

IRPEF deduction for tuition fees at non-state universities – Amount limits for the 2024 tax period and clarifications from the Revenue Agency

1. INTRODUCTION

As a result of the amendments introduced by Law No. 208 of December 28, 2015, to Article 15, paragraph 1, letter e) of the TUIR, the 19% IRPEF deduction applies to expenses incurred for attending university courses at:

- **State universities** (with no limit on the deductible amount);
- **Non-state universities**, up to the maximum amount established annually for each university faculty by a decree of the Ministry of Education, University, and Research (now the Ministry of University and Research), based on the average tuition fees and contributions required by state universities.

In implementation of this provision, Ministerial Decree No. 1924 of December 20, 2024 (published in the Official Gazette No. 19 of January 24, 2025) has determined the **maximum deductible amounts** from the gross IRPEF for tuition fees at non-state universities for the **2024 tax period** (for tax returns 730/2025 and REDDITI PF 2025). These amounts remain unchanged from those set for the years 2023, 2022, and 2021.

1.1 CLARIFICATIONS

With Circular No. 18 of May 6, 2016 (§ 2), the Italian Revenue Agency provided the first official clarifications regarding this tax rule.

Further documents from the Revenue Agency (most recently, the May 2024 guide "*All Discounts in the 2023 Tax Return - Education Expenses*") have:

- Confirmed the clarifications given in Circular 18/2016;
- Provided additional clarifications.

1.2 TRACEABILITY REQUIREMENT

Pursuant to Article 1, paragraph 679 of Law No. 160 of December 27, 2019, starting from January 1, 2020, the **19% IRPEF deduction for university education expenses** is allowed only if the payment was made through:

- Bank or postal transfer;
- Other payment methods (excluding cash) as provided by Article 23 of Legislative Decree No. 241/97 (e.g., debit cards, credit cards, prepaid cards, bank and cashier's checks).

1.3 INCOME-BASED DEDUCTION ADJUSTMENT (INCOME ABOVE €120,000)

From January 1, 2020, under Article 15, paragraph 3-bis of the TUIR, deductions under Article 15 apply as follows:

- **In full** if the total income does not exceed **€120,000**;
- **Partially**, based on the ratio between **€240,000 minus the total income** and **€120,000**, if the total income exceeds **€120,000**.

If the total income **exceeds €240,000**, **no deduction is available**.

1.4 REDUCTION OF THE DEDUCTION FOR 2024 (INCOME ABOVE €50,000)

According to Article 2 of Legislative Decree No. 216 of December 30, 2023, for the **2024 tax period only**, taxpayers with a total income exceeding **€50,000** will see their overall **IRPEF deduction reduced by €260**.

Specifically, this reduction applies to deductions for:

- Expenses deductible at **19%** under the TUIR or other tax provisions, except for **medical expenses** under Article 15, paragraph 1, letter c) of the TUIR.
- **Donations to political parties**, as per Article 11 of Legislative Decree No. 149/2013;
- **Insurance premiums for calamity risk**, as per Article 119, paragraph 4 (fifth sentence) of Legislative Decree No. 34/2020.

The **19% IRPEF deduction for university education expenses**, under Article 15, paragraph 1, letter e) of the TUIR, is also included among those subject to the **€260 reduction** provided for in Article 2 of Legislative Decree No. 216/2023.

It is important to note that the deduction reduction under Article 2 of Legislative Decree No. 216/2023:

- **Must be applied after** determining the deduction amount in accordance with Article 15, paragraph 3-bis of the TUIR (i.e., after adjusting for total income; see § 1.3 above);
- **Applies only for the year 2024**.

1.5 MAXIMUM DEDUCTIBLE EXPENSE LIMIT FROM JANUARY 1, 2025 (INCOME ABOVE €75,000)

Starting **January 1, 2025**, Article 16-ter of the TUIR introduces **new deduction limits** for tax-deductible expenses, applying to individuals with a total income exceeding **€75,000**, with certain exceptions.

