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**“MUNICIPAL NANNY PROGRAMME  
IN UKRAINE: LEGAL BASIS, CHALLENGES  
AND DEVELOPMENT PROSPECTS”**





#### Disclaimer

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Some of the terms used in this study are taken from draft legislation or current law. The authors bear sole responsibility for the content of the report. The views expressed in this study should in no way be taken to reflect the official position of the European Commission, the Ministry of Foreign Affairs of Denmark, the Danish Red Cross, the Danish Refugee Council, or Dignity. The European Commission, the Ministry of Foreign Affairs of Denmark, the Danish Red Cross, the Danish Refugee Council, and Dignity are not responsible for the content of this material.

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# LIST OF ABBREVIATIONS

<b>IDPs</b>	Internally Displaced Persons
<b>SFS</b>	State Fiscal Service of Ukraine
<b>UISSS</b>	Unified Information System of the Social Sphere
<b>USC</b>	Unified Social Contribution
<b>PEI</b>	Preschool Education Institution
<b>MM</b>	Mass Media
<b>KVED</b>	Classification of Types of Economic Activities in Ukraine
<b>CCU</b>	Criminal Code of Ukraine
<b>CMU</b>	Cabinet of Ministers of Ukraine
<b>UN</b>	United Nations
<b>Procedure</b>	“Procedure for Reimbursement of Childcare Costs for a Child Under Three Years of Age “Municipal Nanny” approved by CMU Decree No. 68 dated January 30, 2019
<b>OSPC of the Inhulskyi District of Mykolaiv</b>	Office of Social Payments and Compensations of the Inhulskyi District of Mykolaiv
<b>MES</b>	Ministry of Education and Science of Ukraine

# INTRODUCTION

On May 30, 2018, the Cabinet of Ministers of Ukraine (hereinafter referred to as the CMU) adopted the State Social Programme “National Action Plan for the Implementation of the UN Convention on the Rights of the Child” for the period up to 2021<sup>1</sup>. Its main goal was to improve the system of interagency cooperation in the field of childhood and ensure proper protection of children’s rights in accordance with international standards, as well as the priorities of the Council of Europe’s Strategy for the Rights of the Child (2016–2021). In the same context, the Government adopted Resolution No. 427 dated May 30, 2018 “Some Issues of Implementation of the Pilot Project on Social Protection of Families with Children and Support for the Development of Responsible Parenthood”.<sup>2</sup>

Among the innovative provisions of the programme is the introduction of financial support for families using nanny services. In accordance with the Government’s decision, starting from January 1, 2019, Ukraine officially introduced the concept of a “municipal nanny”, which became a new mechanism for supporting families with children with the participation of local authorities.

Thus, CMU Resolution No. 68 dated January 30, 2019 approved the “Procedure for Reimbursement of Childcare Costs for a Child Under Three Years of Age “Municipal Nanny”. Since its launch, the mechanism for implementing the programme has been amended several times: the terms and conditions for obtaining compensation, the list of recipients and the procedures for submitting documents were clarified. The last significant changes took place on June 07, 2024, when the CMU Resolution No. 664 extended the Procedure to cover the period of martial law and three months after its termination, as well as expanded the range of recipients of the service. In particular, internally displaced persons (hereinafter referred to as IDPs) and families with children living in settlements where it is impossible to ensure the functioning of preschool education institutions under martial law or an emergency situation were granted the right to compensation.

Such transformations demonstrate the state’s desire to adapt social policy instruments to the real needs of society. At the same time, they highlight the need for a comprehensive analysis of the effectiveness and accessibility of the programme to assess whether it is truly fulfilling its social mission.

The purpose of this research is to:

- analyse the current legislation governing the municipal nanny programme;
- assess the state of its practical implementation and the effectiveness of the use of services by different categories of the population;
- find ways to improve the mechanism of the programme;
- provide recommendations for the humanitarian sector and the Government of Ukraine to improve the effectiveness of state policy in the field of social protection of families with children and strengthen the culture of responsible parenthood.

<sup>1</sup> CMU Resolution No. 453 dated 30.05.2018 “On Approval of the State Social Programme “National Action Plan for the Implementation of the UN Convention on the Rights of the Child” for the period up to 2021” // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/453-2018-%D0%BF#n10>

<sup>2</sup> CMU Resolution No. 427 dated 30.05.2018 “Some Issues of Implementation of the Pilot Project on Social Protection of Families with Children and Support for the Development of Responsible Parenthood” // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/427-2018-%D0%BF#Text>

## METHODOLOGY

The study of barriers to access to the municipal nanny social service was conducted using a comprehensive approach that combined legal analysis, research and analytical publications, empirical data and court practice.

The basis of the legal section was an analysis of the “Procedure for Reimbursement of Childcare Costs for a Child Under Three Years of Age “Municipal Nanny”, approved by Resolution of the Cabinet of Ministers of Ukraine No. 68 dated January 30, 2019 (as amended). This made it possible to trace the evolution of the regulatory framework, the terms and conditions of service provision, and changes in the range of recipients over time.

**The empirical stage** included the collection and analysis of official statistics. For this purpose, requests for access to public information were sent to regional military administrations and social security authorities on the amount of funding, number of recipients and grounds for refusing compensation. The requests were sent to all civil-military administrations (except for Luhansk region, 98% of which is occupied <sup>3</sup>). A significant number of them were redirected to territorial departments of social protection, from which about 110 responses were received. The received materials were systematised and summarised.

In addition, **telephone consultations** with representatives of social protection agencies and **focus group discussions** were held in Zaporizhzhia, Dnipro and Lviv. This made it possible to record practical difficulties in using the service, assess the level of public awareness and identify regional differences in the implementation of the programme.

A separate section included **a survey** conducted in Mykolaiv and Kherson oblasts, which involved 188 people (67 respondents from Mykolaiv and 121 from Kherson). The aim was to investigate the actual level of service use, identify barriers to access and assess the effectiveness of the programme in the context of military risks and limited opportunities.

In addition, an analysis of previous studies and publications in open sources was carried out, the results of which were integrated into this research.

Thus, the combination of legal analysis, empirical data analysis and case law allowed us to gain a comprehensive understanding of the barriers to access to the municipal nanny service and to formulate sound practical recommendations for the humanitarian sector and the Government.

<sup>3</sup> The Area of the Occupied Territories of Ukraine: A Detailed Analysis // Helios.—Available at: <https://gelios.ua/ploshha-okupovanyh-terytorij-ukrayiny-detalnyj-analiz/>

# OVERVIEW OF LEGISLATION AND THE IMPACT OF ITS CHANGES ON THE USE OF THE SERVICE

## DYNAMICS OF CHANGES TO THE PROCEDURE FOR IMPLEMENTING THE MUNICIPAL NANNY PROGRAMME

The legal framework for providing compensation for childcare for children under three is regulated by the “Procedure for Reimbursement of Childcare Costs for a Child Under Three Years of Age “Municipal Nanny” approved on January 30, 2019 by CMU Resolution No. 68 (hereinafter referred to as the Procedure).

The government project had three objectives. The first is support for families where children are born. The initial version of the Procedure stipulated that regardless of whether the mother goes to work or remains on maternity leave, the state would pay such families monthly compensation for nanny expenses.

At the same time, between 2020 and 2024, amendments were made to the Procedure, clarifying the list of persons eligible for compensation. The essence of the payment remained unchanged: it is non-refundable state assistance to parents for nanny expenses. At the same time, at the beginning of the programme, the payment was linked to the minimum subsistence level for a child, and later to the minimum wage, which significantly increased the amount of the compensation itself. It is important to emphasise that the compensation is provided in addition to the general state payments that parents receive in connection with the birth and upbringing of a child.

