



GREENFIELD
SCHOOL

Fee Discount Policy 2023-2024 (up to 31st March 2024)

For the purposes of this policy, the following definitions are used:

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| 1. Nursery | – references to Nursery relate to Fledglings and Owls |
| 2. Robins | – references to Robins relate to Robins |
| 3. School | – references to School relate to Reception and Years 1-6 |

The School offers the following discounts to fees:

1. **Sibling Discounts:** Greenfield offers sibling discounts which are published on the school's website and in the Admissions policy. Parents with three children at Greenfield School (all concurrent) receive a 10% discount on the third (youngest) child's fees.
2. **Staff Discounts - Fees:** Greenfield offers staff discounts; they are not classified as Benefits in Kind (see Appendix). The discounts are at the absolute discretion of the Governors and are currently set as follows:
 - a. Nursery Fees – A member of staff with a child in the Nursery will have two options of discount for their set series of sessions.
 - i. Term time Only (34.8 weeks including 3 inset days) – 10% discount on the fees
 - ii. Full Year (50.6 weeks) – 33% discount on the fees
 - b. Robins Fees – A member of staff with a child in Robins will have two options of discount for their set series of sessions:
 - i. Term time Only (34.8 weeks including 3 inset days) – 50% discount on fees.
 - ii. Full Year (50.6 weeks) – 33% discount on the fees
 - c. School Fees – Where a member of staff has a child in School, they are entitled to a 50% discount on the fees.

Where a member of staff wants to book ad-hoc sessions outside of their set series of sessions, this is charged at full rate with no discount applicable.

These levels of discounts are available to all permanent full-time employees of Greenfield School (or Fixed Term contracts of more than a year). Part-time members of staff are eligible to a discount pro rata to the hours they work. For example:

- if they have a child in School and work 3 days per week, they will receive 60% of a 50% discount, i.e. 30% discount on the fee.
- if they have a child in Nursery and work 4 days per week, they will receive 80% of a 10% discount, i.e. 8% discount on the fee.

These discounts are not available to staff until they have completed their probationary periods.

These discounts are not available to employees employed via Third Parties nor to Peripatetic staff (such as music teachers, dance teachers, club instructors)

3. **Staff Discounts – Wrap Around Care:** On top of the discounts to Fees, the School offers discounts on wrap around care. The discounts are at the absolute discretion of the Governors and are currently set as follows:
 - a. In term wrap around care – A member staff with a child attending Robins or School term time only, will be eligible for 100% discount on wrap around care (breakfast club and clubs/prep) for Clubs run by Greenfield School Staff during either:
 - i. The period they are contracted to work; or
 - ii. Any Extended period of working (e.g. Twilight training sessions or longer working days)Any Clubs run by external contractors will be paid for in full by the member of staff.
 - b. Holiday Club - A member of staff with a child attending Robins or School term time only, will have a 50% discount on Holiday Club for the period whilst they are contracted to work and where the Holiday Club is run by Greenfield School staff.

Where a member of staff wants to book their child into wrap around care which is not covered in the above, this will be charged at full rate.

These levels of discounts are available to all employees of Greenfield School from the start date of their contract.

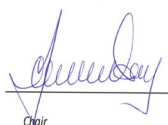
These discounts are not available to employees employed via Third Parties nor to Peripatetic staff (such as music teachers, dance teachers, club instructors)

4. **Military Discount:** Greenfield offers Discounts to children of serving military personnel. This discount is published on the school's website and in the Admissions policy and the current reduction is 10%.

Only one type of Fee Discount will be available to a child. If more than one type of Fee Discount is applicable, the greater discount of the options available will be applied.

The impact of these discounts will be monitored by the Bursar and reported to the Finance and Capital Requirements Committee annually in the Summer Term and any recommended changes will be presented to the Governors for consideration in the Summer Term. Any changes will then be implemented for the start of the next Academic year in September.

Reviewed September 2023



Chair

Next review September 2024

Appendix A

The current ruling from HMRC is that Staff Discounts on fees do not qualify as a Benefit in Kind, as described below:

- a. The correct basis for determining whether or not a school fee remission gives rise to a taxable benefit-in-kind was established by the Pepper v Hart (1993) case. The Inland Revenue (as it was then known) had been arguing that the value of the benefit was the average cost of educating each pupil in the school, less the actual fee if any paid by the member of the teaching staff. The House of Lords rejected this and ruled that the amount to be used was the marginal cost, in other words the expense that the school would have saved if the benefit had not been provided.
- b. Immediately after the ruling, the Inland Revenue issued a press release. In it they announced that they would in future accept that there was no net benefit where teachers paid 15% or more of a school's normal fees. More recent guidance in HM Revenue & Customs' internal manuals makes no mention of this figure of 15% and merely restates the marginal cost principle. The Employment Income Manual defines the marginal cost as "the expense that the employer would have saved if the benefit had not been provided to the employee" (EIM21110). In practice there have been no reports of HMRC departing from the 15% guideline.