



Free childcare placement and income scale for 2016

Apply for financial childcare exemption

You can apply for financial childcare exemption at Pladsanvisning and Elevadministration, Børn og Unge.

It is not possible to apply for a financial childcare exemption with retroactive effect.

You can apply for a financial childcare exemption at Digital Pladsanvisning using your NemId.

<https://digitalpladsanvisning.borgerservice.dk/Default.aspx?k=751&p=bs>

Household income

On the application, you must indicate the combined present monthly income for the household before tax but without AM-bidrag.

Upon applying, you are entitled to a 100% financial free place exemption and as such, no parental payment will be charged if the present monthly income calculated to make up a year (present monthly income x 12) is DKK 166.000 or less.

If the present monthly income calculated to make up a year is between DKK 166.401 and DKK 516.799, upon applying, you are entitled to a partial financial free place exemption.

If the present monthly income calculated to make up a year is over DKK 516.799, upon applying, you are not entitled to any financial free place exemption.

Self-employed individuals have specific rules, see the section "Particulars for the self-employed".

Holiday Pay

Holiday pay count as income for the month in which they appear in SKATS eIndkomst. For most people it means an adjustment of the the financial childcare exemption in April or May.

Deductions for single parents

Parents who live by themselves with their child/children and who are the sole providers will have DKK 58.211 deducted from their income used before the calculation for the free place exemption is conducted. In order to get this, you must apply for the free place exemption as a single person. In order to receive the free place exemption as a single person, you must, in fact, be single. If you are not sure what it means to "in fact be single", you can read more about this here:



<http://star.dk/~media/STAR/Files/Ydelser-og-ferie/Enlig-eller-samlevende-enlige-forsorger-re%20pdf.ashx>

If you go from being single to cohabitation or being married, you must immediately notify Pladsanvisning og Elevadministration of this. It will not suffice to notify other municipal departments or Udbetaling Danmark. If you do not properly notify the right authorities of this, you may be subject to an adjustment.

Deduction for more than one child

If the household at the application time has more than 1 child under 18 years of age, DKK 7.000 will automatically be deducted from the combined annual income for each additional child when calculating the free place exemption.

If the number of children increases or has decreased throughout the year, this must be reported to Pladsanvisning og Elevadministration.

Particulars for students

Loans are not to be included in the income for calculation purposes. Please note that any income from employment, for instance during holiday periods, will affect the size of the free place exemption for which you qualify.

Changes to income of household

Parents who receive a financial free place exemption must notify Pladsanvisning and Elevadministration if the household income increases or decreases permanently compared to what was reported in the exemption granted. Parents are required to report to Pladsanvisning and Elevadministration in case of any changes to the household (for example in relation to additional children, moving in or out, and divorce).

Notification of changes

The notification is submitted by completing a new application for a financial free place exemption containing the changed circumstances. Pladsanvisning and Elevadministration will then adjust the exemption information and send out a new exemption.

It will not suffice to make changes about the financial situation or the household to other departments of the City of Aarhus or to SKAT.

If you have submitted a notification of changes to income or household, the exemption will be adjusted from the next first day of the following month.

However, Pladsanvisning og Elevadministration retains the right to adjust the exemption retroactively if you cohabit with another person and have failed to notify the appropriate authorities of it.



Ongoing adjustment

As of January 1, 2016, there will be an ongoing adjustment of the free place exemption each month if the actual income deviates 5 steps or more on the free place scale from the income reported at the time of the application.

The ongoing adjustment will occur automatically and will be based on income information reported by the employer, the SU -administration, etc.

The adjustment can be both upwards and downwards. The ongoing adjustment will affect the statement received approximately 2 months after the income actually deviated from the reported income. If your free place exemption is decreased, we will let you know.

There are special rules for those who are self-employed, see the section "Particulars for the self-employed".

Yearly adjustment of the free place exemption/statement for additional payment:

Every year, Pladsanvisning og Elevadministration will make an adjustment of the free place exemptions awarded and compares the income in the free place exemptions to the annual notice of assessment (årsopgørelse) when this has been completed by SKAT.

If the actual income is higher or lower, the free place exemption, and thereby the parental payment, will be adjusted retroactively from the time when the income changed. There is no limit in one direction or the other for when the yearly adjustment may be performed.

In that case, the Accounts Receivables Department (Opkrævning) of the City of Aarhus will send you a request for repayment of the surplus exemption or credit the exemption due, but not received, provided no debt is owed to any public authority.

Please note the adjustment for 2015 will be made in accordance with the former regulations.

Particulars for the self-employed:

The financial exemption for a free place is granted based on the advance tax assessment and the anticipated annual profit, and therefore it is important for the self-assessment to be updated.

Since we cannot adjust the free place exemption for the self-employed until we have received the annual tax statement from SKAT, the ongoing adjustment of the free place will not be performed.



If the adjustment, which has been calculated based on the annual tax statement from SKAT, shows that the actual income was significantly higher than the income at the time the exemption was granted, for instance based on specific tax-related exemptions, the free place exemption will be re-calculated and an invoice for additional payment will be sent.

Calculation

The financial free place is calculated before any possible sibling discount and before any grants for treatment or social assistance free place exemption.

The Ministry for Children, Education, and Gender Equality has outlined the income limits which apply for the award of financial free place exemptions in 2016.

The income limits can be found under "Calculated Income Basis 2016".

Legal basis

In accordance with §43 of the Day-Care Facilities Act, the City of Aarhus will award a financial free place exemption to reduce the parental payment for a childcare place in a day-care, nursery, with a child-minder, municipal after-school care or club, or private institutions with whom the City has an operational agreement.

The exemption is further awarded to reduce the parental payment related to any lunch program in place in accordance with §16 a, sections 1 and 2.

The demand for repayment of an excessive financial exemption for the free place is based on the regulations in §93 and §94 of the Day-Care Facilities Act. As this demand for repayment may be made up to 3 years after the exemption has ceased, it is in the best interest of the receiver of the exemption to save all documentation of income for this period of time.

<https://digitalpladsanvisning.borgerservice.dk>

Here among other things you can read about how to apply for the financial free place exemption.