The second objective is to support women of working age who work as nannies. Nannies are rarely officially employed by families. This is usually informal employment, which is not profitable for those who have not yet reached retirement age. The labour market shows that nannies are mainly employed by those who have 5 or more years left before retirement. Therefore, the state, concerned about a decent pension for such women, offers official employment in childcare. This programme also aimed to have a positive effect on the state budget. The legalisation of nannies' work will mean that they will pay taxes officially, which will provide additional revenue to the budget and help reduce the grey economy.

In practice, the mother independently chooses a nanny, concludes a civil law agreement with her and submits the necessary documents to the social protection department to register for compensation for the “municipal nanny” service.

A woman seeking official employment in a childcare family shall register as an individual entrepreneur (individual entrepreneur 97.00, KVED 88.91/legal entity entrepreneur KVED 78.20, KVED 85.10) and open a bank account to receive payment for services provided.

Since most nannies in Ukraine are women of working age, formalising their relationship with parents had to become practical for applying for a housing subsidy. After all, officially unemployed people are only entitled to assistance if they pay a unified social contribution (hereinafter referred



to as the USC). And in the case of an individual entrepreneur, the USC is paid on a monthly basis and contributes to the increase in the insurance record of such a person.

The third objective of the programme is to minimise risks for families in the event of a nanny's dishonest performance of duties. The formalisation of the employment relationship between parents and nannies is intended to ensure mutual responsibility and predictability. For the nanny, formal employment provides guarantees of social protection and stability, while for the mother it serves as a confirmation of the reliability and safety of the childcare services provided <sup>4</sup>.

The original version of the Procedure contained a number of shortcomings that necessitated its further improvement. In particular, the document did not contain any restrictions on the number of children that could be cared for by a "municipal nanny" registered as an individual entrepreneur at the same time; it did not specify a mechanism for payment for services if care was provided for a partial calendar month; and it did not provide for a clear procedure for monitoring compliance with the Procedure during the provision of services. These and other gaps in legal regulation required amendments.

In July 2020, a pilot empirical sociological study was conducted at the Office of Social Payments and Compensations (hereinafter referred to as the OSPC) of the Inhulskyi District of Mykolaiv. A total of 80 respondents, mothers who receive compensation for the "municipal nanny" service, were interviewed through a questionnaire. The purpose of the research was to find out about the results of the implementation of the new social service.

In general, the survey results show that 87.5% of mothers are satisfied with the service they receive, and only 12.5% of the mothers surveyed are partially satisfied with the municipal nanny service. Women expressed their dissatisfaction with the small amount of reimbursement, the procedures and complexity of the application process, and the monthly confirmation of payments for services. Thus, the study showed that the majority of mothers surveyed are interested in the municipal nanny social service.

At the same time, during the analysis in the OSPC of the Inhulskyi District of Mykolaiv, cases were identified when service providers concluded contracts with ten recipients of compensation at the same time. In some situations, one nanny was actually caring for 15-25 children at the same time. In addition, there were cases of contracts with recipients of the municipal nanny service in different districts of the city, and possibly even outside the city.

This practice was made possible by the fact that the 2019 version of the Procedure did not provide for any restrictions on the territorial provision of services or the number of children a nanny could look after. Thus, service providers were able to enter into an unlimited number of contracts. The research also revealed cases when recipients of compensation provided childcare services on their own, while simultaneously using the services of a "municipal nanny" for their own child. The totality of the facts revealed indicated the existence of abuse by service providers, as well as a certain involvement of the recipients of compensation. <sup>5</sup>

<sup>4</sup> *The Allowance is Tied to the Subsistence Minimum for a Child* // Uryadovyy kurier.—Available at: <https://ukurier.gov.ua/uk/articles/dopomogu-privyazano-do-prozhitkovogo-minimumu-na-d/>

<sup>5</sup> *Improving the State Social Policy Towards Young Families (on the Example of the Social Service "Municipal Nanny")* // Bulletin of Kherson National Technical University.—Available at: <https://cyberleninka.ru/article/n/udoskonalennya-derzhavnoyi-sotsialnoyi-politiki-schodo-molodih-simey-na-prikladi-sotsialnoyi-poslugi-munitsipalna-nyanya/viewer>

The OSPC of the Inhulskyi District of Mykolaiv prepared recommendations for the Association of Ukrainian Cities to improve and finalise the Resolution of the Cabinet of Ministers of Ukraine “Some Issues of Providing Childcare Services for Children Under Three Years of Age “Municipal Nanny”, which were taken into account and implemented in the amendments to the Resolution in 2020.

Thus, in September 2020, important changes took place in the legal regulation of the municipal nanny service <sup>6</sup>. Since then, families where both parents or guardians are officially employed could receive assistance. At the same time, there are exceptions: compensation is also provided if the nanny is caring for a child with a disability or serious illness (e.g. cancer, mental, endocrine, congenital malformations), or if the family has three or more children at the same time. In addition, the right to compensation is preserved if one or both parents (guardians) are persons with disabilities of group I or II, even if they are unemployed.

An important innovation in the service was the establishment of restrictions on the number of children a “municipal nanny” can look after. Thus, if a nanny is registered as an individual entrepreneur, she has the right to look after no more than three children at a time, except in cases of caring for children from a large family. In turn, a nanny, as a legal entity, can provide care for no more than ten children from different families, and only at the address officially designated for the provision of the service.

The adopted amendments to the regulatory framework for the service were timely and appropriate, as they eliminated a number of shortcomings of the previous version and provided clearer rules for its implementation. In particular, they helped to improve the targeting of assistance, focus on the most vulnerable categories of families and reduce opportunities for abuse. In our opinion, such steps should have led not only to an improvement in the quality of the programme’s administration, but also to a fairer mechanism for the allocation of budget funds, which increases the effectiveness of social support in general.

In 2019, the Government allocated UAH 500 million in the state budget for the implementation of the municipal nanny service. At the same time, the monthly compensation for parents was UAH 1,626, which corresponds to the subsistence level for children under the age of six as of January 1, 2019. At the same time, in 2020, the amount of public spending on the programme was reduced to UAH 269.8 million, while the amount of compensation increased to UAH 1,799 per month. According to the official data of the Ministry of Social Policy, as of September 2020, about 34.6 thousand people used the service.

CMU Resolution No. 1474 dated 30.12.2022 “Some Issues of Social Protection of Children and Families” increased the amount of compensation for the service from one subsistence minimum (and in the case of care for children with disabilities from two subsistence minimums for children under six) to one minimum wage established as of January 1 of the respective year <sup>7</sup>. This significantly increased the amount of compensation.

<sup>6</sup> CMU Resolution No. 897 dated 30.09.2020 “On Amendments to the Procedure for Compensation for the Cost of the Municipal Nanny Service”— Available at: <https://zakon.rada.gov.ua/laws/show/897-2020-n>

<sup>7</sup> The Government Has Increased the Amount of Compensation of Childcare Costs for a Child Under Three Years of Age “Municipal Nanny” // Ministry of Social Policy of Ukraine.—Available at: <https://www.msp.gov.ua/press-center/news/uryad-zbilshyv-rozmir-kompensatsiyi-vartosti-posluhy-z-dohlyadu-za-dytynoyu-do-trokh-rokiv-munitsypalna-nyanya%22>

The next important stage in the programme's development was the adoption of CMU Resolution No. 664<sup>8</sup>, which regulated the procedure for providing the municipal nanny service for the period of martial law and for three months after its termination. The changes were aimed at adapting the programme to the new conditions and making it accessible to a wider range of families.

