

3240: Tuition and Fees for Educational Programs

Tuition and fees are charged for the following types of activities:

- Educational programs and related activities at preschools, elementary schools, and high schools
- Daycare and similar services at parishes and schools

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- Religious education and sacramental education programs in parishes
- Other ministerial and education activities (e.g., retreats, mission trips, sports camps)

No single rule applies to setting tuition and fees in locations or for events because of the wide disparity in communities served and the programs offered. However, achieving a balanced budget, with a reasonable surplus, is essential. The following elements should be considered:

- Demographics of the sponsoring location or entity
- Financial resources of the sponsoring location or entity
- Other sources of revenues (vouchers, scholarships, grants)
- Fundraising ability
- Actual cost of the education or services provided (wages and benefits, maintaining physical plant, utilities, supplies)
- Comparison with other entities providing similar services
- History of charges and increases at the location

The entire Catholic community is called forth to provide the support needed for those families that desire a Catholic

education. The support needs to be expressed in moral, pastoral, and financial considerations. Parish support should be proportionate to the parish's total income, taking local needs and other ministerial priorities into consideration.

Parishes without a school, in collaboration with parishes with a school, should determine how they may best support Catholic schools, especially those whom their parishioners are most likely to attend.

Each parish should develop its own written policies regarding:

- Parish families who desire Catholic school education for their children and are unable to pay the tuition

- Families who do not belong to the parish and desire Catholic school education for their children. It is not a requirement that these families be charged a higher tuition rate than a parish family.

Tax Deduction for Tuition Expenses

Tuition expenses paid by a parent/guardian for a dependent child at a private K-12 school are eligible for a tax deduction. A person may claim the deduction for payments made toward a pupil's tuition and mandatory book fees up to the amount allowed under current law. If the child receives a scholarship or financial assistance from the parish/school, the taxpayer can only claim the expenses they have actually paid. Tuition does not include amounts paid with a voucher or any amounts paid out as a separate charge such as supplies, registration, extra-curricular fees, meals, etc.

A parish/school shall not set an expected minimal level of financial contribution to the church in order to be considered an "active" or "supportive" parishioner. These required contributions would not be considered as deductible according to the tax code. Wis. Stat s.71.05(6)(b)(49)

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3240.1: Rules for the Collection of Tuition

Every school must have a tuition/enrollment contract that specifies tuition, fees, and other terms and conditions for student enrollment and parent/guardian involvement. The contract must identify if and when tuition and other fees are nonrefundable.

Regular collection of tuition is a necessary component of financial management. Each school must have a written policy for tuition collection. The policy must identify the process and procedure to be used both internally and externally to collect tuition.

A tuition management system may, depending on local circumstances, include a collection service. Tuition management services allow families to pay tuition through an automatic withdrawal from a bank account or other remittance agencies. Tuition management services provide real-time reporting to the school concerning whether families are meeting their financial obligations, allowing the school to pursue collection from families who are delinquent. Whether or not the school is using a tuition management service, oversight of tuition collection is an essential requirement for school viability.

Every parish/school administrator must be fully informed of the status of tuition collection and ensure that parents are contacted when tuition is in arrears by one month. Parish/school administrators must establish and promulgate procedures for the collection of tuition and fees for the educational programs in the parish.

1. The parent handbook should clearly state the tuition policies and procedures.

2. Parents or guardians should be offered a variety of payment plans from which they might choose.
3. Each school is encouraged to establish a system of tuition assistance, to the extent that local resources will allow, for families that are unable to pay the fixed rate. In determining eligibility, the school should require a formal application and parent/guardian financial statement.
4. Parents should be informed that if they meet a financial crisis they are to discuss the problem with the pastor/principal who should make some adjustment. Administrators must give consideration to families that are unable to pay.
5. Parents or guardians must be contacted in writing when tuition is in arrears by one month.
6. Personal contacts must be made to parents/guardian who, after six (6) weeks, have failed to meet the initial request for payment. Parents must be informed of the actions to be taken by the school if payment is not made.
7. No student shall be terminated during the first semester for non-payment of the agreed upon tuition fee.
8. Financial obligations shall be reviewed at the end of each semester. The parish/school administrator or designee shall meet with parents to make decisions regarding payment of unmet tuition and fees.
9. A tuition-paying student may be dismissed at the end of a semester for non-payment of financial obligations when the parent or guardian has failed to demonstrate sufficient good faith in attempting to meet these obligations.
10. Schools participating in any of the Wisconsin Private School Choice Programs may not dismiss a Choice student due to non-payment of financial obligations, deny a Choice Program student application from any Choice

Program pupil, or withhold the pupil's grades because the pupil or the pupil's family cannot pay or has not paid tuition charged. Under §§119.23(2)(a) and (b), and 118.60(2)(a) and (b) Wis. Stats., only income, residency, and date of birth can be used to deny a Choice Program application.

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11. All students must be allowed to complete all academic work in progress, including class/semester/final exams, before terminating enrollment for non-payment of tuition/fees.
12. Delinquent accounts may be turned over to a collection agency for final resolution.