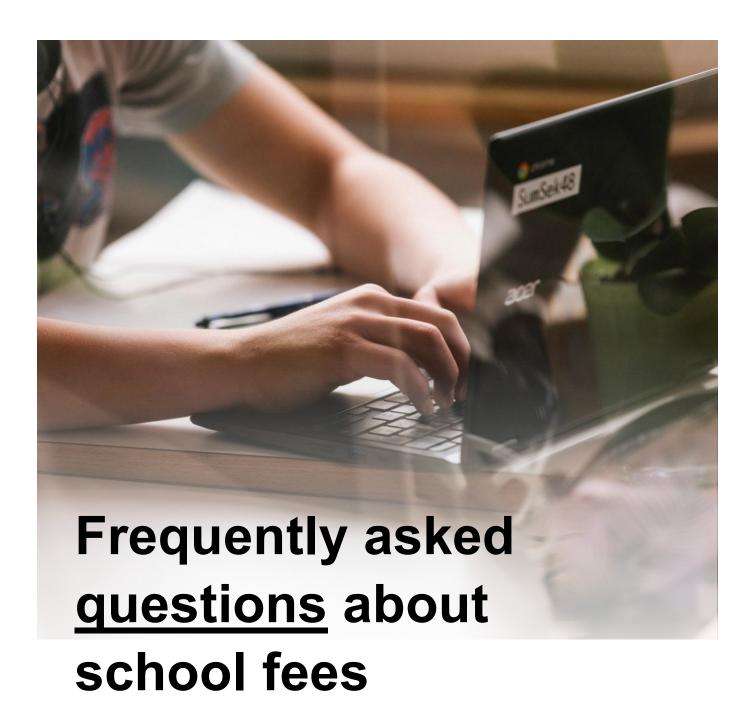
## **FKS**<sup>z</sup>



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## 1 Registration / Dates

## 1.1 We have decided on the FKSZ and paid the deposit. What is the next step?

We will send you a tuition fee commitment form, which you fill out and return to us with the required documents (tax return for the current year / definitive tax invoice for the previous year). We will check the documents and then send you the tuition fee invoice.

#### 1.2 What deadlines do I have to meet?

We will send you a tuition fee commitment form, which you fill out and return to us with the required documents (tax return for the current year / definitive tax invoice for the previous year). We will check the documents and then send you the tuition fee invoice.

#### 1.2.1 After the meeting with the Rectorate

- · Payment of a deposit (registration fee). Between mid-May and the beginning of July
- Filling out the tuition fee obligation form, submitting the tax documents. Between the beginning and the end of August
- · Receipt of the (provisional) school fee invoice

#### 1.2.2 From September to June

- => Payment of the agreed school fee instalments
- => Submission of missing documents for the definitive invoice

#### 2 Tuition fee calculation / required documents

#### 2.1 How are school fees calculated?

The school fees are calculated on the basis of

- Your net income according to paragraph 23 (e.g. for school year 23/24, the tax return 2022).
- Your assets according to point 35 (e.g. for school year 23/24, the tax return 2022).
- Your affiliation to a Roman Catholic parish and whether it is a member of the FKSZ association (definitive tax statement of the previous year).

You can calculate the school fees provisionally yourself on our website with the <u>FKSZ</u> school fee calculator.

2.2 I have received the School Fee Commitment document and am supposed to submit the tax documents, but I have not yet submitted the tax return for the current year (due to deadline extension, self-employment, divorce, etc.)
What should I do?

Complete the tuition fee commitment anyway and send it back to us signed with a note "Tax return to follow". In this case, we will issue a provisional school fee invoice at the maximum rate.

## 2.3 Unfortunately, the tax office has not yet sent a definitive final invoice for the previous year.

We need a copy of the definitive final invoice of the previous year as confirmation that Roman Catholic church taxes have been paid and to check the accuracy of your information on income and assets (e.g. for the school year 23/24, the state and municipal tax invoice 2021).

You can submit this proof to us after receipt. We would be grateful for a corresponding note on the school fee obligation.

