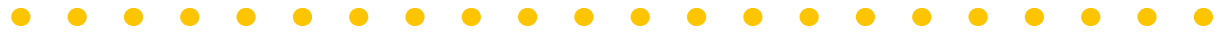


KiBiZ Kinderbetreuung Zug

# Fee Regulations Childminding



Valid as from 1.1.2024

The actual regulations may vary, and the latest German version overrides in case of any discrepancy. This translation is only to be considered as an orientation; it will not be revised.

**KiBiZ**

Kinderbetreuung Zug



KiBiZ Office  
T +41 41 712 33 23  
[info@kibiz-zug.ch](mailto:info@kibiz-zug.ch)  
[www.kibiz-zug.ch](http://www.kibiz-zug.ch)



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SAMPLE - current regulations may vary

## **1 Purpose**

These Fee Regulations clarify the childminding fees as well as the subsidies provided by the palities for childminding with KiBiZ Kinderbetreuung Zug. These regulations are an integral part of the care agreement. Childminding services are available for all interested parties regardless of their place of residence.

## **2 Definition of care and fees**

KiBiZ Kinderbetreuung Zug enters a contract with the parents/guardians for the childcare. In this contract the scope of care and other relevant conditions are defined. Childminders offer the following services as listed below. The charges for care are to be found on the Childminder Fee Sheet.

### **2.1 Scope of care, care hours**

In certain municipalities, any subsidy is dependent upon the amount of time parents are employed. Details can be found both in the Fee Regulations and on the Fee Sheet. The minimum amount of childminding offered is 5 hours per week or 20 hours per month. For irregular care during (school) holidays, 50 hours per calendar year (pro rata is not possible).

The hours for care are contractually agreed. They are valid for both parties and will be billed unless the childminder is hindered. We have defined differing sorts of childminding hours, which are also charged at differing rates. Please refer to Chapter 3.2.

#### **2.1.1 Basic Care hours**

The basic care hours are valid for all children above 18 months of age during week days.

#### **2.1.2 Care hours for babies**

Care hours for children as from the age of 3 months to 18 months during week days. In general, a childminder may care for one baby per day.

#### **2.1.3 Care hours on weekends**

Care hours for all children during the weekend and over holidays. Children may be cared for by childminders over the weekend in justified cases.

#### **2.1.4 Care hours for children with special needs**

Care hours for children above the age of 18 months of age during week days. Children with special needs may be cared for by a childminder dependent on degree of special need and dependent on the know-how of the childminder. Children with special needs are only accepted in conjunction with Canton Zug's Special Education Services Department who make the final decision regarding the provision of care.

#### **2.1.5 Supplementary hours of care**

Supplementary care over and above those contractually defined is available for all sorts of care hours when acceptable to the childminder. Restrictions in the availability of subsidy may apply depending upon the municipality on account of the relationship between the amount of employment hours and the amount of care hours. Any supplementary hours of care will be charged in accordance with the fee sheet.

## **2.2 Additional Services**

### **2.2.1 On-call service during kindergarten and/or school hours**

Kindergarten and/or school times falling between two blocks of care are considered on-call service per child. Any adjacent hours to kindergarten or school lessons may also be agreed as on-call service hours.

In the case of on-call service, childminders are available and step in if needed on a short-term basis (e. g. early school closure, illness, accidents etc.). Without agreement of the on-call service, parents/guardians have no claim that the childminder steps in during school hours and must organize this themselves. On-call services hours which turn into care hours will be billed in accordance with the fee sheet.

### 2.2.2 Meals

Meals are an integral part of the childminding care. Meals will be indicated and billed separately whenever the child was present.

### 2.2.3 Overnight

Overnight stays are permissible under certain circumstances and in agreement with the intermediary. The fee for overnight stays is valid between 22.00 and 06.00 hours. Before and afterwards the normal fees apply.

