

**Opinion of the CSC members of the GCC
on GCC/DOC 2/2021 (CA/7/21):
Education and Childcare allowance reform**

The CSC members of the GCC give the following opinion on the Education and Childcare benefits reform proposed in GCC/DOC 2/2021 (CA/7/21).

The reform was part of the [Social Agenda 2020](#) and follows a commitment made in the Strategic Plan 2023 with two tracked activities under Goal 1 "[Attract Talent](#)" programme.

ON THE CONSULTATION

Timeline

1. In the [Communiqué](#) of 20.07.2020, Mr Campinos announced the launch of a Working Group (WG) to discuss a proposal reform on the Education and Childcare allowances and revealed the initial proposal for the first time. The decision to launch such a debate during the Covid-19 pandemic and addition during the school holidays proved to be unfortunate as it triggered strong reactions from staff and an immense level of stress among those negatively affected.
2. Mr Campinos acknowledged the *“high level of staff interest, with over 3200 clicks in the first few days since publishing”* (see [Communiqué](#) of 30.07.2020) and decided to postpone the presentation of the document to the Administrative Council from December 2020 to June 2021 and the implementation from the year 2021/2022 to the year 2022/2023.
3. Contrary to this commitment, the implementation will start from the school year 2021/2022 (§42) with transitional measures which are either unclear or incomplete.

WG meetings

4. The document (§30) pretends that *“early and regular discussions took place with the staff representation from July 2020, including extensive technical discussions within a dedicated working group (WG). More than **twelve meetings** took place in different forums (for example, with staff committees and unions). Staff were kept informed about the progress of discussions at working level and regarding project advancements.”*
5. Pretending that unions were consulted is a misrepresentation of the truth. The trade union SUEPO representing the largest amount of staff members requested to discuss the terms of the reform but Mr Campinos rejected the invitation (see the reply [letter](#) of Mr Campinos of 31.08.2020). Only the other union, solely based in The Hague, could therefore have been consulted. By ignoring his largest social partner, Mr Campinos shows again that he has no genuine interest in reaching an agreement on union recognition at the EPO.
6. The WG met only in ViCos which proved that it was difficult to hold a debate on sensitive and emotional topics.
7. The whole reform proposal was never presented to the WG in its entirety. Only partial PowerPoint presentations were made and never communicated by the administration to staff. Contrary to what the documents states (§32), there were revisions of parts of the reform but no extensive consultation. The necessary raw data were not given but only aggregated. The proposals of the staff representation on site specifics was not properly addressed. The

requested details on indirect costs were never provided. No consideration was given to the proposals on siblings and unborn children of staff currently in place, despite the Office mentioned in an intranet [announcement](#) that it would consider siblings, thus creating expectations for the staff. Last, but not least, not a single point in the counter-proposal from the staff representation was taken on board.

8. The minutes of the meetings of the working group are missing in GCC/DOC 2/2021. Not even a summary of the discussions is provided. Statistical data provided to the working group is not available in the GCC.

No legal analysis and an incomplete and biased benchmark

9. The document mentions (§8) *“an in-depth analysis of the current schemes was undertaken from a legal, financial, social and operational perspective.”* No legal and social analysis was ever shared with the Working Group. This raises the question as to whether it was indeed performed. Further, in an intranet [announcement](#) in November of 2020, it was stated that *“Several colleagues raised concerns over higher young childcare costs in The Hague. After an analysis of the local childcare market, the Office acknowledges this site-specific cost difference”*, which further supports that the reform was initiated without any real understanding of the education and childcare situation in all PoEs.
10. A benchmark analysis (§8, 12 and 13) of the EPO against other International Organisations (IOs) was shared, but it was incomplete. Comparable organisations such as EUMETSTAT and the Council of Europe were not mentioned.
11. The vague interpretations made in the document *“Several organisations provide benefits only as of compulsory education age, whilst others offer their staff a lower flat-rate amount than the EPO. Only one of the organisations identified uses the same approach as the EPO. [...] other IOs can be seen reimbursing direct education costs at a lower rate.”* are definitely a smokescreen aimed at hiding the fact the designers of the reform aim at lowering the standards at the EPO below that of the Coordinated Organisations (e.g. OECD,...) from which its Service Regulations originally stem.

No proper consultation of staff and the schools

12. The dedicated mailbox (§30) educationandchildcare@epo.org where staff could submit their comments proved to be a black hole from which the administration made a biased presentation ignoring the issues with respect to Diversity & Inclusion (e.g. after-school childcare is abolished for all). Following the advice of the staff representation, staff members had also forwarded their comments to their local staff committee. The comments proved to be far more alarming than the administration wanted to acknowledge (see the [announcement](#) of the Local Staff Committee The Hague of 14.10.2020).
13. The document (§31) remains vague about the consultation and information exchanged with *“certain schools”*. The meetings were conducted solely with members of management and without any staff representative. The outcome of these meetings was never communicated by management to the staff representation. As a matter of fact, the schools were not properly informed that after-school childcare would not be covered anymore.. None of the International Schools in Munich, Berlin and Vienna were given any information. This is particularly a concern for Vienna where there are no other schools giving access to the International Baccalauréat/European Baccalauréat other than the international ones.

No consultation of the Pensioners' Association

14. The President and the Pensioner's Association have entered into a formal agreement dated 1 August 2006 on the rights and obligations of each party. It follows from this agreement that there is a legal obligation to consult the Pensioner's Association prior to any changes of the rules that may affect them. The education and childcare allowance reform is such a change. The CSC members of the GCC are not aware of any such consultation between the President and the Pensioners' Association on the reform. GCC/DOC 2/2021 is silent thereon. No result or summary of a such a meeting is present in the document.

Only one GCC meeting

15. In a letter dated 16.04.2021 ([sc21049cl](#)), the Central Staff Committee (CSC) noted that the document was tabled **for consultation** in the GCC and recalled that in the past, reforms that profoundly affected staff were first distributed "for information", followed by a final consultation before submission to the bodies of the Administrative Council (e.g. the New Career System reform). This two-step approach would enable to give due consideration to the observations and comments made by the GCC members at the first meeting.
16. In his reply of 22.04.2021, Mr Campinos rejected this approach and argued that submitting for consultation "*logically reflects the level of maturity of the discussions on the topic*". Mr Campinos never answered the CSC letter of 09.04.2021 ([sc21047cl](#)) requesting to amend Article 71 ServRegs exclusively for the purpose of extending the education benefits for the post-secondary to employees who are nationals of the country where they serve in the next school year 2021-2022, and to adjourn the reform of the Education and Childcare Allowance, until the present crisis is over and proper and fruitful negotiations can take place.
17. The GCC meeting originally planned on 29.04.2021 was postponed to 04.05.2021 at 15.00h. On 04.05.2021, at 14.36h (namely 24 minutes before the meeting) the Local Staff Committee The Hague received a letter from Mr Campinos stating that: "*the Administrative Council needs to be submitted a complete and financially sound and balanced reform package. Any proposal not meeting these requirements is not deemed realistic.*" The letter was only communicated to the members of the GCC in The Hague. Furthermore, this statement showed that, even before the GCC meeting started, Mr Campinos was already in the mindset to reject all the counter-proposals on the table and considered financial considerations as predominant over all the others.