In particular, the age limit for children with disabilities and those in need of additional care was increased from three to six years. Parents with disabilities of groups I-II raising children under six also became eligible for compensation. For the first time, the list included IDPs with children under three, as well as families living in settlements where it is impossible to ensure the operation of preschool education institutions as a result of hostilities.

At the same time, restrictions were introduced for service providers: persons of the first degree of kinship, such as grandparents, aunts or uncles, can no longer act as municipal nannies. For legal entities, the scope has been narrowed—instead of ten children, they can care for no more than six children at a time, and only if at least two employees look after this number of children.

Due to the martial law, the requirements for child safety have been increased. Contracts shall now include security measures, and legal entities shall arrange for unimpeded access of children to shelters.

Additional conditions for IDPs and persons living in the territory of an administrative unit where it is impossible to ensure the functioning of preschool education institutions are defined separately. They can use the programme only if the child's parents or guardians work under an employment contract or are engaged in entrepreneurial activities, undergo retraining or advanced training, are registered as unemployed for no more than six months, participate in community service or are involved in activities aimed at ensuring the defence of Ukraine and the protection of its population in connection with the armed aggression of the Russian Federation.

## STATISTICAL DATA ON EXPENDITURES ON REIMBURSEMENT OF CHILDCARE COSTS “MUNICIPAL NANNY”<sup>9</sup>

This information allows us to trace the evolution of the programme: from compensation calculated on the basis of the subsistence minimum to the use of the minimum wage as a basic benchmark from January 1, 2023, which significantly increased financial support for recipients. Fixing clear eligibility criteria—in particular for families with children with disabilities—increases the targeting of the programme. The increase in the amount of compensation and the revision of the terms and conditions of implementation demonstrate the government's desire to make the programme more accessible and effective, addressing the real needs of the most vulnerable groups.

<sup>8</sup> CMU Resolution No. 664 dated 07.06.2024 “On the Issue of Reimbursement of Childcare Costs “Municipal Nanny” for the Period of Martial Law and for Three Months after its Termination or Cancellation”.—Available at: <https://zakon.rada.gov.ua/laws/show/664-2024-%D0%BF#Text>

<sup>9</sup> Expenditures on Social Assistance // Ministry of Finance of Ukraine.—Available at: [https://mof.gov.ua/uk/expenditures\\_on\\_social\\_assistance](https://mof.gov.ua/uk/expenditures_on_social_assistance)

	2021	2022	2023	2024	2025 (according to the budget programmes)
<b>Expenditures (actual UAH million)</b>	250,9	165,3	88,7	194,5	576,0
<b>Recipients (thousand people)</b>	10,7	5,9	1,4	2,3	6,0
<b>Average pay- ment amount (UAH thou- sand)</b>	1954,30	2335,20	5 344,7	7 047,5	8000,0

At the same time, it should be noted that as of today, there are no clearly defined criteria and methods of control over the activities of the “municipal nanny”, as well as standards for the provision of services and requirements for persons who can provide them, except for mandatory registration of activities in accordance with the procedure established by law.

## ANALYSIS OF GAPS IN LEGAL REGULATION

The Ministry of Social Policy of Ukraine (hereinafter referred to as the “MSP”) has approved a number of regulations, including the State Standard of Home Care <sup>10</sup> and the State Standard of Social Services for Day Care of Children with Disabilities <sup>11</sup>. These standards define the content, scope, conditions of provision and quality indicators for providers of all forms of ownership. At the same time, it should be noted that these standards have a clear target orientation and do not cover the full range of situations in which the municipal nanny service is provided.

In particular, according to the State Standard for Social Services for Day Care, its recipients are children aged 3 to 18 with disabilities, serious illnesses, disorders or injuries, including those who have not been officially diagnosed with a disability. The State Standard for the Provision of Social Services for Home Care applies to the provision of care to children with disabilities aged 3 to 18.

Thus, the current standards only partially cover the potential recipients of the municipal nanny service. These are primarily children aged 3 to 6, with disabilities or in need of additional care. At the same time, the question remains: what standards apply to the care of children with disabilities or serious illnesses under the age of 3? After all, these children need not only daily care, but also comprehensive medical and psychological support. In this context, the activities of a municipal

<sup>10</sup> Order of the Ministry of Social Policy of Ukraine No. 760 dated 13.11.2023 “On Approval of the State Standard of Home Care” // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/z1990-13#Text>

<sup>11</sup> Order of the Ministry of Social Policy of Ukraine No. 119-N dated 05.14.2023 “On Approval of the State Standard of Social Services for Day Care of Children with Disabilities” // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/z0898-23#Text>

nanny should be subject to increased requirements, including specialised knowledge, additional skills and relevant qualifications. What are the requirements for caring for children aged 0–6 who are not disabled or have serious illnesses, but are IDPs or live in areas where there are no PEI? What qualification criteria should be defined for “municipal nannies” and which body is authorised to monitor their activities in such cases?? What qualification criteria should be defined for “municipal nannies” and which body is authorised to monitor their activities in such cases?

Currently, these issues remain unresolved by law and require special attention from the state to ensure the quality, safety and proper level of municipal nanny service.

## GENERAL ISSUES OF TAXATION OF SERVICES

An important aspect of analysing the functioning of the programme is the issue of its financing and the legal basis for taxation of compensation payments. This makes it possible to assess not only the social significance of the programme, but also its economic basis, as well as to determine the degree of financial burden on the state budget and households using this service.

In accordance with clause 18 of the Procedure, compensation for the municipal nanny service is provided at the expense of the state budget. The procedure for using these funds is approved by the Cabinet of Ministers of Ukraine.<sup>12</sup>

According to clause 3 of the Procedure, reimbursement of the cost of the service takes the form of a monthly targeted compensation payment to the applicant for childcare during the month. The appointment and payment of compensation is the responsibility of the structural units for social protection of the population of district state administrations, local self-government bodies and executive bodies of city councils.

The programme is funded in accordance with the Procedure for the Use of Funds Provided for in the State Budget for Ensuring Social Protection of Children and Families, approved by CMU Resolution No. 1474 dated December 30, 2022<sup>13</sup>. This provides a centralised mechanism for allocating funds and controlling their targeted use.

Special attention should be paid to the taxation of compensation payments. Article 165 of the Tax Code of Ukraine defines a list of income that is not included in the total monthly (annual) taxable income of a taxpayer. These include state and social assistance, compensation payments, the cost of social services and rehabilitation assistance. On this basis, the amount of compensation for the municipal nanny service paid to citizens of Ukraine, foreigners and stateless persons at the expense of the state budget is not included in taxable income and, accordingly, is not subject to personal income tax and military duty.

<sup>12</sup> Resolution of the Cabinet of Ministers of Ukraine No. 68 dated 30.01.2019 “Some Issues of Providing Childcare Services for a Child Under Three Years of Age “Municipal Nanny” // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/68-2019-%D0%BF#n13>

<sup>13</sup> Resolution of the Cabinet of Ministers of Ukraine No. 1474 dated 16.12.2022 “Procedure for the Use of Funds Provided for in the State Budget for Ensuring Social Protection of Children and Families” // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/1474-2022-%D0%BF#n235>

Thus, parents or guardians who receive compensation for the municipal nanny service are exempt from paying taxes on this payment. This makes the programme more accessible to a wider range of families and increases its attractiveness as a tool to support parents with little children.

At the same time, the “municipal nanny” is obliged to pay taxes in accordance with the current legislation.

A “municipal nanny” shall be registered in accordance with the procedure established by law as an individual entrepreneur or as a legal entity. To carry out this activity, the relevant types of economic activity are provided: KVED 97.00 and/or KVED 88.91 for individual entrepreneurs, and KVED 78.20 and/or KVED 85.10 for legal entities.

