

Instructions for defining the client fees in early childhood education and care and the deductible in private early childhood education and care

The annexes needed for the income declaration

- Payslip or salary certificate by the employer A 5 % holiday pay is added to the monthly income, unless the client provides proof of another percentage of holiday pay or proof that the employer does not pay the holiday bonus at all. If there is no bank record or pay slip available (new job), please provide an estimate of the monthly income. Where estimated data are used, income information shall be provided later.
- If the income varies from month to month, the salary certificate shall indicate the annual income for the previous year.
- Copies of the decisions on labour market subsidy, sickness allowance or pension.
- Decision on a child's pension, broken down for each child in early childhood education and care.
- A copy of the agreement or receipt of maintenance or maintenance support received, broken down for each child in early childhood education and care.
- Certificate of scholarships or grants for research and art.
- Flexible care allowance.
- A copy of the agreement or receipt of maintenance or maintenance support received,
- For students, a certificate of study and proof of study benefits, as well as a certificate of salary income during studying.
- For income from business, trade and agriculture, a reliable statement based on the accounts for the last financial year, the profit and loss account and the balance sheet and tax certificate for the latest tax period and advance tax calculation for the current year shall be presented. An eventual start-up grant decision and an estimate of the company income must be submitted by an entrepreneur who is just starting their business activities. For business in the form of a limited liability company, payslips, a statement of income from capital (dividend income) and in-kind benefits must be submitted. A statement by the accountant on the entrepreneur's monthly income is a sufficient declaration of income. Entrepreneurs in the fields of agriculture and forestry shall submit a tax certificate for the last completed fiscal year, together with the tax breakdown.

The customer fee for early childhood education and care is determined by the size of the family, the income and the agreed time of care

The fees are determined in accordance with the Act on Client Fees in Early Childhood Education. The monthly fee is determined by family size as a percentage of the monthly income above the minimum income threshold. The municipality may impose a maximum fee if the family income is not declared. The spouses and unmarried partners living in the same household, as well as the children of both under the age of 18 who live in the same household are considered when defining the size of the family. The child's need for services and the size of the family must be reported to the child's place of early childhood education and care.

The annexes of the income declaration must be submitted or the highest ECEC fee accepted before the child starts in care in the e-service at www.kuopio.fi -> Early childhood education and care, education and youth services -> Early childhood education and care online services -> Current customer families. If there are substantial changes ($\pm 10\%$) in the family income, new income statements (annexes) must be submitted immediately via the e-service. If the family does not have the opportunity to submit income statements in the e-service, the income statement form and attachments shall be sent to the address Varhaiskasvatuspalvelut, Valtuustotalo, PL 1097 (Suokatu 42 A), 70110 Kuopio.

Income justifying the imposition of a customer fee for early childhood education and care (Act on Client Fees in Early Childhood Education 11§)

As family income, the taxable earned and capital income, as well as income exempt from tax, of the user of the service and of a person living in a married or marital household with them is taken into account. Where monthly income varies, the monthly income is calculated as the average monthly income or the confirmed taxable income plus the percentages set by the Tax Administration.

As forest income, the average annual yield of the forest, which is determined in accordance with section 7(3) of the Act on the Valuation of Assets for Tax Purposes (1142/2005), under which the Tax Authority establishes the average annual yield of the forest.

The income does not include child benefits, benefits under the Act on Disability Benefits, child increase under the National Pensions Act, housing benefit, health and test expenses reimbursed by accident insurance, conscript's allowance, front-veteran's supplement, study grant, adult education allowance by the Employment Fund, student housing supplement, activity allowance and compensations for travel expenses paid as basic social assistance, maintenance allowance under the Act on National Insurance Institution rehabilitation assistance and benefits, maintenance allowance under the Act on Public Employment Services, grants given for studies and similar benefits, family carer reimbursements for expenses nor child home care allowance.

Maintenance payments and other similar costs arising from the actual family relationships, as well as a cash benefit withheld for a fixed period or lifetime upon the transfer of the property (life annuity) are taken into account as deductions from income.

The authority for early childhood education and care can obtain information from the tax authorities and the National Insurance Institution and the Income Register, regardless of the customer's consent, for the purpose of imposing a fee and verifying the information (Act on Client Fees in Early Childhood Education 17 §).

The information bulletin "Early childhood education and care and pre-primary education customer fees" on the early childhood education fees page provides more detailed information on the determination of the payment and the income limits for the highest fees.