

Fee Sheet KiBiZ Childminders 2024

Valid from 1.1.2024 – 31.12.2024

Child-minding fees per hour in CHF

	Fee	Subsidy ¹	Parental contribution
		from ... until	from ... until
Basic Fee	13.70	0.00 – 12.90	0.80 – 13.70
Baby Fee	16.40	0.00 – 15.10	1.30 – 16.40
Week-end Fee	16.40	0.00 – 15.10	1.30 – 16.40
On-Call Fee	1.60	0.75	0.85

¹Subsidy contribution from the municipalities:

Subsidies for childminding care is available for children living in the following municipalities: Baar, Cham, Hünenberg, Menzingen, Neuheim, Oberägeri, Risch, Steinhausen, Walchwil und Zug. Parents benefit from an hourly based subsidised child-minding care (without meals, over-night stays and expenses). The subsidised contribution is calculated based on the relevant annual income. Since it is linear based, the table below presents examples only. The level of subsidised contribution depends upon which model (A or B) the municipality has chosen (please see overleaf). The scope of care varies according to the rules of each municipality (see overleaf). For an individual calculation, the [subsidy calculator on www.kibiz-zug.ch](http://www.kibiz-zug.ch) may be used.

Relevant annual income examples	Basic fee ² in CHF				Baby fee / Week-end fee in CHF			
	Upper limit 70'000		Upper limit 120'000		Upper limit 70'000		Upper limit 120'000	
	Subsidised contribution	Parental contribution	Subsidised contribution	Parental contribution	Subsidised contribution	Parental contribution	Subsidised contribution	Parental contribution
Until CHF 5'000.00	12.90	0.80	12.90	0.80	15.10	1.30	15.10	1.30
CHF 10'000.00	11.90	1.80	12.35	1.35	13.95	2.45	14.45	1.95
CHF 30'000.00	7.95	5.75	10.10	3.60	9.30	7.10	11.80	4.60
CHF 50'000.00	3.95	9.75	7.85	5.85	4.65	11.75	9.20	7.20
CHF 70'000.00	0.00	13.70	5.60	8.10	0.00	16.40	6.55	9.85
CHF 90'000.00	0.00	13.70	3.35	10.35	0.00	16.40	3.95	12.45
CHF 120'000.00	0.00	13.70	0.00	13.70	0.00	16.40	0.00	16.40

² The basic fee is also valid for children with special care needs resident in a subsidising community. The baby fee is applicable for children with special care needs resident in other municipalities.

Meal fees in CHF

Meal	Up to 4 years	Between 4 and 8 years	As from 8 years
Breakfast	2.00	2.50	3.00
Lunch	4.30	7.90	8.40
Dinner	3.50	4.00	4.50
Morning and afternoon snacks	2.20	2.70	2.70

Over-night fee

Flat fee per night, from 10:00 pm to 6:00 am: CHF 25.00

Expenses

Expenses for the childminder's expenditure for bus-tickets, travel costs, swimming pool entry tickets, diapers etc. will be charged to parents according to actual costs.

Subsidised Child-minding Care in Overview

Municipality	Upper limit 1)	Child's age when starting with the child-minder 2)	Maximal level of care scope
Baar	CHF 90'000	As from 3 months up and including primary school	According to parental needs
Cham	CHF 90'000	As from 3 months up and including kindergarten	Dependent on <u>level of employment</u> 3)
Hünenberg	CHF 90'000	As from 3 months up and including primary school	According to parental needs
Menzingen	CHF 70'000	As from 3 months up and including primary school	According to parental needs
Neuheim	CHF 90'000	As from 3 months up and including kindergarten	Dependent on <u>level of employment</u> 3)
Oberägeri	CHF 90'000	As from 3 months up and including primary school	According to parental needs
Risch	CHF 70'000	As from 3 months up and including primary school	According to parental needs
Steinhausen	CHF 90'000	As from 3 months up and including kindergarten	Dependent on <u>level of employment + 10%</u> 3)
Walchwil	CHF 100'000	As from 3 months up and including primary school	According to parental needs
Zug	CHF 120'000	As from 3 months up and including primary school	According to parental needs

No responsibility can be taken for the above information. The municipalities may make changes.

1) Upper limit of the relevant income for subsidized fee

The municipalities have different subsidy models. The upper limit of the relevant income is between CHF 70,000 and CHF 100,000, depending on the municipality's decision.

The relevant income is based on the total taxable income plus 10% of the taxable assets over CHF 100,000 (basis: cantonal and municipal tax, tax assessment by the canton of Zug).

Compensation measures to absorb the consequences of the tax law amendment (tax package 2021-2023): According to the decision of the Social Director's Conference of the Canton of Zug, the tax relief of CHF 8,000 (tax rate for married) resp. of CHF 4,000 (tax rate for non-married) is added to the relevant income for tax assessments from 2021 to 2023.

2) Child's age when starting with the child-minder

Certain municipalities restrict the age a child may start with a childminder as follows: Primary school children who were not with a child-minder prior to starting school may not be accepted into the subsidized child-minding care if the school offers childcare at the same level.

3) Maximal level of care

Certain municipalities link the amount of subsidy to the parental level of employment. As an example: Total parental employment is 120% this leads to the right for a 20% care (one day) with a childminder. Employment is considered as being equivalent to:

- a) Completion of a recognised education or training course,
- b) Participation in an integration course from social services,
- c) Social security recipients (unemployment benefit),
- d) Special circumstances as agreed with the municipality.

All details and definitions regarding scope of care, age and subsidy model are available in the Childminding Regulations and in the Fee Regulations.