### 2.2.4 Parental Meetings

A meeting between the childminder and the intermediary and the parents/guardians of the child takes place at least once a year, additionally if necessary. The expenses for this will be charged at the same rate as care hours.

## 3 Fee Types

### 3.1 Principles

As a rule, parents/guardians will be billed for the full fee. Subsidies will be deducted depending on the financial situation of the parents/guardians (please see Chapter 5). This is valid for the basic fee, baby fee, week-end fee and the fee for children with special needs. Subsidies are provided by the subsidising municipality (for an overview please see the Fee Sheet) and ensures that all parents/guardians, regardless of their income, have access to childminding facilities.

The parental/guardian contribution is dependent on the contractually agreed extent of care provided. **The parental contribution is due at least for the services (excluding meals) according to the care agreement, regardless of whether the child was present or not** (e. g. in the case of holiday, illness, accident, quarantine, etc.). This also applies to additional hours of care agreed verbally or in writing. For the settling-in period, the hours spent by the childminder and/or the hours agreed orally will be charged.

During the absence of the childminder, in particular because of vacation, illness, accident, quarantine or other hindrance, the care contributions are not owed.

### 3.2 Types of Fees

#### 3.2.1 Basic Fee

The basic fee is due for the care of children above the age of 18 months from Monday to Friday.

#### 3.2.2 Baby Fee

The baby fee is due for the care of children between the age of 3 and 18 months (until and including the month in which the child is 18 months) from Monday to Friday.

#### 3.2.3 Weekend Fee

The weekend fee is due for care on Saturdays, Sundays and public holidays according to the dates on the public holiday list, regardless of the child's age.

#### 3.2.4 Fee for children with special needs (KiBeBe)

The fee for children with special needs is due for the care of children above the age of 18 months from Mondays to Fridays. The fee is the same as for the basic fee, although the childminder is compensated at a higher hourly rate. This compensation is borne by the municipalities as part of the Equality Law for the Disabled. To apply for the KiBeBe fee, KiBiZ requires the relevant evidence from recognised specialist agencies, specialist doctors, the school psychology service, the IV or the curative education service (=Heilpädagogischer Dienst). The parents must provide this evidence before signing the care agreement.

#### 3.2.5 Fee for on-call services

The on-call fee is due for the kindergarten and school hours between two blocks of care.

### 3.2.6 Meal fees

Meal-time fees are due in accordance with the valid Fee Sheet. The fees for breakfast, lunch, evening meal and morning and afternoon snacks are split into three age categories: up to 4 years, 4 to 8 years and above 8 years (up to and including the month in which the child reaches 4 or 8 years of age).

### 3.2.7 Overnight fees

Overnight stays are due in accordance with the valid Fee Sheet.

### 3.2.8 Expenses

Special dietary requirement, baby food, medicines, diapers etc. are to be brought by the parents or charged by KiBiZ. Expenses for visits to the theatre, circus, swimming-pool trips, public transport, trips etc. must be agreed in advance with parents/guardians. All agreed expenses can be accounted for via the report.

## 3.3 Changes in Fees

Any changes in fees will be communicated to parents/guardians in writing, subject to the period of notice.

## 4 Invoicing and Condition

### 4.1 Monthly Report

Childminders complete a monthly report (work sheet) for invoice purposes. This report lists all child minding and on-call hours during school time, as well as meals, overnight stays, and expenses. Both parents/guardians and the childminder review and sign it. This report forms the valid basis for invoicing and the childminder's compensation. Parents are advised to take a photo of the signed monthly report for comparison with the invoice.

### 4.2 Invoicing and Reminder

KiBiZ Kinderbetreuung Zug invoices the monthly parental contribution. The invoice is issued in the following month, **the invoice must be paid by the end of the month at the latest**. As a standard, the invoice is sent by e-mail. Should the parental contributions not be settled despite a reminder, KiBiZ Kinderbetreuung Zug reserves the right to initiate legal action and/or to cancel the contract.

