

# Comments on [GCC/DOC 10/2025](#)

## Education and Childcare Reform Guidelines

### Introduction

The document is a note on a proposed update of the [Intranet page on the Education Allowance](#). It intends to address the issue of categorisation of direct and indirect education costs since the entry into force of the Education and Childcare reform of 2021.

### On the consultation

1. On 17 April 2025, the administration sent to GCC members the agenda of the GCC meeting of 6 May 2025.
2. The document [GCC/DOC 7/2025](#) and titled “ECR guidelines (application of education and childcare reform)” was tabled for information only.
3. On 22 April 2024, the administration sent an invitation to the staff representation to an “Information Session on ECR guidelines” scheduled on Monday 28 April from 12.00h to 12.45h.
4. On Friday 25 April, the administration provided the document titled “Note to the GCC: Refinements to education system benefits” labelled [GCC/DOC 7/2025](#), namely 1 working day before the “Information Session”.
5. On the same day, the staff representation sent a [letter](#)<sup>1</sup> requesting that the document is tabled for consultation.
6. On 28 April, the “Information Session on ECR Guidelines” took place during 45 min.
7. On 6 May, the GCC meeting took place during which the Chair proposed to re-table the document for consultation. As the two weeks deadline for submission of the document could not be met, the Chair additionally proposed to table the document in the next GCC of 2 June 2025.
8. In the GCC meeting, the staff representation noted that the document refers to “recent recommendations by the Appeals Committee”. In this respect, we requested:
  - to be provided in advance of the GCC meeting of 2 June of redacted copies of the ApC recommendations and that these are sent to the appellants, so that we can make a fully informed opinion on the document, and as a matter of principle in terms of equality of arms,
  - that the implementation of the recommendations is also a matter of consultation. Indeed, we believe that retroactivity should be applied and to all staff.
9. The administration replied that our “requests were noted”. Until now, we did not receive any answer.

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<sup>1</sup> “Request for consultation on Education and Childcare Reform (ECR) guidelines” CSC letter of 25-04-2025 ([sc25027cl](#))

10. On 8 May, the staff representation requested that a “Technical Meeting” takes place on the document.
11. On 15 May, the Appeals Committee Secretariat published abstracts of the opinions of the Appeals Committee in the [INAP Database](#) on the Education Allowance and Childcare reform.
12. On 16 May, the administration replied by email that they will not organise further technical meetings on the topic.
13. On 16 May, the administration sent to GCC members the agenda of the GCC meeting of 2 June 2025.
14. The document [GCC/DOC 10/2025](#) contains an amended version of the “ECR guidelines (application of education and childcare reform)” and is tabled for consultation. These latest amendments, in particular on the definition of direct costs and indirect costs, are significant and should be explained in a further technical meeting.

### **On litigation from staff**

15. The Education and Childcare Reform of 2021 was appealed by EPO staff members affected by the changes.
16. The [INAP Database](#) contains abstracts of the opinions of the Appeals Committee on the Education Allowance and Childcare reform. A full redacted copy of the opinions should be made available to the GCC so that all the considerations of the ApC can be considered.

### *On the flawed consultation*

17. On 26 November 2024, the Employment Law Secretariat issued to the appellants the ApC opinions dated 26 September 2024 on RI/2023/051 to RI/2023/081 a.o.
18. The Appeals Committee (ApC) considered in particular that *“[t]he definition of direct and indirect costs is an essential element of the reform, as the former are eligible for reimbursement up to an annual ceiling, while the latter are subject to reimbursement by a monthly lump sum”*.
19. The ApC noted that the relevant amendments made in [CA/7/21](#) presented to the Budget and Finance Committee (BFC) and the Administrative Council (AC) in 2021 differed from those presented to the GCC in [GCC/DOC 2/2021](#) and stated a formal flaw in the consultation of the General Consultative Committee (“GCC”) on the decision [CA/D 4/21](#) introducing the reform. The ApC recommended that *“it would have been appropriate and advisable to re-consult the GCC on these amendments”* and *“This could have further clarified the definition of direct and indirect costs”*.