No impact study

18. Back in October 2020, ([sc20152cp](#)), the Central Staff Committee (CSC) reiterated its request for impact studies (on financial and psychosocial risks). Such studies would include a survey among staff asking how the reform affects them and how they intend to make use of the new scheme. At the time, Mr Campinos replied that an impact study would be only possible when the draft proposal would be in an advanced stage. No such study ever took place contrary to the past practice of the Office.
19. In 1984, when Article 120a was amended ([CA/75/84](#), [CA/D 13/84](#)) in view of adding coverage for pre-school to restore equal treatment among staff in all three other places of employment than Munich, the General Advisory Committee (predecessor of the General Consultative Committee) requested ([CA/88/84](#), page 2) a survey to be conducted in order to determine the estimated annual cost of the proposed amendment. In 2021, Mr Campinos now proposes to completely abolish Article 120a on the alleged same basis of "equal treatment" without even performing a survey among staff. To revert a decision, one should

expect the same process to be carried out. **Why was Mr Campinos not advised by his services to run a survey?**

ON THE SUBSTANCE

Allowance vs Benefit

20. An employer may offer a variety of benefits to employees such as annual leave, insurances (e.g. health, long-term care) and participation in a retirement plan (e.g. pension). As for allowances, they are a type of benefit. They are an amount of money you give to employees for a certain purpose. Allowances are always benefits but benefits are not always allowances.
21. The document to be presented to Administrative Council (CA/7/21) is titled: "Education and Childcare Benefits reform". By using the term benefits, the document aims at blurring the current purpose of the Education and Childcare allowances.

The present schemes

22. Currently,
- The Childcare allowance (Article 70a ServRegs) is granted to employees entitled to the dependant's allowance for each dependent child within the meaning of Article 69 regularly making use of a childcare facility recognised by the Office.
 - The Education allowance (Article 71 ServRegs) is granted to employees (with the exception of most of the nationals) in respect of each dependent child regularly attending an educational establishment on a full-time basis.
 - A European School of Type I and free of charge for all staff can only be found in Munich.
 - The payment of school fees (Article 120a ServRegs) is granted to employees unable to have their child educated at a European School for reasons beyond their control.

"Mostly reserved for non-nationals? No"

23. GCC/DOC 2/2021 (§6, i)) misleads the inattentive reader by mentioning "an education allowance mostly reserved for non-nationals" without being explicit about their eligibility in §6, ii) and iii) as if nationals were excluded from any allowance and that they were not offered any alternative:
24. Nationals are entitled to:
- childcare allowance (Article 70a ServRegs)
 - education free of charge in the European School of Munich (pre-school, primary and secondary).
 - to the payment of school fees (Article 120a ServRegs) in The Hague, Berlin and Vienna (pre-school, primary, secondary)
25. Nationals are **not** entitled to (exception in Article 71 ServRegs):
- in Munich to reimbursement of any other private school than the European School,

- an allowance for post-secondary studies.

Which different treatment can nationals therefore bring forward?

1. An issue of freedom of choice arising solely in Munich for pre-school, primary and secondary (e.g. a German national is not entitled in Munich to reimbursement of the French school, but only to cost-free education in the European School).
2. A lack of entitlement for post-secondary studies arises in all sites.

Past litigation

26. The EPO always opposed an extension of Article 71 ServRegs to nationals, who thus had to file complaints supported by SUEPO. The cases were lost before the Tribunal (Judgment [2870](#)). The complaint was filed by German colleagues working at the EPO whose children variously studied in Germany, France, Austria and United Kingdom. In their complaint, they referred to the [judgment](#) of the Court of First Instance of the European Communities in support of their argument (Astrid Hirsch and Others vs European Central Bank (ECB) of 8 January 2003).
27. At the ECB, payment of the allowance is tied to the staff member receiving an expatriation allowance. Since at the ECB (and also to an extent at the EPO) the expatriation allowance is, in some cases, payable to nationals of the country in which the ECB was located and, in some cases, is not payable to non-nationals, it was found that this was not a suitable criteria for determining who should receive the allowance and who not. However, at the EPO, payment of the allowance is linked solely to nationality, and not to payment of the expatriation allowance. Accordingly, the Tribunal found that the ECB case law was not particularly relevant.
28. The EPO arguments are worth reading in view of the proposed reform and the communication of Mr Campinos on “fairness”:

“The EPO denies that it has breached the principle of equal treatment and submits that the different treatment of nationals and non-nationals under Article 71 of the Service Regulations is justified in light of the purpose of that article, which is to help expatriate employees provide their children with an education in their country of origin or in an international school system in order to maintain contacts with the country of origin and to facilitate their children’s subsequent return to their country of origin for the purposes of study or employment. Furthermore, the education allowance is not intended to offer financial support to all employees for the financing of their children’s education but rather to compensate employees who, as non-nationals, are generally exposed to higher educational expenses for their children.” (page 6)

“the EPO argues that it is correct in its “presumption [...] that expatriate employees have strong ties with their country of origin in terms of their mother tongue and are therefore often obliged to send their children to international schools or to institutes of further education in their country of origin” (page 10)

29. The Tribunal’s conclusion was as follows:

“An international organisation such as the EPO, with a large workforce composed of many different nationalities, is entitled to proceed by reference to a rule applicable to all non-nationals provided that the rule is appropriate and adapted to their general

circumstances. And that is so even if its application in individual cases is less than perfect. Article 71 of the Service Regulations is appropriate and adapted to the general circumstances of the children of non-nationals.” (page 14)

30. As too often with the Tribunal, this judgment of 2010 was a major disappointment for German nationals. Now, in 2021, Mr Campinos has decided to re-open a case which has the force of *res judicata* and announcing the following aim:

*“The new scheme will aim to **redistribute benefits** among more staff members in a **more harmonised manner**” (see [Communiqué](#) of 24.07.2020)*

31. The choice is therefore to shift from an allowance scheme to a benefit scheme namely regardless of the original purposes confirmed by the Tribunal. An organisation may adopt such an approach but as long as it does not contravene the legitimate expectations of those benefitting from the scheme so far. Indeed, the beneficiaries expected that the Office would maintain a scheme which is appropriate for them and take into account their different educational needs.
32. The educational needs of non-nationals may differ from those of nationals. Depending upon their situation, non-nationals may be faced with a cultural and linguistic burden preventing them from making easily use of the public school system. This is particularly the case for instance in The Hague where the Dutch language is not an EPO language and adds on top of three official languages. Non-nationals under temporary contracts of up to 10 years are even more unlikely to make use the public school system in order to guarantee a successful repatriation in case their contract is terminated.
33. The document (§22 to 24) justifies the reform by stating that *“[O]nly 29% of non-local staff’s children, who benefit from the education allowance, are currently pursuing higher education in the country of origin of their parents.”* The question has already been ruled by the Tribunal (Judgment [2870](#)):

“As already pointed out by reference to Judgment 2638, the critical difference is between “officials serving in a foreign country and those working in a country where they normally have their home”. Having children educated in their mother tongue does not necessarily eliminate the disadvantages of being brought up in a country that is not their home. It may well be that, for this reason, the children of some non-nationals cannot readily pursue post-secondary studies in their own country. In such circumstances, an allowance that enables them to receive post-secondary education in a third country is properly seen as appropriate and adapted to their different educational needs. Whether or not that is so in every case involving post-secondary education in a third country raises the question whether the EPO is entitled to rely on “presumptions”. (page 14)

34. The argumentation of management is therefore outdated. A proper assessment of the modern situation of today would be the percentage of children who, regardless of nationality, study in a country other than the country of origin of their parents. This percentage would show how many children need the International/European Baccalauréat which is the only option which offers access to universities all over Europe.
35. By focusing on post-secondary studies, the document misses the point that the problem of guaranteeing international education (e.g. for job mobility of the parents) arise before, at the compulsory age of education. The present reform makes this impossible in Vienna where International Schools will become unaffordable (see **ANNEX A**, page 2).

