

Childcare and childcare allowance

The Dutch Childcare Act and the Childcare Allowance

The Dutch Childcare Act of 2005 was created in order to increase the participation of women in the work force, the accessibility of childcare and the competition between childcare providers, thereby lowering fees. The act provides for the financing of formal childcare and maintains quality and supervision standards for all childcare services.

According to the Dutch Childcare Act, parents, employers and the government must jointly bear the costs of formal childcare. The government does so by imposing a childcare levy on all employers.

The childcare allowance is provided on a per child basis, whereby an allowance is determined and provided for each child. The allowance is capped at a maximum hourly rate, which is adjusted annually. The amount of your childcare allowance will depend on both your childcare costs and your family's income situation.

Each year the Ministry of Social affairs and Employment publishes tables for childcare allowance.

Conditions of the Childcare Allowance

In order to be eligible for the childcare allowance, the childcare services that you choose must adhere to the rules and regulations of the Dutch Childcare Act. Municipalities check whether these obligations are met. Municipal Health Services give information about accredited childcare centres. Daycare centres must be run by a professional organisation and home daycares will require the involvement of an accredited childcare bureau to officially certify their services with the authorities.

All parents in the Netherlands using formal childcare are entitled to the childcare allowance if they are in a household where both partners are engaged in a gainful occupation or are studying, and if they have children aged 0 - 12.

Forms of childcare in the Netherlands

Daycare centres

Daycare centres are professionally run and employ fully qualified childcare staff. They are usually open from 7:30 to 18:00 on weekdays and offer care for babies as young as 3 months to children up to 4 years. The ratio of children per staff member ranges from 1:4 to 1:8, depending on the age groups.

For older children who attend primary school, other forms like pre- and after school care is also possible.

Home daycares

Home daycares are run by a self-employed childminder who legally can take care of a maximum of four children, either in his/her own home or in the house of the parents. If the

home daycare is registered with a childcare bureau/agency (*gastouderbureau*), and meets the legal requirements, parents will be eligible to receive the childcare allowance.

Grandparents and childminders

Under the Childcare Act, grandparents who babysit on a regular basis can also be considered self-employed childminders and formal childcare providers. This means parents can also receive an allowance for this form of care. However, they will require, just like other home daycares, the involvement of a childcare bureau in order to officially qualify for the childcare allowance. They need to show they can meet the formal requirements, i.e. for qualifications and first-aid capabilities.

How to collect the childcare allowance

If your children attend a professional daycare centre, you can apply for the allowance by visiting the Dutch tax website at www.toeslagen.nl. Unfortunately the information on this site is only offered in Dutch.