


## Financing adult learning database

<b>Name of the instrument - Local language</b>	Nárok na snížení daně poplatníka, který se soustavně připravuje na své budoucí povolání studiem nebo předepsaným výcvikem (do 26 let, v případě doktorského studia do 28 let)
<b>Name of the instrument - English translation</b>	Tax allowance for students continuously preparing for future employment
<b>Scheme ID</b>	39
<b>Country</b>	 Czechia
<b>Reporting year</b>	2015
<b>Type of instrument</b>	Tax incentive for individuals
<b>Type of entry</b>	Single instrument

<b>Short description</b>	Students continuously preparing for future employment (until 26 or 28 years for a doctoral degree) may deduct their costs for all accredited initial formal education and training programmes. The maximum amount of deduction is CZK 4 020 per year.
<b>Short description of the related instruments</b>	nap

<b>Level of operation</b>	National
<b>Name of a part of the country</b>	nap
<b>Name of the region (for regional instruments)</b>	nap
<b>Name of the sector (for sectoral instruments)</b>	nap
<b>Relevance</b>	Key scheme
<b>Legal basis</b>	Act 111/1998 on higher education, Act 586/1992 on income tax
<b>Objective(s) and target(s)</b>	Two main factors are seen as the rationale/objective for this tax incentive: 1) to take into account that performing taxable economic activity during full-time study requires the student to exceed average daily amount of productive activity, which should be benefited through tax allowance;

	2) to support students in gaining first work experiences and become partially independent in covering their study expenses.
<b>Year of implementation</b>	1992
<b>Year of latest amendment</b>	1998
<b>Operation/management</b>	Ministry of Finance through General Financial Administration Office
<b>Eligible group(s)</b>	Students up to 26 years (or 28 years in doctoral programmes) systematically preparing for future employment in full-time or combined formal education programmes.
<b>Group(s) with preferential treatment</b>	None
<b>Education and training eligible</b>	All accredited initial formal education and training programmes
<b>Source of financing and collection mechanism</b>	State (loss of tax revenue) individual
<b>Financing formula and allocation mechanisms</b>	Maximum amount of deduction: CZK 4 020 (approx. EUR 146) per year. Maximum share of training expenses that may be deducted: 100%.
<b>Eligible costs</b>	Fees and other costs related to education and training
<b>Frequency of the use</b>	Each year
<b>Volumes of funding</b>	The loss in public tax revenue amounted to CZK 89 429 161 in 2013; in 2012: CZK 90 792 470; in 2011: CZK 97 989 985.
<b>Beneficiaries/take up</b>	The number of individuals benefiting from tax deduction was 27 981 in 2013 (381 047 were eligible); in 2012: 28 252 (392 099); in 2011: 30 084 (395 992).
<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>	General Financial Administration Office (link above)
<b>Most relevant webpage - in English</b>	na
<b>Most relevant webpage - local language</b>	<a href="http://www.financnisprava.cz/cs/dane-a-pojistne/analyza-statistiky/ud...">http://www.financnisprava.cz/cs/dane-a-pojistne/analyza-statistiky/ud...</a>
<b>Recent changes</b>	Slight drop in number of beneficiaries between 2011 and 2013 (demographic reasons).
<b>Sources</b>	Ministry of Education, Youth and Sports, Higher Education

Law; <http://www.msmt.cz/vzdelavani/stredni-vzdelavani/informace-k-uplatnovan...>

General Financial Administration Office; Statistics on Income Tax Revenue;  
<http://www.financnisprava.cz/cs/dane-a-pojistne/analyzy-a-statistiky/ud...>