Accordingly, from **January 1, 2025**, under Article 16-ter of the TUIR, individuals with a total income above **€75,000** will have tax deductions for expenses subject to **two limitations**:

- The **specific limit** set by each tax benefit rule;
- The **new overall expense cap** introduced by Article 16-ter of the TUIR (applying to the total sum of deductible expenses).

The **university tuition deduction** under Article 15, paragraph 1, letter e) of the TUIR is also **affected** by these new deductibility limits.

However, it is important to emphasize that this **reduction does not apply to expenses incurred in 2024** but only to those incurred **from January 1, 2025**, affecting **tax returns 730/2026 and REDDITI PF 2026**.

IRPEF DEDUCTION FOR UNIVERSITY COURSE FEES

Provision	Applicability (Total Income)	Effective Date
Traceability Requirement (Art. 1, Paragraph 679 of Law No. 160/2019)		From 01.01.2020
Income-Based Deduction Adjustment (Art. 15, Paragraph 3-bis of the TUIR)	Income above €120,000	From 01.01.2020
Reduction of Total Deduction (Art. 2 of Legislative Decree No. 216/2023)	Income above €50,000	Only for 2024
Maximum Deductible Expense Limit (Art. 16-ter of the TUIR)	Income above €75,000	From 01.01.2025

2. MAXIMUM DEDUCTIBLE EXPENSES FOR THE 2024 TAX PERIOD

Ministerial Decree No. 1924 of **December 20, 2024**, has established the **maximum amounts deductible at 19%** for IRPEF purposes in relation to **tuition fees and enrollment contributions** for **bachelor's, master's, and single-cycle master's degree programs** at **non-state universities** for the **2024 tax period**.

These amounts are determined based on:

- **The academic discipline** (categorized into medical, healthcare, scientific-technological, and humanities-social areas), according to the classification provided in the decree's annex, detailed below;
- **The geographic area** where the course is located (**North, Center, South, and Islands**).

The deductible amounts **remain unchanged** compared to those set for **2023 (DM No. 1577 of 07.12.2023)**, **2022 (DM No. 1406 of 23.12.2022)**, and **2021 (DM No. 1324 of 23.12.2021)**.

The **maximum deductible amounts (19%) for the 2024 tax period** are as follows:

ACADEMIC DISCIPLINE	NORTHERN REGION	CENTRAL REGION	SOUTHERN REGION & ISLANDS
Medical	€3,900	€3,100	€2,900
Healthcare	€3,900	€2,900	€2,700
Scientific-Technological	€3,700	€2,900	€2,600
Humanities-Social Sciences	€3,200	€2,800	€2,500

The deduction applies to **expenses incurred in 2024**, even if related to multiple academic years.

Geographic Area Classification

For tax deduction purposes, the regions are classified as follows:

- **“North”**: Valle d’Aosta, Piedmont, Lombardy, Veneto, Trentino-Alto Adige, Friuli Venezia Giulia, Liguria, Emilia-Romagna.

- “Center”: Tuscany, Umbria, Marche, Abruzzo, Lazio.
- “South & Islands”: Campania, Molise, Apulia, Basilicata, Calabria, Sicily, Sardinia.

2.1 DOCTORAL, SPECIALIZATION, ADVANCED TRAINING, AND MASTER’S COURSES

For students enrolled in **doctoral programs, specialization courses, and first- and second-level master’s programs**, the **maximum deductible amount (19%)** set by Ministerial Decree No. 1924 of December 20, 2024, for **2024**, remains unchanged from the amounts established in **2023, 2022, and 2021** by previous ministerial decrees.

For the **2024 tax period**, the **deductible expense limits** are:

- **€3,900** for courses and master’s programs based in the **Northern regions**.
- **€3,100** for courses and master’s programs based in the **Central regions**.
- **€2,900** for courses and master’s programs based in the **Southern regions & Islands**.

Regarding **university master’s programs**, the **Italian Revenue Agency** has clarified that a **master’s program organized by a consortium in which a public university holds a minority share is considered equivalent to a private university master’s program** (as stated in the May 2024 tax guide *"All Tax Deductions in the 2023 Tax Return – Education Expenses,"* p. 9).

