

## POLICY FOR STUDENTS WHOSE TAX RESIDENCE IS IN THE EUROPEAN ECONOMIC AREA

### TUITION FEES FOR EU COUNTRIES + NORWAY, ICELAND, LIECHTENSTEIN

This document concerns students entering the Sciences Po Grenoble - UGA regular undergraduate and master's degrees and excludes distance learning students and certain specific agreements. For more information, please contact the school.

Please note that **nationality is not taken into consideration** in the tuition fee calculation.

Tuition fees are calculated according to household income.

The student is responsible for providing all the information necessary to establish their **European Economic Area** status (i.e., all EU countries + Norway, Iceland, Liechtenstein).

**Reminder:** Students eligible for automatic exoneration do not need to provide these documents.  
[Refer to article number 6.](#)

#### Definition of terms used in this policy:

In order to calculate the 2026-2027 tuition fees, you must first determine your **family unit** and secondly **the income** to be declared.

#### How to determine the Family Unit?

Tuition fees are determined by the size of the family unit in "shares". In a family, the mother and father count for one share each. The children of the family count for a half share each for the first two children and for one share for the following children.

	Number of shares	Total shares
Parent N°1	1	1
Parent N°2	1	2
Child N°1	0.5	2.5
Child N°2	0.5	3
Child N°3	1	4
Child N°4	1	5
Each additional child	+1	5+1+...

Thus, a married couple with three children constitutes 4 shares. The family coefficient ("quotient familial") is the overall income divided by the number of shares and tuition fees are assessed according to this family coefficient.

### Which income is included?

The household income for the calculation of tuition fees is:

- The income of all members of the family unit as defined above (“How to determine the Family Unit?”).
- The annual income of the tax year Y-2, meaning 2 years before.

In **specific situations**, the **family's overall income also** includes:

- Business income (trade or business -professional services - agricultural –partnerships-income)
- Employment income (salary - benefits in kind - pension income - director's remuneration)
- Investment income (dividends - fixed return investment income including income derived from bonds and debentures, treasury and loan notes, capitalization contracts, life insurance policies, negotiable debt instruments, as well as bank deposits.)
- Income from immovable property and tangible movable property
- Income from royalties (royalties relating to intellectual property rights such as patents, trademarks, technical processes and know-how)
- Short and long-term gains
- Immovable property gains
- Other income such as alimony, annuities,
- Etc.

### How to proceed?

**Every student must provide detailed tax returns showing the taxable household income by adding the various types of income received during the Y-2 tax year from their family unit. Both parents, even if separated, must provide their taxable household income.**

**Students must provide:**

- The Y-2 tax returns of each member of the family unit translated into English or French (by the student).
- For employment income: an employer's certificate indicating the annual income in Y-2 translated into English or French (by the student).

### What kind of evidence?

**Germany - Austria - Belgium - Bulgaria - Cyprus - Croatia - Denmark - Spain - Estonia - Finland - Greece - Hungary - Ireland - Iceland - Italy - Latvia - Liechtenstein - Lithuania - Luxembourg - Malta - Norway - Netherlands - Poland - Portugal - Czech Republic - Romania - Slovakia - Slovenia - Sweden**

- You must submit all tax returns with complete information about reported income: salaries, real estate income, etc. All documents must be provided: original with their translation.
- If your parents are divorced or separated, please submit supporting documents for the new family unit of each parent.
- You must specify the number of siblings living at home.
- If a family member receives alimony, you must provide a statement indicating the name of the beneficiary, as well as the amount and the type of alimony.

- Y-2 tax income is the income received two years ago. For example, for the academic year 2026/2027, the tax income is calculated in 2025 on the income received in 2024.
- For the exchange rate, the rate taken into account is that of the end of the fiscal year Y-2, (Bank of France rate).

