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**2013: SB05**

**MEMORANDUM TO:** Directors of Education

**FROM:** Andrew Davis, Director  
Financial Analysis and Accountability Branch

**DATE:** April 3, 2013

**SUBJECT:** Clarification of Documentation Required for Tuition Fee  
Exemptions

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The purpose of this memorandum is to further clarify memorandum 2012:SB01 regarding documentation requirements for children of full-time Ontario postsecondary students. Although ESL alone is not a qualifying program under clause (e)(iv) of subsection 49(7) of the Education Act, there is an exception that should be clarified.

A full-time postsecondary student described in this provision is a person who is designated as a “full-time pupil” by the institution and is enrolled in a program that leads to graduation with a postsecondary degree or diploma. A student enrolled in an English-as-a-second language (ESL) program that is required as a prerequisite to a degree or diploma program **will** qualify for tuition exemption for their children if they have a conditional letter of acceptance from the post-secondary institution.

Boards are encouraged to look at the circumstances of families in the process of obtaining their conditional acceptance during the school year. For example, an international student may be able to provide proof of financial support for their entire academic program, but may have to obtain some ESL proficiency before being able to apply to a post-secondary institution. Rather than charging a fee upfront, boards are encouraged to provide a grace period until close to the end of the school year before requiring payment of the fee. If the conditional acceptance is obtained by the end of the school year, any fees paid shall be refunded.

When auditing school boards, the ministry will look for the parent’s letter of acceptance to a qualified postsecondary program and a study permit. New documentation must be obtained for ministry audit purposes once the postsecondary program has ended or the study permit has expired.

Should you have any questions, please contact the Finance Officer assigned to your board.



Andrew Davis  
Director  
Financial Analysis and Accountability Branch

cc Superintendents of Business and Finance