Article 177 of the Tax Code of Ukraine sets out the procedure for taxation of income received by a sole trader from business activities. The exception is made for those entrepreneurs who have chosen the simplified taxation system. It is this system that allows them to operate under a simplified accounting and reporting regime.

The Tax Code of Ukraine (Chapter 1, Section XIV) provides that individual entrepreneurs or legal entities may voluntarily choose the simplified taxation system if they meet certain criteria and register as single tax payers.

According to the law, “municipal nannies” can choose either the general taxation system or belong to the second or third group of single tax payers.

The second group covers individual entrepreneurs who may provide services (including household services) to the public or other single tax payers, as well as engage in the production or sale of goods and restaurant business. They are allowed to employ no more than 10 employees, and their annual income may not exceed 834 minimum wages.

The third group includes individual entrepreneurs, who can work independently or employ an unlimited number of employees, as well as legal entities of any legal form. They are subject to a higher income limit of no more than 1,167 minimum wages per year.

Income from the provision of municipal nanny services is taxed directly by the entrepreneur or legal entity, depending on the chosen taxation system. This approach is officially set out in an individual tax consultation of the State Fiscal Service of Ukraine, which emphasises the legal certainty and obligation to pay taxes in this area.<sup>15</sup>

The analysis of the organisational models of service provision found that the most common format of municipal nannies’ activities is registration as an individual entrepreneur. Despite the absence of centralised official records, the totality of available data and expert assessments suggests that this form is dominant in the practice of service provision. The involvement of legal entities is much less common, with an approximate ratio of about 1:4 (approximately 100 legal entities versus

<sup>14</sup> Tax Code of Ukraine: Law of Ukraine No. 2755-VI dated 02.12.2010 // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/2755-17#Text>

<sup>15</sup> Letter of the SFS of Ukraine No. 2611/6/99-99-13-02-03-15/IPK dated 07.06.2019 “On the Implementation of Activities for the Provision of Municipal Nanny Services” // Accountant911.—Available at: <https://buhgalter911.com/normativnaya-baza/pisma/gfsu/schodo-zdiysnennya-diyalynosti-1043995.html>

400 individual entrepreneurs). This disproportion indicates greater flexibility and accessibility of the individual entrepreneur model for childcare provision, which, in turn, necessitates further research on the effectiveness of both approaches in terms of quality and sustainability of service provision.

### TAX BURDEN ON INDIVIDUAL ENTREPRENEURS OF GROUPS II–III IN 2025 <sup>16</sup>

Thus, the analysis shows that in 2025, the simplified taxation system will remain more favourable for individual entrepreneurs, in particular for representatives of group II. The total amount of tax liabilities for this category is UAH 4,160 per month, which makes it relatively affordable and predictable compared to other taxation models.

Simplified taxation system		General taxation system
Individual entrepreneur group II	Individual entrepreneur group III	
<b>Single tax:</b>  UAH 1,600	<b>Single tax:</b>  3% with VAT.  5% without VAT.	<b>USC:</b>  not less than the minimum amount of UAH 1,760.  <b>Maximum base for the USC:</b>  20 minimum wages (UAH 160,000).
<b>Military duty:</b>  UAH 800 (10% of the minimum wage—UAH 8,000)	<b>Military duty:</b>  1% of income	<b>Military duty:</b>  5%
<b>Minimum USC:</b>  UAH 1,760 (22% of the minimum wage)	<b>Minimum USC:</b>  UAH 1,760 (22% of the minimum wage)	<b>Personal income tax:</b>  18%

<sup>16</sup> Taxes for Individual Entrepreneurs in 2025: New Rules and Rates // Teminar.—Available at: <https://teminar.ua/news/5683-podatki-dlya-fop-u-2025-roci-novi-pravila-ta-stavki>

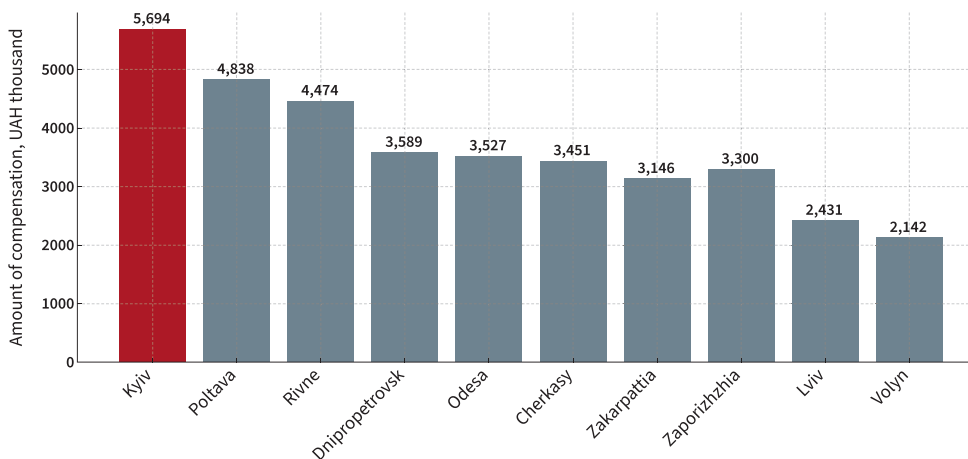
# ANALYSIS OF THE RESULTS OF THE RESEARCH ON ACCESS TO THE MUNICIPAL NANNY SERVICE

## RESULTS OF COMMUNICATION WITH SOCIAL PROTECTION AUTHORITIES (INQUIRIES AND TELEPHONE INTERVIEWS)

The Danish Refugee Council (DRC) conducted a comprehensive research to identify barriers to accessing the municipal nanny service and develop recommendations for improving the state social policy to support young families. In the process of its implementation, different approaches to collecting information were used.

At the initial stage, official requests were sent to all military/military-civilian administrations (except for Luhansk region) regarding the use of funds for the provision of services in 2024. The requests specified general indicators: the amount of money reimbursed for the service, the categories of people who applied for compensation, the number of decisions to refuse to provide it, and data on the number of municipal nannies. Most of the requests were subsequently forwarded to the territorial departments of social protection for processing.

*Amounts of compensation paid under the Municipal Nanny programme in 2024  
TOP 10 regions*



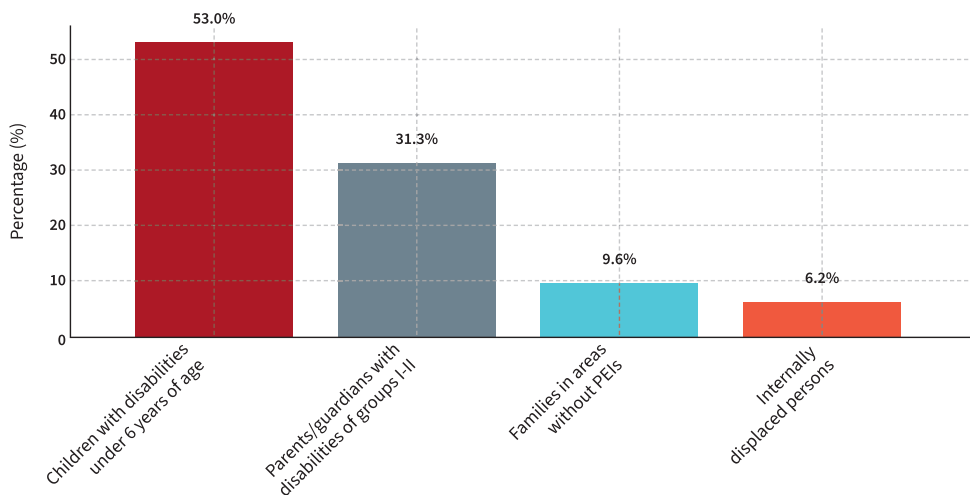
This analysis is based on the data provided by military/civil-military administrations and territorial social protection units. At the same time, due to the lack of responses from Ternopil, Kirovohrad, and Ivano-Frankivsk oblasts, the research reflects only that part of the real picture that could be confirmed by official information.