Advanced Training Courses

As specified in the documents of the Italian Revenue Agency (most recently, the May 2024 guide *"All Discounts in the 2023 Tax Return - Education Expenses"*, p. 6), the same limits also apply to expenses incurred for attending advanced training courses, even if not explicitly mentioned in the ministerial decree.

2.2 REGIONAL TAX FOR UNIVERSITY EDUCATION RIGHTS

The deductible amounts provided for by Ministerial Decree 20.12.2024 no. 1924 must be increased by the amount related to the regional tax for the right to university education, as per Art. 3, paragraphs 20-23 of Law 28.12.1995 no. 549, and subsequent amendments.

2.3 CLASSIFICATION OF STUDY COURSES BY DISCIPLINARY AREA

2.3.1 Bachelor's Degree Courses

Area	Class	Name
Health	L/SNT1	Healthcare Professions: Nursing and Midwifery
	L/SNT2	Healthcare Professions: Rehabilitation
	L/SNT3	Healthcare Professions: Technical
	L/SNT4	Healthcare Professions: Prevention
Scientific-Technological	L-13	Biological Sciences
	L-17	Architecture Sciences
	L-2	Biotechnology
	L-21	Territorial, Urban, Landscape, and Environmental Planning Sciences

Area	Class	Name
	L-22	Motor and Sports Sciences
	L-23	Building Sciences and Techniques
	L-25	Agricultural and Forestry Sciences and Technologies
	L-26	Food Sciences and Technologies
	L-27	Chemical Sciences and Technologies
	L-28	Navigation Sciences and Technologies
	L-29	Pharmaceutical Sciences and Technologies
	L-30	Physical Sciences and Technologies
	L-31	Computer Science and Technologies
	L-32	Environmental and Natural Sciences and Technologies
	L-34	Geological Sciences
	L-35	Mathematical Sciences
	L-38	Zootechnical Sciences and Animal Production Technologies
	L-4	Industrial Design
	L-41	Statistics
	L-43	Diagnostics for Cultural Heritage Conservation
	L-7	Civil and Environmental Engineering
	L-8	Information Engineering
	L-9	Industrial Engineering
	L-P01	Technical Professions for Construction and Territory
	L-P02	Technical Professions in Agriculture, Food, and Forestry
	L-P03	Industrial and Information Technical Professions
	L-Sc. Mat.	Materials Science
Humanities and Social Sciences	L/GASTR	Gastronomy Sciences, Cultures, and Policies
	L-1	Cultural Heritage
	L-10	Literature
	L-11	Modern Languages and Cultures
	L-12	Linguistic Mediation
	L-14	Legal Services Sciences
	L-15	Tourism Sciences
	L-16	Administration and Organization Sciences
	L-18	Economics and Business Management Sciences
	L-19	Education and Training Sciences
	L-20	Communication Sciences
	L-24	Psychological Sciences and Techniques
	L-3	Arts, Music, Performing Arts, and Fashion

Area	Class	Name
		Disciplines
	L-33	Economic Sciences
	L-36	Political and International Relations Sciences
	L-37	Social Sciences for Cooperation, Development, and Peace
	L-39	Social Work
	L-40	Sociology
	L-42	History
	L-5	Philosophy
	L-6	Geography
	DS/1 (ex DM 509/99)	Defense and Security Sciences
	L/DS (ex DM 270/2004)	Defense and Security Sciences

2.3.2 Master's Degree Courses

Area	Class	Degree Name
Health	LM/SNT1	Nursing and Obstetrics Sciences
	LM/SNT2	Rehabilitative Sciences of Health Professions
	LM/SNT3	Sciences of Technical Health Professions
	LM/SNT4	Sciences of Preventive Health Professions
Scientific - Technological	LM-11	Sciences for the Conservation of Cultural Heritage
	LM-12	Design
	LM-17	Physics
	LM-18	Computer Science
	LM-20	Aerospace and Astronautical Engineering
	LM-21	Biomedical Engineering
	LM-22	Chemical Engineering
	LM-23	Civil Engineering
	LM-24	Building Systems Engineering
	LM-25	Automation Engineering
	LM-26	Safety Engineering
	LM-27	Telecommunications Engineering
	LM-28	Electrical Engineering
	LM-29	Electronic Engineering
	LM-3	Landscape Architecture
	LM-30	Energy and Nuclear Engineering
	LM-31	Management Engineering
	LM-32	Computer Engineering
	LM-33	Mechanical Engineering