Provision concerned	<a href="#">GCC/DOC 2/2021</a> submitted to the GCC	<a href="#">CA/7/21</a> presented to the BFC and the AC
Article 71(5) ServRegs	The direct education costs, <b>comprising</b> enrolment, tuition and capital fees, incurred for pre-school, primary and secondary education that exceed EUR 500 per academic year will be reimbursed up to an annual ceiling set out in Annex IV to the Service Regulations. Employees whose child attends a European school located at their duty station and subsidised by the Organisation are not entitled to this reimbursement.	Direct education costs, <b>namely</b> enrolment, tuition and capital fees, incurred for pre-school, primary education or secondary education that exceed EUR 500 per academic year will be fully reimbursed up to the annual ceilings set out in Annex IV. Employees whose child attends a European school located at their place of employment and subsidised by the Organisation are not entitled to this reimbursement
Article 71(7) ServRegs	The direct education costs, <b>comprising</b> enrolment and tuition fees, incurred for post-secondary education that exceed EUR 500 per academic year will be reimbursed at a 70% <b>rate up to</b> an annual ceiling as set out in Annex IV to <b>the Service Regulations</b> .	Direct education costs, <b>namely</b> enrolment and tuition fees, incurred for postsecondary education that exceed EUR 500 per academic year will be reimbursed at the rate of 70%, up to the annual ceiling set out in Annex IV.
Article 20(1) of CA/D 4/21	Employees whose dependent child <b>is</b> enrolled in a school on 30.6.2021 for the academic year 2021/2022 and for which they would have been entitled to the benefit of Article 120a Service Regulations as in force on 30.6.2021 will <b>benefit</b> from full reimbursement of direct education costs, <b>comprising</b> annual tuition, registration and capital fees, until the end of secondary school or until their child changes school. This entitlement is conditional on the <b>cumulated annual tuition, registration</b> and capital fees of the relevant school exceeding the ceilings defined <b>under the new Article 71 Service Regulations for the applicable educational cycle</b> .	Employees whose dependent child was enrolled in a school on 30 June 2021 for the academic year 2021/2022 and for which they would have been entitled to the benefit provided for under Article 120a Service Regulations as at 30 June 2021 will <b>be entitled</b> to full reimbursement of direct education costs, <b>namely</b> enrolment, tuition and capital fees, until the end of their child's secondary education or until their child changes school. This entitlement is conditional <b>on the annual cumulated enrolment, tuition</b> and capital fees of the relevant school exceeding the ceilings defined <b>in Annex IV of the Service Regulations</b> .

20. The Appeals Committee took into account the Guidelines for Examination in the EPO<sup>2</sup>, which are used in the patent examination procedures and are thereby interpreted in a legal context and which the majority of EPO staff is familiar with. According to the Guidelines, the word "*comprising*" may suggest completeness without listing every single item. In the context of direct education costs,

<sup>2</sup> Part F, Chapter IV, para. 4.20

“comprising” direct education costs could be interpreted as covering further costs besides the ones explicitly mentioned. In contrast, “*namely*” makes the whole list of direct costs exhaustive.

*On the (lack of) reimbursement of direct costs vs indirect costs*

21. On 15 May 2025, the Employment Law Secretariat issued to the appellants further ApC opinions also dated 26 September 2024:

Case No.	Positive opinion on
RI/2023/033	<ul style="list-style-type: none"><li>– Exam fees to be considered as direct costs (tuition fees)</li><li>– Clarification of regulatory framework on which costs are reimbursable as direct education costs</li></ul>
RI/2023/006, RI/2023/007 and RI/2023/024	<ul style="list-style-type: none"><li>– Compulsory day trips and in-school activity days are part of a school’s educational programme and regular tuition (BSN).</li><li>– Reimbursement of undisputed part of education costs without asking the staff member to amend their request, so that staff can promptly pay invoiced school fees</li><li>– Salary pay slips should contain clear information and explain under which Article or measure education costs are reimbursed.</li></ul>
RI/2022/055	<ul style="list-style-type: none"><li>– Administrative fees covering registration costs for the daily supervision at the school to be considered as direct costs (enrolment or tuition fees)</li></ul>
RI/2022/047	<ul style="list-style-type: none"><li>– Exam fees and semester fees (in post-secondary) to be considered as direct costs (tuition fees)</li></ul>
RI/2022/035	<ul style="list-style-type: none"><li>– Campus fees charged for living on the University campus to be partly considered as direct costs (tuition fees)</li></ul>