Abolishment of the Childcare allowance (0-12y old): Young Child allowance (0-3y old) without any after-school childcare

36. Names count. The Young Child allowance does not mention the term “Childcare” anymore because a “universal lump sum” of 350 € will be granted to employees regardless of attendance of a childcare facility only from the age of 0-3y. This confirms the shift from an allowance scheme to a benefit scheme. The lump sum may be doubled to reach a maximum amount of 700 € when the direct costs of an attended facility exceed this amount.

Breach of trust and legitimate expectations

37. It is only after 4 months since the start of the WG, that management finally realized ([Communiqué](#) of 12.11.2020) that the costs of childcare facilities in The Hague were very high (e.g. 2.200 €) and started to acknowledge the existence of site specifics without properly addressing them. The proposed double lump sum remains insufficient. It won't cover the costs of those making use of childcare facility and they will receive less than with the former scheme (e.g. -400 €).
38. A ceiling effect is introduced whereas the present scheme defining percentages according to grade (present Article 70a(6)) was mitigating it and properly taking into account site-specifics. **The move to a “universal lump sum” introduces distortions and unequal treatment among sites and job grades.**
39. The abolishment of the Childcare allowance from the age of 4-12y (after-school childcare) is indefensible and comes in blatant breach with the legitimate expectations.
40. The document pretends that such costs will be covered with under the existing lump sum of present Article 71(6)(b) ServRegs for indirect costs (§36) now fixed at 112 € only (it is not a percentage of the dependent child allowance per country anymore). This lump sum does not come as an addition neither for staff under Article 71 ServRegs nor for staff under Article 120a ServRegs.
41. Not only will the amount of the lump sum be low compared to the reimbursements under the present scheme (e.g. 266 € out of the 540 € were reimbursed for “Ruf und Familie” in the ESM and 354 € out of 1.180 € for after-school care in The Hague) but it is now also supposed to cover an extensive list of other expenses besides after-school care (§37): school transportation, exams fees, school trips, private tuition and books. It is already clear that the lump-sum will be far from sufficient. Why could exam fees and books be now considered to be indirect costs as of July 2021?

Lack of compliance with the D&I policy and breach of freedom of choice

42. Making childcare more expensive for families is contradictory to the EPO commitment for Diversity & Inclusion. It is particularly damaging for lower grades and newcomers (and even more so in The Hague) hired under worse conditions and who will have to decide that one of the parents (mainly women) will have to stay at home due to the high childcare costs to be borne by the family. In addition, the provision of a lump sum rather than a percentage of the costs creates motivation for part-time working for the main care-giver, which is most often the mother.

Breach of duty of care and undue shift of responsibility

43. The document mentions (§35) that subsidies paid by third parties to support parents with childcare will not be deducted from the lump sum. The Office is therefore shifting the responsibility on staff when it comes to dealing with third-parties in case of overlaps between the EPO allowances and subsidies paid by third parties.
44. For instance, until now, EPO staff in Munich could make use of the Bavarian Familiengeld. This was possible because the Childcare allowance was defined for the age 0-12y and linked to attendance of a facility. The newly defined Young Child allowance limited to the age 0-3 y and not linked to attendance of a facility now overlaps with the Bavarian Familiengeld. Now EPO staff will need to cancel any receipt of the Bavarian Familiengeld or they might run into difficulties with the Bavarian authorities.
45. Similarly, some EPO staff in the Hague are eligible to request for reimbursement of some of the costs for childcare from the Dutch tax authorities (Kinderopvangtoeslag - KOT). However, due to the language barrier (applications must be made in Dutch), lack of support or information from the EPO HR services, misconceptions about eligibility criteria regarding employees of international organisations, and significant issues with the Dutch tax authorities wrongly demanding repayment of the payments plus 5% interests, many colleagues have avoided or ceased to request this reimbursement.
46. Furthermore, in November 2019 the “[KOT affaire](#)” was made public. The [media](#) discovered that during the last 15 years especially families with foreign sounding names have been unjustifiably asked to pay back KOT amounts received up to 5 years before. The “KOT affaire” was a huge scandal in The Netherlands and lead to the government of Mark Rutte stepping down in mid-January 2021.
47. The significant reduction in the allowance from the EPO for the creche, and abolishment of the afterschool childcare allowance will now necessitate that colleagues apply for KOT, although all of the aforementioned issues remain.
48. Such consequences are not detailed in the reform. It is not only unwise from a financial point of view for the Office but it also shows no willingness to duly take into account site specifics. Finally, the Office is breaching its duty of care when letting staff alone and not properly informed of their coming situation vis-à-vis the local authorities.

Lack of clarity and transparency: “direct costs?”, “regularly?”

49. Present Article 70a(4) provided a clear definition of direct costs and miscellaneous costs:

“Direct costs are defined as registration and general costs as charged and invoiced by the childcare facility and based on a contractual agreement recognised by the Office. Miscellaneous costs such as for clothing, nappies, meals, materials, excursions, courses and the like are not covered.”
50. The deletion of this definition introduces a lack of transparency and clarity, and raises doubts as to the motives behind it. Which costs will the Office interpret as direct costs in the end?
51. New Article 70a(2) deletes up to 1 month of childcare allowance and replaces it by 1 month of education allowance. As the direct costs in a childcare facility or in the pre-school of an International School is not clearly defined, the consequences of the change are unclear.

52. Present Article 70a(7) mentions that payment of the allowance shall be made on production of supporting documents. The deletion is inconsistent with §34, *“the doubled amount will require evidence of direct costs”*.
53. New Article 70a(3)(i) imposes that the *“[t]he child concerned regularly attends a recognised childcare facility”* without detailing what regularly means? Would it concern days per week, hours per day and what happens if the child falls sick?

Education allowance (4y and above, up to finalisation of secondary school)

54. Currently, three parallel schemes exist:

- The Education allowance (Article 71 ServRegs) is granted to employees (with the exception of most of nationals) in respect of each dependent child regularly attending an educational establishment on a full-time basis.
- A European School of Type I and free of charge for all staff can only be found in Munich.
- The payment of school fees (Article 120a ServRegs) is granted to employees unable to have their child educated at a European School for reasons beyond their control.

The original purpose of payment of school fees under Article 120a ServRegs

55. The Service Regulations of the Office and in particular the Education allowance (Article 71 ServRegs) stems from the regulations of the Coordinated Organisations since its creation in 1977. Back in 1979, discussions took place among the delegations of the Administrative Council ([CA/80/79](#)) because deficiencies were identified:

*“The education allowance payable in such cases Art. 71 of the ServRegs is not always sufficient to cover fees charged by the schools. In **The Hague** at the moment this applies in the case of the British, the French and the American School, while the amounts granted under Art. 71 of the ServRegs remain – so far – sufficient for the fees charged by the German School. Corresponding problems may arise in the future at the **Berlin sub-office.**”*

56. At the time, delegations of the Administrative Council supported this view ([CA/PV 7/79](#)):

“school attendance costs at The Hague were discouraging candidates from accepting appointments in that city”.

