



## INCOME STATEMENT FOR THE DETERMINATION OF THE CLIENT FEE IN EARLY CHILDHOOD EDUCATION

The form with its attachments is to be returned *filled in and signed* to the address below:  
 Laukaan kunta/Varhaiskasvatuspalvelut, PL 6, 41341 LAUKAA  
 or online: <https://www.laukaa.fi/asukkaat/kasvatus-ja-opetus/varhaiskasvatus/sahkoinen-asiointi/>

<b>CHILD'S/ CHILDREN'S INFORMATION</b>	Child's Name		Social Security Number		Unit of Care	
	1.					
	2.					
	3.					
<b>GUARDIAN'S/ GUARDIANS' AND SPOU- SE'S OR PARTNER'S INFORMATION LIVING IN THE SAME HOU- SEHOLD</b>	1. Guardian's Name			2. Last and First Name of the other Guardian, Spouse or Partner living in the same Household		
	Social Security Number		Phone Number	Social Security Number		Phone Number
	Workplace			Workplace		
	Place of Study			Place of Study		
	Email Address			Email Address		
	Address, Postal Code and City					
Names and Social Security Numbers of other under 18 years old Family Members living in the same household						

I commit to pay the highest early childhood education fee until I notify otherwise. I do not provide income information.

<b>INCOME INFORMATION</b> <u>A copy of all required</u>	Guardian/Guardians and Spouse or Partner in the same household		Income of children in early childhood education:		
	1 Guardian income gross €/month	2 Guardian income gross €/month	1. gross €/month	2. gross €/month	3. gross €/month
Number of attachments _____					
Salary income (latest income statement with accumulation)					
Salary income from a side job with benefits					
Unemployment benefit, labor market support, education support or sickness benefit					
Part-time allowance, rotation leave compensation, daily allowance received in addition to part-time work					
Partial/flexible care allowance, care supplement					
Student income					
Child support received by a child in early childhood education (child-specific information)					
Maternity, paternity and/or parental allowance					
Private entrepreneur (separate entrepreneur's income statement)					
Pensions (of a guardian and a child in early childhood education)					
Rental income (service charges reduced)					
Capital income (interest, options, dividends, etc.)					
Other income, which: (e.g. forest ___ acres)					
Deductible from income: maintenance allowances/subsidies paid					

This information is valid from \_\_\_ / \_\_\_ 20\_\_ .

I certify that the information is correct and I agree to verification of the given information.

Date and Guardian's Signature \_\_\_ / \_\_\_ 20\_\_

\_\_\_\_\_  
Signature and Name Clarification

turn

## **INSTRUCTIONS ON MUNICIPAL AND PRIVATE EARLY EDUCATION CLIENT FEE DETERMINATION AND CLARIFICATION OF INCOME INFORMATION**

### **Bases for payment**

- The determination of early childhood education fees is based on the Act of Client fees in Early Childhood Education. The monthly fee is determined according to the family size as a payment percentage of the monthly income exceeding the minimum income limit. The municipality can set a maximum payment if the applicant does not declare the family's income.
- Client fee is determined on the basis of the documents and attachments presented corresponding to the situation at the time of the start of care. The fee is reviewed in addition to the annual fee review, if the family's income changes substantially or the size of the family, the child's need for services, or valid regulations or decisions change. The income information of guardians committed to the highest early childhood education fee is not checked, unless the guardians state otherwise.
- If the decision regarding the imposition of the fee has been based on incorrect information provided by the client or his/her/their representative, the fee may be adjusted retroactively for a time period of one year maximum.
- If there are significant changes in the family's income, a new income statement form with attachments must be submitted immediately. The payment will be checked for the change from the beginning of the following month.
- Any changes in the family's circumstances must be reported in writing to the supervisor of the child's care facility.

### **Family income**

- **The family's income includes** the taxable earnings and capital income of the service user and the person living in a joint household with him/her/them in marital-like conditions, as well as tax-free income.
- If the monthly income varies, the average monthly income is taken into account.
- As taxable income, the corresponding taxable income confirmed in the most recently submitted taxation can also be taken into account, increased by the percentages determined by the tax board in its annual decisions on the basis for calculating advance collection.
- **Income does not include:** child allowance, child care allowance, care allowance for pensioners, child increase according to the National Pensions Act, housing allowance, disability allowance, special treatment allowance, medical treatment and research expenses based on accident insurance, military allowance, frontal allowance, study allowance, study allowance housing allowance, operating allowance paid as subsistence allowance and travel allowance, maintenance compensation in accordance with the Rehabilitation Money Act, maintenance compensation in accordance with the Labor Policy Adult Education Act, grants and other similar grants for studies, compensation for the costs of family care and no home care support for children.
- **As a deduction from income,** the alimony paid, other similar costs arising from de facto family relationships, and the cash benefit withheld for a fixed period of time or for a lifetime in connection with the transfer of the real estate (pretext) are taken into account.

### **Statement of monthly income**

- An up-to-date statement of earnings (salary income) showing accumulated income and vacation pay
- If the accumulation is not available (new employment), an estimate of the future monthly income is to be provided. When using estimated numbers, income data is checked retrospectively.
- Copy of daily allowance and/or pension decisions
- Appendices from other income
- A copy of the contract or a receipt for the child support paid or received, itemized for each child in Early Childhood Education. Similarly, the pension received by children is broken down for each child in early childhood education.

### **Statement of studies**

- Study certificate and proof of income during studies (e.g. study grant, unemployment allowance, wage income, etc.)

### **Statement of the profit from the company**

#### **A separate entrepreneur's income statement form**

- A payslip from the shareholder of the limited company, which shows the accumulation for the last 6-12 months, as well as the personal tax assessment decision
- From other entrepreneurs: Up-to-date statement of income: advance tax calculation for the current year/statement of the most recently confirmed taxation/income statement and balance sheet/decision information
- Assessment information from a starting entrepreneur (with the entrepreneur's income statement form)

### **The authorities' right to access information**

#### **Section 17 of the Early Childhood Education Client Fees Act**

The state and municipal authority and other public law entities, the National Pension Institute, the Pension Fund, the pension foundation and other pension institution, the insurance institution, the employer and the unemployment fund are obliged, at the request of the authority in charge of early childhood education, to provide, free of charge and without prejudice to confidentiality regulations, all information in their possession concerning the financial status of the service user and his family that significantly affects the amount of the payment the information and explanations that are necessary for the authority to determine the payment stipulated in this law or to check the information given to the authority.

The obligation referred to in subsection 1 above also applies to the financial institution, if the authority managing the tasks of early childhood education does not receive sufficient information and explanations from the parties mentioned above and if there is a justified reason to doubt the adequacy or reliability of the information provided by the user of the service or his family or their legal representative. The request must be submitted in writing to the monetary institution, and the decision regarding the submission of the request is authorized to be made by the official appointed by the institution referred to in Section 11 d of the Early Childhood Education Act. Before the request is made to the monetary institution, the person whose information is requested must be informed about it.