The responses received showed that the largest amounts of compensation in 2024 were paid



by 10 regions: Kyiv (over UAH 5 million), Poltava, Rivne (over UAH 4 million), Dnipro, Odesa, Cherkasy, Zakarpattia, Zaporizhzhia (over UAH 3 million), Lviv and Volyn (over UAH 2 million), which demonstrated the most active use of the programme.

*Distribution of users of the municipal nanny service by category*



Families raising children with disabilities under the age of 6, as well as families where one of the parents or guardians has a disability of group I-II, most often applied for the service. To a lesser extent, the service was used by families living in areas where preschool education institutions do not function (in particular, in Dnipropetrovsk, Kherson, Zaporizhzhia and Kharkiv oblasts) and by internally displaced persons.

This trend, in particular, may be related to the identified problems associated with the operation of preschool education institutions, in particular, in some regions they operate online and, due to the lack of a decision to suspend their activities, families are denied the service.

According to the Institute of Educational Analytics, in the 2023/2024 academic year, 1,933 preschool education institutions operated remotely.<sup>17</sup>

On June 26, 2025, the Ministry of Education and Science of Ukraine (hereinafter referred to as the MES) approved the Regulation on the Distance Form of Preschool Education<sup>18</sup> (hereinafter referred to as the Regulation), which defines the mechanisms for organising the educational process in state, municipal and private institutions, as well as for individual entrepreneurs engaged in educational activities.

<sup>17</sup> Basic Educational Statistics // Osvita.ua.—Available at: <https://osvita.ua/news/data/93396/>

<sup>18</sup> Order of the Ministry of Education and Science of Ukraine No. 758 dated 26.06.2025 "On Approval of the Regulation on the Distance Form of Preschool Education" // Verkhovna Rada of Ukraine.—Available at: <https://zakon.rada.gov.ua/laws/show/z0996-25#Text>

<b>Number of preschool education institutions (PEI) operating</b>	10 302
in the usual mode	8 665 (72,7%)
Distantly	1 933 (16,2%)
Mixed	1 320 (11,1%)
<b>Number of destroyed PEIs, units.</b>	126
<b>Number of pupils</b>	754 926

The Regulation stipulates that parents of pupils interact with teachers on the basis of partnership pedagogy and are obliged to create appropriate and safe conditions for children's education at home in accordance with the recommendations of the educational entity.

As of 2025, more than 87,000 children are receiving preschool education in a distance format, and another 78,336 children are studying in a mixed format <sup>19</sup>. This means that tens of thousands of parents are effectively limited in their ability to work offline, as they are forced to provide presence and care for their children during the educational process in the preschool. The largest share of online learning in 2024 was observed in Zaporizhzhia, Kherson, Luhansk and Kharkiv oblasts <sup>20</sup>.

Due to budgetary constraints, the state compensates municipal nannies for only 165 hours per month, at the rate of 48 UAH/hour. Formally, this is enough to cover a standard work schedule, but in practice, this amount often does not meet the real needs of families, especially those where parents work overtime or have non-standard hours. As a result, families are forced to pay for additional hours of nanny work on their own, which creates an additional financial burden. This, in turn, reduces the accessibility of the service and leads to a refusal to use it. Moreover, in cases where the family cannot cover these costs, parents are often forced to give up employment or interrupt their work to care for their child, which contradicts the declared goal of the programme — to promote employment.

In addition, the level of utilisation of the service is influenced by the factor of parents' distrust of outsiders in childcare. The lack of proper control over the activities of municipal nannies reduces the transparency of the programme and causes parents to distrust outsiders in childcare.

In addition to the above, the research at this stage has identified a number of barriers to access to the service. Among the main ones are:

<sup>19</sup> Will Public Kindergartens Become Accessible From 2025? Anastasiia Konovalova on Innovations in Preschool Education // Osvitoria.—Available at: <https://osvitoria.media/experience/chy-stanut-derzhavni-sadochky-dostupnymy-z-2025-roku-anastasiya-konovalova-pro-novatsiyyi-doshkillya/>

<sup>20</sup> In Ukraine, 24% of Children Study Online // Ukrinform.—Available at: <https://www.ukrinform.ua/rubric-society/3832617-v-ukraini-24-ditej-navcautsa-onlajn.html>

- insufficient awareness of the availability and terms and conditions of the service limited its use. Often, families did not know where to apply or how to properly fill out documents.
- insufficient number of municipal nannies, especially in small communities where they are often absent, as well as unwillingness to take responsibility for the safety of children in the context of hostilities;
- lack of jobs for parents or unstable employment reduces their interest in using the service. If one of the parents does not actually work, the need to pay for a nanny is perceived as less urgent;
- since compensation only covers childcare for children under three, a significant number of mothers are on parental leave. In the public mind, this is often seen as a “norm” or even a “duty”, while seeking help in the form of a nanny can be perceived as a departure from the traditional role of a mother. This situation creates an additional barrier related to stigma and social prejudice;
- conflicts with the activities of preschool education institutions: in some regions, they operate online, and due to the lack of a decision to suspend their activities, families are denied services;
- bureaucratic difficulties: the need for monthly submission of supporting documents creates an additional burden on recipients. In addition, the dynamics of the municipal nanny service may change due to the entry into force of the Draft Law “On Amendments to Certain Laws of Ukraine on Supporting Families with Children and Creating Environment Facilitating Combining Parenthood with Professional Activity”<sup>21</sup>. According to the legislative innovations, one of the parents who has actually cared for the child and, after the child reaches the age of one, resumes full-time employment, is officially employed or starts a business will be entitled to the childcare allowance under the “yelasla” programme.



<sup>21</sup> Draft Law on Amendments to Certain Laws of Ukraine on Supporting Families with Children and Creating Environment Facilitating Combining Parenthood with Professional Activity // Verkhovna Rada of Ukraine.—Available at: <https://itd.rada.gov.ua/billinfo/Bills/Card/56894>

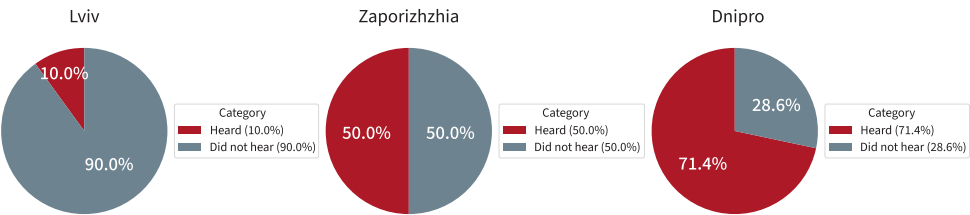
# ANALYSIS OF THE RESULTS OF FOCUS GROUPS IN ZAPORIZHZHIA, DNIPRO AND LVIV

In July and August 2025, an empirical research was conducted in the form of focus groups in three cities: Zaporizhzhia, Dnipro (16-17 July) and Lviv (20 August). Zaporizhzhia was chosen due to the significant impact of martial law, where most preschool education institutions are not open or work remotely. Dnipro as the largest hub for IDPs since 2014, and Lviv as a city with a relatively more stable situation. The focus groups were attended by 7 to 14 people, aged 18 to 65+ years, mostly women (94%), with men accounting for 6%. A significant proportion of participants were internally displaced persons.

