

POLICY FOR STUDENTS WHOSE TAX RESIDENCE IS IN THE EUROPEAN ECONOMIC AREA

EU COUNTRIES + NORWAY, ICELAND, LIECHTENSTEIN

For the 2017-2018 academic year:

Students will pay a tuition fee according to three different sliding scales, for a year, assessed on the total income of a fiscal household basis (i.e. her/his family unit).

The student is responsible for providing all the information necessary to establish eligibility to **the European Economic Area** status (i.e. all EU countries + Norway, Iceland, Liechtenstein)

Definition of terms used in this policy°:

In order to calculate the 2017-2018 tuition fees, you shall firstly determine your **family unit** and secondly **the income** to be declared.

How to determine the Family Unit?

Depending on the size of his family, the student is entitled to a certain number of "shares", the result of which is to reduce the tuition fees. In a family, the mother and father count for one share each. Children of the family depending on the tax household, count for half a share each.

Thus a married couple with three children will be entitled to 3,5 shares. The family coefficient ("quotient familial") is equal to the global income divided by the number of shares and the student's liability is assessed by reference to his family coefficient.

Which incomes shall be incorporated?

The family's overall income that will be considered for the calculation of tuition fees shall be:

- The worldwide income of all members of the family unit as defined in the paragraph one, and not only the one from national or from European Source
- The annual income of the corresponding tax year (2015)

Subject to specific situation, the **family's overall gross income** shall include:

- business income (trade or business -professional services - agricultural –partnerships-income)
- employment income (salary - benefits in kind - pension income - director's remuneration)
- investment income (dividends - fixed return investment income including income derived from bonds and debentures, treasury and loan notes, capitalization contracts, life insurance policies, negotiable debt instruments, as well as bank deposits.)
- Income from immovable property and tangible movable property
- Income from royalties (royalties relating to intellectual property rights such as patents, trademarks, technical processes and know-how)
- Short and long-term gains
- Immovable property gains
- Other income such as alimony, annuities,
- Etc.

How to proceed?

Every student must provide detailed tax returns showing the family's overall income by adding the various types of worldwide income received during the 2015 tax year from her/his family unit.

Students shall provide:

- The 2015 tax returns of each member of the family unit as defined above translated into French by you.
- For employment income: an employer's certificate indicating the gross annual income in 2015 (with a French translation)
- For employee: income by the employer
- For investment: income by a bank manager or a notary public
- For business income: by a chartered or a public certified accountant
- For others type of income: by a notary public

Concerning your country, what kind of **evidences**?

Germany - Austria - Belgium - Bulgaria - Cyprus - Croatia - Denmark - Spain - Estonia - Finland - Greece - Hungary - Ireland - Iceland - Italy - Latvia - Liechtenstein - Lithuania - Luxembourg - Malta - Norway - Netherlands - Poland - Portugal - Czech Republic - Romania – United Kingdom - Slovakia - Slovenia - Sweden

- You must submit all tax returns with complete information about reported income: salaries, real estate income, etc. All documents must be provided with their translation.
- For divorced parents: please join an official (legal) statement, together with its translation.

- You must specify the number of siblings living at home.
- In case a member of the family receives alimonies, you must provide a statement indicating the name of the beneficiary, as well as the amount and the object of the alimony.

Country	Supporting documents
Germany	“Bescheid 2015 über Einkommensteuer” of both parents or “Lohnsteuerkarte”
Austria	For employee: “Lohnzettel Å fur 2015” of both parents For self-employed: “Einkommenssteuerbescheid Å fur 2015 or Einkommensteuerberechnung fur 2015” of both parents For retired: “Pensionsversicherungsanstalt fur 2015” + copy of family book and enrollment certificate for all the children + translation
Belgium (Flemish)	“Aanslagbiljet Personenbelasting en aanvullende belastigen (Inkomstenjaar 2015)”
Belgium (French)	“Avertissement-extrait de rôle - Impôts des personnes physiques et taxes additionnelles (Année des revenus 2015)”
Bulgaria	“данъчна” Tax return 2015 or Certificate for 2015 Income for both parents + copy of family book and enrollment certificate for all the children + translation
Cyprus	For employee: Income tax return 2015 of both parents For self-employed: Tax Certificate for 2015 + copy of family book and enrollment certificate for all the children + translation
Croatia	The 2015 tax assessment of both parents, translated into French: “Potvrdu o visini dohotka 2015” or/and “Potvrda” attestation of all family's overall income (Income from immovable property and tangible movable property, etc.) + copy of family book and enrollment certificate for all the children + translation
Denmark	“Skat/Arsopgorelse 2015” of both parents + copy of family book and enrollment certificate for all the children + translation

