EARLY CHILDHOOD EDUCATION FEES AS OF 1 AUGUST 2022

Maximum fee and sibling discounts
The maximum full-day care fee is EUR 295 for the youngest and EUR 118 for the second youngest child in early childhood education. For the family’s other children, the full-day care rate is 20% of the care fee charged for the youngest child, the maximum being EUR 59. In all fee categories, the full-day care fee charged for the second youngest child in early childhood education cannot be any higher than 40% of the fee charged for the youngest child. The next revision of the fees is scheduled for 1 August 2024.

<table>
<thead>
<tr>
<th>EARLY CHILDHOOD EDUCATION</th>
<th>Fee</th>
<th>PRE-PRIMARY AND EARLY CHILDHOOD EDUCATION *)</th>
<th>Fee</th>
<th>CHILDREN BORN IN 2016</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 7 hrs</td>
<td>100%</td>
<td>Over 7 hrs</td>
<td>65%</td>
<td>Over 7 hrs</td>
<td>65%</td>
</tr>
<tr>
<td>Holiday fee for a 6-year-old in pre-primary education, total 7+ hrs/day)</td>
<td>90%**)</td>
<td>Pre-primary education + daycare, total 7–8 hrs/day)</td>
<td>60%***)</td>
<td>Pre-primary education + daycare, total 7–8 hrs/day)</td>
<td>60%***)</td>
</tr>
<tr>
<td>Over 5 hrs, max. 7 hrs</td>
<td>80%</td>
<td>Over 5 hrs, max. 7 hrs</td>
<td>40%</td>
<td>Over 5 hrs, max. 7 hrs</td>
<td>40%</td>
</tr>
<tr>
<td>Max. 5 hrs</td>
<td>60%</td>
<td>Max. 5 hrs</td>
<td>20%</td>
<td>Max. 5 hrs</td>
<td>20%</td>
</tr>
</tbody>
</table>

**| Care that replaces pre-primary education during holidays is subject to a charge.

**) Applies only to the fees of 6-year-olds in pre-primary education during school holidays.

***) Applies only to the fees of 6-year-olds in pre-primary education and 5-year-olds participating in the pre-primary education trial.

ROUND-THE-CLOCK CARE HRS/MONTH

<table>
<thead>
<tr>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>161+</td>
</tr>
<tr>
<td>101–160</td>
</tr>
<tr>
<td>61–100</td>
</tr>
</tbody>
</table>

Free-of-charge early childhood education to 5-year-olds (4 hours/day) starts on 1.8.2022 and applies to children born 2017 and living in Helsinki, and continues until the beginning of pre-primary education.

Free early childhood education (four hours a day) for 5-year-olds participating in the two-year pre-primary education trial takes place during the pre-primary school day starting from 11 August 2022 and applies to children born in 2017.

For temporary early childhood education, the fee is EUR 46.20 per day and for temporary part-time early childhood education EUR 24.70 per day.

For the second and any additional children, the rates are EUR 24.70 and EUR 15.30 per day, respectively.

Family size
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.
Fee percentages and minimum and maximum gross income limits

<table>
<thead>
<tr>
<th>Family size</th>
<th>Minimum gross income limit, EUR per month</th>
<th>Fee percentage</th>
<th>Maximum gross income limit, EUR per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>2913</td>
<td>10.7%</td>
<td>5666</td>
</tr>
<tr>
<td>3</td>
<td>3758</td>
<td>10.7%</td>
<td>6511</td>
</tr>
<tr>
<td>4</td>
<td>4267</td>
<td>10.7%</td>
<td>7020</td>
</tr>
<tr>
<td>5</td>
<td>4777</td>
<td>10.7%</td>
<td>7530</td>
</tr>
<tr>
<td>6</td>
<td>5284</td>
<td>10.7%</td>
<td>8037</td>
</tr>
</tbody>
</table>

If the family size is greater than six, the income limit used as the basis for determining the fee is increased by EUR 197 for each additional minor child in the family. If the family's income is lower than the minimum gross income limit, or if the fee per child is less than EUR 28, no fee is charged.

To calculate your family’s full-day daycare fees, use the following formula:

- Check the minimum gross income limit per month that matches your family size from the table, and subtract it from your average monthly gross income.
- Use the remaining figure to calculate the amount according to the fee percentage (10.7%) = the full-day daycare fee for your youngest child.

