**Tax deduction of EMBA tuition fees**

EMBA students can deduct the tuition fees and further expenses related to their studies from their taxable income. Requirements are: You are a German resident, taxable in Germany and finance your studies yourself.

Are you a German resident?

- **yes**
  - Consider the tax regulations in your resident country.

- **no**
  - Taxation of your annual income

The **full amount** of tuition fees and further expenses related to your EMBA-studies can be deducted as tax allowable expenses in the year in which they incurred. They are accounted for in appendix N (employed labour) of your income tax return.

**Tax allowable expenses as tax-reducing factor**

- **Income**
- **Tax allowable expenses**
- **Taxable Income**
Do you have any questions?
Please contact us, we will be pleased to advise you:

Jennifer Biesenthal, Marketing & Admissions Manager
Tel.: 0221 – 470 7942

Juliana Milla, Marketing & Admissions Manager
Tel.: 0221 – 470 76337

Which expenses related to the studies can be specified as income tax deductible expenses in the income tax return?
(selection)

☐ Tuition fees, semester fees, and examination fees
☐ Library card fee
☐ Expenses for specialist literature
☐ Application expenses for a place at university, semester abroad, internships, etc.
☐ Accommodation costs
☐ Travel expenses (commuting expenses to the teaching site as well as travel arrangements to and from the destination of both study trips)
☐ Relocation costs
☐ Interest on study loan
☐ Copying costs, printing and binding costs for assignments and final papers
☐ Expenses for a home office
☐ Office supplies and other working materials that are required for your studies
☐ Cost of participation for congresses and seminars

For detailed information please confer with your tax consultant.