57. The Office concluded:

“In order to solve this problem the Office in line with the Interim Committee’s considerations regarding equal treatment for the employees concerned – that the Office, on request, pay unavoidable costs of schooling in full in the cases described, but only for attendance at international schools whose level corresponds to that of the European Schools and which are in the immediate area branch of the Office concerned and are run on a non-commercial basis.”

58. On 6 June 1980, the Administrative Council decided to introduce Article 120a ServRegs ([CA/D 6/80](#))

“where an employee is unable to have his child educated at a European School for reasons beyond his control, the Office shall on request pay the fees charged by an international school for educating the child. [...] only in the case of schools whose level of education corresponds to that of a European School and which are in the immediate district of a branch of the Office and are not run on a profit-making basis.”

59. In practice, **Article 120a was applied in The Hague, Berlin and Vienna** and for a few exceptions only in Munich because the site already had a European School of Type I.

Article 120a ServRegs was applied regardless of nationality

60. In 2002, the Administrative Council recognised the international character of the Office and **extended Article 120a to nationals** and staff non eligible to the expatriation allowance ([CA/D 10/02](#)) under the following grounds:

“cases have been drawn to the attention of the administration, of employees (not serving in Munich), who although they have the nationality of the country in which they serve, due to special circumstances (parents, upbringing, marriage etc) have a native language different from the official language(s) of that country.

61. The proposed reform document avoids to mention the original purpose of Article 120a ServRegs and that it was applied **over almost 20 years regardless of nationality** for reasons of equal treatment, that same basis that Mr Campinos is using to abolish it.

Ceilings of Article 71 ServRegs are less favourable than in the Coordinated Organisations

62. The document (§12, iii)) states that *“no other IO offers a benefit comparable to the reimbursement of the fees charged by schools under Article 120a”* but carefully avoids to mention that the only alternative which will remain, Article 71 ServRegs will define ceilings for reimbursement below that of the Coordinated Organisations from which the EPO originally stems from.
63. Instead of giving the full overview, the document is just trying to make a misrepresentation of the facts and to create polemics. A blatant example is §18, the selected extreme case of *“certain employees can benefit from up to €8.000 per annum, whereas others receive no benefit”* with the addition of *“despite the fact that these costs are borne by all parents.”* which is a pure invention. If there were abuses, it is the duty of the Office to take care of them and in a proportional way.
64. Another example is (§17) that *“EPO staff with children attending fee-paying schools under Article 120a receive reimbursements up to 25.900 € [...] which is more than twice the education allowance ceiling (€11.158/year)”*. Such costs were incurred because there was no equivalent alternative to the ESM and they must be compared to the real costs of the latter with national subsidies and which are way above the ceilings.

Shifting the burden of financial predictability solely on staff

65. The document (§27) pretends that the *“pricing of international schools [...] escape[s] the EPO’s control”* and that the absence of ceilings [...] under Article 120a ServRegs complicates the predictability of the mid- and long-term financial envelope”

66. This line of argumentation reminds strongly of the new salary adjustment procedure which resulted in a massive cut in staff's purchasing power. If the costs above the ceilings of Article 71 ServRegs lack predictability, why shift the whole burden on staff? Alternatives such as percentages depending on grade for instance were not considered.

No reference school in Berlin and Vienna – No freedom of choice

67. It is only late in the consultation procedure ([Communiqué](#) of 16.03.2021) that the Office realized that the ceilings did not cover any of the International Schools in Vienna and only a few in Berlin and decided to raise them. **Why was Mr Campinos not advised earlier by his services?**

68. The document (§37) acknowledges that site specifics were necessary *“to ensure adequate support for all staff and in view of the availability of the educational institutions on site, higher ceilings for Vienna and Berlin were proposed”* However, there is no justification as to how the ceilings were chosen, leading to the suspicion that they were determined arbitrarily.

69. Despite these increased ceilings none of the International Schools in Vienna will be fully covered (see **ANNEX A**, page 2), while still some international schools in Berlin remain unaffordable. **Why was at least one international reference school not defined for Vienna, for which the direct costs would be fully covered?**

70. Many of the Vienna staff members have posts in Job Group 6, i.e. often they belong to the lower grades. For them, international schools will become unaffordable, especially if they want to allow an international education to more than one of their children. **How can this be compatible with the alleged aim of equal treatment and “freedom of choice”?**

The European School in The Hague – a reference school?

71. The European School The Hague (ESH) and the European School Munich (ESM) are currently treated differently.

- The ESM is a European School of Type I provided free of charge for all staff in Munich: it is an official education establishment set up jointly by the governments of the EU Member States.
- The ESH is a European School of Type II reimbursed under Article 120a ServRegs: it remains a school under national jurisdiction and financing.

72. The document (§19) remains silent on these differences and does not provide any analysis, thereby giving the suspicion that the intended goal was to justify the abolishment of Article 120a ServRegs: *“ESH should no longer be exceptionally categorized as a fee-paying international school but as a European School.”*

73. The Office claims that *“[the ESH] now offers sufficient assurances to be considered a fully-fledged European School (ES) [...] and offers since 2019, the European Baccalaureate”*. It is a bit hasty to trumpet the success of a school after only one session of the European Baccalaureate...

74. The timing for advertising the qualities of the ESH proves to be unfortunate. The ESH currently has (financial) difficulties which even management acknowledged after the last meeting of the Working Group (VP4 [Communiqué](#) of 21.04.201):

“The European School in The Hague (ESH) is also being affected by this crisis and, a few months ago ESH parents were informed of the primary school's financial deficit for 2020, mainly due to a decrease in the number of pupil registrations and early departures [...] the Office fully understands parents' concerns”

75. We actually hear that 20% of the primary teachers are to be laid off, that 1 M€ have disappeared and that the European Anti-Fraud Office (OLAF) is considering an investigation. **Why is the document silent on this and why does Mr Campinos not properly inform the delegations in the Administrative Council?**

Abolishment of the education allowance supplement

76. Presently, “[p]ermanent employees who are paid the expatriation allowance and who are not in receipt of an education allowance for a dependent child shall receive, for that child, a supplement to their expatriation allowance” (Article 71(5) ServRegs). The document (§37) announced that it will be abolished.
77. The abolishment of the education allowance supplement comes as a double penalty for expatriates in The Hague, Berlin and Vienna who lose the reimbursement of indirect costs foreseen in Article 120a ServRegs and are now solely entitled to the 112 € lump sum for indirect costs which only hardly covers the loss of the education allowance supplement.

Lack of clarity and transparency: “direct costs?”, “regularly?”, “once in a given period?”

78. Amended Article 71(1) limits payment of the education allowance for dependent children “regularly attending an educational establishment on a full-time basis” What do regularly and full-time means? Does it mean that pre-school from 4 to 6y old only in the morning will not be covered?
79. Newly introduced Article 71(3) defines that “[w]here the education is discontinued before the end of the academic year concerned, the amounts and ceilings of the allowance are reduced on pro rata basis” Which problem does the administration want to solve? Were there many cases? Present Article 71(11) was more limiting “Except in case of force majeure [...] permanently discontinued before the end of the first term”.
80. Newly introduced Article 71(4) defines that “[p]ayment of the expenses [...] will occur once in a given period”. Does that mean that the payment could be made only at the end of the academic year and staff has to pay the yearly school fees in advance?
81. Deleted Article 71(5)(a) provided clear definitions of direct costs and miscellaneous costs. EPO staff can only rely on the examples given on §37 of the document. Why were examination fees moved from direct costs to indirect costs? Will indirect costs of the European Schools also be invoiced to the parents (e.g. exam fees, the ESM bus)?
82. Newly introduced Article 71(5) defines a threshold of 500 € for the reimbursement. Why should it now penalise those making use of public establishments with low costs?
83. The deletion of Article 71(9) defining deductions of scholarships and grants will lead to issues with third parties which staff will have to solve by themselves.

