

## SERVICE VOUCHER CLIENT'S COPAYMENT AS OF 1 AUGUST 2024

In early childhood education and care organised with a service voucher, the client pays the service provider a copayment, the amount of which is the difference between the total price of the place in early childhood education and care and the value of the service voucher. The municipality determines the value of the service voucher according to the client's choice, either without the family income information or based on the income information. Thus, the copayment is determined in accordance with client fee basis for municipal early childhood education and care and is at most the same as for municipal early childhood education and care. The service provider decides on the compensation practices.

On 7 March 2024, the Education and Culture Board decided on the client fees for municipal early childhood education and care and on the fact that the income limits used in determining the service voucher correspond to the income limits used in determining the municipal client fee.

### DETERMINATION OF THE EARLY CHILDHOOD EDUCATION AND CARE CLIENT FEE

The monthly fee is based on the child's early childhood education time, the size of the family, and the family's income. The maximum fee per month for full-time early childhood education is €311 for the youngest child. Fees under €30 regarding the child are not charged.

If there are more than one child from the same family in municipal early childhood education, the client fee for the second youngest child attending full-time early childhood education is at maximum 40% of the youngest child's fee. For other children, the full-time early childhood education fee is at maximum 20% of the youngest child's fee. When determining the fee for a child other than the youngest, the calculated client fee for full-time early childhood education for the youngest child is used as the basis for determining the fee.

#### Impact of the early childhood education time on the client fee

When calculating the child's average weekly time in early childhood education, the time reserved for early childhood education during the calendar month is taken into account (Table 1).

**Table 1: Ages 0–5 from 1 August 2024 to 31 July 2026 and pre-primary-aged children from 31 May to 31 July 2025 and from 30 May to 31 July 2026**

Average weekly reserved early childhood education time	Percentage of the full-time early childhood education fee	Maximum monthly fee
up to 20 hours	60 %	187 €
from 21 up to 34 hours	80 %	249 €
35 hours or more	100 %	311 €

Pre-primary education under the Basic Education Act is free of charge. Pre-primary education can be supplemented by early childhood education, in which case the client fee is determined in accordance with Table 2 from 1 August 2024 to 30 May 2025 and from 1 August 2025 to 29 May 2026. Between 31 May and 31 July 2025 and 31 May 2026 and 31 July 2026, the client fee of a child of pre-primary age is determined in accordance with Table 1.

**Table 2: Pre-primary-aged children between 1 August 2024 and 30 May 2025 and 1 August 2025 and 29 May 2026**

<b>Average weekly reserved early childhood education time</b>	<b>Percentage of the full-time early childhood education fee</b>	<b>Maximum monthly fee</b>
free pre-primary education 4 h/day + up to 20 hours	60 %	187 €
free pre-primary education 4 h/day + up to 20 hours	80 %	249 €

### **Impact of the family size on the client fee**

When the family size is determined, married or common-law couples living in the same household, as well as the minor children of both partners living with them in the same household, are taken into account. If the family size is greater than six, the income limit used as the basis for determining the fee is increased by €275 for each additional minor child in the family.

If the child's guardians live at different addresses, but early childhood education is organised only in one municipality, a client fee is imposed on the basis of the income of the family with whom the child has a place of residence in accordance with the Digital and Population Data Services Agency. If early childhood education is organised for the child in two municipalities, the fee is determined separately in both municipalities.

### **Impact of the family income on the client fee**

The client fee is determined to correspond the situation at the time of the payment on the basis of verifiable or estimated income. Income includes all taxable earned income, capital gains and all tax-free income earned by a child, parent or other guardian and his or her spouse or partner living in the same household. If monthly income varies, the average monthly income for the previous year is taken into account as the monthly income. According to section 11 of the Act on Client Fees in Early Childhood Education and Care (1503/2016), the payment of maintenance support or received maintenance support or allowance is also taken into account when determining the client fee.

**Table 3: Family size and income limits when determining the client fee**

<b>Family size, persons</b>	<b>Gross income limit</b>	<b>Fee percentage</b>	<b>Highest fee if gross income exceeds</b>
2	4 066	10,70	6 968
3	5 245	10,70	8 147
4	5 956	10,70	8 858
5	6 667	10,70	9 569
6	7 376	10,70	10 278

This is how you can calculate the monthly fee for the youngest child's full-time early childhood education: Subtract the income limit according to the family size from your average monthly income and calculate the fee percentage (10.7%) from the remaining amount. The fee is rounded to the nearest amount in euros. For example, a four-person family with a monthly income of € 6500:  $(6500 - 5956) \times 0,107 = € 58$ .

