



Tri-Share Legislation Summary

- **WV has the lowest workforce participation rate in the country at 54.9%.**
 - **Female workforce participation is even lower at 50.2%.**
- **Tri-Share provides participating employers another option to attract workers by significantly helping with the costs of childcare.**
- **Under Tri-Share, the employee, the employer, and the State of West Virginia each pay 1/3 the cost of childcare.**
- **The state's share is 1/3 as long as the employee's household income is equal to or less than 200% of the state's median household income. The state's share begins to decline as an employee's household income increases, and the employer can negotiate with the employee who covers the additional costs. As an example:**
 - **200% or less – WV's share is 33.3%.**
 - **>200% - 250% - WV's share is 30%**
 - **>250% - 300% - WV's share is 20%**
 - **>300% - 250% - WV's share is 10%**
 - **>350% - No state match**
 - **Pass-through businesses would claim the credit against Personal Income Taxes**
- **The Department overseeing the program can enroll employers up to the maximum amount of funding provided. Once those funds are allocated a waitlist would be used.**
- **Tri-Share is not available to employees who receive state subsidy for childcare.**
- **Tri-Share is only available to those who are actively in the workforce.**