

MaxTaxa fee table

Child in Preschool	Child 0-2 years old		Child 3-5 years old From the August of the year the child turns 3 years old.	
	% of gross income	Highest monthly fee	% of gross income	Highest monthly fee
Child 1 (youngest)	3,0	1645:-	2,0	1097:-
Sibling fee child 2	2,0	1097:-	1,0	548:-
Sibling fee child 3	1,0	548:-	1,0	548:-
From child 4 there is no fee				

The highest gross household income is now 54 830 kronor per month

Information regarding fees

It is the Gothenburg city council who make decisions regarding the fees for children who have a place in government run preschools and these are the rules that IPS also follows.

Payment

Fees are charged 12 months of the year. Vacation, bank holidays (red days) or other types of leave does not affect the fee. The fee is based on the household's total taxable gross (before tax) income per month, the child's age and how many children in the family have a place in preschool.

The invoice for the month we are in, will be sent to you by the 14<sup>th</sup> of each month with the due date of the 28<sup>th</sup> of the month or if the 28<sup>th</sup> is a weekend, the closest working day to the 28<sup>th</sup>. It is also possible to pay by direct debit (autogiro).

The fee is calculated as follows:

- The fee is calculated as a percentage of the household's total gross income per month (income before tax). The highest taxable gross income is regulated by law 2001: 160 and is from 1 January 2023, 54,830kr per month.
- The number of children in the household who are enrolled in preschool, "fritidshem" or other educational care facility affects the fee regardless of whether the placements are in a municipal or private operation. The youngest child is always counted as "child 1".
- In cases where the child lives alternately with parent/guardians who do not live together, an invoice will be sent to both households if both the guardians use the place. Both parent/guardians then use the place and are thus responsible for payment. Respective households pay half the fee based on the household's gross income.
- Households with calculated childcare fees below 100kr per month pay no fee.
- Households that receive support from social services pay no fee.
- For children in support homes, the fee is 1 per cent of gross income but a maximum of SEK 200 per month. Children in support homes are not counted as siblings. Fees for own children are paid according to "Maxtaxa". The support home parents are responsible for the payment.
- For preschool children who are assigned a place according to the School law, Chapter 8. Section 7 pays half the fee. For placement 15 hours per week or less, no fee is paid.
- Fees are paid from the date the place is available.

General Preschool - Allmän förskola

General Preschool (Allmän förskola), 525 hours per year for children who are 3-5 years old (from the August of the year that they turn 3) and language preschool are fee of charge.

When a parent/guardian is on parental leave or job seeking

For children who are 1-2 years old and have 15 hours per week as a parent/guardian is on parental leave or job seeking the parent fee is half the normal fee every month.

For children who are 3-5 year old (from the August of the year the child turns 3 years old) and have 15 hours per week as a parent/guardian is on parental leave of job seeking, there is no parent fee charged from 1<sup>st</sup> September-31<sup>st</sup> May. In June, July and August the parent fee is half the normal fee.

For children who are 1-2 years old and have 25 hours per week as a parent/guardian is job seeking the parent fee is full parent fee every month.

For children who are 3-5 year old (from the August of the year the child turns 3 years old) and have 25 hours per week as a parent/guardian is job seeking, there is no parent fee charged from 1<sup>st</sup> September-31<sup>st</sup> May. In June, July and August the full parent fee is charged.

For prolonged illness

In the case of children 's continuous absence due to illness, no fee is paid from the 22nd calendar day up to and including end of the sick period. Medical certificates must be presented.