84. The deletion of Article 71(10) is wrong because the production of documents will still be necessary to justify whether the ceilings were reached.
85. The deletion of Article 71(12) now leaves staff in doubt as to when they should file the requests for reimbursement.

Education allowance (post-secondary)

86. Currently, a lack of entitlement for post-secondary studies arises in all sites for nationals. The EPO always opposed an extension of Article 71 ServRegs to nationals, who thus had to file the complaints supported by SUEPO. The cases were lost before the Tribunal (Judgment [2870](#)).
87. Now, the Office has revised its position. However, the inclusion will be at the expense of the abolishment of Article 120a ServRegs from which all EPO staff including nationals (since 2002) benefitted in The Hague, Berlin and Vienna.
88. In accordance with the support expressed to nationals already (see [here](#)), the Central Staff Committee (CSC) submitted a [proposal](#) to Mr Campinos on 09.04.2021 “*for the purpose of extending the education benefits for the post-secondary education to employees who are nationals of the country where they serve in the next school year 2021-2022*”. This would have allowed to give more time to discuss the remaining deficiencies in the reform. Mr Campinos never reacted to this proposal.

Abolishment of a dependent child allowance per country of study

89. Presently, post-secondary studies are reimbursed in the amount of 70% of direct costs up to a ceiling of 2.5 x annual DCA, Dependent Child Allowance, in the country of study. The table (**ANNEX B**) shows how the dependent child allowance varies per country.
90. The proposed reform will now set the ceiling at a fixed amount with the dependent child allowance set at the rates applied in the Netherlands (specifically 371,93 € from the scale rates of 01.07.2019) (§52). The document gives no explanation why the Netherlands is chosen as a reference, thereby raising doubts as to motives behind the change.
 - Among the countries below the NL DCA are currently Portugal currently at 280,76 €, Spain at 307,72 € and UK at 307,80 €.
 - Among the countries above the NL DCA are currently Bulgaria at 383 €, Monaco at 393,72 €, Sweden at 403,61 €, Norway at 417 €, Denmark 442,79 €, and worse, Switzerland at 580,20 € and Lichtenstein also at 580,20 €.
91. A system based on a DCA per country allowed the ceilings to be adapted to the costs of living of the country of study. **The abolishment of this system by taking an arbitrary reference will introduce distortions in contradiction with the alleged aim of equal treatment announced by Mr Campinos.**

Transitional measures

92. The Office concluded the WG in the [Communiqué](#) of 13.04.2021 by announcing that: “*The reform aims to benefit all EPO parents and their children*”. The Office already showed with the Financial Study 2019 that it could confuse assets and liabilities. Now the Office confuses benefits and losses. **If there were no losses and only benefits, why would transitional measures be necessary then?**

Transitional measures should be in the Service Regulations

93. The document defines an extensive list of transitional measures without detailing whether they would be introduced in the Service Regulations or simply in a Circular. A change in the Service Regulations requires a vote in the Administrative Council while a change in a Circular only requires the decision of the President. If the transitional measures were to be introduced only in a Circular, EPO staff would be left directly at the mercy of a change of mind of Mr Campinos or one of his successors.
94. Present Article 71 ServRegs defines in a section V. interim measures when amendments to the scheme were introduced in 1997 ([CA/D 4/97](#)). We expect the Office to use this same section for the transitional measures of the present reform.

Breach of legitimate expectations

95. In order to respect legitimate expectations, all EPO staff should be free to remain in the present system indefinitely or to opt in for each child separately to the new scheme. Such an approach would be in line with the alleged aim of simplifying the scheme. Unfortunately, the Office chooses to define a complicated set of transitional measures with many pitfalls. The transitional measures do not apply to all employees in the same way in contradiction to the alleged aim of equal treatment of the reform.
96. Article 17(2) makes the decision to opt irrevocable and can be an issue for an employee with a child in an International School while his younger sibling is staying at home.

Article 17(3) is a blank check given to the President who “*may take any appropriate measure to ensure a smooth transition to the new scheme*”.

97. Article 18 limits entitlement to the transitional measures of the childcare allowance to
- only employees already making use of it, and
 - only for their children making use of it.

This will come as a major disappointment for employees currently caring for their children at home before registering them in a childcare facility and to employees who are expecting children (unborn children).

98. Article 19 limits the reimbursement of miscellaneous costs (namely all other expenses connected with education, such as expenses for board and lodging, books, private tuition and daily travel) to **one year only**.
99. Article 20 limits entitlement to the transitional measures of Article 120a ServRegs to:
- employees already making use of it and for their kids making use of it,
 - any employee for the kids for which they would have been entitled for the first time to the benefit of Article 120a ServRegs (§45 of the document is even more limiting “for their first year of school”) for the academic year 2022/2023,

- and only if the child does not change school thereafter.

Again, this will come as a major disappointment for employees who are expecting children (unborn children) or will have siblings with different entitlement (e.g. elder ones might be forced to leave the International School if the younger one is not entitled). Binding the transitional measures to a specific school is absurd and in contradiction with the principle of freedom of choice of the reform. It is even a breach of the duty of care and an additional punishment if the child was forced to leave the school for reasons beyond his control (e.g. mobbing). Limiting entitlement to the first year of school unduly penalises employees who decided to put their children in the public school system for integration or language reasons (e.g. it is a common practice in The Hague in order to learn Dutch) and to make use of an International School only later. It goes again against the principle of freedom of choice.

100. Article 21 limits entitlement to the transitional measures for boarding schools by binding it not only to the school but also to the boarding in the school. It is yet another criteria against the principle of freedom of choice.

101. Article 22 limits entitlement to the transitional measures for post-secondary education in a country with a dependent child allowance higher than the NL to:

- only employees already making use of it, and
- only for their kids making use of it, and
- for 1 year only

For instance, a student pursuing his studies in a country like Switzerland will see his reimbursements cut right in the middle of his university degree.

Financial implications

The Office reduces the overall budget

102. The document (§54) pretends that “[t]he education and childcare benefits reform will be cost-neutral once fully implemented”. Interestingly, the document (§58) contradicts itself by showing the opposite. The budget will drop from 74.5 m€ to 70.4 m€ resulting in **savings of -4.1 M€**.

103. The transitional measures are foreseen to cost 62 m€ over 15 years, they will cost 8.5 m€ for the first year (**ANNEX C**, page 8). Therefore, Mr Campinos **only needed 4.4 M€** to make the reform to the benefit of all staff without anyone being negatively affected. **Why does Mr Campinos consider that all staff and their children do not deserve to be rewarded while the Office is continuing to make cash surpluses of over 310 M€ per year?**

The ceilings and lump sums will lag behind the evolution of the costs.

104. Article 71 ServRegs, ANNEX III mentions that “[t]he amounts relating to the Young Child allowance and the Education allowance will be adjusted by applying the arithmetic average rate of annual salary adjustment for Austria, Germany and the Netherlands to those in place”.