**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.

The following are not considered as income: child home care allowance (with the exception of flexible and partial home care allowance); child benefit; disability support for those under the age of 16, disability support for those over the age of 16, care allowance for pensioners and dietary compensation according to the Disability Benefit Act (570/2007); child increment according to the National Pension Act (568/2007); housing allowance; compensation for medical treatment and examinations paid under accident insurance; conscript’s allowance; front veteran’s compensation; study grants; adult education support; social assistance; maintenance allowance paid as labour market subsidy or training subsidy; scholarships or other forms of grants awarded for studies; or compensation for the costs of family care. Child support payable to children outside the family involved and other corresponding costs due to actual family relations, including traditional life-annuity, are deductible from income.

**Income declaration**

The child’s guardians must provide an income declaration unless the family’s total gross income exceeds the maximum gross income that requires the highest fee. Income. The income statement form is available on the hel.fi website under the Client Fees section. Send the income declaration form along with the required attachments to Education Division, Early Childhood Education, Client Fees, P.O. Box 51301, 00099 City of Helsinki. You can also deliver the form to the child’s daycare centre or care location.

**Adjustment of the early childhood education fee**

The early childhood education fee is effective until further notice. Any substantial change in income or change in the family size must be reported in writing, accompanied by the necessary documents. If the decision on the early childhood education fee has been made on the basis of inaccurate information provided by the client, the fee may be adjusted and charged retroactively, but only from up to one year. The unit that determines the fees has access to the Kela information system, and payment information on the client’s pending and current benefits can be checked without the client’s consent. Access to the system is based on Section 21 of the Act on the Status and Rights of Social Welfare Clients.

**Monthly fee**

The monthly fee is charged for a maximum of eleven calendar months per operating year (1 August–31 July). No fee is charged for July, provided that the child has started in municipal early childhood education no later than in September of the current operating year. The care fees for summer are announced separately. The invoice is only delivered to the address at which the child is living with the guardian(s).

If a child is regularly absent for 4–12 days a month, 4% of the monthly fee is refunded for each day of absence compliant with the agreement.
Regular absences can be set up for a minimum period of three months. Absences subject to refund can be based on agreed days of the week or work shifts, in which case you must notified the care location of them at least one week in advance. If a child's regular absence subject to refund falls on a midweek holiday, it is still considered an absence subject to refund. However, absences subject to refund cannot be centred around midweek holidays or other holiday periods. Other absences during a calendar month do not count towards the refunds granted for regular absences.

If the child is absent from early childhood education due to illness, regular days off will not be recorded as days of illness. If the child is ill during a holiday that has been agreed upon in advance, the holidays will not be recorded as days of illness. If a regular day off falls on a midweek holiday, the day off does not need to be taken on another day.

**Impact of absences on the early childhood education fee**

The early childhood education fees cover approximately 10% of the costs to arrange early childhood education, and usually no compensation is given for absences. The monthly fee is also charged for days of absence with the following exceptions:

1. If the child is absent from early childhood education due to illness on every operating day during a calendar month, no fee is charged.
2. If the child is absent from early childhood education due to illness on at least 11 operating days during a calendar month, only half of the monthly fee is charged.
3. If the child is absent from early childhood education for reasons other than illness every day during a calendar month, half of the monthly fee is charged.

**Starting and ending early childhood education**

The early childhood education fee is charged from the start date of the care, as indicated in the early childhood education decision. If an early childhood education place applied for and granted for a child is not accepted 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 will be charged. The ending of early childhood education should be notified one month in advance. Invoicing ends at the agreed upon end date of care.

**ENQUIRIES**

**Enquiries concerning the determination of the fees**
Education Division
Client Fees and Invoicing, PO Box 51301, 00099 City of Helsinki
Street address: Töysänkatu 2 D
tel. 09 310 25300, 9–11 am
varhaiskasvatus.maksut@hel.fi

**Invoicing of early childhood education; changes in due date and collection**
City of Helsinki
Financial Management
tel. 09 310 25300, fax. 31025355
talpa.asiakaspalvelu@hel.fi

Send emails only by the Secure Mail via https://securemail.hel.fi/?recipient=varhaiskasvatus.maksut@hel.fi