Income determination/
application for setting of parental payments/

free core time of 20 hours per week in preschool.

ONLY GUARDIANS WHO HAVE A TOTAL GROSS INCOME OF LESS THAN NOK 548 500,-
PER YEAR NEED SUBMIT AN INCOME DETERMINATION / APPLICATION.

Submit the completed income determination to the kindergarten together with the documentation (last year's income tax return and taxable capital or personal income that is not pre-entered on the income tax return). People who do not have an income tax return must submit other documentation (for example pay slips or proof of student status).

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| **1) INFORMATION ABOUT CHILDREN:** |
| Name:  Personal identification number (11 digits): | Kindergartens name: |
| Name(sibling):Personal identification number (11 digits):  | Kindergartens name: |
| Name(sibling):Personal identification number (11 digits): | Kindergartens name: |
| **GUARDIAN 1 - PERSONAL DATA AND INCOME:** |
| Name: | Personal identification number (11 digits): |
| Address: |
| **Personal income pursuant to the Norwegian Tax Act, chapter 12, and taxable capital income** (Figures in parentheses are references to the line on the income tax return) |  |
| **(2.1.1) Wages and equivalent benefits****+****+****+****(3.1/4.1/4.5) Interest, deposits, securities and other capital income** **+****+** |  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ + \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **TOTAL EXPECTED ANNUAL INCOME**  | = |
|  |  |
| **GUARDIAN 2 - PERSONAL DATA AND INCOME:** |
| Name: | Personal identification number (11 digits): |
| Address: |
| **Personal income pursuant to the Norwegian Tax Act, chapter 12, and taxable capital income** (Figures in parentheses are references to the line on the income tax return) |  |
| **2.1.1) Wages and equivalent benefits****+****+****+****(3.1/4.1/4.5) Interest, deposits, securities and other capital income** **+****+** |  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ + \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_+ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **TOTAL EXPECTED ANNUAL INCOME**  | = |
| TOTAL EXPECTED ANNUAL INCOME BOTH GUARDIANS  | = |
| **We/I assert that the income information given is as complete as possible. The signature below also grants consent to the information being able to be checked against information from the tax office, etc.** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ signatures of guardians \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Location, date: |

**Information about the application**

Parents / guardians who believe that they have a right to a reduction in parental payments / free core time

cf. the Norwegian Regulations concerning Parental Payments for kindergartens, *section 3 Price Reduction Schemes*, must submit an application to the municipality concerning such. For this, the form entitled
"*Income determination for setting parental payments / free core time" is used.*

The completed form with a copy of the year's income tax return and any possible supplemental documentation must be sent/delivered to the kindergartens before the stated deadline. In the event of deficient documentation, the applicable maximum rate will be set as the payment rate.

The right to a discounted payment / free core time applies beginning with the first whole month after the application's point in time.

The municipality will process applications for children starting in the middle of the year, when a family's finances change during the course of the year or when no application has been made within the set deadline.

**Basis for calculation**

The parental payments are established based upon the year's income tax return. The basis of the calculation is the total taxable capital and personal income of the household with respect to the Tax Act, chapter 12. If anything is not recorded on the income tax return as regards capital and personal income, then applicants are obligated to state such. Tax-free transfers such as child maintenance, cash benefits and family allowances should not be included. Taxable capital income includes interest income, share dividends, gains on sales of property and personal belongings, income from leases, rights of use for capital and gratuitous use of the assets of others. If an income tax return cannot be submitted, for example in consequence of having lived in the country for only a short time, the applicant may present other documentation (for example pay slips or student status documentation).

In the event of significant and permanent changes in income in comparison with the previous year's income tax return, applicants may also submit other documentation of their income. What is meant by significant and permanent changes in income are a drop in income in the form of long-term unemployment, changes to the composition of the household or the like.

The income and the documentation requirement that is taken as a basis for the right to *free core time* is the same.

A household is considered to be comprised of spouses, registered partners and cohabitants. Cohabitants are considered to be two unmarried persons over 18 years of age who have lived together for at least 12 of the last 18 months, or who have children together. If a child lives permanently with both guardians, for example 1 week with each of them, then the preschool fee will be calculated based upon the income of the guardian who has the same national register address as the child.

For second, third and additional children, the parental payment is set in accordance with the provisions concerning sibling price reductions, i.e. a 30% sibling price reduction for 2 children and a 50 % sibling price reduction for 3 or more children.

**Procedure for setting parental payment / free core time:**

1. When a place in a kindergarten is offered, information is attached to the offer letter concerning parental payments together with the form entitled "*Income determination for setting parental payments / free core time in preschools*".
2. Upon accepting the place, those who wish to apply for a price reduction in parental payments must return the income determination and associated documentation along with their acceptance of the place at the preschool within the given deadline.
3. The Municipality of Ås, Department of Education and Culture, will make the decision, which will be sent to the guardian.
4. The kindergarten will invoice the payment rate as per the decision.
5. Applications are to be submitted for one kindergarten year at a time. Submit applications with associate documentation to the Municipality of Ås, Department of Education and Culture. The deadline for submissions for the new kindergarten year is **1. June of each year.**
6. For children listed in a different municipality in the national register, the applications should be submitted to the municipality concerned for processing.

**Right to appeal:**

Decisions concerning reductions in parental payments are individualised decisions pursuant to the Norwegian Public Administration Act, section 2, and may be appealed, cf. the Public Administration Act,section 28**.** The deadline for appeals is 3 weeks after receipt, cf. the Public Administration Act, section 29. Any possible appeals must be directed to the Head of the Department of Education and Culture, who will re-assess the decision in light of the appeal. The final body for appeals is the Executive Committee.