22. At the time of drafting the present comments, SUEPO The Hague published a [paper](#) on the [abstracts of ApC opinions released on 15 May 2025](#) and commented on the decision from the Office not to follow all the recommendations.

## On the merits

### Direct costs vs indirect costs in the 2021 reform

23. The change in costs covered by the Education Allowance was a major change of the reform and in particular in the definition of direct vs indirect costs.

Provision concerned	Former	Present <a href="#">CA/7/21</a> and <a href="#">Add. 1</a>
Article 71(5) ServRegs	<p>(5) Within the limits prescribed in Section III, the education allowance shall cover the following:</p> <p>(a) <b>direct education costs</b>, namely <b>registration</b> and <b>examination</b> fees, and <b>general fees</b> for schooling and education charged and invoiced by the educational establishment;</p> <p>(b) <b>miscellaneous education costs</b>, namely all other expenses connected with education, such as expenses for <b>board and lodging, books, private tuition and daily travel</b>.</p> <p>(c) travel expenses between the educational establishment and the place of employment</p>	<p>(5) Direct education costs, namely <b>enrolment, tuition</b> and <b>capital</b> fees, incurred for pre-school, primary education or secondary education that exceed EUR 500 per academic year will be fully reimbursed up to the annual ceilings set out in Annex IV.</p>
Article 71(6) ServRegs	<p>(6) The amount of the education allowance shall be made up of:</p> <p>[...]</p> <p>(b) a lump sum intended to cover <b>miscellaneous education costs</b> and expressed as a percentage of the dependent child allowance applying in the country where the studies are pursued</p>	<p>(6) Employees entitled to the education allowance for a child in preschool, primary education or secondary education will receive a monthly lump sum for <b>indirect education costs</b>, the amount of which is set out in Annex IV.</p>

24. Later in 2021, a new [Circular 411](#) was introduced and established with Article 3 that:

(1) For the purpose of direct education costs, the following expenses are reimbursable:

- (i) fees that are required to enrol a child in an educational institution. Such fees cover registration, admission, application or entrance fees
- (ii) tuition fees for full-time attendance which are invoiced by the educational institution and certified by the educational institution as being necessary for attendance
- (iii) capital fees or development fees levied by educational institutions to fund the construction, refurbishment and maintenance of buildings. Such fees may be levied at the time of first enrolment, every year or as needed.

- (2) The reimbursement of direct education costs is based on actual costs incurred. Discounts, such as those for siblings, will be taken into account.

What were the consequences?

25. Registration fees were moved under enrolment fees.
26. Examination fees were taken out of the explicit definition of direct costs. The new rules however make no explicit mention that they shall be excluded from reimbursement as direct education costs.
27. General fees for schooling and education as direct costs were taken out. The new rules feature the more restrictive concept of capital fees or development fees.
28. The exemplary list of miscellaneous costs disappeared and was replaced by the concept of indirect costs, namely any cost not covered by the definition of direct costs. This also includes after-school supervision (aka. childcare) not covered by the Young Child Allowance anymore.
29. Indirect costs were to be covered by a monthly lump-sum of 112 € in 2021 for pre-school, primary and secondary education, 149 € for post-secondary when a child is living at home or 521€ for a child not living at home. The amount of the lump-sum for indirect costs remains essentially the same as the former lump-sum for miscellaneous costs despite the increased amount of costs to fall under the scope.
30. The Office never provided in the Service Regulations nor in [Circular 411](#) a definition including an exhaustive list of indirect costs. An exemplary list appeared only on the [Education Allowance page on the Intranet](#):