105. An arithmetic average will obviously cause distortions among the countries of studies. It is even more problematic when Mr Campinos capped the salary adjustment procedure at

Eurozone inflation + 0.2% and already proved from its first year of application that it causes a loss of purchasing power. The amounts of reimbursement will inevitably lag behind the evolution of the costs of the schools.

106. Article 71 ServRegs, ANNEX IV mentions that “[t]hese amounts will be reviewed regularly to take into account the evolution of costs related to childcare and education in the respective duty stations.”
107. Without any commitment as to when and how it will take place, we sincerely doubt that the administration will solve the problem.

Conclusion

Currently, nationals can bring forward the following different treatment:

1. An issue of freedom of choice arising solely in Munich for pre-school, primary and secondary (e.g. a German national is not entitled in Munich to reimbursement of the French school, but only to cost-free education in the European School).
2. A lack of entitlement for post-secondary studies only in all sites.

While proposing to address the above, the reform foresees an unjustified reduction of the budget of -4.1 M€ (namely -2.000 € per child) and introduces a difference of treatment based on site (**ANNEX D**, **ANNEX A**, at the expense of The Hague, Berlin and Vienna) and job grades (the lower ones and newcomers).

An approach essentially based on fixed ceilings, lump-sums and saving costs solely for the purpose of saving costs is *per se* ill-designed and confuses equality with equity.

The CSC members of the GCC **protest** because the missing information mentioned above is material to the education and childcare allowance reform and necessary for having an informed opinion. The proper consultation of the GCC is frustrated by the absence of such information.

The CSC members of the GCC reiterate their **request to provide the missing information, so that a proper consultation can take place.**

Based on the available information, the CSC members of the GCC give a **negative** opinion on the document.

The CSC members of the GCC

06.05.2021

ANNEX A

European Patent Office

To the Members of the Working Group
on Education Allowance

Personalausschuss
Wien

Staff Committee
Vienna

Le Comité du Personnel
Vienne

Zeichen | Reference |
Référence
sc-202101.docx

Datum | Date | Date
14.04.2021

Impact of the Education Allowance Reform on Vienna

Dear Members of the Working Group on Education Allowance,

As emphasised by the Vienna members in the meetings of the Working Group, the offer to take into account the special situation of the Vienna site by means of a site-specific solution is very much welcomed. However, even if only considering the direct educational costs, the current proposal does not sufficiently address the negative impact on current and future Viennese colleagues. By trying to improve the situation for national employees, all Viennese colleagues are disadvantaged compared to the other locations.

We understand that the current reform aims at a fairer solution in relation to national employees. However, care should be taken not to create differences between groups of people who should be treated equally. In addition, our reflections are also guided by the general principle that all children of EPO employees should have the opportunity to acquire a European or International Baccalaureate (IB), irrespective of nationality, place of employment, Job group or grade.

European Patent Office
Rennweg 12
1030 Vienna
Austria

www.epo.org

The detailed calculation of fees for all International Schools in Vienna offering the IB shows, that the ceilings offered so far are not covering any of them. The amounts to be borne by the parents for direct educational costs for each of their children are unfortunately still very high and in fact too high for many colleagues, especially in the lower grades.

International schools Vienna		VIS	DIS	AIS	AMADEUS
Total costs to be borne by parents from 1st grade until IB per child (for direct educational costs only)	1st year primary	€16.164,00	€16.311,50	€12.844,00	€14.539,00
	2nd to 4th year	€19.872,00	€29.824,50	€12.732,00	€21.597,00
	1st year secondary	€17.554,00	€21.768,00	€13.354,00	€20.036,00
	2nd to last year	€56.098,00	€107.786,00	€33.278,00	€88.872,00
Total costs to be borne by parents from 1st grade until IB per child		€109.688,00	€175.690,00	€72.208,00	€145.044,00
12 * G4/1 Yearly Net Income		€608.510,88	€608.510,88	€608.510,88	€608.510,88
G4/1 % of yearly net income per child over 12 years		18,03%	28,87%	11,87%	23,84%
12 * G10/1 Yearly Net Income		€1.157.675,04	€1.157.675,04	€1.157.675,04	€1.157.675,04
G10/1 % of yearly net income per child over 12 years		9,47%	15,18%	6,24%	12,53%

The following groups of staff are affected:

1. Current Vienna colleagues: For many colleagues, the education allowance has been a major aspect for accepting the job offer. Now, the Office, for the time being, does not intend to keep their promise to those colleagues, whose children will not be registered for any of the International schools for the school term 2022/23.
2. All colleagues that might want to work in and from Vienna in light of the future "New Normal", hopefully bringing a new agility and rotation between units, DGs and even sites. All colleagues who then work from Vienna and bring their families with them would also have to pay a large part of the school fees to continue their children's international education.
3. New recruits: The situation would be even worse with fixed-term contracts, but overall the situation is detrimental to the Office's policy of attracting talents.

What is the way forward? To avoid a new discrimination, one of the International schools which offers the IB should be chosen as a reference school for Vienna. This school should be offered to Viennese colleagues under the same conditions as those applied to the European School Munich, i.e. all direct educational costs should be borne by the Office.

We call on you to reconsider and revise the draft reform by including a viable solution for all Viennese employees.

Kind regards,



Martin Schaller

Chairman LSC Vienna

To all members of the WG Education Allowance Reform

.cc: President

.cc PD 54 (site manager)

.cc Vienna staff (after official publication of figures)

ANNEX B

ALLOWANCES expressed in absolute terms
ZULAGEN ausgedrückt in absoluten Zahlen
ALLOCATIONS et INDEMNITES exprimées en valeur absolue
01.07.2019

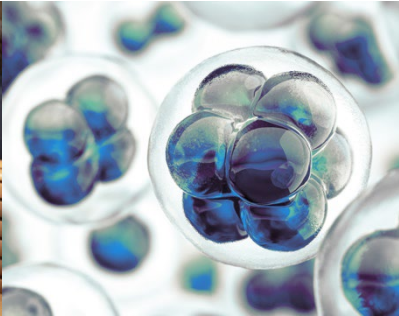
Country	Currency	Expat. Allowance Art 72(5)	Dependant's Allowances		Birth grant Art 85
			Art 69(6), 70	Art 69(11)	
AT	EUR	100,28	357,09	714,17	774,28
BE	EUR	95,18	338,92	677,85	734,89
CH	CHF	162,9	580,2	1160,4	1258,0
CY	EUR	74,08	263,76	527,53	571,92
DE	EUR	104,28	371,35	742,72	805,21
DK	DKK	926	3296	6594	7148
ES	EUR	86,42	307,72	615,45	667,24
FI	EUR	111,93	398,61	797,21	864,31
FR	EUR	110,56	393,72	787,44	853,73
GB	GBP	86,5	307,8	615,5	667,3
GR	EUR	77,16	274,77	549,54	595,78
IE	EUR	108,15	385,13	770,26	835,09
IT	EUR	89,11	317,30	634,61	688,01
LI	CHF	162,9	580,2	1160,4	1258,0
LU	EUR	95,18	338,91	677,85	734,89
MC	EUR	110,56	393,72	787,44	853,73
NL	EUR	104,44	371,93	743,86	806,47
PT	EUR	78,84	280,76	561,51	608,75
SE	SEK	1175	4179	8357	9061
SK	EUR	82,79	294,77	589,52	639,16
BG	BGN	108	383	767	832
CZ	CZK	2005	7139	14278	15480
EE	EUR	77,63	276,38	552,75	599,28
PL	PLN	289	1028	2056	2230
LT	EUR	71,31	253,63	507,26	550,04
IS	ISK	17004	60546	121090	131282
SI	EUR	79,71	283,81	567,63	615,40
HU	HUF	22189	79010	158018	171317
RO	RON	290	1032	2067	2240
TR	TRY	286,10	1018,84	2037,65	2209,12
LV	EUR	73,01	259,97	519,90	563,68
MT	EUR	83,83	298,48	596,96	647,19
NO	NOK	1267	4514	9029	9787
HR	HRK	586	2086	4171	4522
FYOM	MKD	3305	11768	23536	25517
SM	EUR	89,11	317,30	634,61	688,01
AL	ALL	7518	26772	53543	58050
RS	RSD	7148	25451	50902	55186

ANNEX C



Education and childcare benefits reform: YCA /Transitional measures (cont.)

