



## CALCULATING THE PARENTS' FINANCIAL CONTRIBUTION



LE GOUVERNEMENT  
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de l'Enfance et de la Jeunesse



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In order to provide support to all families, but especially those who most need it, the calculation of the *chèque-service accueil* element takes into consideration the reality of the various different family situations.

The amount of the contribution by the State (i.e. the *chèque-service accueil* element) and the amount of the financial contribution by the parents are calculated on a case-by-case basis, taking into account:

- the income of the household in which the child lives (for these purposes, married couples, registered partnerships and unmarried cohabiting couples are treated in the same way);
- the number of children for whom child benefits are being paid in the household and the ranking of the child within the family group;
- the type of childcare facility involved (collective facility or parental assistant);
- the number of hours for which the child is looked after in the facility;
- any specific advantages, according to the age of the child (20 hours of free care), for all children aged from 1 to 4 years attending a collective facility).

The parents' contribution is calculated on the basis of their taxable income. The calculation does not take into account child benefits, the back-to-school allowance, the childbirth grant, financial aid and voluntary assistance received from social welfare offices or from private social welfare organisations.

## 1. Calculating the household income

The *chèque-service accueil* rates are calculated according to the number of children and youngsters for whom family allowances are being paid and who form part of the household of their legal representative, as well as the ranking of the child within the family group, whether or not the family has been reconstituted as a result of remarriage or otherwise.

The *chèque-service accueil* system does not differentiate between married couples, registered partnerships and unmarried cohabiting couples in taking account of their household income.

- Where the legal representative lives with the child in a household, the income situation taken into consideration is that of the legal representative with whom the child is living in that household.
- Where the child's parents are not living in one and the same household, the income situation taken into consideration is that of the parent having full custody of, and responsibility for, the child, together with the maintenance paid by the other parent who has recognised the child as his/hers.
- Where no maintenance is paid by the other parent towards the needs of the beneficiary, the amount to be taken into consideration is that fixed by the court upon an application by the person to whom the maintenance is payable. The total or partial amount of the maintenance is left out of account where, for reasons beyond his or her control, the person to whom the maintenance is payable is unable to recover the whole or part of the maintenance or where, by a decision by the competent authorities to intervene, that person is excluded from

entitlement under the Law of 26 July 1980 on the advance and recovery of maintenance by the *Fonds National de Solidarité* [National Solidarity Fund].

- In a reconstituted household, the income situation taken into consideration is that of the legal representative living with his/her child in that household, the maintenance paid for that child and the income situation of his/her new spouse, partner or cohabitee living with him/her in the reconstituted household. The reconstituted household consists of a couple of adults, married or unmarried, and at least one child from a former union of one of the spouses or partners. In a reconstituted household, only the child or young person for whom the family allowances are paid and who lives with his/her legal representative in that household is taken into account for the purpose of calculating the *chèque-service accueil* element.
- Where the child is placed in a structure de *l'aide à l'enfance et à la famille* [children and families welfare facility] or in an institution, the *chèque-service accueil* amounts will be paid by the State in accordance with the rates for the income category: Income below 4 x MSW (minimum social wage).
- Where the child is placed in a foster family, the *chèque-service accueil* amounts will be calculated taking into account the income situation of the foster family. The children in foster care and the foster family's own children are taken into account for the purpose of calculating the *chèque-service accueil* element.
- Where an alternating residence decision has been made in respect of the child, the income situation of both parents is taken into consideration. In such cases, the parents agree between them which of them is to be designated the child's legal representative and thus to receive, on behalf of the child, the benefit of the *chèque-service accueil* allowances and of the multilingual education programme scheme.

## **2. Scale and rates according to household income**

The scale of parental contributions makes it possible to calculate the applicable CSA rates.



The financial participation by the State is subject to a maximum of 60 hours per week. The cost of any childcare exceeding this ceiling is payable in full by the parents. The 60 hours are split into 3 bands, the rates for which differ and depend on the household income.

1. For households in a state of precariousness or social exclusion, or in receipt of the minimum guaranteed income (RMG):

- 34 hours' educational childcare free per week
- 26 hours' educational childcare per week according to rate band 3

The five main meals per week are free. Any extra meals must be paid for by the parents.

2. For households with an income of less than twice the minimum social wage:

- 13 hours' educational childcare free per week
- 21 hours' educational childcare per week according to rate band 2
- 26 hours' educational childcare per week according to rate band 3

Five main meals per week will be charged for at the rate of 0.50€ or 1.00€ per meal to the parents. Any extra meals must be paid for by the parents.