*The Office will also pay you a monthly lump sum for indirect education costs (e.g., books, daily travel, school trips, exam fees, after-school care).*

31. However, the page contains the following disclaimer at the bottom:

*Disclaimer: The content of this intranet site is for general information only. No rights can be derived from it. The sole legal basis for claims or entitlements remains the EPO Service Regulations.*

32. Therefore, the Office considers this page as having no normative value.
33. The staff representation is aware that since 2021, the payroll department of Principal Directorate 4.3 had to improvise when confronted with the actual school bills submitted by staff. The payroll department started to reimburse some costs and then stopped reimbursements.
34. Over the last years, the administration also contacted schools directly to get more information and requested from them to change their fee structure. Notable examples are the French school in Munich starting to mention explicitly “examination fees” on the bills although it never did so before. The British School in the Netherlands received a strong letter from Ms Simon (VP4) on 9 May 2022 on the invoice modalities and details.

## The new proposal in 2025

35. The administration presents the document as an update of the [Intranet page on the Education and Childcare guidelines](#). As acknowledged by the Office in its disclaimer and as confirmed by established jurisprudence, Intranet announcements and/or Guidelines, cannot supersede higher ranking law, such as circulars and articles of the ServRegs. The latter still remain the only ones legally binding.
36. Nevertheless, the document contains significant changes to the definitions of direct costs and indirect costs, attempting to circumvent the provisions of the relevant circulars and articles defining the ECR benefits.
37. Here is a comparison with the present provisions in [Circular 411](#)

Provision concerned	<a href="#">Circular 411</a> , Article 3	Proposed note
Direct costs	For the purpose of direct education costs, the following expenses are reimbursable:	The Office considers the following costs as direct education costs:
	(i) fees that are required to enrol a child in an educational institution. Such fees cover registration, admission, application or entrance fees	Enrolment fees which you are required to pay for the initial enrolment of your child in an educational institution, or to secure a child's continued enrolment for a new semester or new academic year.
	(ii) tuition fees for full-time attendance which are invoiced by the educational institution and certified by the educational institution as being necessary for attendance	Tuition fees which you are required to pay by an educational institution as necessary for ongoing attendance at the institution, and which relate directly to the provision of education.
	(iii) capital fees or development fees levied by educational institutions to fund the construction, refurbishment and maintenance of buildings. Such fees may be levied at the time of first enrolment, every year or as needed.	Capital fees which are levied by educational institutions to fund the construction, refurbishment and maintenance of buildings.
	n.a.	As from the 2025/2026 academic year, the Office will reimburse the following fees as direct education costs for all eligible staff:  Compulsory exam fees as tuition fees.  Compulsory administration fees: either as enrolment fees (if payable as part of the initial, or continued, enrolment at an

		educational institution), or as tuition fees (if directly related to the provision of education).
Indirect costs	n. a.	<p>The Office considers the following costs as indirect education costs:</p> <p>Any compulsory costs which cannot be categorised as enrolment, tuition or capital fees.</p> <p>All costs for optional extra services and all costs payable on a voluntary basis, including pre- and after-school care, extra-curricular activities, school transport and learning support.</p>

38. The proposed document now contains a list of “*how the most common types of fees are categorised, based on the Office experience so far*”. This Office experience so far developed on litigation by staff, and most worryingly by disregarding the ApC recommendations:

<b>Direct education costs</b>	<b>Indirect education costs</b>
Enrolment fees	School trips
Tuition fees	Transport
Capital fees	Lunchtime supervision
<i>As part of tuition fees: exam fees*</i>	School materials
<i>As part of enrolment or tuition fees: administration fees*</i>	Board and lodging
	Afterschool supervision
	Extra-curricular activities
	Voluntary parental contribution
	Any tax or fee levied through school fees for indirect purposes, such as student services and campus life fees (CVEC: Contribution Vie Etudiante et de Campus)
<i>*These fees will be reimbursed as direct education costs as from the 2025/2026 academic year on the basis set out above.</i>	

39. As of January 2025, the amounts of the monthly lump-sum are:

- 131 € for pre-school, primary or, secondary education
- 175 € for child living at home in post-secondary
- 612 € for child not living at home in post-secondary



40. The *holisitc* presentation of the indirect costs now confirms that the amount of the monthly lump-sum, especially for pre-school, primary and secondary education is largely insufficient to cover all the costs incurred. This shows that one of the drivers of the reform was to make a cut on employee benefits.