### 4.3 Deposit

**A deposit in the amount of a parental contribution according to the first childcare agreement is due with the first childcare bill.** This serves to cover the advance payment by KiBiZ. The deposit is not adjusted in case of a fee change; an exception is possible in case of a change from a subsidised to a self-pay fee. The deposit receives no interest and will be off set in the final month of child minding. Any remainder will be paid out.

### 4.4 Dealing with force majeure

#### 4.4.1 Absence in the parents' area of risk

If a child is unable to attend the childminding family and if the parents are responsible for the absence (e. g. holidays or holiday delays due to strikes, natural disasters, flight delays, etc., illness/accident of the child or in the family, quarantine of the child/siblings/parents, power failure, etc.), the parents must pay for the absence. The childcare costs will be invoiced in accordance with the childcare agreement and the parental contribution is to be paid according to the due date.

#### 4.4.2 Events in risk of the childminding family

If the day family is unable to provide care due to force majeure (extraordinary, unforeseeable and insurmountable external events such as epidemics/pandemics, natural disasters, threats to social security, etc.), and/or due to overriding, insurmountable events in the risk area of the day family, the parents must pay the childcare fees. ), and/or for overriding reasons for which the parents are not responsible (e.g. power failure, cantonal medical order due to epidemic/pandemic for which the parents are not responsible, despite compliance with the pro-  
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protective measures) are not in a position to provide the agreed care, the services in the care agreement shall lapse (Art. 119 OR). Force majeure does not release the parents from the obligation to pay the contribution, but the contribution is reduced by the cost of meals (Art. 264 para. 3 lit. a OR).

#### 4.5 Notice Period

The valid notice period of cancellation for both parties is one month and is possible at the end of a month. The cancellation must be done in writing and reach the back office on the last working day of the month. This rule is also applicable in the case of moving to another of KiBiZ childcare services (move to another KiBiZ childminder or a KiBiZ day-care center).

## 5 Rules for Subsidy

### 5.1 Place of Residence

A pre-requisite for any right to subsidy is residency of the child in any of the communities of the Canton of Zug listed in the fee sheet. The level of subsidy may vary according to place of residence since the communities have differing subsidising models. Moving away from a subsidising community is leading to the cessation of subsidies. Moving from one subsidising community to another leads to the subsidy being reassessed.

### 5.2 Principles

The following criteria are relevant for the level of subsidy; place of residence and the economic situation of the parents/guardians based on their income and assets. The Childminder Fee Sheet provides information about the minimum and maximum subsidies. The maximum parental contribution for childminding hours is a cost covering fee.

### 5.3 Assessment of Subsidy

The calculation of the subsidy is carried out following the parental/guardian's financial self-disclosure. Parents/guardians must provide information regarding their taxable income and assets at the time of contract completion and thereafter annually. This information will be used to calculate the relevant income. The assessment of the subsidy is done based on a copy of the last final valid tax assessment by the tax authorities of the Canton of Zug. This generally pertains to the taxable period of the previous year, and occasionally for the one prior to that – e. g. self-disclosure for 2023 with the final valid tax assessment for the taxable period 2022 (or eventually 2021 in case that the final tax assessment sheet of 2022 is not available yet).

A provisory assessment will be made, should no final assessment be available, or if the last valid assessment is older than 2 years. Provisory assessed fees are generally valid as from the moment of change. A final assessment for subsidy is valid as soon as the Tax Authorities make their final tax assessment. If the final tax assessment is more than 20% different to the previous assessment, the residue amount will be reclaimed.

The timing for the granting of any subsidy is dependent upon the timely submission of the documents to KiBiZ office, at latest by the end of the first month of care.

Subsidies are not granted retroactively. Parents/guardians who do not undertake any self-disclosure of income and assets will be charged at the maximum cost covering fee. Subsidies will be reassessed as from 1st January every year and parents/guardians will be informed thereof in writing.