3. For households with an income of between two and three times the minimum social wage:

- 8 hours' educational childcare free per week
- 21 hours' educational childcare per week according to rate band 2
- 31 hours' educational childcare per week according to rate band 3

Five main meals per week will be charged for at the rate of 1.50€ or 2.00€ per meal to the parents. Any extra meals must be paid for by the parents.

4. For households with an income of between 3 and 3½ times the minimum social wage:

- 3 hours' educational childcare free per week
- 21 hours' educational childcare per week according to rate band 2
- 36 hours' educational childcare per week according to rate band 3

Five main meals per week will be charged for at the rate of 2.00€ per meal to the parents. Any extra meals must be paid for by the parents.

5. For households with an income of more than 3½ times the minimum social wage:

- 3 hours' educational childcare per week according to rate band 1
- 21 hours' educational childcare per week according to rate band 2
- 36 hours' educational childcare per week according to rate band 3

Five main meals per week will be charged for at the rate of 2.00€ and 4.50€ per meal to the parents. Any extra meals must be paid for by the parents.

### 3. Calculating the chèque-service accueil element for parents in receipt of the minimum guaranteed income (RMG)

This is aimed at children who are at risk of poverty and/or threatened with social exclusion and children living in households in receipt of the minimum guaranteed income (RMG).

Parents in receipt of the RMG must hold a certificate issued by the Fonds National de Solidarité [National Solidarity Fund] confirming that they are currently entitled to receive RMG payments.

Where parents are in receipt only of the RMG supplement, this means that they have an income of their own but the amount of that income is lower than the income defined by law as the minimum threshold. It should also be borne in mind that, for any household, the minimum amount is calculated in accordance with the number of adults and the number of children making up the household.

Consideration is given to children identified as being at risk of poverty by either the municipal authorities, social welfare offices or competent departments of the Ministry of Family Affairs and Integration.

The following criteria may be invoked to justify an application for identification or an identification decision:

An **intervention application** may be lodged by the following institutions or persons:

- the administrative authorities of the municipality in which the child resides,
- the school attended by the child, through the intermediary of the Chair of the School Inclusion Commission,
- a psycho-social, socio-educational or socio-medical service (e.g. Social Welfare Office, Ligue médicosociale [Medico-Social League], proximity service of the Red Cross, school medical service, etc.),
- general medical practitioner,
- the parents or legal representatives.

The identification decision will be taken by:

- the municipal administration, or
- the Ministry of Education, Children and Youth.

Where appropriate, the decision may be accompanied by a favourable opinion drawn up by a psycho-social, socio-educational or socio-medical service.

## 4. Pricing method according to the type of childcare chosen

### 1. Rates applicable in a „contracted-in“ service d'éducation et d'accueil

The amount payable by the parents is calculated in accordance with the number of hours for which the child is actually present and/or according to the time-slots booked in advance, depending on the arrangements put in place by the manager.

The amount of the State's financial support is limited to 6 euros/hour. The parents' financial contribution is determined according to the rates laid down in the membership contract. The managers and the parents then agree together on a given number of hours of childcare to be invoiced per week. The number of hours and the price payable are stipulated in an education and childcare contract signed by the parents and by the manager of the SEA.

The maximum amount of the financial support provided by the State is set at 4.50€ per main meal per child, with a maximum of 5 main meals per week. The meals are invoiced separately. Any additional main meals must be paid for in full by the parents.

### 2. Rates applicable in a service d'éducation et d'accueil operating as a commercial entity

Within the framework of the CSA, the State signs a collaboration agreement with the service d'éducation et d'accueil concerned. In that agreement, the manager undertakes to invoice its services via the CSA's IT system. The agreement also regulates the financial contribution to be paid at regular intervals by the State to the service d'éducation et d'accueil, resulting from the difference between the price invoiced and the parents' financial contribution as laid down in the membership contract.

The managers determine an hourly charge for childcare. The managers and the parents then agree together on a given number of hours of childcare to be invoiced per week. The number of hours and the price payable are stipulated in an education and childcare contract signed by the parents and by the manager of the SEA.

The amount of the financial support provided by the State is limited to 6 euros/hour. The way in which the hourly rate is divided up between the State and the parents depends on the criteria laid down in the CSA scale; these are indicated, for each child, in his/her membership contract with the CSA.