Country	Supporting documents* (original document + translation into English or French)
Germany	"Bescheid 2024 über Einkommensteuer" of both parents.
Austria	<p><b>For employees:</b> "Lohnzettel für 2024" of both parents</p> <p><b>For the self-employed:</b> "Einkommenssteuerbescheid für 2024 or Einkommensteuerberechnung für 2024" of both parents</p> <p><b>For retirees:</b> "Pensionsversicherungsanstalt für 2024"</p> <p>+ a translated copy of family book and enrollment certificate for all the children</p>
Belgium (Flemish)	"Aanslagbiljet Personenbelasting en aanvullende belastingen (Inkomstenjaar 2024)" of both parents.
Belgium (French)	"Avertissement-extrait de rôle - Impôts des personnes physiques et taxes additionnelles (Année des revenus 2024)" des deux parents.
Bulgaria	"данъчна" Tax return 2024 or Certificate for 2024 Income for both parents + a translated copy of family book and enrollment certificate for all the children
Cyprus	<p><b>For employees:</b> Income tax return 2024 of both parents</p> <p><b>For the self-employed:</b> Tax Certificate for 2024</p> <p>+ a translated copy of family book and enrollment certificate for all the children</p>
Croatia	The 2024 tax assessment of both parents, translated into French: "Potvrdu o visini dohotka 2024" or/and "Potvrda" attestation of all family's overall income (Income from immovable property and tangible movable property, etc.) + a translated copy of family book and enrollment certificate for all the children
Denmark	"Skat/Arsopgorelse 2024" of both parents + a translated copy of family book and enrollment certificate for all the children
Spain	"Impuesto sobre la renta de las personas físicas" - "declaración" 2024 or "Ejercicio 2024" of both parents
Estonia	"Toend tulu kohta" / Certificate Taxable Income 2024 from Estonian Tax and Customs Board of both parents + a translated copy of family book and enrollment certificate for all the children

<b>Finland</b>	“Verotuspäätös 2024” or “Veroehdotus” of both parents + a translated copy of family book and enrollment certificate for all the children
<b>Greece</b>	Tax return 2025 (on 2024 income) for both parents (Original + translation) “Φόρος εισοδήματος φυσικών προσώπων” + a translated copy of family book and enrollment certificate for all the children
<b>Hungary</b>	Tax return 2024 “Jövedelemigazolás” or “Munkáltatói igazolás” or “Bevallas certificate 0653” of both parents + a translated copy of family book and enrollment certificate for all the children
<b>Ireland</b>	Self-Assessment on income 2024 for both parents + a translated copy of family book and enrollment certificate for all the children
<b>Iceland</b>	“Skattframtal” Individual 2024 tax assessment of both parents and joint tax return + a translated copy of family book and enrollment certificate for all the children
<b>Italy</b>	<b>For employees:</b> “CUD” and “Modello 730” or “Modello unico” of both parents for “redditi 2024” <b>For the self-employed:</b> “modello unico” for 2024 + a translated copy of family book and enrollment certificate for all the children (Stato di famiglia)
<b>Latvia</b>	“Valsts ienemumu dienests” 2024 + “Pazinojums par valsts socialas apdrošināšanu” of both parents + a translated copy of family book and enrollment certificate for all the children
<b>Lichtenstein</b>	Tax return 2024 for both parents + a translated copy of family book and enrollment certificate for all the children
<b>Lithuania</b>	“GPM308 Metine Pajamu Deklaracija” for 2024 for both parents + a translated copy of family book and enrollment certificate for all the children
<b>Luxembourg</b>	Tax assessment 2024 or “Einkommensteuerbescheid” 2024 of both parents + a translated copy of family book and enrollment certificate for all the children
<b>Malta</b>	Tax assessment 2024 for both parents (original + translation) + a translated copy of family book and enrollment certificate for all the children
<b>Norway</b>	“Utskrift av likningen” 2024 + “Skatteoppgjør” 2024 of both parents + a translated copy of family book and enrollment certificate for all the children

<b>Netherlands</b>	“Aanslag inkomstenbelasting premie volksverzekeringen” 2024 of both parents + a translated copy of family book and enrollment certificate for all the children
<b>Poland</b>	2024 “PIT-37” or “PIT-38” + a translated copy of family book and enrollment certificate for all the children
<b>Portugal</b>	“Comprovativo de entrega de declaração de IRS : Modelo 3” of both parents for 2024
<b>Czech Republic</b>	“Potvrzení” or “Priznání” 2024 / “Vypocet dane a danoveho zvyhodneni” of both parents + a translated copy of family book and enrollment certificate for all the children
<b>Romania</b>	“Fisa Fiscala” 2024 or “Adeverinta de Venit” 2024 + a translated copy of family book and enrollment certificate for all the children
<b>Slovakia</b>	“Potvrdenie o prijmoach fyzickej osoby zo zavislej connosti” 2024 or “Rocne” 2024 for both parents + a translated copy of family book and enrollment certificate for all the children
<b>Slovenia</b>	<b>For employees:</b> “Davcna Tajnost 2024” <b>For the self-employed:</b> “Metine pajamu deklaracija 2024” + a translated copy of family book and enrollment certificate for all the children
<b>Sweden</b>	2024 “Skatteverket” or “Utdrag ur taxeringsuppgifts register” + “Kupongskatten” of both parents + a translated copy of family book and enrollment certificate for all the children

\*non-exhaustive list