

## **Determination of parental contributions for child day care (Kita contribution)**

If your child attends a daycare center run by KiTa Bremen or an independent provider (except parent associations, day mothers/day mothers and private commercial providers), the parental fees for childcare and lunch are calculated and set centrally by the Kita-Beitragsservice.

### **Basic information**

Childcare for children over the age of three is free of charge for up to eight hours if your primary residence is in Bremen. However, depending on income, parents may continue to pay part of the cost of lunch (the lunchtime flat rate).

For children before the age of three and for children in after-school care, parents pay parental contributions and the lump-sum lunch cost-sharing depending on their income.

Parental contributions are calculated in accordance with the local law on contributions for kindergartens and after-school care centers in the municipality of Bremen (Bremische Beitragsordnung) and are collected by or transferred to the state main treasury.

The amount of the parents' contributions depends, among other things, on

- Income situation
- Household size
- number of siblings in childcare facilities that are subject to contributions
- Extent of care

Recipients of social benefits or holders of a Bremen Pass do not pay any fees and are entitled to a waiver of the costs for lunch. Nevertheless, they also receive a self-disclosure form by mail from the Kita-Beitragsservice, which must be completed and signed and returned. It is important that benefit statements and especially the Bremen Pass are also submitted! This is the only way that both the Kita fee and the flat rate for lunch can be waived.

### **Requirements**

There must be a confirmed childcare contract with a childcare facility (except parent associations, childminders and private commercial providers).

## What documents do I need?

- In the case of an initial calculation: proof of income from 2020 or 2021 or the 2021/2022 kindergarten year (01.08.2021 -31.07.2022).
- For income changes during the year: current income statements
- The completed self-disclosure form
- In case of a change in household size: birth certificate of the child or a current registration certificate
- Bremen Pass or other proof of entitlement to benefits
- The cover letter you received and the documents mentioned in the cover letter.

## Procedure

The Kita fee is determined on the basis of income. In the future, the calculation will be based on a self-disclosure in which you provide information about your family's income situation. The Kita fee will be calculated and provisionally determined on the basis of this self-disclosure. The information provided by the parents will be checked at a later date using a random sampling procedure. If necessary, proof of income will also have to be provided. If it turns out that the parental contributions were set too low, e.g. due to incomplete or incorrect information, the parents are obligated to make additional payments.

Holders of the Bremen Pass are also required to fill out the self-disclosure form. It is important that benefit statements and, in particular, the Bremen Pass are also submitted. This is the only way that both the daycare fee and the flat rate for lunch can be waived.

## Legal bases

- [Bremisches Gesetz zur Förderung von Kindern in Tageseinrichtungen und in Tagespflege-Bremisches Tageseinrichtungs- und Kindertagespflegegesetz - BremKTG](#)
- [SGB I § 60 Mitwirkungspflichten](#)

## More information

- Attention, new bank details as of 01.01.2021! Deutsche Bundesbank: IBAN: DE18 2500 0000 0025 1015 01 and BIC: MARKDEF1250 or Sparkasse Bremen, IBAN: DE07 2905 0101 0082 8329 65 and BIC: SBREDE22XXX
- The kindergarten year always begins on August 1 and ends on July 31 of the following year. The child's entry into and exit from the daycare center can also take place during the course of the kindergarten year.
- Changed bank details must be given in writing.
- The maximum contribution can be paid voluntarily by checking the appropriate box on the self-disclosure form. It is then not necessary to submit proof of income.

Subsequent documents to the application can be submitted by mail or e-mail.

The Kita fee is an annual fee, which should be legally fixed for the parents before the beginning of the current kindergarten year. However, if there is a significant deterioration in income or if family circumstances change in such a way that this leads to a significant deterioration in income, the Kita fee can be changed upon application. A substantial change is deemed to have occurred in particular if a lower income level is reached with the change in income. This can be the case, for example, due to the loss of a job, birth of a child or separation.

The annual fee (divided into 12 months, always due at the end of the month) must be paid in full even if a child is partially unable to participate in the care, e.g. because he or she is sick or the parents are on vacation with the child, etc.pp!

## **Frequently asked Questions**

- **Who has to pay a Kita fee?**

Pursuant to § 19 (1) BremKTG, parents are obliged to contribute to the costs of a childcare place for their child. The amount of the contribution to be paid is determined by the regulations of the local law on contributions for the kindergartens and after-school care centers of the municipality of Bremen (Bremische Beitragsordnung).

Exempt from this cost-sharing for care are, as of the kindergarten year 2019/20, all cases of care in which children have reached the age of three. This exemption applies until the child enters school. This means that children under the age of three and children in after-school care will continue to be required to pay contributions.

- **How is the Kita fee determined?**

The cost contribution will be determined provisionally on the basis of your self-disclosure. The information you have provided will be verified at a later date, if necessary, by submitting proof of your income.

If it is determined during this recalculation that parents have paid too high or too low a contribution, the decision can be changed retroactively. In such cases, there may be a refund or an additional payment of contributions.

In order to avoid high additional payments on your part in particular, you should take the greatest possible care when calculating your income, if you cannot find this out from the income tax assessment.