## Awareness of the Programme.

In all cities, there was a low level of awareness of the municipal nanny programme. Most of the participants either heard about it for the first time during the discussion or had a superficial understanding. In Lviv, only one respondent was aware of the programme; in Zaporizhzhia, almost all had heard about it for the first time; in Dnipro, some participants recalled information from the Internet or television, but did not understand the terms and conditions of compensation.

Public awareness of the municipal nanny service in percentages



## Experience of Use.

None of the women interviewed had used the service personally. In Dnipro, some respondents had applied to social protection authorities but were rejected due to the complexity of the procedure or non-compliance with the criteria. No one knew of any examples of successful use of the programme among relatives or friends.

## Role of Social Protection and Information Authorities.

Participants noted that social protection authorities do not provide adequate information. There were cases of inaccurate or false explanations. For example, in Lviv, an IDP respondent with a child under three received a refusal with the explanation that she did not qualify for benefits because her child did not have a disability and did not need additional care. In some cases, representatives of social protection in Dnipro refused to explain the procedure for awarding compensation.



### **Expectations and Terms and Conditions of Use.**

Most participants stressed that they would use the programme if there was a clearly defined and understandable reimbursement algorithm; the state guaranteed proper training and qualifications of municipal nannies; and the possibility of longer care that met the real needs of parents' working hours was provided. In addition, among the respondents in Zaporizhzhia, there were women interested in providing services as "municipal nannies", but they had no idea where to start and where to turn.

The study identified a number of barriers that significantly hinder people's access to the municipal nanny service:

- Respondents noted a low level of awareness of the programme itself and the conditions for receiving it. The lack of open and clear information on the compensation procedure and the possibility of official registration as service providers means that families are effectively deprived of real tools to use this support.
- In Dnipro, an additional problem is the limited capacity of the preschool education system: kindergartens operate part-time and accept children mainly from the age of four or five. This makes it much more difficult for mothers with younger children to find employment. It was also noted that for IDPs, the age threshold for children to receive the service is limited to three years and only if both parents are employed. This requirement effectively renders the programme inaccessible to a significant number of IDPs, especially families with children aged three to six.
- In Zaporizhzhia and Dnipro, respondents also noted a lack of trust in outsiders for childcare, as well as the inconsistency of the standard nanny's working hours (165 hours per month) with the actual needs of working parents, including commuting time.

- In all cities, the participants of the research emphasised the lack of clear mechanisms for finding municipal nannies. Parents did not have clear information on which resources or institutions to use to find them, which creates an additional barrier to accessing the programme.

## SUMMARISING THE RESULTS OF THE SURVEY IN MYKOLAIV AND KHERSON <sup>22</sup>

In July-August 2025, the Danish Refugee Council (DRC) conducted a research among residents of Mykolaiv and Kherson oblasts, involving 188 people (67 respondents from Mykolaiv region and 121 from Kherson region). The survey had two sets of questions: one on women's employment and the other on the municipal nanny programme. In Ukraine, the level of women's employment is very low, mainly due to the inactivity of young women (25-39 years old) with family responsibilities. Factors include parental leave for children under 3, which is mostly taken by women, and the limited availability of pre-school education and childcare services (only 17% of children under 3 and 43.4% of children under 6 attend childcare institutions) <sup>23</sup>. For the purposes of this analytical research, only the results of the second section are considered.

First of all, 64% of respondents were not aware of the existence of this opportunity/social service. It is important to note that 73% of those who were unaware were over the age of 35.

Those who were aware of the service reported that they received information mainly through online platforms and news (66%—through social media, 4%—through government websites, 7%—through the media or radio). Some respondents learned about the programme from relatives and friends (28%), while only 9% learned about it directly from social security agencies.

Despite their awareness, 90% of these 64% of respondents had never used the service. At the same time, 10% of those who had used the programme (either personally or through family members) rated their experience as very positive, positive or neutral (one response).

Among the 10% of actual users of the service, 80% live in Kherson oblast.

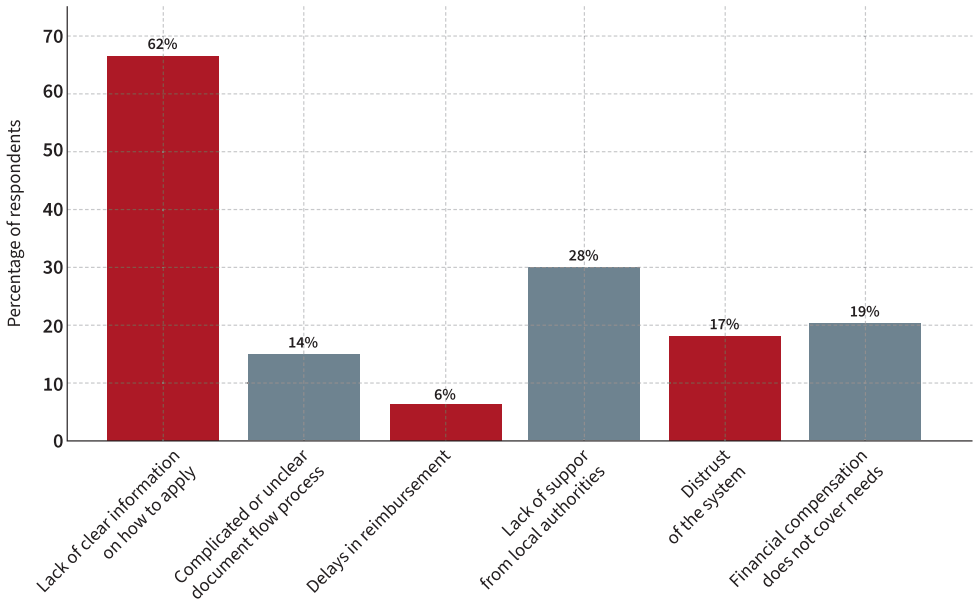
In addition, 33% of participants who were not previously aware of the programme expressed interest in receiving more information. However, even at this stage, respondents noted difficulties in accessing the service and identified the need for additional support.

The participants of the research noted that for half of them, the amount of compensation provided by the programme was insufficient to cover their family's needs. At the same time, it was clearly stated that the lack of specific information about the service and the application procedure remains a significant barrier to accessing it.

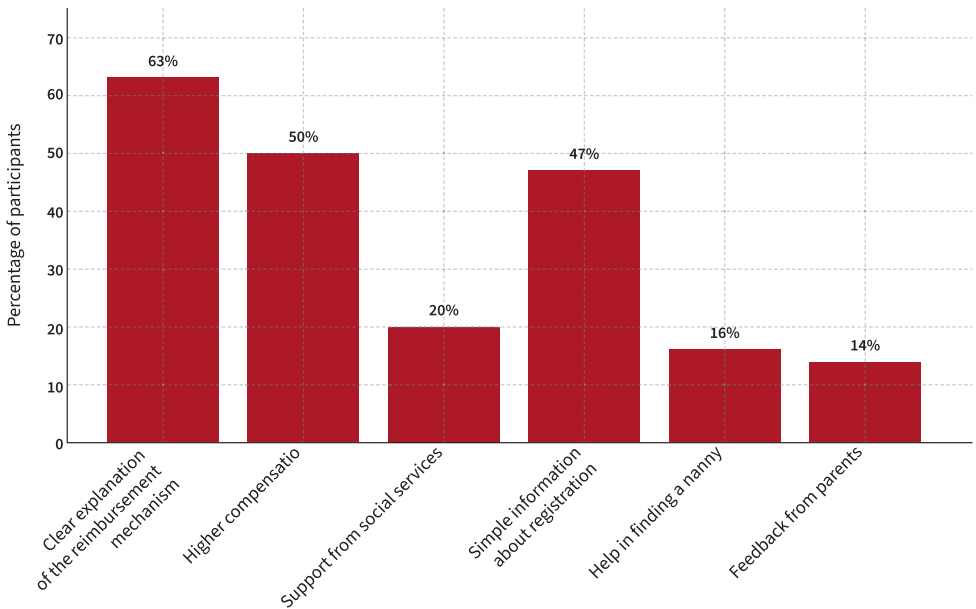
<sup>22</sup> *Survey on Women's Employment and Municipal Nanny Programme in Ukraine*

