



## Information about early childhood education client fee determination starting 1 August 2020

The fee decision is sent to the parent/guardian through a machine mailing system.

**The fee is child-specific. The monthly fee for full-time early childhood education is a percentage of the monthly income that exceeds the minimum income level based on a fee percentage determined by family size, but does not exceed €288 per month.**

For a family of 2 people, the minimum income level is €2,136 per month, and the fee is 10.7% of the part that exceeds this level.

A family of 2 people will be charged the maximum fee for early childhood education if their income exceeds €4,823 per month.

For a family of 3 people, the minimum income level is €2,756 per month, and the fee is 10.7% of the part that exceeds this level.

A family of 3 people will be charged the maximum fee for early childhood education if their income exceeds €5,443 per month.

For a family of 4 people, the minimum income level is €3,129 per month, and the fee is 10.7% of the part that exceeds this level.

A family of 4 people will be charged the maximum fee for early childhood education if their income exceeds €5,816 per month.

For a family of 5 people, the minimum income level is €3,502 per month, and the fee is 10.7% of the part that exceeds this level.

A family of 5 people will be charged the maximum fee for early childhood education if their income exceeds €6,189 per month.

For a family of 6 people, the minimum income level is €3,874 per month, and the fee is 10.7% of the part that exceeds this level.

A family of 6 people will be charged the maximum fee for early childhood education if their income exceeds €6,561 per month.

If the family size is larger than 6, the income limit that determines the fee increases by €144 for each additional underage child in the family.

The youngest child attending early childhood education is always considered the family's first child. The fee charged for the family's second child is 50% of the first child's fee. The fee for the children after that is 20% of the first child's fee. The fee is determined based on the full-time early childhood education fee calculated for the youngest child. The fee is rounded up or down to the closest whole number. If the monthly fee per child is less than €27, the day-care fee is not charged.

**The client fee is charged starting from the confirmed start date marked on the early childhood education decision.** When a care relationship starts or ends in the middle of a calendar month, the fee is charged starting from the confirmed start date marked on the early childhood education decision in accordance with the average daily fee calculated based on the selected range of hours.

If the early childhood education place that was applied for and granted to the child is not accepted, and the place is not cancelled before the start date of the care relationship, as indicated in the decision, one-half of the monthly fee is charged.

The early childhood education client fee is a fixed monthly fee that is charged for a maximum of 11 calendar months per operating year (1 August–31 July). No fee is charged for July if the care relationship has continued uninterrupted since the previous August.

### Considered income

The family's considered income includes the taxable income and capital income as well as the tax-free income of the user of the service and the person who shares the household and is married to him/her or living under conditions similar to marriage.

The following are not considered as income: Child benefit, benefits granted under the Disability Allowances Act (disability allowance, pensioner's care allowance), child increment pursuant to the National Pensions Act, housing allowance, medical treatment and examination costs settled on the basis of an accident insurance, conscript's allowance, front-veteran's supplement, study grant, adult education allowance, housing supplement for students, activity pay and reimbursement for the travel costs paid in the form of income support, maintenance allowance according to the Rehabilitation Allowance Act, maintenance allowance according to the Act on Public Employment and Business Service, grants and other corresponding assistance paid for studies, reimbursement for the costs of foster care or child home care allowance.

**Income is determined based on the submitted documents demonstrating income. If the income documents are not submitted by the beginning of the first month of attendance or are incomplete, the highest fee on the scale is charged for the child.**

**Earned income** is demonstrated by submitting a pay statement or a similar document stating the gross income subject to the tax withheld in advance. If the income varies from month to month, pay statements must be submitted for enough months that the actual average monthly income can be calculated. Holiday pay is included in income when the fee is determined.

**Other income** is reported by submitting a suitable document (**pension, unemployment benefit, vocational labour market training subsidy, maintenance allowance or support, income from interest and dividends, rental income, per diem allowance, maternity allowance or parenthood allowance, other income**).

**Students** must submit proof of their enrolment for each academic year and an account of their income during studies.

**Entrepreneurs** must submit a profit and loss statement from the company's most recently completed financial statement. If the company has paid the entrepreneur a salary, a pay statement must also be submitted. Unless proved otherwise, using the articles of association, all of the company's income is considered as the entrepreneur's income.