Area	Class	Degree Name
	LM-34	Naval Engineering
	LM-35	Environmental and Territorial Engineering
	LM-4	Architecture and Building Engineering - Architecture
	LM-40	Mathematics
	LM-44	Mathematical-Physical Modeling for Engineering
	LM-47	Organization and Management of Sports and Physical Activities Services
	LM-48	Urban and Environmental Territorial Planning
	LM-53 (ex DM 16.3.2007)	Materials Science and Engineering
	LM-53 (ex DM 147/2021)	Materials Engineering
	LM-54	Chemical Sciences
	LM-58	Universe Sciences
	LM-6	Biology
	LM-60	Natural Sciences
	LM-61	Human Nutrition Sciences
	LM-66	Cybersecurity
	LM-67	Sciences and Techniques of Preventive and Adaptive Physical Activities
	LM-67.	Sciences and Techniques of Preventive and Adaptive Physical Activities (Qualification A030)
	LM-68	Sports Sciences and Techniques
	LM-68.	Sports Sciences and Techniques (Qualification A030)
	LM-69	Agricultural Sciences and Technologies
	LM-7	Agricultural Biotechnologies
	LM-70	Food Sciences and Technologies
	LM-71	Industrial Chemistry Sciences and Technologies
	LM-72	Navigation Sciences and Technologies
	LM-73	Forestry and Environmental Sciences and Technologies
	LM-74	Geological Sciences and Technologies
	LM-75	Environmental and Territorial Sciences and Technologies
	LM-79	Geophysical Sciences
	LM-8	Industrial Biotechnologies
	LM-82	Statistical Sciences
	LM-83	Actuarial and Financial Statistical Sciences
	LM-86	Zootechnical Sciences and Animal Technologies
	LM-9	Medical, Veterinary, and Pharmaceutical Biotechnologies
	LM-91	Techniques and Methods for the Information Society
	LM Sc. Mat.	Materials Science
	LM Data	Data Science
Humanities - Social	LM/GASTR	Economic and Social Sciences of Gastronomy

Area	Class	Degree Name
	LM/SC - GIUR	Legal Sciences
	LM-1	Cultural Anthropology and Ethnology
	LM-14	Modern Philology
	LM-14.	Modern Philology (Qualification A043)
	LM-15	Philology, Literature, and History of Antiquity
	LM-16	Finance
	LM-19	Information and Editorial Systems
	LM-2	Archaeology
	LM-36	Languages and Literatures of Africa and Asia
	LM-37	Modern European and American Languages and Literatures
	LM-37.	Modern European and American Languages and Literatures (Qualification A045)
	LM-38	Modern Languages for Communication and International Cooperation
	LM-39	Linguistics
	LM-43	Computer Methodologies for Humanities Disciplines
	LM-45	Musicology and Musical Heritage
	LM-45.	Musicology and Musical Heritage (Qualification A032)
	LM-49	Design and Management of Tourism Systems
	LM-5	Archival Science and Library Science
	LM-50	Program and Management of Educational Services
	LM-51	Psychology
	LM-52	International Relations
	LM-55	Cognitive Sciences
	LM-56	Economic Sciences
	LM-57	Adult Education and Continuing Training Sciences
	LM-59	Public, Business, and Advertising Communication Sciences
	LM-62	Political Science
	LM-63	Public Administration Sciences
	LM-64	Religious Studies
	LM-65	Performing Arts and Multimedia Production Sciences
	LM-76	Economic Sciences for the Environment and Culture
	LM-77	Economic and Business Sciences
	LM-78	Philosophical Sciences
	LM-80	Geographical Sciences
	LM-81	Sciences for Development Cooperation
	LM-84	Historical Sciences
	LM-85	Pedagogical Sciences
	LM-87	Social Services and Social Policies
	LM-88	Sociology and Social Research

