buckler cite the following unique challenges to employees who share jobs (152-153):

- **Finding a suitable partner**: Employees must find a partner who has a similar experience level to theirs and, more importantly, with whom they are compatible.

- **Transition stress**: Two people who share one job may have different work styles, so they will have to adapt to each other.

- **Increased atmosphere for conflict**: Resentment can occur when two employees work at different performance levels. Additionally, incompatible vacation schedules and sick-leave coverage—if one partner is out sick more than the other—can add to the conflict.

Employer Benefits

Employers who offer job sharing positions can reap some distinctive benefits for their companies as listed below (Bank of America, "Job-Sharing" 5):

- **Enhanced quality of work**: The saying, "two heads are better than one" applies to job sharing because two employees can come up with more ideas and solutions to problems than one employee can.

- **Continuity of coverage**: Job-sharing employees can cover for each other during sickness or vacation.

- **Retain skilled and experienced employees**: Job sharing allows previously full-time employees who are only available part-time to continue to work.

Employer Drawbacks

Employers who offer job sharing face the following obstacles (Bank of America, "Job Sharing" 6):

- **Employee relations may deteriorate**: Not every job is suitable for job sharing, and not every employee can share a job successfully. As a result, some employees may feel resentment toward their job-sharing co-workers.

- **Jobs must be restructured**: Employers must review the current full-time position and decide the proper division of responsibilities and objectives.

- **Increased payroll expenses**: Job sharing could result in additional payroll taxes and
salary expense if the partners' schedules overlap.

**Flextime/Shift Work**

**Defined**

Flextime and shift work are similar terms that refer to working times other than the traditional Monday-Friday, 9 a.m.-to-5 p.m. schedule. Specifically, flextime schedules are ones that allow employees to vary their starting and ending work times and/or the number of days they work each week while still maintaining their full-time hours (Weisberg and Buckler 156). Shift work refers to a schedule of shifts, determined by the employer, that encompasses more than one work period in a day.

Flextime schedules generally follow two patterns in the workplace: (1) the staggered hours/fixed schedule allows employees to begin and end their day either earlier or later than their current schedule without any significant variation and (2) the core hours/variable schedule requires employees to be present during the "core" operating hours, but they may arrive and leave on a variable schedule before and after the core periods (Bank of America, "Flextime" 2-3).

Shift work schedules are normally specific eight- or 10-hour time blocks with starting and ending times set by the employer. In an around-the-clock schedule, for example, employees may be able to choose from one of three schedules such as 7 a.m. to 3 p.m., 3 p.m. to 11 p.m., or 11 p.m. to 7 a.m.

Of all the alternative work arrangements, flextime and shift work schedules can apply to the greatest number of job types in all salary ranges. In addition, flextime and shift work give employees the ability to tailor their work schedules to their personal needs and preferences.

**Flextime and Shift Work in Action**

Lillian Bentham's husband, Daniel, a U.S. government employee, works a flextime schedule similar to the previously mentioned core hours/variable schedule. Although he works the same schedule each week, Daniel varies his starting and ending times each day so that he can take care of the couple's two children while Lillian performs her part-time job as a ballet teacher. For example, on the days when Lillian teaches from 12 to 2 p.m., Daniel reports for work at 7:30 a.m., works four hours, leaves at 11:30 am to care for the children, and returns to work his remaining four hours from 2:30 p.m. to 6:30 p.m. On the days when Lillian teaches from 4 to 8 p.m., Daniel works a straight 7 a.m. to 3 p.m. schedule so he can be home by 3:30 p.m. for child-care duties (Bentham).

To avoid day-care expenses, Arlene and Abe Levitz work opposite shifts. Arlene, a graphic artist, works a standard, Monday-Friday, 9 a.m.-to-5 p.m. shift while Abe, a computer operator, works a midnight shift, 12 to 8 a.m., Monday-Friday (Levitz).

**Employee Benefits**

Flextime and shift work offer many benefits as described below:
- **Flexibility**: Employees can better manage personal schedules and demands and possibly avoid commutes in rush-hour traffic (Bank of America, "Flextime" 4).

- **Maintaining job status and pay**: Since both flextime and shift work schedules are still full time, employees gain flexibility without losing their job status and visibility in the work place (Weisberg and Buckler 157).

- **Savings in day-care expenses**: Shift work allows couples to tailor their work schedules to avoid day-care expenses altogether, while flextime allows couples vary work schedules to potentially reduce day-care expenses.

**Employee Drawbacks**

For employees who want to work a full-time schedule, flextime has virtually no drawbacks. Shift work, however, has disadvantages, some of which are mentioned below:

- **Increased potential for health problems**: Employees who work night shifts, especially the infamous "graveyard" shift hours of 12 to 8 a.m., are more prone to health problems and sleep disorders (Thomas 1).

- **Increased marital stress**: Couples who work on opposite shift schedules see little of each other and sleep at different times of the day; as a result, their relationship can suffer (Thomas 1).

- **Isolation**: Employees who work night shifts tend to become isolated from the mainstream of their organizations and from society as a whole (Price).

