

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

EU COUNTRIES + NORWAY, ICELAND, LIECHTENSTEIN

For the 2023-2024 academic year:

Excluding specific programmes under agreements and One Year Master Programmes that have fixed tuition fees, tuition fees charged depend on the tax residence on which the student depends (except for confirmed financial independence status). Please note that nationality is not taken into consideration in the tuition fees calculation.

Tuition fees are calculated according to the resources of the tax household.

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 2023-2024 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 (2021)

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 assessments showing the family's overall income by adding the various types of worldwide income received during the 2021 tax year from her/his family unit.

Students shall provide:

- A copy of the original 2021 tax assessments of each member of the family unit. The assessments must be provided in their original language. A translation might be requested later.
- For employment income: an employer's certificate indicating the gross annual income in 2021 (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 - Slovakia - Slovenia - Sweden

- You must submit all tax assessments with complete information about reported income: salaries, real estate income, etc.
- For divorced parents: please join an official (legal) statement, together with its translation.
- You must provide the proof of the number of siblings living at home, usually in the form of a family book (or birth certificate) plus a certificate of enrollment for every child

- 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 2021 über Einkommensteuer” of both parents or “Lohnsteuerkarte”
Austria	<p>For employee: “Lohnzettel Ä für 2021” of both parents</p> <p>For self-employed: “Einkommensteuerbescheid Ä für 2021 or Einkommensteuerberechnung für 2021” of both parents</p> <p>For retired: “Pensionsversicherungsanstalt für 2021”</p> <p>+ a translated copy of family book and enrollment certificate for all the children</p>
Belgium (Flemish)	“Aanslagbiljet Personenbelasting en aanvullende belastingen (Inkomstenjaar 2021)”
Belgium (French)	“Avertissement-extrait de rôle - Impôts des personnes physiques et taxes additionnelles (Année des revenus 2021)”
Bulgaria	“данъчна” Tax assessment 2021 or Certificate for 2021 Income for both parents (original + translation) + translated copy of family book and enrollment certificate for all the children
Cyprus	<p>For employee: Income tax return 2021 of both parents</p> <p>For self-employed: Tax Certificate for 2021</p> <p>+ a translated copy of family book and enrollment certificate for all the children + translation</p>
Croatia	The 2021 tax assessment of both parents, translated into French: “Potvrdu o visini dohotka 2021” or/and “Potvrda” attestation of all family's overall income (Income from immovable property and tangible movable property, etc.) + a translated copy of family book and enrollment certificate for all the children + translation
Denmark	“Skat/Arsopgørelse 2021” of both parents + a translated copy of family book and enrollment certificate for all the children
Spain	“Impuesto sobre la renta de las personas físicas” - “declaración” 2021 or “Ejercicio 2021” of both parents

Country	Supporting documents
Estonia	"Toend tulu kohta" / Certificate Taxable Income 2021 from Estonian Tax and Customs Board of both parents + a translated copy of family book and enrollment certificate for all the children
Finland	"Verotuspäätös 2021" or "Veroehdotus" of both parents + a translated copy of family book and enrollment certificate for all the children
Greece	Tax assessment 2022 (on 2021 income) for both parents (Original + translation) "Φόρος εισοδήματος φυσικών προσώπων" + a translated copy of family book and enrollment certificate for all the children
Hungary	Tax return 2021 "Jovedelem Igazolas" or "Munkal tatoi igazolas" or "Bevallas certificate 0653" + a translated copy of family book and enrollment certificate for all the children
Ireland	Self-Assessment 2022 on 2021's incomes for both parents + a copy of family book and enrollment certificate for all the children
Iceland	"Skattframtal" Individual 2021 tax assessment of both parents and joint tax return + a translated copy of family book and enrollment certificate for all the children
Italia	For employee: "CUD" and "Modello 730" or "Modello unico" of both parents for 2021 For self-employed: "modello unico" for 2021
Latvia	"Valsts ienemumu dienests" 2021 + "Pazinojums par valsts socialas apdrošināšanu" of both parents + a translated copy of family book and enrollment certificate for all the children
Lichtenstein	Tax assessment 2021 for both parents + a translated copy of family book and enrollment certificate for all the children
Lithuania	FR0594 Form + "pazyma apie priskaiciuota ir ismoketa darbo" <u>or</u> "GPM308 Metine Pajamu Deklaracija" for 2021 for both parents + a translated copy of family book and enrollment certificate for all the children

Country	Supporting documents
Luxembourg	Tax assessment 2021 or "Einkommensteuerbescheid" 2021 of both parents + a translated copy of family book and enrollment certificate for all the children
Malta	Tax assessment 2021 for both parents (original + translation) + a translated copy of family book and enrollment certificate for all the children
Norway	"Utskrift av likningen" 2021 + "Skatteoppgjør" 2021 of both parents + a translated copy of family book and enrollment certificate for all the children
Netherlands	"Aanslag inkomstenbelasting premie volksverzekeringen" 2021 of both parents + a translated copy of family book and enrollment certificate for all the children
Poland	2021 "PIT-37" or "PIT-38" + a translated copy of family book and enrollment certificate for all the children
Portugal	"Comprovativo de entrega de declaração de IRS: Modelo 3" of both parents for 2021
Czech Republic	"Potvrzení" or "Priznani" 2021 / "Vypocet dane a danoveho zvyhodneni" of both parents + a translated copy of family book and enrollment certificate for all the children
Romania	"Fisa Fiscala" 2021 or "Adeverința de Venit" 2021 + a translated copy of family book and enrollment certificate for all the children
Slovakia	"Potvrdenie o príjmoch fyzickej osoby zo závislej connosti" 2021 or "Rocne" 2021 for both parents + a translated copy of family book and enrollment certificate for all the children
Slovenia	For employees: "Davčna Tajnost 2021" For self-employed: "Metine pajamu deklaracija 2021" + a translated copy of family book and enrollment certificate for all the children
Sweden	2021 "Skatteverket" or "Utdrag ur taxeringsuppgift register" + "Kupongskatten" of both parents + a translated copy of family book and enrollment certificate for all the children