Area	Class	Degree Name
	LM-89	Art History
	LM-90	European Studies
	LM-92	Communication Theories
	LM-93	Theories and Methodologies of E-learning and Media Education
	LM-94	Specialized Translation and Interpretation
	DS/S (ex DM 509/99)	Specializations in Defense and Security Sciences
	LM/DS (ex DM 270/2004)	Defense and Security Sciences

2.3.3 Single-cycle Master's Degree Courses

AREA	CLASS	NAME
Medical	LM-41	Medicine and Surgery
	LM-42	Veterinary Medicine
	LM-46	Dentistry and Dental Prosthetics
Scientific - Technological	LMR/02	Conservation and Restoration of Cultural Heritage
	LM-4 C.U.	Architecture and Building Engineering-Architecture (five-year)
	LM-13	Pharmacy and Industrial Pharmacy
Humanities - Social	LMG/01	Law Master's Degrees
	LM-85 bis	Primary Education Sciences

3. Clarifications from the Revenue Agency

With circular no. 18 dated 6.5.2016 (§ 2.2), the Revenue Agency clarified, in general, that the modifications introduced by Law 208/2015 do not affect the objective scope of application of the 19% IRPEF deduction, but rather the method of determining the maximum deductible amount for expenses related to attending university courses at private universities, as established by a decree from the Ministry of Education, University, and Research (now the Ministry of University and Research).

For the 2024 tax year, reference should therefore be made to what is provided by DM 20.12.2024 n. 1924, as examined above.

3.1 Types of Expenses Eligible for Deduction

In the Revenue Agency documents (latest guide from May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 7), it is specified that the following expenses are eligible for deduction:

- Enrollment and registration fees (even for out-of-course students);
- The so-called "reconnaissance";
- Additional fees for profit exams and graduation;

- Participation in entrance tests for degree courses, if required by the faculty;
- Attendance at Active Vocational Training Internships (TFA) for the initial training of teachers, established under DM 10.9.2010 n. 249, at university faculties or institutions of higher artistic, musical, and dance education;
- Attendance at university or academic training courses to earn CFUs/CFA for access to teaching roles, as foreseen by DLgs. 59/2017.

3.2 Expenses Incurred for Admission Tests

The documents of the Revenue Agency (latest, guide of May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 9) clarified that the limit set by the ministerial decree also includes expenses incurred for the admission test.

If multiple admission tests are taken at private universities located in different geographical areas or for degree courses at private universities belonging to different thematic areas, it is necessary to distinguish whether the student proceeds to enroll in one of the faculties or courses for which they took the test. In the case of enrollment, the expenses for admission tests must be included within the limit for the course the student will enroll in. If the student has taken multiple admission tests at private universities without enrolling in any course, the deduction must refer to the highest expense limit among those established for the courses and faculties for which they took the test.

3.3 Change of Faculty or Degree Course During the Year

In the case where a student, during the same tax year, due to a change in faculty or degree course, has to incur expenses at universities located in different geographical areas or for courses belonging to different thematic areas, the deductible expense limit will be the highest among those applicable according to the ministerial decree (latest guidance, Revenue Agency May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 10).

3.4 Degree Courses Held in Regions Different from the Legal Seat of the University

For degree courses held at locations in regions different from where the university has its legal seat, for deduction purposes, reference must be made to the geographical area where the course takes place (thus, latest guidance from the Revenue Agency of May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 10).

3.5 Attendance at Courses at Both State and Non-State Universities

If expenses are incurred for attending courses at both state and non-state universities, the Revenue Agency documents (latest, guide of May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 10) clarified that:

- The deduction for expenses incurred at state universities can be calculated on the entire amount;
- Deductible expenses incurred at non-state universities must be limited to the amounts established by the ministerial decree, as described above.

