MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

# Payments by Parents

***in State Schools (integrated and non-integrated) and Partnership Schools Kura Hourua***

**November 2016**

| Donations | | Goods & Services | | Attendance Dues | |
|---|---|---|---|---|---|
| Enforce payment? | **No** | Compel purchase? | **No** | Enforce payment? | **Yes** |
| GST? | **No** | Enforce payment? | **Yes** | GST? | **Yes** |
| Tax credit? | **Yes** | GST? | **Yes** | Tax credit? | **No** |
| | | Tax credit? | **No** | | |

## Key

***Donations*** can be requested but not compelled

***Goods and Services*** – purchase cannot be compelled, but if purchase agreed, payment can be enforced

***Attendance dues –*** payment is compulsory and can be enforced

***Unlawful*** to charge a fee or compel payment

### Donations

- General purpose
- Tagged/specific purpose

***Donations can be sought for any purpose.*** *They can be untagged (general purpose), or tagged for a specific purpose. For items labelled with , donations can be sought. This includes examples such as course & programme costs, camps & trips, and ICT costs.*

*Unpaid donations are not owed. They are not a debt, and cannot be included in accounts receivable in a Board's financial system. There can be no penalty for late payment.*

### Enrolment

- Application fee
- Out-of-zone fee
- Out-of-zone ballot fee

*As enrolment is free, there can be no charge for anything associated with the enrolment process. There can be no bond payable.*

### Course Fees

- Subject fees
- Tuition from Itinerant Teachers of Music (secondary schools)

*Whilst it is unlawful to charge a subject fee, it is OK to ask for a donation towards the cost of delivering the course.*

*The Ministry of Education pays for Itinerant Teachers of Music.*

### Special programmes

Programmes as a means of delivering the curriculum

Examples:
- Mathletics
- ESOL programmes
- Arrowsmith
- Education Perfect

*Boards are able to purchase particular programmes for use in delivering the curriculum. Parents cannot be compelled to pay for them.*

*Boards can ask parents for a donation to contribute towards the cost of a programme.*

*A programme such as Mathletics can be chosen to be purchased for home use (rather than the school using it as a means of delivering the curriculum) – but purchase cannot be compelled.*

### Photocopying

*(including printing)*

- Curriculum-related
- Personal use

*Photocopying that is associated with the delivery of the curriculum must be provided by the Board.*

### Camps

- Course-related camps
- Camps as part of general curriculum

Examples of general curriculum camps:
- Year 9 orientation camp
- Year 7 EOTC camp

*Camps that are a component of a specific course, or serve the learning needs of broader groups of students, are part of the curriculum of the school – therefore, payment cannot be compelled.*

*Boards can ask parents for a donation to contribute towards the cost of a camp.*

### Trips

- Course-related field trips
- Trips/visits as part of general curriculum
- Weekend ski trip (extra-curricula)

*Trips that are a component of a specific course, or have a more general purpose, are part of the curriculum of the school – therefore, payment cannot be compelled.*

*Boards can ask parents for a donation to contribute towards the cost of a trip.*

### ICT Hardware

- Requiring students to provide ICT hardware to support curriculum delivery

Examples:
- Tablets
- Smartphones
- Netbooks

*Students should not be excluded from participating in specific courses or more general curriculum activity if they are unable to provide their own devices.*

### ICT Facilities

- Use of hardware provided by school
- Access to network
- Access to internet

(all to support curriculum delivery)

- Internet charges for personal (non-curricular) use

*The cost of ICT facilities is part of the cost of delivering the curriculum.*

*It is reasonable for a Board to charge for access for a student's personal use.*

### Integrated Schools

- Attendance dues
- Special character contribution
- Lunches for day students

*State-integrated schools are subject to the same law on free enrolment and free education as non-integrated schools.*

*In addition, proprietors are able to charge attendance dues up to the maximum amount approved by the Minister of Education, and may ask for donations for any purpose.*

*It should be made clear who the recipient of donations is – the board or the proprietor.*

### Optional Activities

- Optional / extra-curricula activities that take place at lunchtime, after school, or in the weekend

Examples:
- Visiting drama or music groups
- Swimming (and other sports) tuition
- Sports / culture activities

*These types of activities belong clearly in the category of the voluntary purchase of a good or service. They can be summarised as 'pay or don't play'.*

### Swimming

- Part of general curriculum, whether at school or off site
- Lunch time or after hours (voluntary activity)

*When a swimming session is part of the curriculum, students cannot be prevented from participating on the grounds that parents have not contributed towards costs.*

### Music

- Instrument hire – course delivery
- Instrument hire – extra-curricula

*The Ministry of Education pays for Itinerant Teachers of Music.*

### Stationery

Students to supply

- Purchases from school stationery shop

*If parents choose to purchase stationery from the school, then payment can be enforced. Parents should not be compelled to purchase from the school.*

### Workbooks

- Compulsory workbooks
- Purchase of workbooks

*If a workbook is made compulsory, then a Board may only ask for a donation towards its cost.*

*Workbooks can be sold, but purchase cannot be compelled.*

### Textbooks

School to supply

- Hire of textbooks
- Textbook deposit

*Textbooks are part of the cost of curriculum delivery.*

*A deposit (to cover future possible damage) cannot be enforced, as students cannot be denied access to textbooks because of non-payment.*

### Course Materials

- Materials used as part of curriculum delivery
- Take-home component of materials

*The cost of materials is part of the cost of curriculum delivery.*

*If a student chooses to take a completed item home, then payment for the cost of the materials in the item can be compelled. Students cannot be compelled to take an item home.*

### Miscellaneous

- Membership fees
- Insurance

*Parents or students cannot be compelled to sign up for these types of items.*

More information can be found in the Ministry of Education's Circular 2013/06 *Payments by parents of students in state and state-integrated schools.*

Go to www.education.govt.nz, and type 'circular 2013/06' in the search box.

**This chart does not replace the circular, but rather is complementary to it.**

Further information on GST in relation to payments to schools by parents can be found in Inland Revenue's Public Ruling – BR Pub 14/06 *Payments made by parents or guardians of students to state schools – GST treatment*

Go to www.ird.govt.nz and type 'BR Pub 14/06' in the search box.