## • **How much is the Kita fee?**

The amount of the contributions depends on your financial and family situation. The following factors play a role in the calculation of contributions:

- Family income (joint income)
- Siblings in childcare that is subject to contributions
- Household size
- Extent of care.

The following applies in principle: The cost contribution for care in a daycare facility is an annual contribution. It is therefore fixed in advance for one year, i.e. the daycare year from August 1 to July 31, and is then payable in monthly installments. Changes during the year are only possible upon request.

## • **Who belongs to the income community?**

The income of the parents living in the same household and their children entitled to child benefit is used to calculate the contributions. If the child lives with only one parent, his or her income and, if applicable, the income of a new spouse is taken into account. The income of the new partner's natural children is then also included in the calculation if they use day care, as well as the income of joint natural children.

The joint income does not include:

- Unmarried stepparents or stepparents not registered as domestic partners.
- Children of a new spouse/life partner, if they are not themselves cared for in a daycare center or in daycare for children
- Grandparents

## • **What is income?**

Information on the income of the parents or legal guardians is required to determine the cost contribution. The financial circumstances of the penultimate calendar year before the start of the kindergarten year are decisive for determining the contribution.

Exception: If your income has significantly improved or worsened, the income circumstances of the last calendar year or the last 12 months before the start of the kindergarten year can be taken into account.

In principle, the respective annual gross income less income-related expenses is taken as a basis.

## • **How is the income calculated?**

The following applies to all types of income:

The sum of the positive income within the meaning of Section 2 (1) of the German Income Tax Act (EStG) is offset. Offsetting with losses from other types of income and with losses of the jointly assessed spouse is not permitted.

- For non-self-employed persons

A lump sum of € 1,000.00 in income-related expenses is currently deducted from the gross annual income, unless higher income-related expenses are proven. Further special expenses or losses are not taken into account.

- For self-employed persons

Positive income from self-employed work (e.g. trade and agriculture and forestry) is the profit. Further special expenses or losses are not taken into account.

- **In which cases do I receive the sibling discount?**

The sibling discount is granted when several children in the family are receiving fee-based care at the same time. In such cases, each of the contributing siblings receives one of the following discounts:

1st sibling: 30%

2nd sibling: 40

3rd and further siblings: 90%.

The oldest child receives the lowest discount.

Children who are exempt from contributions are not taken into account.

- **My child will not be settled in the facility until the current month (or later). Do I have to pay the full fee for the month?**

Yes, because the cost contribution for care in a daycare facility is an annual contribution. It is fixed in advance for one year, namely the daycare year from August 1 to July 31, and is then payable in monthly installments. Therefore, a reduction of the monthly contribution due to non-utilization is not possible. This also applies to the flat-rate cost sharing for lunch.

- **My child will be 3 years old in the current kindergarten year and already attends kindergarten care. Do I have to pay contributions for the months up to the 3rd birthday?**

Yes, because the exemption from contributions relates solely to the age of your child and is independent of the form of care in the facility. Your child's care will only become non-contributory once he or she reaches the age of 3. This means that for birthdays in the current kindergarten year, you will pay monthly contributions until the month in which your child turns 3. From the month of birth, the contribution is no longer due.

- **My family's income situation has changed in the current kindergarten year. Will the contribution be adjusted?**

The Kita fee is an annual fee that is to be determined in a legally secure manner for the parents before the start of the current Kita year. Therefore, no recalculations are possible during the year due to changes in income during the current Kita year.

If, for example, the income situation deteriorates significantly, e.g. due to loss of employment, a contribution adjustment can be applied for. The application form in the download area can be used for this purpose. In addition, copies of the income documents of all members of the income group must be sent along. The income documents should reflect the new income situation after the date of the change.

The Kita-Beitragsservice will then check whether a contribution adjustment can be made.

Please note: Adjustments to the parental contribution during the year due to an improvement in the income situation are not planned.

- **Do I always have to submit new Bremen passports for my child immediately?**

Yes. Submitting current Bremen Passes ensures that the cost of lunch will be waived for your child even after the Bremen Pass expires.

In addition, if you submit a Bremen Pass, your child will be able to take part in excursions and outings at the institution within the framework of the education and participation package and will not have to pay the costs for these himself/herself.

For this reason, please always submit copies of new Bremen Passports to the Kita-Beitragsservice, stating the name, the childcare facility, and the cash reference number.

You can find more information about the Bremen Pass here: <https://www.bremen.de/leben-in-bremen/bremen-pass>

- **I cannot meet the deadline for submitting the Bremen Pass (or the benefit notification for housing allowance/ALG II/social assistance) because I do not have it yet. What can I do?**

Please submit the Bremen passport/notification as soon as you have it (copy by mail or e-mail). A new notification will then be issued.

- **I am supposed to submit the Bremen Passport, but I do not receive any social benefits. Do I have to re-register now?**

If you are not eligible for a Bremen Pass, notification of this to the Kita-Beitragsservice is not necessary.

- **we live in Bremen, but our child goes to a daycare center in Lower Saxony and we pay contributions there. Are costs covered by Bremen?**

there is only the possibility that the facility in Lower Saxony or the municipality can apply for operating costs. These can then be passed on by the facility to the parents. However, there is no full reimbursement. Questions about this can be given to the technical control center at SKB.