Country	Supporting documents
Spain	"Impuesto sobre la renta de las personas físicas" - "declaración" 2015 or "Ejercicio 2015" of both parents
Estonia	"Toend tulu kohta" / Certificate Taxable Income 2015 from Estonian Tax and Customs Board of both parents + copy of family book and enrollment certificate for all the children + translation
Finland	"Verotuspäätös 2015" or "Veroehdotus" of both parents + copy of family book and enrollment certificate for all the children + translation
Greece	Tax return 2016 (on 2015 income) for both parents (Original + translation) "Φόρος εισοδήματος φυσικών προσώπων" + copy of family book and enrollment certificate for all the children + translation
Hungary	Tax return 2015 "Jovedelemigazolas" or "Munkal tatoi igazolas" or "Bevallas certificate 0553" + copy of family book and enrollment certificate for all the children + translation
Ireland	Form P60 (N-1) + Income tax – Pay as you earn (N-1) for both parents + copy of family book and enrollment certificate for all the children
Iceland	"Skattframtal" Individual tax return of both parents and joint tax return + copy of family book and enrollment certificate for all the children + translation
Italia	For employee: "CUD" and "Modello 730" or "Modello unico" of both parents for 2015 For self-employed: "modello unico" for 2015
Latvia	"Valsts ienemumu dienests" 2015 + "Pazinojums par valsts socialas apdrosinasanas" of both parents + copy of family book and enrollment certificate for all the children + translation
Lichtenstein	Tax return 2015 for both parents+ copy of family book and enrollment certificate for all the children + translation
Lithuania	FR0594 Form + "pazyma apie priskaiciuota ir ismoketa darbo" <u>or</u> "GPM308 Metine Pjamu Deklaracija" for 2015 for both parents + copy of family book

Country	Supporting documents
	and enrollment certificate for all the children + translation
Luxembourg	Tax return 2015 or "Einkommensteuerbescheid" 2015 of both parents+ copy of family book and enrollment certificate for all the children + translation
Malta	Tax return 2015 for both parents (original + translation) + copy of family book and enrollment certificate for all the children + translation
Norway	"Utskrift av likningen" 2015 + "Skatteoppgjør" 2015 of both parents+ copy of family book and enrollment certificate for all the children + translation
Netherlands	"Aanslag inkomstenbelasting premie volksverzekeringen" 2015 of both parents+ copy of family book and enrollment certificate for all the children + translation
Poland	2015 "PIT-37" or "PIT-38" + copy of family book and enrollment certificate for all the children + translation
Portugal	"Comprovativo de entrega de declaração de IRS: Modelo 3" of both parents
Czech Republic	"Potvrzení" or "Priznání" 2015 / "Vypocet dane a danoveho zvyhodneni" of both parents+ copy of family book and enrollment certificate for all the children + translation
Romania	"Fisa Fiscala" 2015 or "Adeverinta de Venit" 2015 + copy of family book and enrollment certificate for all the children + translation
United Kingdom	For employees: Self-Assessment 2016 on 2015's incomes For self-employed: Self-Assessment 2016 on 2015's incomes and Chartered Accountants + copy of family book and enrollment certificate for all the children
Slovakia	"Potvrdenie o prijmoch fyzickej osoby zo zavislej connosti" 2015 or "Rocne" 2015 for both parents+ copy of family book and enrollment certificate for all the children + translation

Country	Supporting documents
<p>Slovenia</p>	<p>For employee:“Davčna Tajnost 2015” For self-employed: “Metine pajamu deklaracija 2015” + copy of family book and enrollment certificate for all the children + translation</p>
<p>Sweden</p>	<p>“Skatteverket” or “Utdrag ur taxeringsuppgiftsregister” + “Kupongskatten” of both parents+ copy of family book and enrollment certificate for all the children + translation</p>