3.6 Attendance at Non-State Universities for Both Undergraduate and Postgraduate Courses

The documents from the Revenue Agency (latest, guide of May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 9) also clarified that if a student incurs expenses during the

same tax year for attending both undergraduate and postgraduate courses at non-state universities, the highest expense limit should be applied, based on the disciplinary area and the region where the university offering the respective undergraduate and postgraduate courses is located.

3.7 Foreign Universities

For the deduction of expenses for attending university courses abroad, the Revenue Agency circular of 6.5.2016 no. 18 (§ 2.2) clarified that reference must be made to the maximum amount established for attending courses in the same disciplinary area in the geographical area where the taxpayer's tax domicile is located.

For expenses incurred for attending postgraduate courses abroad, for the purposes of the deduction, reference must be made to the maximum amount established for attending postgraduate education courses in the geographical area where the student has their tax domicile (as clarified in the latest guide from the Revenue Agency, May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 9-10).

3.8 Online Universities

For the deduction of expenses incurred for attending degree courses at online universities, the Revenue Agency circular of 6.5.2016 no. 18 (§ 2.3) clarified that such expenses, like those for attending other non-state universities, can be deducted by referring to:

- The thematic area of the course;
- For identifying the geographical area, the region in which the university has its legal seat.

3.9 Degree Courses in Theology and Religious Sciences

Expenses for attending degree courses in:

- Theology at Pontifical Universities;
- Master's degrees at higher institutes of religious sciences, are deductible to the extent established for education courses in the "Humanities - Social" disciplinary area.

As for the geographical area of reference, the Revenue Agency considers that, for simplification purposes, it should be identified as the region where the course is held, even if the course is conducted at the State of Vatican City (as clarified in the latest guide from May 2024, "All Discounts in the 2023 Declaration - Education Expenses," p. 10).

3.10 Postgraduate Specialization Courses in Psychotherapy

For attending postgraduate psychotherapy specialization courses, the deduction is granted if the courses are held at centers accredited by the Ministry of Education, University and Research (as clarified in the latest guide from May 2024, "All Discounts in the 2023 Declaration - Education Expenses," p. 6).

3.11 Higher Technical Institutes (ITS), Conservatories of Music, and Accredited Music Institutes, State Courses of Higher Artistic and Musical Education and Specialization

The documents from the Revenue Agency (latest, guide of May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 6) clarified that the deduction applies to expenses incurred for attending, among others:

- Higher Technical Institutes (ITS), as they are equated to university expenses;
- New courses established under DPR 8.7.2005 no. 212 at Conservatories of Music and Accredited Music Institutes;
- State courses of higher education and specialization in the arts and music (conservatories, higher institutes of musical studies, state academies of fine arts, national academy of dramatic arts, national academy of dance, higher institutes for the arts industries - AFAM).

3.12 Stamp Duty

The documents from the Revenue Agency (latest, guide of May 2024 "All Discounts in the 2023 Declaration - Education Expenses," p. 9) clarified that stamp duty is included within the expenditure limit set by the ministerial decree. For this tax, there is no explicit provision to add the amount to the already included expenditure limit, unlike what is provided for the regional tax for student rights under the aforementioned art. 3 of Law 549/95.

3.13 Expenses Reimbursed by the Employer

Expenses incurred in 2024 that are reimbursed by the employer during the same year as part of performance-based compensation and reported in the 2025 Certificazione Unica (points 701 to 706) with code 13 cannot be deducted. (This is indicated in the instructions for the 730 and REDDITI PF models). However, the deduction is granted for the portion of the expense not reimbursed (as clarified in the latest guide from May 2024, "All Discounts in the 2023 Declaration - Education Expenses," p. 11).

4 Update of Deductible Amounts

The deductible amounts for IRPEF purposes related to attending non-state universities are updated annually through a decree from the Ministry of Education and Research.

5 Expenses Incurred for Family Members

According to article 15, paragraph 2 of the TUIR, the expenses in question are deductible even if incurred for the benefit of family members (e.g., children), provided that they are fiscally dependent as per the previous article 12.