

THE CORPORATE CONTRIBUTION PROGRAMME

If your children's fees are paid by your employer, or your personal payment is reimbursed by your employer, the amount paid by the organisation is added to your income for assessing personal income tax, inhabitant tax and social insurance contributions. This assessed taxable 'benefit' can increase your tax liability by between 30% and 50% of the school fee amount, depending on your personal income.

The Corporate Contribution Programme is an approved plan by which your employer can make a 'donation' to the School. The School, in return, provides tax-free "scholarships" of free tuition to the children of the organisation's employees. The amount allowable as corporate tax deduction, depends on the company's income and capital, as the donation is a 'general' donation (*ippan kifukin*)

In this way, the parent's tax liability on the fees is removed and, at the same time, the donation is a way for the company to provide much-needed financial support to the School. This is advantageous to all companies, and in particular to those that would ordinarily compensate the employee for income tax on such benefits, as any tax compensation to an employee would also require to be grossed up and taxed.

The CCP has been in operation at the leading international schools in Japan since it was initially drafted and proposed by the American School, and subsequently approved by the National Taxation Agency in 1978. The British School in Tokyo is one of the founder members of the CCP Association; a self-auditing standards body known to the taxation agency and has provided this plan since the 1980s.

If you would like to have more information about the CCP the next step is to contact the School Development Office. The decision to participate is not only for the parent, but is an agreement between the employing company and the School. Detailed proposals with costs can be provided to your company when an offer of a place has been accepted by the parents. [contact: Ayumi Smith; email: ccp@bst.ac.jp] *If school fees have already been paid, they will be refunded by the School.*

Alternatively, complete the section below and post/ fax/email it to "The Development Office" at the address on this page.

Request for more information on the Corporate Contribution Programme		
Student(s) name (s)	Admission month/Year	Year Group
Student # 1 _____	____/____	_____
Student # 2 _____	____/____	_____
Student # 3 _____	____/____	_____
Parent (employee) name: _____		
Name of Company / Organisation: _____		
Contact person at company: (Mr/Ms) _____ email: _____		

- ❖ Please note that this plan is not available to employees of foreign embassies, consulates etc. or
- ❖ for the dependent children of sole-proprietor/family business owners.