



THE CORPORATE CONTRIBUTION PROGRAMME

If your child(ren)'s fees are paid by your employer, or reimbursed to you by your employer, the amount funded by the organisation is added to your income for assessing income tax and social insurance contributions. This assessed taxable 'benefit' can increase your tax liability by as much as 50% of the school fee amount, depending on your personal tax situation.

The Corporate Contribution Programme is an approved plan by which your employer can make a 'donation' to the School that is an allowable corporate expense for tax purposes. The School, in return, provides tax-free "scholarships" of free tuition to the children of the organisation's employees.

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 additional financial support to the School, without cost. This is particularly advantageous to companies/firms that would ordinarily compensate the employee for their tax on the school fee benefit as any tax compensation to an employee would require to be grossed up.

The CCP has been in operation at the leading international schools in Japan since it was initially 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.

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 an individual one, 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: William Carson; email: britsch.ccp@bst.ac.jp] *If school fees have already been paid, they will be reimbursed by the School.*

Alternatively, complete the section below and post/ fax/email it to "The Development Office" at the address below:

Request for further information about 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 address of contact person:	_____	

❖ Please note that this plan is not available to employees of foreign governments.