### **Impact of the income statement when determining the service voucher**

Income statement is not obligatory if the family does not want to give it. This means that the family's copayment will be the maximum value of the municipal early childhood education and care. (e.g. for the youngest child in full-time early childhood education €311 /month). If you want your income information to have an impact on the amount of the service voucher and the copayment determined by it, submit your income statement to the municipality.

The income statement is submitted electronically at [www.kirkkonummi.fi/lomakkeet](http://www.kirkkonummi.fi/lomakkeet). The income statement form can also be printed and delivered with its appendices to the following address: Kirkkonummi Municipality, Varhaiskasvatus, PL 20, 02401 Kirkkonummi.

The income statement must be submitted by the end of the month in which the child's early childhood education started. If no income statement is submitted, the child's fee will be the highest monthly fee.

### **Reduction or waiver of the client fee**

The client fee may be reduced or waived on the basis of the family's subsistence requirements or a guardian's maintenance obligation. The reduction or waiver is based on the recommendation by a social worker.

## **CLIENT FEE INVOICING**

A service provider charges a client fee (=copayment) beginning on the start date of the child's early childhood education and care agreement. In a service voucher day care centre, the client's copayment is invoiced by the service provider in accordance with the agreement.

### **The impact of absences on the fee**

Ask the service provider directly about the compensation practices for the copayment (sickness absence, holidays).

Family leave reform from 1 August 2022: The parental allowance will apply to families where the child's estimated date of birth is 4 September 2022 or later, or where the child has been adopted on 31 July 2022 or later. The fee is not charged for those days, when the child is absent from the early childhood education for an uninterrupted period, as previously reported, during the periods of parental allowances referred to in the Health Insurance Act (Section 15 of the Act on Early Childhood Education and Care 540/2018). Any absence of more than five days must be reported in writing at least one month before the planned start date to the service provider and the municipality. A repeated absence of 1–5 days must be reported one week before the planned start date of the first absence. There will be no compensation for occasional days.

### **Client fee at the end of the early childhood education and care**

Early childhood education termination practices are service provider-specific. A place in early childhood education must be terminated in writing in accordance with the termination practice agreed with the service provider before the end of the need for early childhood education and care. Invoicing and payment of the service voucher will end on the end date of early childhood education and care.

If the child does not use early childhood education for sixty (60) days (excluding summer months: June, July, August), the right to a service voucher will end.

## **ADJUSTING THE VALUE OF THE SERVICE VOUCHER**

The value of the service voucher can be adjusted if the family's financial standing or other circumstances have changed substantially. The value of the service voucher is also adjusted when the child's early childhood education period changes or the value of the service voucher proves to be incorrect. The change in the value of the service voucher will take effect at the earliest from the beginning of the calendar month when the information has been received at the municipality's office (address under Additional information).

If the decision to determine the value of the service voucher appears to have been based on incorrect information provided by the guardians, the value of the voucher may be adjusted retroactively for a maximum period of one year. The decision-maker has the right to check the income information from different authorities.

## **EXCEPTIONS IN CLIENT FEES FOR EARLY CHILDHOOD EDUCATION AND CARE**

The client fee for a child starting basic education a year later than prescribed is determined in accordance with the client fee charged for early childhood education and care for pre-primary-aged children.

A child subject to extended compulsory education is entitled to free pre-primary education from the age of five. This is subject to a decision on extended compulsory education and special support.

Rehabilitating early childhood education and care provided as a special care for a child with developmental disabilities is free of charge to the extent specified in the child's special care programme. The guardian must submit a copy of the child's special care plan or a statement from the disability services to the early childhood education and care provider at Kirkkonummi municipality, Varhaiskasvatus, Kasvun ja oppimisen tuen erityisasiantuntija, PL 20, 02401 Kirkkonummi.

## ADDITIONAL INFORMATION

Service voucher enquiries:

Early childhood education and care service  
coordinator Mirja Toivonen tel. +358 40 126 9759

email: [firstname.lastname@kirkkonummi.fi](mailto:firstname.lastname@kirkkonummi.fi)

Service guidance for early childhood education and care on weekdays from 8.30 to 11 A.M.

tel. +358 50 577 4755

email: [varhaiskasvatuksen.palveluohjaus@kirkkonummi.fi](mailto:varhaiskasvatuksen.palveluohjaus@kirkkonummi.fi)

Payments and income information enquiries:

Customer service secretary Tiina Vehmanen

tel. +358 40 126 9301

email: [firstname.lastname@kirkkonummi.fi](mailto:firstname.lastname@kirkkonummi.fi)

[varhaiskasvatuksenmaksut@kirkkonummi.fi](mailto:varhaiskasvatuksenmaksut@kirkkonummi.fi)

**Kirkkonummi 7 March 2024**

Education and Culture Board