#### Detailed analysis

##### *Direct costs shall be costs which are compulsory?*

41. The proposed document attempts to restrict the definition of direct costs by rephrasing the wording of Article 3 of Circular 411.
42. By defining indirect costs as any compulsory costs which cannot be categorised as enrolment, tuition or capital fees, creates further room for arbitrariness and unclarity for the definition of both direct and indirect costs.
43. Circular 411 as introduced in 2021 defines the tuition fees as necessary for attendance and the enrolment fee as required to enrol a child in an educational institution, and is silent on the compulsory nature of the fees.
44. This restriction is an issue for staff whose children are attending schools invoicing tuition fees of a “voluntary” nature. For instance, some private schools in Germany and all national schools in the Netherlands.
45. Private schools sometimes structure their fees with an item labelled as a “gift” or “donation” (e.g. GPS Förderbeitrag or Contribution additionelle à la vie scolaire) which may look voluntary. However, in practice all parents pay these contributions and if the parents does not pay the fee, the child may be exposed to a different treatment in school. The school may not even enrol the child if there is no commitment from the parents to pay such fees.

##### *The case of the Ouderbijdrage*

46. National schools in the Netherlands rely on the [Ouderbijdrage](#) which is non-compulsory but requested from parents to the schools. It is a necessary fee for attendance and for the proper functioning of the Dutch schools. The Office used to reimburse this contribution under the former Article 71 ServRegs as well as under the present Article 71 ServRegs as a direct cost.
47. However, the Office unilaterally stopped with this practice since January 2024, in the middle of the school year, without any communication to staff, nor consultation of their staff representation. This decision is impossible to understand.
48. First, it is Dutch Law which imposes the *Ouderbijdrage* to be labelled as voluntary and parents earning a salary cannot avoid it. The amount is established by the school at the beginning of the school year and shall be in proportion of the salaries earned by the parents.

49. Second, bilingual (TTO), gifted children, or other special needs children sections/schools, are deemed to be out of the basic standard education and cannot take place without the contribution to *Ouderbijdrage*.
50. For example, the Office supports bilingual education in private schools. There is no reason why the Office should not equally support bilingual education in national schools.
51. Limiting reimbursement to costs labelled as compulsory puts the parents of such schools in a detrimental situation compared to parents whose children attend schools having structured their fees differently for the same benefits.

#### *Exam fees*

52. Until 2021, exam fees were explicitly mentioned in Article 71(5) ServRegs as direct education costs. In 2021, exam fees were removed from any applicable provision and just mentioned as indirect costs in the [Intranet note](#) which is not legally binding.
53. The Office now reintroduces the reimbursement of exam fees as direct costs as of 2025/2026. However, only if the exam is compulsory. There was no such restriction before 2021. Additionally, the relevant ApC opinions considered that exam fees qualify as tuition fees. The regulations do not define the tuition fees as compulsory.
54. No retroactivity is applied for parents whose children took compulsory exams in 2022, 2023 and 2024. This decision causes unequal treatment among staff and opens the door for further litigation.
55. If the administration considers that checking all the past requests for reimbursements made during these three years is too much of an administrative burden, they could at least make an Intranet announcement and send a mass-email inviting affected staff to file a new request for reimbursement for this fee only.

#### *Administration fees*

56. Until 2021, administration fees were covered as direct education costs under the terms registration fees and general fees in Article 71(5) ServRegs.

