



## **Declaration of income must be made by the end of the starting month of the child's early childhood education**

When a child starts in municipal early childhood education, the family must make an income statement by the end of the month in which the daycare begins. The income statement is made in the electronic customer services at [www.jyvaskyla.fi/varhaiskasvatus/sahkoinen-asiointi](http://www.jyvaskyla.fi/varhaiskasvatus/sahkoinen-asiointi). The family can accept to pay the maximum municipal customer fee in the electronic services or attach the income documents at the electronic services from which they shall be recorded in the early childhood education customer information system. The income statement can also be made on a paper form that can be printed from the website and in which the income documents can be attached.

The customer fee decision for the first month can be made with estimated income if no supporting documents are available, for example, due to a new employment relationship. Once the income documents have been submitted, the fee will be reviewed retrospectively. If the family accepts the highest customer fee, no income statement is required. If the family does not declare their income, the highest customer fee shall be charged.

### **Income includes taxable earnings and capital income as well as tax-free income**

The income of a family consists of the income of the child using the early childhood education services, his or her parent's or other guardian's income, and the income of a married or registered partner living in a joint household with them. Income includes taxable earnings and capital income as well as tax-free income. A five per cent's holiday pay is added to the monthly income if the documents do not show holiday pay for the entire tax year. The children's income can consist of, for example, a survivor's pension, interest income, maintenance support (alimony) or maintenance allowance. As a deduction of income, maintenance support paid for the children of the family in question living outside the family are taken into account as well as other similar expenses due to actual family relationships.

- Employees must submit the latest salary statement/latest salary statements (payslips)
- Students must submit a decision on the study grant or other study benefit and, if necessary, a study certificate
- Documents of all income must be submitted, such as unemployment benefits, earnings-related daily allowances or pensions
- An agreement or document of maintenance support/maintenance allowance paid or received for each child in early childhood education must be provided separately. Similarly, pensions received by the children must be reported separately for each child in early childhood education
- Attachments concerning other income, rent, capital income, flexible or partial care allowance
- An entrepreneur must submit the entrepreneur's income statement form with its attachments if the family has not accepted the maximum fee.
- A shareholder in a limited liability company must submit a salary statement showing the salary accrual for the last 6 to 12 months and the latest personal taxation decision
- other entrepreneurs must submit financial statements for the last fiscal year as well as the latest personal taxation decision
- other potential income, for instance, start-up grant

### **Customer fee decision will be notified by e-mail and / or text message**

Customer fee decision is a notification of the amount of the child's day care fee by the municipal early childhood education, it is not an invoice. The amount stated in the customer



fee decision is always a full month's fee. The child's day care fee is determined by the size and the income of the family and the hours stated in the daycare agreement. A decision concerning the fee is always made for new customers as well as when the size of the family, its income or the agreed hours change.

By accepting the electronic notification, information concerning the completion of the fee decision will only be sent by e-mail and / or text message to both guardians. The guardians should check that the information in the fee decision is correct by opening the pdf file, which shows, for example, itemized income. We recommend that you contact the client fee secretary who made the decision as soon as possible if there is any need to correct the income information.

The customer fee for early childhood education is reviewed if the family's income changes significantly (+/- 10%), the fee turns out to be incorrect, the size of the family or the child's early childhood education hours change or if the valid regulations / decisions change. Families are obliged to provide information on changed income immediately to the customer fee secretaries of the Service Management and Development Unit, either via electronic services or by post.

Early childhood education customer fee is invoiced once a month. The fee according to the agreed average weekly hours will be invoiced retrospectively and the invoice is due on the last day of the following month. Any refundable days will be shown on the invoice as a single amount, the number of the days will not be specified. If they wish, the family can calculate the number of refundable days by dividing the day care fee by 21 activity days, the result of which will be the price of an individual day and comparing it with the refundable amount on the invoice shows the number of refundable days taken into account on the invoice. The introduction of the income register does not remove the customer's obligation to provide their income information for the purpose of determining and verifying the customer fee.

## **When should you contact the day care centre, when the customer fee secretary?**

The day care centre should be contacted if the number of hour-specific or fee-specific refundable days is changed, there are errors in the invoice or if the starting date of the day care changes. The customer fee secretaries should be contacted if there are any changes in the income or errors in the customer fee decisions.

Cancellation of an early childhood education place is done through electronic services or with a data change / cancellation form. The form can be printed from the Applying for Early Childhood Education website (Hakeminen varhaiskasvatukseen) or requested from the day care centre.

### **More information:**

varhaiskasvatus.asiakasmaksut(at)jyvaskyla.fi or by phone from the regional customer fee secretary:

Regions: Keljo, Vesanka, Kuohu, Tikkakoski, Puuppola and western Palokka  
Customer fee secretary Anne Friman, tel. 014 266 3096

Regions: Haapaniemi, Vaajakoski, Jyskä, Väinölä, Halssila, Huhtasuo and eastern Palokka  
Customer fee secretary Pirkko Haukijärvi, tel. 014 266 1698

Regions: Keltinmäki, Säynätsalo, Korpilahti, Kantakaupunki, Kuokkala, Tikka, Ristonmaa, Myllyjärvi, Lohikoski and Mannila  
Customer fee secretary Elina Pasanen, tel. 014 266 2768

Regions: Kortepohja, Kortesus, Kukkumäki, Kypärämäki and Puistokatu  
Service coordinator Sari Ruokolainen, puh. 014 266 3098