**Income from timber** is considered in accordance with the average municipality-specific forestry profit confirmed by the Tax Administration. The size of the forest owned and the municipality where it is located must be reported.

Family size includes all married individuals or those living in a relationship resembling a marriage in the same household and their underage children living in the same household.



## LAPPEENRANNAN KAUPUNKI

The fee is determined based on the reserved early childhood education hours as a monthly fee as follows:

Range 0–45 h/month, 35% of the full fee based on the family size and income level, max. €101/month (only early childhood education as a supplement to preschool education)

Range 46–84 h/month, 55% of the full fee based on the family size and income level, max. €158/month (only early childhood education as a supplement to preschool education)

Range 0–84 h/month, 55% of the full fee based on the family size and income level, max. €158/month

Range 85–117 h/month, 70% of the full fee based on the family size and income level, max. €202/month

Range 118–150 h/month, 85% of the full fee based on the family size and income level, max. €245/month

Range over 150 h/month, 100% of the full fee based on the family size and income level, max. €288/month

If the agreed on early childhood education hours are exceeded for two consecutive months or three times in six months, a new higher range will be assigned based on the actual hours.

If the need for early childhood education changes permanently mid-month, the range is adjusted to match the new need from the beginning of the following month. Here, "permanent" refers to a change lasting for at least three months. If, for a justified reason, the hours cannot be estimated accurately at the beginning of the early childhood education, the service need can be adjusted after just one month. If the child's guardian is temporarily laid off, the range can be changed for just one month.

### **The fee for temporary services is charged when a child is placed for up to two weeks**

The fee for temporary services is €10 for a part day and €15 for a full day.

### **Absences and reduced operating hours**

If the child is absent on a previously agreed care day due to illness or another reason, the reserved care day cannot be postponed for later use.

If the child is absent due to illness for at least 11 operating days in one calendar month, one-half of the monthly fee is charged for that month.

If the child is absent due to illness for all of the operating days of one calendar month, no fee is charged for that month. If the child is absent for all of the operating days of one calendar month due to a reason other than illness, one-half of the monthly fee is charged for that month.

During paternity allowance periods, the child is not entitled to an early childhood education place, so no fees are charged for that period. Absences due to paternity allowance periods must be reported two weeks in advance of their planned start date.

With the exception of the summer season, a fee is also charged for care organised at day-care centres and group family day-care centres during reduced operating hours (Christmas holiday, winter holiday). If an individual day-care centre or group family day-care centre is closed for a planning day or a similar reason, a fee is charged for that day. There can only be one such day per operating year. If necessary, the child can go to a backup care place for the day in question.

A fee is not charged for family day care organised at a carer's home or at the child's home if the child does not need backup care during the carer's absence. The fee is refunded in accordance with the average daily early childhood education hours, calculated only for those hours of the range of hours that are not used.

During the summer season from May to September, a fee is not charged for any uninterrupted absence where the child is absent for the entire month of July or longer. Notice of the absence must be given in writing before the end of April. The dates of an absence starting in June at the earliest may be changed before the end of May.

### **The early childhood education client fee is adjusted every operating year**

The early childhood education client fee is also adjusted if the family's income level or family size changes significantly. **Families must submit documents verifying all changes.** Fee adjustment is enforced from the beginning of the following month.

Fees are adjusted if the valid regulations or decisions change. If the decision imposing the fee has been based on false information reported by the client, the fee can be rectified retroactively. The fee is rectified if the income on which the fee is based deviates from the reported income by at least 20%. Fees are collected from clients or reimbursed to clients for periods up to one year.

**Invoicing and submitting income documents:**

**Welfare and Educational Services/Early Childhood Education/Client fees**

**Valtakatu 44, 53100 Lappeenranta**

**or, at the client's discretion, by e-mail to [ph.maksupaatokset@lappeenranta.fi](mailto:ph.maksupaatokset@lappeenranta.fi)**

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**Monthly fees are invoiced retroactively in the middle of the following month.**