

Client fees for municipal early childhood education and care as of 1 January 2025

Customer fees for early childhood education are based on the Act on Customer Fees for Early Childhood Education (1503/2016) and the announcement of the Ministry of Education and Culture on customer fees for early childhood education revised with an index (1062/2023). Customer fees are valid until further notice.

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 January 2025 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 January 2025 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 January 2025 and 30 May 2025 and 1 August 2025 and 29 May 2026

Average weekly reserved early childhood education time	Percentage of the full-time early childhood education fee	Maximum monthly fee
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

Family size, persons	Gross income limit	Fee percentage	Highest fee if gross income exceeds
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: $(6500 - 5956) \times 0,107 = € 58$.

Income statement

Families do not have to submit their income statement if they consent to pay the maximum fee for the early childhood education period until further notice. If necessary, the income statement is submitted electronically at 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

The monthly fee is charged for a maximum of eleven calendar months per operating year (1 August–31 July), provided that the child has started in early childhood education no later than in August of the current operating year. No fee is charged for July. If the child's guardians do not accept an early childhood education place applied for and granted for a child and no notice of cancellation is given before the start date of the care, as defined in the early childhood education decision, half of the monthly fee can be charged from the guardians.

The client fee is invoiced once a month afterwards and it is due on the last working day of the following month. Interest on late payment is collected from the due date in accordance with the Interest Act. Client fees are enforceable.

Two development days can be arranged for early childhood education and care personnel during the year of operation. No client fee is charged for these days if the guardians have stated in the advance survey that they will organise the child's early childhood education and care themselves. No pre-primary education is provided on these days, but the child can participate in early childhood education if necessary.

The impact of absences on the client fee

The monthly fee is also charged for days when the child is temporarily absent with the following exceptions:

- If the child is absent from early education for at least 11 days of activity in a calendar month due to illness, the charged fee is half of the monthly fee.
- If the child is absent from early education on all the days of activity during a calendar month due to illness, no fee is charged.
- No fee is charged for days when the child is absent from the early education during the periods of paternal allowances referred to in the Health Insurance Act (1224/2004, Chapter 9, Section 7), if the child is born before 3 September 2022.
- 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 at least one month before the planned start date. A repeated absence of 1–5 days must be reported one week before the planned start date of the first absence.
- If the child is absent from early childhood education on all the days in a calendar month for a reason other than illness, the charged fee is half of the monthly fee. If the child is present for even a single day, the entire monthly fee is charged.

An absence due to illness must be reported as soon as the illness starts to the day care centre/family day care provider. A paternal benefit period must be reported in writing to the day care centre manager/family day care supervisor no later than two weeks before the start of the period. An absence related to parental allowance lasting more than five days must be reported no later than one month before the planned start date and a repeated absence of 1–5 days must be reported one week before the planned start date of the first absence.

If the guardians reserve an early childhood education place for the child for the duration of their holiday and fail to cancel it in advance two (2) weeks before the start of the holiday, half of the monthly early childhood education fee may be charged for the uncancelled early childhood education place. If the child has no determined client fee, half of the minimum monthly fee may be charged for an uncancelled/not used early childhood education place.

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

The early childhood education place must be terminated with a written notice at least a month before the end of the need for early childhood education. The termination is made in writing to the head of the day care centre manager or the family day care supervisor. The invoicing ends on the end date of early childhood education and care.

CLIENT FEE ADJUSTMENTS

The client fee must be adjusted, if the family's financial situation has substantially changed or if it is evident that the family's conditions that are taken into account when determining the fee have changed. The fee is also adjusted when the child's early childhood education period changes or the fee proves to be incorrect. The change in the client fee will take effect at the earliest from the beginning of the calendar month when the information has been received at the municipality's office.

If the decision to determine the client fee 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 gradually ceases. The right of a child with a developmental disability who started early childhood education before 1 January 2025 to free rehabilitative early childhood education remains and is free of charge to the extent specified in the child's special care program. 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.

CLIENT FEES FOR TEMPORARY EARLY CHILDHOOD EDUCATION AND CARE

The client fee for temporary early childhood education is €30/child/day. Temporary early childhood education can be used for a maximum of five days per month.

ADDITIONAL INFORMATION

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Kirkkonummi 12 December 2024

Education and Culture Board