WG meeting 30 November





Overview

- 1. Young Child Allowance: higher amount for TH**
- 2. Recap transitional measures school children: direct and indirect costs**



Financial envelope: current vs new schemes*

Current schemes	Number of children	Expenditure
Children 0-3 years	903	€3.6m
School children 4-17 years	5 592	€63.6m
Post-secondary up to 26 years	1 543	€7.3 m
Total 1: Total cost current schemes for active staff		€74.5m
Total 2: Total cost current schemes incl. pensioners		€76.6m



New schemes	Number of children	Expenditure
Children 0-3 years	903	€4.9m
School children 4-17 years	5 592	€55.5m
Post-secondary up to 26 years	1 543	€9.0m
Total 1: Total cost new schemes for active staff		€69.4m
Total 2: Total cost new schemes incl. pensioners		€72.0m

Change from current to new scheme (incl. higher YCA for TH) leads to **4.6m€ reduction** in overall envelope (incl. pensioners)

If a safety margin of 3.5% is applied to the reform measures, this would lead to additional budget of **+€2.5m: €74.5m**

*Data December 2019 and assuming same population and behaviour to have an absolute comparison of the two schemes.



Children 0-3 years

Financial envelope and transitional measures



- **Assessment of Out-of-the-pocket (OOP)* costs in TH:**
 - ✓ MU/VIE/BER: on average new scheme is more favourable as OOP costs **decrease** on average
 - ✓ TH: OOP costs **increase on average €3 100/p.a.** (from current €6 100 to future €9 200) for the 346 children age 0-3 in TH
- **Option** to neutralize increased gap in TH:
 - ✓ Increase YCA amount in TH to **€575** and keep **€346** at other sites
 - ✓ Increase of cost in TH: **+ €1.1m**

*OOP: Out-of-the-pocket costs = average costs borne by parents after financial support

→ Children 0-3 y/o - transitional measures

Children
0-3 y

	Children in total	Cost new scheme	Transition Year 1	Transition Year 2	Transition Year 3	Transition Year 4	Total transition costs
New scheme	540	€4.9m	€4.9m	€4.9m	€4.9m	€4.9m	n/a
Transitional measures	363	n/a	€0.5m	€0.2m	€0.1m	€0	€0.8m
Total costs	903	€4.9m	€5.4m	€5.1m	€5.0m	€4.9m	n/a

The transitional measures would apply to max. **363 children**:

- ✓ 165 of which with CCA + EAS* above YCA of €575 (The Hague), and
- ✓ 198 of which with CCA + EAS* above YCA of €346 (other sites)

Pros: up to 3 years transition, less litigation risk

Cons: €0.8m total transition costs

(*EAS will be suppressed as a benefit, however the EAS budget has been included in the YCA, i.e. €73 per month more)



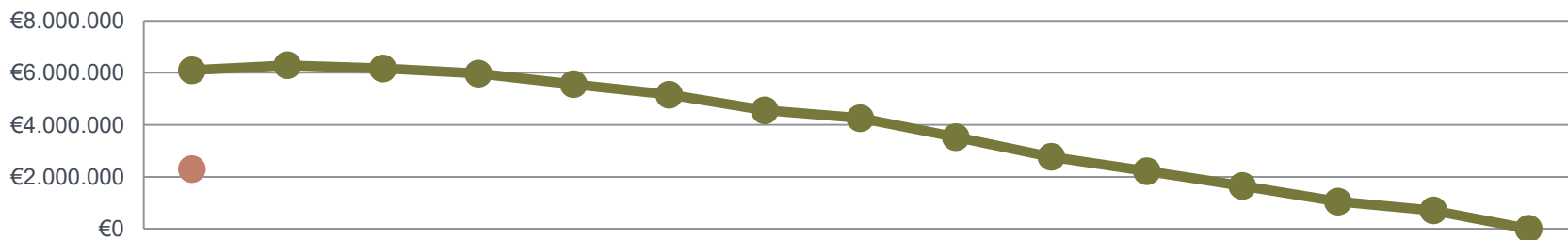
School children 4-17 years

Transitional measures for direct and indirect costs

→ Transitional measures – direct costs

Children
4-17 y

- ✓ Children of staff recruited prior to reform and enrolled on 30 June 2021 for school year 2021/22 in an international school under Art. 120a (with fees above new ceilings) would benefit from transitional measures for direct costs (=enrolment, tuition and capital fees) without application of new ceilings.
- ✓ Out of the 1 574 children in int. schools, **761 children** will benefit from transitional measures up to finalisation of **complete schooling**. In addition, around **41 additional children** are expected to register for their first year of preschool and will also benefit from TM – total costs €56.0m



	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
Direct	€6.1m	€6.3m	€6.2m	€6.0m	€5.6m	€5.2m	€4.6m	€4.3m	€3.5m	€2.8m	€2.2m	€1.7m	€1.1m	€0.7m	€0
Indirect	€2.4m	€0													

→ Transitional measures – Indirect costs

Children
4-17 y

Indirect costs

Indirect costs include expenses that are currently paid under EAS, CCA 4-12 y/o, bus fees and miscellaneous costs under Art. 120a. Under the current scheme the co-existing benefits are sometimes **cumulated**. In the new scheme these benefits will be suppressed and replaced by the lump sum.

Option for transitional measures

To smoothen the impact of the gap triggered by the suppression of indirect costs compared to €112/month:

- ✓ School children benefitting from indirect costs on 30 June 2021 (EAS, CCA 4-12, miscellaneous costs of international schools and bus fees) will be guaranteed **the actual amounts of indirect costs for 1 year** unless the new lump sum (€112) is higher than the benefit drawn on 30 June 2021 – **total cost €2.4m**

ANNEX D

Example cases to show the result of the proposed childcare and education allowance reform in The Hague

Crèches	Applicable per child (0-4 years) per month				
	Day care cost (1)	Current allowance	Proposed allowance	Difference in allowance	Proposed cost borne by parent (2)
Non-national (G7 or above) with child in full-time day care	€2.226	€1.106	€700	-€406	€1.526
National (G7 or above) with child in full-time day care	€2.226	€1.002	€700	-€302	€1.526
Non-national with child without childcare costs	€0	€104	€350	€246	€0
National with child without childcare costs	€0	€0	€350	€350	€0

After school care	Applicable per child (4-12 years) per month				
	Out-of-school care cost (3)	Current allowance	Proposed allowance	Difference in allowance	Proposed cost borne by parent
Non-national (G7 or above) with child in out-of-school care	€1.180	€354	€0	-€354	€1.180
National (G7 or above) with child in out-of-school care	€1.180	€354	€0	-€354	€1.180

(1) The example given is for true colours day care for 5 days / week, 52 weeks / year.