**Employer Benefits**

Both flextime and shift work offer employers many benefits as listed below (Bank of America, "Flextime" 4):

- **Extended customer service hours**: Flextime and shift work allow companies to offer service to customers beyond normal business hours as well as customers in other time zones.

- **More efficient use of equipment**: Longer operating hours expand access to equipment and reduce competition for equipment during peak hours.

- **Reduced payroll expenses**: Flextime and shift work help to reduce overtime costs and paid absences. In addition, flextime helps to reduce employee tardiness.

**Employer Drawbacks**

Flextime schedules have very few drawbacks for employers, whereas shift work presents them with some unique challenges. Drawbacks for both work schedules are listed below:
• **Inadequate office coverage**: too many employees on the same flextime schedule can cause the office to be understaffed at times (Bank of America, "Flextime" 4).

• **Increased employee illness**: Because night shift work makes employees more prone to health problems, sleep disorders, and marital stress, employers may experience an increase in employee sick days (Thomas 1).

• **Decreased productivity, work quality, and job safety**: Night shift employees, who generally endure constant fatigue, may not work as efficiently as their day shift counterparts. Additionally, they are more prone to experience workplace accidents (Thomas 1).

**Conclusion**

**Summary and Interpretation of Findings**

Couples who have—or are planning to have—children must carefully evaluate the benefits and drawbacks of both parents working full-time, for it costs a lot of money to work outside the home. A typical female who lives in the Washington, D.C. metropolitan area and earns $35,000 per year spends 75.5 percent of her income on work-related expenses. Child-care expenses consume the greatest percentage of a worker's income (27.4 percent), followed by income taxes (26.3 percent) and food, clothing, and commuting expenses (21.8 percent).

The resulting net income of $8,600 may not be enough to warrant both parents working. Further, any working parent with a gross income less than $27,000 should consider staying home to care for the child(ren), for at this income level, he or she would earn very little. Parents earning less than $17,000 would actually lose money working outside the home.

If, however, both parents want or need to work, alternative work arrangements are available that may help reduce work-related expenses. Three of these options are listed below:

1. **Telecommuting**: working from the home instead of an office
2. **Job sharing**: sharing the duties of one full-time position with a work partner
3. **Flextime/shift work**: working hours other than the traditional Monday-Friday, 9 a.m.-to-5 p.m. schedule

For employees, each option has benefits and drawbacks in time savings, money savings, and schedule flexibility. From this perspective, the best schedule choices in terms of these three areas are as follows:

1. **Time savings**: telecommuting offers the greatest time savings because a commute is virtually eliminated, except for the occasional on site meeting telecommuters may be required to attend.
2. **Money savings**: shift work—provided the parents work opposite shifts—saves the
most money by eliminating child care expenses.

3. **Schedule flexibility**: although telecommuting offers the most flexible schedule overall, flextime offers the most flexible schedule in an onsite work environment.

From an employer's perspective, the benefits of alternative work arrangements far outweigh the drawbacks. All three work arrangements give employers increased opportunities to retain experienced employees and increase productivity. In addition, telecommuting and flextime/shift work offer employers the potential to reduce payroll expenses.

Although most job types can adapt to a shift work or flextime schedule and many job positions can be shared, some specific job types are not suited to telecommuting. These jobs include positions such as cashiers, receptionists, and employees who meet directly with the public at specific office locations and business hours.

**Recommendations**

If you are working parents with preschool-age children—or parents-to-be—who want to determine your work-related costs and evaluate your current employment situations, follow the steps outlined below:

1. Keep a record of all of your work-related expenses for one month.

2. Calculate your annual work-related expenses. Use Table 3 on page 17 to record your expense amounts.

3. Determine your annual net income after deducting your work-related expenses.

4. Ask yourself the following questions: Am I making any money? If so, am I making enough money to meet my family's needs?

5. If you answered no to either of the questions, think about whether or not you want to continue working.

6. If you determine that you still want or need to work, consider the alternative work arrangements described in this report. Carefully study the benefits and drawbacks of each alternative and determine which one(s) might work for your family's situation and your job position.

7. Talk to your employer about these options. You may be able to rearrange your schedule to help you reduce your work-related expenses and, therefore, increase your net income.

**Table 3: Personal Work Expense Record**
## My Annual Work-Related Expenses

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
</tr>
<tr>
<td>Federal Tax</td>
<td>$</td>
</tr>
<tr>
<td>Social Security Tax</td>
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<td>Medicare Tax</td>
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<tr>
<td><strong>Commuting Expenses</strong></td>
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<td>Mileage and maintenance</td>
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<tr>
<td><strong>Food Expenses</strong></td>
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<td>Lunches</td>
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<td><strong>Clothing Expenses</strong></td>
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<tr>
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<tr>
<td><strong>Child Care Expenses</strong></td>
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<tr>
<td><strong>Total Child Care Expenses</strong></td>
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<td><strong>Total Miscellaneous Expenses</strong></td>
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<tr>
<td><strong>Grand Total Work-Related Expenses</strong></td>
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### Works Cited


Delaney, Rebecca. E-mail interview. 26 Mar. 1997.

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