ARCHDIOCESE OF KANSAS CITY IN KANSAS
Guidelines and Legal Information For Funding Catholic Schools

Philosophy

All parishes should support the ministry of Catholic schools and financially support Catholic education insofar as is possible and reasonable.

Tuition Rates

Tuition rates will vary from school to school depending on the cost per pupil, the number of single-child vs. multiple-child families in the school, the number of non-Catholic students paying the full cost per student, and the total amount of Church subsidy paid to the school.

Normally a school will establish one tuition rate for supporting members as defined by the parish and separate rates for non-parishioners. The rate for non-parishioners is usually the full cost per student.

When two or more students from a family are in school at the same time, tuition rates for the second and subsequent children should be adjusted in order to make Catholic education affordable for the family.

Tuition payments are not deductible charitable contributions for taxpayers. The tuition is considered a required payment for benefits received, which are presumed to be equal in value to the amount of tuition paid.

Every effort should be made to enforce tuition policies consistently. The practice of giving "leeway" to some families regarding payments so that children may remain in school, while refusing to allow others to remain in school, may raise legitimate questions regarding the enforceability of any written contracts regarding tuition.

Financial Assistance

Parishes are encouraged to be generous in offering financial assistance and creative in finding ways to fund their financial aid programs.

No Catholic child should be excluded from a Catholic school soley because of inability to pay tuition.

Parishes may choose to provide tuition assistance to non-parishioners if they can.

Financial aid should be reserved for those truly in need.

Tithing Parishes

Parishes with tithing programs in place should be careful to structure the program properly in order to assist their parishioners in avoiding tax complications. This structure would include the following:

* All parishioners (not only parishioners with children in school) are given a suggested giving guideline (e.g. 5% of total income).

* A separate pledge amount for school parents is not specified and/or required in exchange for school enrollment. Enrollment is not contingent upon making or fulfilling a pledge.

* There are other sources of income for the school beyond contributions of the parishioners who are school parents.

* Any pledge drive or solicitation of funds conducted by the parish should be targeted to all parishioners (not exclusively to school parents). Pledge materials should not be included with school registration materials.

* School admission policies do not favor persons who tithe a certain amount, whether that be a specific dollar amount or percentage.

* Any correspondence regarding pledge/contributions status is sent to all parishioners from the parish offices (not school administration).

* Children of parishioners n=are not prohibited from enrolling or dismissed from school once enrolled because their parents choose not to contribute to the parish.

Contribution substantiation from the parish to the parishioners should not be given for school tuition payments or for tithing contributions if tithing program is not structured as outlined above. Improper substantiation could result in IRS penalties, fines or other legal action.

Parishes Without Schools

Parishes that do not have Catholic schools are expected to financially support Catholic education for their parishioners who are able to enroll in a Catholic school in another parish.

If a parish does not have an elementary school or is at capacity at any grade level, the parents of students denied enrollment will be afforded the option to enroll at another regional parish elementary school. The sending parish and family shall each pay 50% of the total per pupil cost.

Procedures

* The Principal will recommend another Catholic school only if the grade level that the student would be entering in his/her home parish school is at capacity.

* The Principal of the home parish school will recommend the most convenient Catholic school options to the parent.

* The Principal of the receiving school will verify the student's recommendation from the Principal of the home parish school.

If the Catholic school is tuition based, the home parish should subsidize the difference between the tuition + third source funding and the cost per student. If the Catholic school is a tithing based school, the home parish should pay the entire per student cost. If the home parish is not a tithing parish, the parents may be required to reimburse the parish for at least 50% of the cost.

Parishes With Schools Not Having All Grades

In the case of new schools which are gradually adding grade levels, every effort should be made to allow children from the same family to remain together in the same school. Children with siblings in a school should be allowed to maintain priority status for enrollment purposes in order to allow a family to keep all of their children in the same school.

However, if space is available in the new school at the appropriate grade level, the parish is not obliged to pay tuition, subsidy or tithe for children in the neighboring school even when other siblings are attending there with parish subsidy/tithing.

Tuition Remission

Students in grades K – 12 in the Catholic schools in the Archdiocese of Kansas City in Kansas, whose parents teach or serve as principal full time in the same school shall receive total remission of tuition. Students whose parents teach or serve as principal full time at a Catholic school in the Archdiocese other than the one attended by the student, shall receive 50% of the tuition remission. The employing school pays this expense. Principals should anticipate this expense and it should be incorporated into their budget as a facility benefit.