<sup>23</sup> *Enabling the participation of women in the labour market by expanding childcare services // International Labour Organization.—Available at: [https://www.ilo.org/global/publications/WCMS\\_861379/lang-en/index.htm](https://www.ilo.org/global/publications/WCMS_861379/lang-en/index.htm)*

### Barriers to accessing the municipal nanny service



### What additional support would encourage use of the programme?







## CONCLUSIONS ON BARRIERS REVEALED BY THE RESEARCH

A summary of the research findings suggests that the effectiveness of the municipal nanny programme is significantly limited by a number of structural, organisational and informational barriers.

The most significant factor is the low level of public awareness of the programme and the terms and conditions of its receipt. Most potential users have either not heard of the service at all or have superficial knowledge, which significantly reduces the level of actual use of compensation.

The second important barrier is the limited number of municipal nannies, particularly in small gromadas, where their availability is often the exception rather than the rule. This is due to both a lack of trained professionals and difficult wartime conditions that do not encourage new professionals to join the childcare sector.

In addition, parents often face difficulties in finding accessible information about service providers. The lack of clear and open mechanisms for finding nannies creates an additional barrier for families who need support but do not know where to turn.

An important organisational barrier was the collision with the functioning of preschool education institutions, which in some regions operate online or with limited hours. In the absence of official decisions to close them, families are often denied services.

Among other problems, respondents noted the bureaucratic complexity of the procedures, including the obligation to submit supporting documents on a monthly basis, as well as the lack of effective



control over the activities of municipal nannies, which reduces the transparency of the programme and increases distrust in outsiders in childcare.

For certain categories, such as IDPs, access is restricted by the age limit of children under 3 and the employment conditions of both parents, which effectively limits the programme's capabilities.

Additional difficulties are created by the discrepancy between the duration of a nanny's work and the real needs of families: the standard eight-hour working day does not take into account the time parents spend travelling and does not fully cover the needs of working families, especially in areas where there are no PEIs.

The findings indicate the need to develop effective information campaigns and create a unified database of municipal nannies before simplifying compensation procedures and introducing an effective monitoring mechanism.

# COURT PRACTICE

## (TYPICAL DISPUTES AND DECISIONS)

An analysis of court decisions published in the Unified State Register of Court Decisions<sup>24</sup> shows that issues related to the implementation of the municipal nanny programme are considered by courts in administrative, civil and criminal proceedings.

### ADMINISTRATIVE PROCEEDINGS

The most common category of cases is administrative cases involving claims against social security authorities for recognition of unlawful inaction and an obligation to take certain actions:

- regarding non-payment of compensation for services and the obligation to pay the amount of unpaid compensation (case No. 160/11348/22);
- regarding the refusal to accrue and pay compensation and the obligation to accrue and pay the amount of unpaid compensation (case No. 400/491/23, No. 320/14887/21)

In general, in most administrative disputes, the courts take the side of the plaintiffs and oblige the social security authorities to reconsider their decisions or make payments.

### CIVIL PROCEEDINGS

Civil proceedings most often involve disputes over the recovery of overpaid funds under the municipal nanny programme. Such cases arise when social protection authorities identify violations of the programme's terms and conditions and attempt to recover budget funds.

An example is the decision of the Volyn Court of Appeal in case No. 161/20277/23. The Department of Social Policy of the Lutsk City Council filed a lawsuit against the recipient of compensation, demanding the return of UAH 6,614.42 paid for the period from October 2020 to January 2021. The grounds for the claim were that the municipal nanny with whom the contract was concluded was simultaneously caring for more than three children, which is contrary to the requirements of Procedure No. 68.

However, the court dismissed the claim, noting that the Procedure does not contain any restrictions on the number of recipients of the municipal nanny service with whom an individual entrepreneur providing this service may have contractual relations in one period and/or the number of contracts between municipal nannies.

Thus, the restrictions set out in the Procedure establish the number of children (no more than three) that can be cared for by a municipal nanny at the same time at one specific address.

<sup>24</sup> Unified State Register of Court Decisions // State Judicial Administration of Ukraine.—Available at: <https://reyestr.court.gov.ua/>

The practical expediency of this version of the Procedure is reduced to the need to distinguish between the functions of municipal nannies and preschool education institutions/children's institutions.

Given that the Procedure does not impose an obligation on the recipient of the municipal nanny service to keep track of the number of children looked after by a municipal nanny and provide the relevant information, the court concluded that the stated claims were not subject to satisfaction.

The court took a similar position in case No. 643/11463/24, which also involved a claim for the return of overpaid funds.

Thus, the practice in civil cases shows that recovery of overpaid amounts is possible only if the intent or bad faith of the compensation recipient is proved.

## CRIMINAL CASES

Criminal proceedings initiated in connection with fraud related to the municipal nanny programme constitute a separate category. Such cases are less common, but are important for understanding the risks of abuse. As of September 29, 2025, the Unified State Register of Court Decisions contains 40 verdicts, the vast majority of which were passed by courts in Lviv region (21) and Khmelnytskyi region (8), with verdicts passed by courts in Zakarpattia, Poltava, Rivne and Chernivtsi regions.

The essence of the offences is that the individuals entered into a preliminary conspiracy to illegally obtain budget funds. In particular, they entered into fictitious contracts for the provision of municipal nanny services, drew up certificates of services provided, and then submitted full packages of documents to the social security authorities for compensation. In this way, public funds were transferred to the accounts of persons who did not actually receive services. Such actions are classified by the courts under Articles 190 of the Criminal Code of Ukraine (fraud) and 358 of the Criminal Code of Ukraine, based on the fact that a private entrepreneur has prepared or issued knowingly forged official documents.

An example is Case No. 537/2812/24 and Case No. 673/552/25, where the facts of organised actions aimed at misappropriation of budget funds provided under the municipal nanny programme were established.

# CONCLUSION

The research proves that the municipal nanny programme is one of the key instruments of state policy in the field of supporting families with young children, but its potential remains only partially realised.

- I. First, the legal framework for the programme is characterised by gradual development: from the adoption of the initial Procedure in 2019 to amendments in 2020 and 2024. An important step was the expansion of the circle of recipients during martial law, which demonstrates the adaptability of the policy in a crisis. At the same time, the absence of a unified register of nannies, standardised requirements for their qualifications and quality of services creates a systemic gap that limits parental trust and reduces the effectiveness of the programme.
- II. Secondly, the increase in funding in 2024 and the allocation of even more funds in 2025 indicates that the government is paying more attention to the programme. However, the failure to use all budget allocations in 2024 demonstrates that the key barrier is not a lack of financial resources, but low accessibility and complexity of procedures. This points to the need for comprehensive organisational changes aimed at making the service more accessible to a wider range of families.
- III. Third, the current rules on the legal status of municipal nannies, which require mandatory registration as an individual entrepreneur or legal entity, have an incentive function to legalise employment. At the same time, this very requirement is a barrier for many potential service providers, especially in small communities where the staff shortage is the most severe.
- IV. Fourth, the analysis of court practice shows that most disputes concern the refusal of social protection authorities to pay compensation. However, the courts often side with the plaintiffs, establishing the illegality of the defendant's actions during the trial.