# 2.4 Can I also submit the previous year's tax return if I have not yet prepared this year's, or can I send a provisional calculation?

No, for the calculation of the school fees we need the first 4 pages of your tax return of the current year (e.g. for school year 23/24, the tax return 2022).

# 2.5 I have not yet received the final invoice for the current year's tax return. Therefore, I have not submitted anything yet.

You only need to give us copies of the submitted tax return (pages 1-4) for the current year. We will use the definitive tax invoice of the following year to check whether the taxable net income is the same as the assessed income (taking into account social deductions).

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## 2.6 My net income exceeds CHF 170,000 per year. Do I still have to submit the tax return?

No, in this case we only need the definitive state and municipal tax statement of the previous year (please note this in the school fee commitment).

# 2.7 My net income is higher than CHF 170,000.00 per year and I also have assets of more than CHF 500,000.00. Do I pay an asset surcharge in addition to the maximum school fees?

No, if you have an income above the maximum, you pay the maximum tuition fee without an asset surcharge. However, depending on your denomination and your parish affiliation, you may have to pay the flat-rate surcharge of CHF 4'200.00.

## 2.8 I do not wish to disclose my income and assets. How can I proceed?

This is possible. We will then charge you the maximum tuition fee plus the surcharge of CHF 4'200.

If you pay Roman Catholic church taxes in an FKSZ association parish, you can black out your assets on the definitive tax bill for the previous year.

## 2.9 My son/daughter is already enrolled at the Free Catholic School. Now my 2nd child will also join. Is there a reduction in school fees if two children are enrolled?

Parents who have more than one child attending our school at the same time will receive a 30% reduction in school fees for the 2nd child and a 60% reduction for the 3rd and each additional child. The non-Roman Catholic supplement is charged for each child.

## 2.10 By what date do you need my tax documents at the latest so that I can benefit from income-dependent school fees?

Knowing that tax returns are often submitted much later by self-employed parents or for other reasons, and that tax offices are also often behind schedule, we, as a socially active school, also accept late submitted tax documents. However, at the end of the school year, provisional school fees from parents who have not yet submitted tax documents become definitive.

- 3 What to do in case of separation, divorce, suddenly lower income
- 3.1 We separated last year and our child lives with me as the mother. The father is Roman Catholic, I am not Roman Catholic. Do I have to pay the supplement of CHF 4'200.00?

In this case, there are 2 options:

- Both parents submit the tax return. The calculation of the school fees is then based on the total income and assets. The denomination of the father is taken into account and the surcharge of CHF 4'200.00 is waived.
- Only the mother submits the tax return as the basis for calculating the school fees. In this case, the surcharge of CHF 4'200.00 must be paid.
- 3.2 Our income has decreased noticeably from last year to this year because my spouse has started a new job where he/she earns less. Can this be taken into account for the calculation of the coming school year?

The current tax return, which refers to the income in the previous year, is decisive. In this case, you pay the school fees based on the calculation of the tax year in which you earned more, so you also pay more school fees. The lower income will only be reflected in the amount of tuition fees in the following year. In the event of liquidity problems, we can arrange a longer instalment period.

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## 4 Payment of the tuition bill

# 4.1 Due to missing documents, I have received a tuition invoice for the maximum amount. I am unable to pay the required monthly instalment at this amount.

In this case, please pay at least the monthly instalments over the monthly amount you have calculated (you can make a provisional calculation via the following link <a href="https://www.fksz.ch/anmelden/#schulgeldrechner">https://www.fksz.ch/anmelden/#schulgeldrechner</a>).

As soon as we have all the documents, we will calculate the school fees in the regular way and send you a corrected invoice in credit of the instalments already paid.

#### 4.2 What happens to my deposit?

Your deposit will be credited to the calculated tuition amount. Your tuition bill will be lower accordingly.

## 4.3 Do I get a reduction if I pay the school fees in one instalment?

No, the tuition fee remains the same regardless of how many instalments you choose.

#### 4.4 Can I pay my bill in instalments?

As part of your tuition commitment, you can tell us at what interval you will make payments. We offer 1 year / 2 semester / 4 quarter or 10 monthly instalments.