

Rules and fees

The fee is calculated on household income before tax (annual income divided by twelve). Households mean adults and children living at the same address. Even if your spouse / cohabitant is not the parent of the child, his / her income will be counted.

When will the fee be paid

Fee will be charged during the 12 months of the year and will be paid for the current month. The fee shall be paid even if the child is not staying in childcare activities due to illness, holidays, semester or other types of leave.

The fee is paid at the end of each month.

When will the fee not be charged

For the time in general preschool, equivalent to 15 hours a week during school seasons, ie 525 hours per year,

For children who, for physical, psychological or other reasons, need special support in their development, only a fee will be charged for the time in the care that exceeds 15 hours a week. In such cases, the fee is calculated according to school children's tax, (school act (Chapter 8, section 16)).

Refund of tax

If childcare can not be offered a place in childcare due to staff illness and other childcare can not be offered as an option, a refund may be required. However, the break must be at least one full day. Deductions are made with 1 / 30th of the monthly fee for each such day.

In cases of child sickness after a continuous absence of more than 21 calendar days, a deduction is made with 1 / 30th of the monthly fee for each sick day, ie from the 22nd day of sickness. Absence should be certified with a medical certificate.

Fee basis

Taxable income means salary before tax and other taxable income, such as:

- parental allowance
- unemployment benefit
- temporary disability / sickness benefit
- activity support
- activity benefit
- family reunification parents compensation
- pension (not orphans pension)
- annuity
- care allowance

Changed employment

If you, as a custodian, have maternity/paternity leave, become unemployed or have started working, you must change your employment details in the online service IST for preschool. If the change affects the fee, it will take place the following month.

Changed income

Revenue changed information should be provided immediately via the IST preschool online service. Revenue changes for shorter periods than one month does not affect the tax basis. Change of fee occurs in the month after information about the new income has been registered on the online service.

If income information is not provided, the highest fee will apply, as long as no statement of income has been provided showing that a lower fee is payable. Check with employers can be done if necessary.

It is important that you always leave current income information so that the fee is correct, otherwise you may be liable for a fee.

Termination

The notice period is one month, counting from the date of termination via the online service IST for preschool. During the notice period, childcare fee must be paid. A fee is charged of 1/30 of the monthly fee per day of the pre-set monthly fee during the notice period.

Lack of payment

In case of non-payment, the community's requirements are applied. Anyone who does not pay is at risk of losing their child's place. As long as the debt is unpaid, other children in the family can also be prevented from gaining childcare.

Tariff

The youngest child of the family always counts as child one, the second youngest as child two and so on. For families with two children, one in preschool and one in the fritids (after school care), the tax will be 3% of the family's income for the pre-school child (child one) and 1% for the school child (child two). A reduction of the tax is based on the children being enrolled in the municipal childcare department.

Example based on highest income 49,280 SEK / month:

Preschool / Educational Care: (highest rate)

Child 1	3%	1 478 SEK
Child 2	2%	986 SEK
Child 3	1%	493 SEK
Child 4	no charge	

Recreation / Educational care: (highest rate)

Child 1	2%	986 kronor
Child 2	1%	493 SEK
Child 3	1%	493 SEK
Child 4	no charge	

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Parental guardians for six-year-olds placed in preschool pay the same fee as if the child had been in pre/after-school care.

Those on parental leave must pay 3/8 of the full fee according to the pre-school rate.

Jobseekers shall pay 3/8 deduction of the full fee according to the pre-school rate.

Parental guardians participating in some form of employment measures have 3/8 reduction of the full fee, equal to job seekers. In order to receive the deduction under employment measures, the parental guardian requires a certificate.

For children under the Education Act who are in need of special support, parental guardians will be charged according to childcare tax, for the time exceeding the Acts tax exemplary time.

The cost for the contractual childcare, according to the fees for school childcare, however, shall be no more than SEK 100 per month

Force majeure

If the preschool and school childcare must be completely closed, *force majeure* applies. Those who suffer from loss of income or costs because of this are not entitled to compensation from the community. This also applies in other cases of *force majeure*.