

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

### TUITION FEES FOR EU COUNTRIES + NORWAY, ICELAND, LIECHTENSTEIN

This document concerns students entering the Sciences Po regular undergraduate and master's degrees and excludes distance learning students and certain specific agreements. For more information, please contact the school.

Please note that **nationality is not taken into consideration** in the tuition fee calculation.

Tuition fees are calculated according to household income.

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

**Reminder:** Students eligible for automatic exoneration do not need to provide these documents.  
[Refer to article number 6.](#)

#### Definition of terms used in this policy:

In order to calculate the 2023-2024 tuition fees, you must first determine your **family unit** and secondly **the income** to be declared.

#### How to determine the Family Unit?

Tuition fees are determined by the size of the family unit in "shares". In a family, the mother and father count for one share each. The children of the family count for a half share each for the first two children and for one share for the following children.

	Number of shares	Total shares
Parent N°1	1	1
Parent N°2	1	2
Child N°1	0.5	2.5
Child N°2	0.5	3
Child N°3	1	4
Child N°4	1	5
Each additional child	+1	5+1+...

Thus, a married couple with three children constitutes 4 shares. The family coefficient ("quotient familial") is the overall income divided by the number of shares and tuition fees are assessed according to this family coefficient.

### Which income is included ?

The household income for the calculation of tuition fees is:

- The income of all members of the family unit as defined above ("How to determine the Family Unit?").
- The annual income of the tax year Y-2, meaning 2 years before.

In **specific situations**, the **family's overall income also** includes:

- 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 taxable household income by adding the various types of income received during the Y-2 tax year from their family unit. Both parents, even if separated, must provide their taxable household income.**

**Students must provide:**

- The Y-2 tax returns of each member of the family unit translated into English or French (by the student).
- For employment income: an employer's certificate indicating the annual income in Y-2 translated into English or French (by the student).

### What kind of evidence?

**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 returns with complete information about reported income: salaries, real estate income, etc. All documents must be provided with their translation.
- If your parents are divorced or separated, please submit supporting documents for the new family unit of each parent.
- You must specify the number of siblings living at home.
- If a family member receives alimony, you must provide a statement indicating the name of the beneficiary, as well as the amount and the type of alimony.

- Y-2 tax income is the income received two years ago. For example, for the academic year 2023/2024, the tax income is calculated in 2022 on the income received in 2021.
- For the exchange rate, the rate taken into account is that of the end of the fiscal year Y-2, (Bank of France rate).

Country	Supporting documents* (original document + translation into English or French)
Germany	“Bescheid 2021 über Einkommensteuer” of both parents or “Lohnsteuerkarte”
Austria	<b>For employees:</b> “Lohnzettel Â fur 2021” of both parents <b>For the self-employed:</b> “Einkommenssteuerbescheid Â fur 2021 or Einkommensteuerberechnung fur 2021” of both parents <b>For retirees:</b> “Pensionsversicherungsanstalt fur 2021” + copy of family book and enrollment certificate for all the children + translation
Belgium (Flemish)	“Aanslagbiljet Personenbelasting en aanvullende belastingen (Inkomstenjaar 2021)” of both parents.
Belgium (French)	“Avertissement-extrait de rôle - Impôts des personnes physiques et taxes additionnelles (Année des revenus 2021)” des deux parents.
Bulgaria	“данъчна” Tax return 2021 or Certificate for 2021 Income for both parents + copy of family book and enrollment certificate for all the children + translation
Cyprus	<b>For employees:</b> Income tax return 2021 of both parents <b>For the self-employed:</b> Tax Certificate for 2021 + copy of family book and enrollment certificate for all the children + translation
Croatia	The 2021 tax assessment of both parents, translated into French: “Potvrdu o visini dohotka 2021” or/and “Potvrda” attestation of all taxable household 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 2021” of both parents + copy of family book and enrollment certificate for all the children + translation
Spain	“Impuesto sobre la renta de las personas físicas” - “declaración” 2021 or “Ejercicio 2021” of both parents
Estonia	“Maksu ja tolliamet - Maksuandmete tõend” for 2021 of both parents + copy of family book and enrollment certificate for all the children + translation

<b>Finland</b>	“Verotuspäätös 2021” or “Veroehdotus” of both parents + copy of family book and enrollment certificate for all the children + translation
<b>Greece</b>	Tax return 2022 (on 2021 income) for both parents (Original + translation) “Φόρος εισοδήματος φυσικών προσώπων” + copy of family book and enrollment certificate for all the children + translation
<b>Hungary</b>	Tax return 2021 “Jovedelemigazolas” or “Munkal tatoi igazolas” or “Bevallas certificate 2053” of both parents + copy of family book and enrollment certificate for all the children + translation
<b>Ireland</b>	Self-Assessment 2022 on 2021 income for both parents + copy of family book and enrollment certificate for all the children
<b>Iceland</b>	“Skattframtal” Individual 2021 tax return of both parents and joint tax return + copy of family book and enrollment certificate for all the children + translation
<b>Italy</b>	<b>For employees:</b> “CUD” and “Modello 730” or “Modello unico” of both parents for “redditi 2021” <b>For the self-employed:</b> “modello unico” for “periodo d’imposta 2021”
<b>Latvia</b>	“Valsts ienemumu dienests” 2021 + “Pazinojums par valsts socialas apdrošināšanu” of both parents + copy of family book and enrollment certificate for all the children + translation
<b>Lichtenstein</b>	Tax return 2021 for both parents + copy of family book and enrollment certificate for all the children + translation
<b>Lithuania</b>	“Pajamu mokesčio deklaracija uz 2021 metus” of both parents + copy of family book and enrollment certificate for all the children + translation
<b>Luxembourg</b>	Tax return 2021 or “Einkommensteuerbescheid” 2021 of both parents + copy of family book and enrollment certificate for all the children + translation
<b>Malta</b>	Tax return 2021 for both parents (original + translation) + copy of family book and enrollment certificate for all the children + translation
<b>Norway</b>	“UTSKRIFT AV GRUNNLAG FOR SKATT” 2021 + “Skatteoppgjør” 2021 of both parents + copy of family book and enrollment certificate for all the children + translation
<b>Netherlands</b>	“Aanslag inkomstenbelasting premie volksverzekeringen” 2021 of both parents + copy of family book and enrollment certificate for all the children + translation

<b>Poland</b>	2021 "PIT-37" or "PIT-38" + copy of family book and enrollment certificate for all the children + translation
<b>Portugal</b>	"Comprovativo de entrega de declaração de IRS : Modelo 3" of both parents for 2021
<b>Czech Republic</b>	"Potvrzeni" or "Priznani" 2021 / "Vypocet dane a danoveho zvyhodneni" of both parents+ copy of family book and enrollment certificate for all the children + translation
<b>Romania</b>	"Fisa Fiscala" 2021 or "Adeverinta de Venit" 2021 + copy of family book and enrollment certificate for all the children + translation
<b>Slovakia</b>	"Potvrdenie o prijmoach fyzickej osoby zo zavislej connosti" 2021 or "Rocne" 2021 for both parents + copy of family book and enrollment certificate for all the children + translation
<b>Slovenia</b>	<b>For employees:</b> "Davcna Tajnost 2021" <b>For the self-employed:</b> "Metine pajamu deklaracija 2021" + copy of family book and enrollment certificate for all the children + translation
<b>Sweden</b>	2021 "Skatteverket" or "Utdrag ur taxeringsuppgiftsregister" + "Kupongskatten" of both parents + copy of family book and enrollment certificate for all the children + translation

\*non-exhaustive list