The Office now reintroduces the reimbursement of administration fees as enrolment fees (if payable as part of the initial, or continued, enrolment at an educational institution), or as tuition fees (if directly related to the provision of education) as of 2025/2026. However, only if these are compulsory. There was no such restriction before 2021, nor in the provisions of the 2021 reform.

57. No retroactivity is applied for parents for whom reimbursement of such fees was denied in 2022, 2023 and 2024. We consider that the Office should proceed as we suggest in the section on exam fees.

### *Tuition fees*

58. The concept of tuition fees was introduced in Circular 411 in 2021 as:

tuition fees are fees for full-time attendance which are invoiced by the educational institution and **certified by the educational institution as being necessary for attendance**

59. The note now defines them as:

tuition fees are **fees you are required to pay by an educational institution as necessary for ongoing attendance at the institution, and which relate directly to the provision of education.**

60. The Office appears to intend not to rely anymore on certification by the education institutional that the fees are necessary. Instead, it gives itself margin of manoeuvre in the interpretation as to whether the fee is necessary for ongoing attendance and limits it to relating directly to the provision of education.

61. This change does not appear to relate to clarification but instead to a cut in benefits. Furthermore, it does not follow the recommendations of the ApC (see Conclusion below).

### *Afterschool supervision as indirect cost*

62. In 2021, the abolition of the Childcare Allowance abolished at the same time afterschool childcare. right in the middle of the pandemic during which parents were asked to make a lot of efforts.

63. Since then, afterschool supervision is meant to be covered by the insufficient monthly lump-sum.

64. This decision still cannot be understood as it financially penalises families where both parents work. It is in clear contradiction with the D&I campaign of the Office and at a time the Office is trying to recruit more women.

### *Board and lodging*

65. Compulsory board and lodging fees are now explicitly mentioned as indirect costs. This is done in contradiction to the ApC opinion (RI/2022/035) recommending that mandatory university campus fees should be considered partially as tuition fees, warranting a partial refund under Article 71.

### *Learning Support*

66. Learning support fees are now explicitly mentioned as indirect costs. The type of “learning support” intended to be covered is very unclear. Prima facie this seems to penalise children with special needs and contradicts the D&I campaign of the Office.

### *School trips*

67. School trips and therefore also compulsory school trips and residentials, including day trips and in school activity days are now explicitly mentioned as indirect costs. Again, this is done in contradiction to the ApC opinion considering the latter are part of a school's educational programme and regular tuition. Therefore, such costs shall be considered as tuition fees under the new rules.

### **Conclusion**

68. The proposed note is not only of questionable "normative" value, it attempts to establish a practice of non-reimbursement deviating from the Appeals Committee recommendations. Furthermore, since intranet guidelines can be amended at any time their content is unforeseeable for staff. Moreover, when they deviate from the Service Regulations as interpreted by the Appeals Committee.
69. The Office only partly follows the two recommendations below and by restricting them to compulsory costs and excludes the years 2022/2023/2024:
- a) Exam fees constitute a component of tuition fees and should therefore be fully refunded as direct costs under Article 71.
  - b) Administration costs are part of the enrolment fee and must be fully refunded as direct costs under Article 71.
70. The Office does not follow the recommendations below:
- c) Compulsory day trips and in-school activity days, being an integral part of the school's educational program, qualify as tuition fees and should therefore be fully refunded as direct costs under Article 71.
  - d) Mandatory university campus fees should be considered partially as tuition fees, warranting a partial refund under Article 71, with a recommended reimbursement rate of 50%.
  - e) A significant legal flaw occurred during the consultation process, as the wording of Article 71 ServRegs and Article 20 of CA/D 4/21 was substantively changed after the GCC consultation.
  - f) The Office should refrain from compelling staff members to modify their requests in the Education Allowance Portal and instead reimburse the undisputed amounts directly.
  - g) The Office should ensure that salary slips clearly indicate the articles corresponding to each type of reimbursement.
71. In addition, the Office intends to apply restrictions on aspects challenged in on-going appeal proceedings, preventing further successful litigation on certain aspects of the education and childcare reform.

The CSC members in the GCC