

EARLY CHILDHOOD EDUCATION

INCOME STATEMENT FOR DETERMINING AND REVIEWING THE FEE IN EARLY CHILDHOOD EDUCATION

An income statement is submitted before the child can start attending early childhood education. All necessary documents must be attached.

The income and reductions that serve as the basis for determining the fee are listed on the second page.

After filling in and signing this income statement, submit the form together with the required attachments:

- by e-service, Turku.fi, Daycare and education, Day Care and Early Childhood Education, Day Care Fees, Electronic-service
- mail to the following address: Education Department/Early Childhood Education, Day Care Fees, PO box 362, FI-20101 Turku

The information below is valid as of ____ / ____ 20 ____

CHILDREN IN EARLY CHILDHOOD EDUCATION	Name of the child	Personal identity code	Day care centre	
GUARDIANS/PARTNERS LIVING IN THE SAME HOUSEHOLD	Name of guardian ¹	Personal identity code	Name of guardian/partner ²	Personal identity code
	E-mail		E-mail	
	Employer/place of study	phone	Employer/place of study	phone
OTHER INFORMATION	Home address			
	Dates of birth of other children under 18 living in the same household			

I accept that the maximum fee be charged for my child's early childhood education; no documentation delivered, accepting can also be given online (electronic services) www.turku.fi Accepting is valid until you inform otherwise.

Include a copy of each as attachments	CHECK
Earned income from main occupation (income calculation with accumulated income)	
Earned income from secondary occupation, with fringe benefits	
Unemployment benefit/labour market subsidy/training benefit	
Child maintenance and child maintenance allowance <input type="checkbox"/> pays <input type="checkbox"/> receives	
Rental income after subtracting maintenance charges	
Maternity allowance, parental allowance	
Student	
Private entrepreneur (include a separate entrepreneur's income statement as an attachment)	
Pensions, life annuities (both the guardian's and those of the child attending day care)	
Other income	

Turku ____ / ____ 20 ____

Signature _____

Print name

If you have any questions, please call us, 02-262 5609, on weekdays, 9:30-11:30 ja 14-15.

REQUIRED ATTACHMENTS FOR YOUR INCOME STATEMENT

- Income calculation for the previous month that includes accumulated income and holiday bonus (preferably presented separately).
- A payroll clerk's estimate of future monthly income if accumulated income is not applicable (new employment).
- A copy of your daily allowance notification
- Certificate of student status
- If the guardian receives child maintenance or child maintenance allowance, include a copy of the agreement or a receipt that provides the details for each child in day care; similar detailed documents are required for each child in day care if the children receive children's pension.
- A copy of the agreement or a receipt for paid child maintenance or child maintenance allowance
- Documentation of other income that affects day care fees
- Statement of corporate income: Provide the information on a separate form which you can get from the head of a day care centre or at www.turku.fi, Daycare and education, Day Care and Early Childhood Education, Day Care Fees, Electronic service. Include the most recent financial statements with your statement. If the information has changed, include the last financial statement and balance sheet formed with the information which has changed. A starting entrepreneur should submit an estimate of corporate income.

THE FEE OF EARLY CHILDHOOD EDUCATION IS DETERMINED BASED ON THE SIZE OF THE FAMILY, THEIR INCOME AND THE HOURS OF DAY CARE AGREED UPON

The monthly fee for full-time early childhood education is the amount determined by multiplying the income exceeding the minimum income limit with a percentage that is based on the size of the family. The municipality can charge the maximum fee if the applicant does not report the family's income (a maximum of € 289 per month, as of 1 August 2018).

The fees for part-time day care, a shorter period of day care or shift day care are determined by multiplying the monthly fee for full-time day care with a specific percentage.

In accordance with the payment regulation, the fees of early childhood education can be corrected retroactively to cover one year if the information was based on incorrect information provided by the client. The document "Client fees in Early Childhood Education in Turku" provides further details about the fees of early childhood education and invoicing.

The early childhood education fees are calculated to correspond with the family's financial situation at the time of payment, based on either ascertainable or estimated income.

Separated partners who have joint custody will no longer be able to split the early childhood education invoice between them, as in accordance with Section 4 of the act on client fees for early childhood education, the early childhood education fee shall be determined on the basis of the income of the family with whom the child is legally resident in accordance with the Population Information System and the act on the Population Register Centre's certificates services (661/2009).

INCOME USED AS THE BASIS FOR THE EARLY CHILDHOOD EDUCATION FEE

(Act on client fees, section 11)

The service fees are based on the taxable earned income and capital income as well as the tax-exempt income of the person using the service as well as the person living in the same household in circumstances comparable to marriage. If the monthly income varies, the fee is calculated based on the average monthly income from the previous year. The similar income confirmed in the most recent taxation can also be taken into account as taxable income, increased by the percentages set annually by the Finnish Tax Administration when they decide on tax prepayments.

The confirmed average annual yield from forests is taken into account as forest income, in accordance with the Act on Valuation of Assets in Taxation. The average yield per hectare is multiplied with the acreage of the forest area, and from this amount, 10 per cent and the interest on forestry is deducted. The forest income must also be reduced at the service user's request, if the net monetary value of the annual area-specific maximum allowable logging is, based on a statement given by the Forest Management Association or the Finnish Forest Centre, at least 10 per cent lower than the forest income. The deduction is the same size as the difference between the forest income and the net money value of the maximum allowable logging.

The following benefits are not taken into account as income: child benefit, benefit granted under the Disability Benefits Act, child increase granted under the National Pensions Act, housing allowance, medical care and examination costs covered by accident insurance, conscript's allowance, front-veteran's supplement, study grant, adult education grant, housing supplement for students, rehabilitation allowance and reimbursement of travel costs paid as income support, compensation for expenses granted under the Social Insurance Institution's Rehabilitation Benefits Act, compensation for expenses granted under the Act on Public Employment and Business Service, scholarships granted to support studies or similar benefits, compensation for family care expenses and child home care allowance.

Child maintenance payments and similar expenses caused by actual family relations as well as life annuity seized for a fixed period or for life in connection with transfer of property **are taken into account as income deductions.**