In the case of a „contracted-in“ SEA, the hourly charge is always a maximum of 6.00€. In the case of an SEA operating as a commercial entity, an additional hourly amount may be added; this is payable in full by the parents. The State does not participate in the financing of deposits, enrolment fees or charges payable where the education and childcare contract is terminated by the giving of notice and the child ceases to attend the facility during the notice period.

The manager may also invoice additional costs to the parents where those costs are not included within the framework of the CSA (for example, travel costs between the child's home and the childcare facility).

The maximum amount of the financial support provided by the State is 4.50€ per main meal per child, with a maximum of 5 main meals per week. The meals are invoiced separately. Any additional main meals must be paid for in full by the parents.



### **3. Rates applicable in respect of parental assistants**

As in the case of commercially run SEAs, parental assistants are free to fix their prices. In the context of the CSA, the State signs a collaboration agreement with the parental assistant whereby the latter undertakes to invoice his or her services via the CSA's IT system. The agreement also regulates the financial contribution to be paid at regular intervals by the State to the parental assistant, resulting from the difference between the price invoiced and the parents' financial contribution as laid down in the membership contract.

The Agence Dageselteren deals on behalf of parental assistants with the saving of data within the CSA's IT system.

At the start of the childcare, the parental assistant must fill out an enrolment form for each child and send it to the Agence Dageselteren so that all data can be entered in the IT system. The form must be dated and signed by the parental assistant and by the parents. When the childcare comes to an end, a form in respect of its cessation must be filled out.

The parents' financial contribution is calculated according to the same principles as those applicable to commercially run SEAs. The CSA tariffs provided for in the membership contract are applied in line with the price invoiced by the parental assistant.

The invoicing must be done on the basis of a single hourly rate fixed by agreement between the parental assistant and the parents (the same price applies during the daytime as for nights/weekends/public holidays). The data in this regard must be set out in the education and childcare contract signed between the parental assistant and the parents.

The amount of the financial support provided by the State is subject to a limit of 3.75€~~hour~~ for daytime care between 7.00 a.m. and 7.00 p.m. However, parental assistants may apply higher hourly rates. It should be noted that any amounts exceeding the limit of 3.75€~~hour~~ will be invoiced in full to the parents. Such supplemental amounts will be indicated on the invoice.

For childcare provided during the week between the hours of 7.00 p.m. and 7.00 a.m. (night-time care) and for childcare provided at weekends and on public holidays, the CSA contribution by the State is increased by 0.50€~~hour~~. The price payable by parents for night-time care and care on weekends/public holidays is not subject to any increase compared with that payable for daytime care..

## 5. Specific advantages depending on the child's age

In parallel to the CSA scale, any child aged over one year and not yet attending school is eligible for financial support within the framework of the multilingual education programme, which aims to introduce them to the Luxembourgish and French languages. Access to the multilingual education programme depends on the availability of places within the SEAs offering it as part of the CSA scheme. Parental assistants do not participate in the multilingual education programme, since they do not meet the necessary conditions (namely regarding the language offer).

The children concerned are entitled to a maximum of 20 hours' free care per week in an SEA, over a period of 46 weeks per calendar year in total.

The multilingual education programme can be combined with the financial support provided in the context of the CSA. Thus, the free hours of childcare which households having an income less than or equal to three times the minimum social wage are entitled to are added to the 20 hours' free attendance.

The multilingual education programme cannot be combined with enrolment of the child in full-time early education, that is to say, covering eight time-slots per week. Nevertheless, the multilingual education programme can be combined with enrolment of the child in part-time early education covering fewer than eight time-slots per week. In such cases, the child is eligible for a maximum of 10 free hours of multilingual education per week, over a period of 46 weeks per calendar year.

## 6. Invoicing

Invoicing is done by means of a centralised IT system which calculates the parents' financial contribution on the basis of the personal data (namely their income and the ranking of the child) communicated by the parents upon joining the CSA scheme, the rate invoiced by the childcare facility and the number of hours for which the child is present as declared by the manager of the SEA or the parental assistant. An invoicing period of one month corresponds to the period from the first Monday in the month in question up to the Sunday immediately preceding the first Monday in the following month. The invoicing period may thus vary between 4 and 5 weeks. The amounts invoiced to the parents may consequently be higher or lower.

The monthly invoices and CSA statements can be consulted at any time in the secure online space <http://csa.staarkanner.lu>.