To summarise, the municipal nanny programme needs a qualitative transformation. The key areas for improvement include:

- information campaigns to raise public awareness, especially among IDPs;
- creating a unified register of nannies with quality requirements and a transparent control mechanism;
- extending the age limit for children under 6 for IDPs and including all working parents with children under 6 in the respondents to the programme, which will increase programme coverage and promote women's employment;
- adaptation of the duration of services to meet the real needs of parents, including the time required to get to work;

Thus, the further development of the programme should focus not only on increasing funding, but also on removing organisational barriers, increasing transparency and flexibility of the programme, which will ensure its real impact on the well-being of families with young children.

## PROSPECTS FOR FURTHER DEVELOPMENT OF THE PROGRAMME

When analysing the mechanism of compensation for childcare services in the format of the municipal nanny programme, it is worth noting that expanding the range of recipients for this assistance for certain vulnerable categories of the population has the potential to significantly increase the socio-economic impact of its application. In particular, if compensation is provided not only to two-parent families, but also to single mothers and fathers, adoptive parents, families who have lost a breadwinner or whose breadwinner has disappeared under special circumstances or is declared missing, the state could significantly facilitate the conditions for employment and professional fulfilment of these categories of citizens. Moreover, these categories are the most dependent on social assistance. For those who remain the sole caregivers of a child, the opportunity to use the services of a nanny or assistant opens up prospects for faster entry into the labour market, preservation of income and increased overall financial stability of the family.

At the same time, the municipal nanny programme gains additional value in the context of the new legislative instrument “yelasla” aimed at supporting mothers’ employment from the moment their child turns one. Since the “yelasla” covers the period of childcare for children aged one to three, compensation for nanny services remains relevant in two key ways. Firstly, it is the only mechanism of assistance for children under one year of age, when the need for constant individual care is highest. Secondly, in the case of children with special educational needs or health conditions, the need for additional individual care continues into the older preschool age of three to six years.

It should also be noted that today the infrastructure of preschool education in Ukraine still has limited capacity to accommodate children aged one to three years. The existing facilities are mostly oriented towards older groups, and the number of specialised early development programmes remains insufficient. In such a situation, compensation under the municipal nanny programme becomes a critical transitional tool that allows parents to combine childcare with employment while the education system adapts to new demographic and social challenges.

An additional way to improve the effectiveness of the municipal nanny compensation programme could be to change the approaches to determining the maximum amount of payment and the number of working hours covered by compensation. Increasing the amount of reimbursement would allow parents to legally pay for more nanny work without having to resort to “shadow” arrangements for additional hours. As a result, the level of unofficial payments would decrease, which in turn would contribute to an increase in tax revenues to the state budget. For parents themselves, this would mean greater confidence in the flexibility of their care schedules and easier employment, as employers are more likely to view employees with reliable childcare. In the long run, the state benefits not only in the form of increased tax revenues, but also through the payment of a single social contribution, which provides women with social protection and future pension security.

Another step that would increase the quality and credibility of the municipal nanny programme would be to introduce a system of certification courses for childcare providers. Since one of the key

objectives of the programme is to support families with children with special educational or medical needs, nannies should be trained to include basic knowledge of first aid, psychological support, and skills in working with children with disabilities. This approach guarantees not only the quality of services provided, but also increases the level of parental trust in the programme and contributes to the formation of a professional community in the field of childcare.

In this context, it is also advisable to create a state register of municipal nannies. Such a registry would allow tracking not only the availability of certificates of completion of advanced training courses (e.g., in medical care or psychological support), but also the number of existing contracts that nannies have signed and the timing of their completion. This would ensure transparency in the service market and help parents avoid situations where a nanny is simultaneously entering into several contracts, which makes it difficult to perform her/his duties properly. Service customers could receive information about the level of nanny employment in advance and plan the conclusion of a contract without the risk of refusal due to overload.

Moreover, a mobile application integrated with the social security system could be developed to reduce bureaucratic burden and simplify monthly reporting procedures. Such an application could combine several key functions: search and selection of certified nannies from a register, a working hours tracker (where the nanny records the start and end of work with one click), and automatic generation of a certificate of services provided at the end of the month for submission to the relevant authorities. This would not only simplify document flow, but also allow the state and parents to quickly monitor the quality and scope of services provided, reducing the risk of abuse.

Thus, the municipal nanny compensation programme has significant prospects for further development as a social policy tool that combines the interests of families, the state and the labour market. Expanding the number of beneficiaries, improving funding mechanisms and flexibility of working hours, introducing certification courses and creating digital solutions for accounting and quality control of services can significantly increase the efficiency of the programme. This, in turn, will help strengthen social protection for vulnerable groups, including single parents, families who have lost a breadwinner, and families raising children with disabilities. At the same time, providing affordable and safe childcare opens up employment opportunities for parents, increases their social security and financial stability, and encourages the de-shadowing of labour relations.

Given the demographic challenges, the municipal nanny programme can become an important component of long-term solutions within the framework of the Demographic Development Strategy of Ukraine until 2040, creating conditions for combining family responsibilities and professional fulfilment and creating a basis for sustainable development of society.

# RECOMMENDATIONS

The research has confirmed that the municipal nanny programme plays an important role in supporting families with young children and facilitates combining parental responsibilities with professional activity.

In this context, it is advisable to formulate a number of practical recommendations aimed at both the humanitarian sector and the government to make the programme more effective and family-oriented.

## FOR THE HUMANITARIAN SECTOR (NGOS AND INTERNATIONAL ORGANISATIONS):

1. **Information support for families.** Launching awareness campaigns among parents, especially IDPs, on the conditions for receiving compensation and the procedure for hiring a municipal nanny. Working with social protection workers to provide understanding and clarification to people who apply to them about the possibility of receiving the service and the procedure for obtaining it.
2. **Expanding partnerships.** Collaborating with local communities, women's organisations and employment centres to promote the programme and attract new service providers.
3. **Training and education of nannies.** Organising short-term trainings for private individuals who want to provide services, individual entrepreneurs and legal entities providing care services, with a focus on working with IDP children and children in difficult life circumstances.
4. **Creating an app.** It is advisable to consider the possibility of introducing a specialised mobile application for recording the working time of municipal nannies. Such a tool would ensure automatic calculation of hours worked, generation of monthly reports and their integration into acts of service provision. In addition, the application may include the functionality of applying an electronic digital signature and directly sending documents to social protection authorities, which will increase transparency and reduce the risk of fraud.
5. **Monitoring and advocacy.** Regular monitoring of access to the programme and submission of letters to the Government with recommendations for removing barriers.

## THE CABINET OF MINISTERS OF UKRAINE AND THE MINISTRY OF SOCIAL POLICY, FAMILY AND UNITY OF UKRAINE:

1. **Expanding the target group.** Considering the possibility of amending the Procedure for the period of martial law to provide for compensation for municipal nanny services not only for children under three, but also for IDP children under six. In addition, all working parents of children under six should be able to receive compensation. This is in line with current humanitarian needs

and international standards for the protection of children's rights. It would also be advisable to increase the number of hours a nanny can provide services under the programme.

2. **Creating a unified register of municipal nannies.** The introduction of an open electronic database of nannies will increase transparency and simplify the process of finding qualified service providers. Integration of this tool into the Unified Information System of the Social Sphere will allow combining the municipal nanny programme with other types of state support.
3. **Strengthening control.** Additional mechanisms should be introduced to verify the activities of municipal nannies, including the authenticity of contracts and certificates of services provided, to prevent fraud.



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