### 5.4 Changes in relevant income

**Parents/Guardians must report any changes larger than 20% in relevant income within 10 days.** Within the year, subsidies will only be recalculated and changed in the case of significant change of the relevant income. Significant is defined as anything greater than 20%. If a significant change has not been reported or has been reported too late, KiBiZ will offset the difference retrospectively from the date of issue of the tax assessment.



## 5.5 Relevant income in the case of normal tax assessment

The level of subsidy is based on relevant income. Relevant income by normal tax assessment is defined as total taxable income, plus 10% of taxable total assets above CHF 100'000 (Cantonal and Communal Tax). Included in this sum is total income and assets, not only that taxable in Canton Zug.

Compensation measures to cushion the consequences of the tax law amendment (tax package 2021-2023): The tax relief of CHF 8,000 (married tax rate) or of CHF 4,000 (single tax rate) is added to the relevant income for tax assessments from 2021 to 2023.

## 5.6 Relevant income in the case of tax deducted at source

The level of subsidy is based on relevant income. In the case of tax deducted at source this is defined as gross annual income minus a 70% allowance plus 10% of total assets. Relevant assets are total asset value minus an allowance of CHF 100'000, minus CHF 100'000 per parent and CHF 50'000 per child under 18 years of age. All income and assets are relevant, no matter whether obtained or invested in Switzerland or in any other country.

## 5.7 Relevant income in the case of unmarried parents

For any parents or guardians living in a conjugal relationship, in a registered partnership or in a stable cohabitation (of at least two years or with a child) the sum of the relevant income of the couple is valid.

## 5.8 Reporting Obligation

The following changes must be **reported to KiBiZ Kinderbetreuung Zug within 10 days**:

- **Significant change of more than 20%** to the relevant income **based on a new tax assessment** of the Cantonal and Municipal taxes (taxable income and taxable assets)
- Changes in **employment time** (work percentage)
- Amendments in personal matters (e. g. **place of residence, family circumstances, contact details**)

Any retrospective reimbursement is precluded. Should parents/ guardians not report any of the above-mentioned changes which would lead to a lower subsidy or a change in the amount of subsidised care, then any thereby outstanding arrears will be billed.

## 5.9 Local Authority right of access to information

All local authorities offering subsidies have the right to examine documents relevant to the subsidised child-minding situation. The communities may compare declared income in this regard with the tax data. With the contract conclusion, the communities are conferred the right to view tax data.

## 5.10 Changes in terms for the provision of subsidy

Changes in the terms to subsidy and changes in the level of subsidy will be provided in writing to parents/ guardians observing the period of notice.

# 6 Further Regulations

## 6.1 Missing or Incorrect Information

Parents/guardians agree to provide all necessary information regarding their income, assets and family situation, and should the organisation require it, provide evidence of such. Should any information be missing or be incorrect, the organisation cannot grant any subsidy. Should a higher parental contribution be due on account of incorrect and/or missing information, KiBiZ Kinderbetreuung Zug may bill parents/guardians for any difference.

## 6.2 Data Protection

KiBiZ Kinderbetreuung Zug are mindful of data protection requirements and treat all parental information confidentially.

## **7 Validity**

These fee regulations are valid for all childminding care provisions as of 1st January 2023 and form an integral part of the care agreement between parents/guardians and KiBiZ Betreuung Zug. The fee regulations are based on the specifications of the municipalities offering subsidies and the resolutions of KiBiZ Kinderbetreuung Zug.

## **8 Final Provisions**

The free regulations for childminding are based on the specifications of the subsidizing municipalities. It was approved by the management of KiBiZ and will come into force on January 1, 2024. KiBiZ Kinderbetreuung Zug reserves the right to change these provisions at any time, subject to the notice period. The current version can be found at any time at [www.kibiz-zug.ch](http://www.kibiz-zug.ch).

**Zug, in October 2023**  
**KiBiZ Kinderbetreuung Zug**