(2) KOT is not considered since eligibility varies significantly amongst staff members and cannot be guaranteed.

(3) The example given is for true colours out-of-school care 5 days / week, 52 weeks / year.

School fees	Applicable per child per year					
	School fees	School costs including subsidies (5)	Current allowance (6)	Proposed allowance (6)	Difference in allowance	Proposed cost borne by parent (7)
European School (4)						
Primary	€6.812	€12.000	€6.812	€6.812	€0	€0
Secondary	€10.218	€18.000	€10.218	€10.218	€0	€0
International School (4)						
Primary	€7.329	€13.000	€7.329	€7.329	€0	€0
Secondary	€8.840	€17.000	€8.840	€8.840	€0	€0
British School (4)						
Primary	€15.615	n.n.	€15.615	€11.158	-€4.457	€4.457
Secondary	€20.850	n.n.	€20.850	€13.389	-€7.461	€7.461
American School (4)						
Primary	€21.425	n.n.	€21.425	€11.158	-€10.267	€10.267
Secondary	€22.890	n.n.	€22.890	€13.389	-€9.501	€9.501
French School (4)						
Primary	€9.273	n.n.	€9.273	€9.273	€0	€0
Secondary	€9.958	n.n.	€9.958	€9.958	€0	€0
German School (4)						
Primary	€8.660	n.n.	€8.660	€8.660	€0	€0
Secondary	€8.660	n.n.	€8.660	€8.660	€0	€0

(4) Where multiple fees are set for different years within the primary and secondary cycles, the higher is quoted. Enrolment and capital fees are not considered in these representative examples.

(5) The figures in this column are rough estimations. The subsidies by the Dutch government and the city council of The Hague of previous years are known, and therefore included in the overview. The premises of the International and European School The Hague are property of the City of The Hague and are not included in the school costs, because the values are not known to us. The subsidies by the respective governments to the French and German school are not known in detail and are therefore not included in the overview.

(6) The current reimbursement of travel plus a lump sum for miscellaneous costs of 93€ have been replaced by a lump sum of 112€ per month. The table however only takes the ceiling into account. Indirect costs need to be added to costs born by the parents. The definition of indirect costs is not clearly defined in the new reform.

(7) The costs born by the parents impacts equally nationals and non-nationals

	Applicable per child (18-26 y)		
	Current allowance	Proposed allowance	Difference in allowance
Non-nationals with child in post-secondary education (8)	Up to €11,158 per year fees and €521 per month	Up to €11.158 per year fees and €521 per month	€0
Nationals with child in post-secondary education (8)	€0	Up to €11.158 per year fees and €521 per month	Up to +€11.158 per year fees and +€521 per month

(8) The example given is for a student living away from home, wherein the tuition fee does not include board or lodging. The tuition fee is reimbursed at a rate of 70% up to a cap of 11 158€.

Example cases to show the result of the proposed childcare allowance reform in Munich

	Applicable per child (0-4 years) per month				
	Day care cost	Current allowance	Proposed allowance	Difference in allowance	Proposed cost borne by parent
Non-national (G7 or above) with child in full-time day care					
Bilingual crèche Munich Nymphenburg	€1.450	€757	€700	-€57	€750
Bilingual crèche Elly & Stoffl	€1.244	€664	€700	€36	€544
Bilingual crèche Phorms München	€1.197	€643	€700	€57	€497
EPO crèche (to become cheaper, subsidised by Munich as from 2020)	€875	€498	€700	€202	€175
Bilingual crèche Infanterix Neuhausen	€865	€493	€700	€207	€165
Public crèche	€162	€177	€350	€173	-€188
National (G7 or above) with child in full-time day care					
Bilingual crèche Munich Nymphenburg	€1.450	€653	€700	€48	€750
Elly & Stoffl	€1.244	€560	€700	€140	€544
Bilingual crèche Phorms München	€1.197	€539	€700	€161	€497
EPO crèche (to become cheaper, subsidised by Munich as from 2020)	€875	€394	€700	€306	€175
Bilingual crèche Infanterix Neuhausen	€865	€389	€700	€311	€165
Public crèche	€162	€73	€350	€277	-€188
Non-national with child without childcare costs	€0	€104	€350	€246	€0
National with child without childcare costs	€0	€0	€350	€350	€0

	Applicable per child (4-12 years) per month				
	Out-of-school care cost	Current allowance	Proposed allowance	Difference in allowance	Proposed cost borne by parent
Non-national (G7 or above) with child in out-of-school care					
Rund um die Familie (for ESM)	€510	€257	€0	-€257	€510
Lycée Jean Renoir (Etude surveillée)	€113	€138	€0	-€138	€113
Public Hort	€133	€144	€0	-€144	€133
National (G7 or above) with child in out-of-school care					
Rund um die Familie (for ESM)	€510	€153	€0	-€153	€510
Lycée Jean Renoir (Etude surveillée)	€113	€34	€0	-€34	€113
Public Hort	€133	€40	€0	-€40	€133

Example cases to show the result of the proposed education allowance reform in Munich

	Applicable per child per year					
	School fees	School costs including subsidies	Current allowance	Proposed allowance	Difference in allowance	Proposed cost borne by parent
Non-national with child in school						
European School (school fees are for Category III private pupils)						
Primary	€5.336	€16.739	€5.336	€5.336	€0	€0
Secondary	€7.277	€16.739	€7.277	€7.277	€0	€0
Lycée Jean Renoir						
Primary	€4.257	n.n.	€4.257	€4.257	€0	€0
Secondary	€5.710	n.n.	€5.710	€5.710	€0	€0
Phorms München (school fees are based on gross income, here for G8-1)						
Primary	€6.068	n.n.	€6.068	€6.068	€0	€0
Secondary	€8.271	n.n.	€8.271	€8.271	€0	€0
International School of Starnberg						
Primary	€16.450	n.n.	€11.141	€11.158	€17	€5.292
Secondary	€21.434	n.n.	€11.141	€13.389	€2.249	€8.045
National with child in school						
European School (school fees are for Category III private pupils)						
Primary	€5.336	€16.739	€5.336	€5.336	€0	€0
Secondary	€7.277	€16.739	€7.277	€7.277	€0	€0
Lycée Jean Renoir						
Primary	€4.257	n.n.	€0	€4.257	€4.257	€0
Secondary	€5.710	n.n.	€0	€5.710	€5.710	€0
Phorms München (school fees are based on gross income, here for G8-1)						
Primary	€6.068	n.n.	€0	€6.068	€6.068	€0
Secondary	€8.271	n.n.	€0	€8.271	€8.271	€0
International School of Starnberg						
Primary	€16.450	n.n.	€0	€11.158	€11.158	€5.292
Secondary	€21.434	n.n.	€0	€13.389	€13.389	€8.045

	Applicable per child (18-26 years)		
	Current allowance	Proposed allowance	Difference in allowance
Non-national with child in post-secondary education	Up to €15.597 per year fees and €519 per month	Up to €11.158 per year fees and €521 per month	-€4.415
National with child in post-secondary education	€0	Up to €11.158 per year fees and €521 per month	Up to +€11.158 per year fees and +€521 per month