


## Financing adult learning database

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| <b>Name of the instrument - Local language</b>      | Sleva na studenta, který se soustavně připravuje na své budoucí povolání                  |
| <b>Name of the instrument - English translation</b> | Tax credit for students continuously preparing for future employment                      |
| <b>Scheme ID</b>                                    | 39  |
| <b>Country</b>                                      |  Czechia |
| <b>Reporting year</b>                               | 2020  |
| <b>Type of instrument</b>                           | Tax incentive for individuals   |
| <b>Sub-type of instrument</b>                       | Incentive for particular training activities and/or particular groups                     |
| <b>Type of entry</b>                                | Single instrument   |

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| <b>Short description</b> | Tax-paying students (up to 26 years old, or 28 years old in doctoral programmes) (ISCED 3-8 level) can receive a tax credit of up to CZK 4 020 per year (approx. EUR 159 per year) during the tax filling. The eligible costs are not defined, tax credit applies to any taxed income regardless of source. The students must have some taxable income in order to claim the tax credit. The tax incentive can be used in each calendar year. |
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| <b>Level of operation</b>                            | National                                   |
| <b>Name of a part of the country</b>                 | Not applicable                             |
| <b>Name of the region (for regional instruments)</b> | Not applicable                             |
| <b>Name of the sector (for sectoral instruments)</b> | Not applicable                             |
| <b>Relevance</b>                                     | Further instrument                         |
| <b>Legal basis</b>                                   | Act 586/1992 on income tax                 |
| <b>Objective(s) and target(s)</b>                    | The legal act does not give any objectives |
| <b>Year of implementation</b>                        | 2006                                       |

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| <b>Operation/management</b>                               | Ministry of Finance through General Financial Administration Office. Ministry of Finance is a tax revenue collector.  |
| <b>Eligible group(s)</b>                                  | All tax-paying students up to 26 years (or 28 years in doctoral programmes) obtaining the qualification of ISCED 3-8 level and preparing for future employment in full-time or combined formal education programmes.          |
| <b>Group(s) with preferential treatment</b>               | No preferential treatment   |
| <b>Education and training eligible</b>                    | All accredited initial formal education and training programmes leading to obtaining the qualification of ISCED 3-8 level   |
| <b>Source of financing and collection mechanism</b>       | State (loss of tax revenue). Tax credit, through tax filing.  |
| <b>Financing formula and allocation mechanisms</b>        | Tax-paying students (up to 26 years old, or 28 years old in doctoral programmes) (ISCED 3-8 level) can receive a tax credit of up to (maximum) CZ 4 020 per year (159 per year) during the tax filling.                       |
| <b>Eligible costs</b>                                     | Not applicable, tax credit applies to any taxed income regardless of source. Individual must have some taxed income in order to claim.  |
| <b>Volumes of funding</b>                                 | Overall costs for students of all ages (no breakdowns for the group 25+ is available):2016: CZK 114 647 385 (approx. EUR 4 239 134)2017: CZK 127 990 100 (approx. EUR 5 024 342)2018: CZK 139 818 950 (approx. EUR 5 384 486) |
| <b>Beneficiaries/take up</b>                              | Total beneficiaries of all ages (estimate, no breakdowns for the group 25+ is available):2016: 35 5182017: 39 4042018: 42 789   |
| <b>Organisation responsible for monitoring/evaluation</b> | Ministry of Finance (in general responsible for tax administration through General Financial Administration Office)   |
| <b>Monitoring/evaluation reports available</b>            | Not available   |
| <b>Most relevant webpage - in English</b>                 | Not available   |
| <b>Most relevant webpage - local language</b>             | <a href="https://www.financnisprava.cz/assets/cs/prilohy/d-danova-statistika/VU_...">https://www.financnisprava.cz/assets/cs/prilohy/d-danova-statistika/VU_...</a>   |
| <b>Recent changes</b>                                     | No recent amendment<br><br>Recent changes in response to COVID-19<br><br>No changes   |
| <b>Sources</b>  | General Financial Administration Office<br><br>Czech Statistical Office Schools and school institutions, Tab. 126 HEIs public and private - students in study   |

programmes in 2008 - 2018

<https://www.czso.cz/documents/10180/90577081/23004219126.pdf/8ec20386-d...>