


Financing adult learning database

Name of the instrument - Local language	Dodatna splošna olajšava za dijake in študente
Name of the instrument - English translation	Student allowance
Scheme ID	195
Country	 Slovenia
Reporting year	2015
Type of instrument	Tax incentive for individuals
Type of entry	Single instrument
Short description	Students aged 26 or less, earning income only temporarily are entitled to a tax deduction which equals to 75 % of the general tax deduction (EUR 2 477.03 from 2013). Students aged 26 or more who enrolled in school before the age of 26 are also entitled to this deduction. In this case, the deduction can be claimed 6 years from the date of enrolling into an undergraduate program and 4 years from the date of enrolling into a graduate program.
Short description of the related instruments	nap
Level of operation	National
Name of a part of the country	nap
Name of the region (for regional instruments)	nap
Name of the sector (for sectoral instruments)	nap
Relevance	Key scheme
Legal basis	Zakon 117/06 Zakon o dohodnini (ZDoh-2) - Personal Income Tax Act, article 116
Year of implementation	2006
Year of termination	2015

Eligible group(s)	Students (aged up to 26+6); residents and non residents if a special provision was included into the Double Taxation Agreement (DTA) concluded between their country of residence and Slovenia that allows for such benefit.
Group(s) with preferential treatment	None
Education and training eligible	Formal education
Source of financing and collection mechanism	State (loss of tax revenue) individual
Financing formula and allocation mechanisms	Tax deduction for students equals to 75 % of the general tax deduction (2.477,03 euros 2013 onwards).
Eligible costs	Fees and other costs related to education and training
Volumes of funding	na
Beneficiaries/take up	na
Organisation responsible for monitoring/evaluation	Financial Authority of Slovenia.
Monitoring/evaluation reports available	na
Most relevant webpage - in English	www.fu.gov.si
Most relevant webpage - local language	http://www.fu.gov.si/
Sources	http://www.fu.gov.si/