

# SCHOOL FEE REGULATIONS FOR REDUCED TUITION FEES (valid for school year 2020/21)

Reduced school fees aim to facilitate the school attendance of children in families with an income of below 50,000 Euros p.a. In order to assess the requirements for reduced tuition fees, Phorms Berlin gGmbH has agreed upon a separate procedure together with the Berlin senate for education, science and research. Reduced tuition fees are based on the annual gross income as well as any other income and assets of both legal guardians. We require annual separate and legal verification in order to do justice to all the children at the school and to be fair to all those families who do not claim reduced tuition fees.

| Annual gross income and any other income in Euros p.a. | Primary school<br>monthly tuition fees in Euros | Secondary school<br>monthly tuition fees in Euros |
|--|---|---|
| up to 30.000   | 106   | 106   |
| up to 32.000   | 140   | 140   |
| up to 34.000   | 174   | 174   |
| up to 36.000   | 208   | 208   |
| up to 38.000   | 242   | 242   |
| up to 40.000   | 276   | 276   |
| up to 42.000   | 313   | 345   |
| up to 44.000   | 350   | 414   |
| up to 46.000   | 387   | 483   |
| up to 48.000   | 424   | 552   |
| up to 50.000   | 461   | 621   |

The gross annual income includes all positive income from both legal guardians in the previous calendar year before the start of school (2018). It is not possible to set off income against "negative income" (such as loss on rental income or leases). Furthermore, the reduced tuition fees claim takes all other family income into account, e.g. unemployment benefit, pensions, child allowance or any other state benefits. In addition, income from capital assets or further financial assets is also taken into account, e.g. real estate, stock deposits, movable assets or insurance policies.

As proof of parents' income we accept income tax statements, annual tax statements, current official income support assessments as well as suitable documentation on the value of assets. These proofs of income must be submitted every year by both legal guardians.

The tuition fee is an annual amount which is split into twelve installments to be paid monthly. The first is due by the start of school, 1<sup>st</sup> August 2020.

## Administration Fees

Where reduced tuition fees apply the administration fee is one monthly tuition fee, due when the enrolment contract has been submitted to the school.

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## Sibling Discount

Siblings receive reduced tuition rates. For the first-born child the full Phorms tuition fee is due. The second-born child receives a reduction of 25% and for the third-born child the Phorms tuition fee is reduced by 50%. For the fourth-born child and any further siblings we offer a discount of 75%.

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## Loyalty Bonus

After 5 years at Phorms parents are given a 10% loyalty discount on their tuition fees from the 6<sup>th</sup> year onwards. Once a child has been at our campus for 10 years this loyalty discount rises to 20%. For mid-year starters in the 7<sup>th</sup> grade of our secondary school, the 10% loyalty discount already applies once the fourth year has been completed i.e. from 11<sup>th</sup> grade onwards.

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## Fees for All-Day Care (Hort) – Only Concerning Primary School

In our primary school, we offer comprehensive day care from 7.30 am and after school until 6 pm. During school time our educators assist in the classroom and afterwards they run after school activities and clubs. For these reasons, in addition to the primary school contract, our parents sign a child care agreement, which covers the supplementary care given.

This agreement requires an application for day care to your local youth welfare office.

In addition to the tuition fees parents will also need to pay the parent contribution for the day care which is set by the day care voucher (Hortbescheid). The amount depends on parents' income, the required day care (from 1.30 pm until 4 pm or 6 pm), and the number of children within the family. The assessment of the parent contribution will be carried out by the local district office (*Bezirksamt*) according to the "Tagesbetreuungskostenbeteiligungsgesetz" law. If, for example, there is only one child in the family and day care is requested until 6 pm then the fee varies between 16 and 194 Euros, depending on parents' income.

**From the 2019-2020 school year, afternoon care vouchers for students in grades 1 and 2** will be free of charge. Parents must however still apply for the afternoon care with the youth welfare office (Jugendamt), as with the Kita daycare voucher.

**From the 3rd grade onwards**, parents will need to make a contribution to the afternoon care voucher, though.

The costs for a Brandenburg day care voucher vary from those in Berlin. Please ask at your local Brandenburg youth and welfare office for information on costs. For further information about day care vouchers please contact our Admissions Team or consult our guidance sheet.

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## Catering

All Primary School children are entitled to a free lunch for which parents should register directly with the catering company. The catering company will be reimbursed by the Berlin senate. Furthermore, children will receive additional food for which a Phorms fee of 28 euros will be levied. For children with primary residence in Brandenburg, the additional meal fee is also 28 euros. The costs for lunch are set by the Brandenburg Day Care Voucher and can be inquired from the local Brandenburg district office and paid there. Once registered with the catering company, Gymnasium students can also receive a warm lunch. The costs for this are to be paid to the catering company directly.

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## Other Fees

The costs for school supplies, the obligatory school uniform, outings and class trips as well as any voluntary afternoon activities are charged in addition to the fees listed above.

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## Tax Deductability

30% of school fees for primary schools and secondary schools are tax deductible as extraordinary expenses on an income tax return. This does not include accommodation, day care or catering fees for the child. Since 2008, a maximum tax deductible amount of 5,000 Euros has been stipulated. This means that parents cannot deduct more than 5,000 Euros per child (30% of 16,667 Euros) from their tax liability for school fees paid (§ 10 Paragraph 1 Clause 9 of German Income Tax Act, Special Expenses).

Day Care costs (and parent contributions to Nursery and Pre-School) may also be deductible. The child must live in the household and be under 14 years of age. Two thirds of the child care expenses up to a maximum amount of 4.000 Euros per child may be deducted as operating costs when determining the gross family income.

*Phorms accepts no liability for this information.*

*Please discuss any questions you have directly with your tax consultant.*