



STUDIO LOMBARDO LAROSI

Tax and Accounting Consultancy Firm
studiolombardolarosi.it · info@studiolombardolarosi.it

Updated 12 May 2026

NON-UNIVERSITY EDUCATION EXPENSES

IRPEF Tax Deduction 2025 — Art. 15, para. 1, lett. e-bis) TUIR

QUICK SUMMARY

19%

Deduction percentage

€ 1,000

Expense limit per pupil

Code 12

Expense code Form RP

Traceable

Traceable payments only

WHAT IS DEDUCTIBLE AND WHAT IS NOT

DEDUCTIBLE EXPENSES

- ✓ Enrolment fees and tuition
- ✓ School canteen
- ✓ Before and after-school care
- ✓ Meal assistance
- ✓ School trips
- ✓ School insurance
- ✓ Language and theatre courses (approved)
- ✓ School transport
- ✓ Contributions for educational activities

NOT DEDUCTIBLE

- ✗ Textbooks
- ✗ Musical instruments
- ✗ Stationery
- ✗ Board and lodging
- ✗ Travel to school
- ✗ Secondary school abroad

INCOME THRESHOLDS

Up to € 75,000

Full deduction: 19% — max € 190 per pupil

€ 75,001 - € 120,000

Subject to overall maximum cap

€ 120,001 - € 240,000

Progressive reduction (decreases gradually)

Over € 240,000

Deduction reduced to zero

ALLOCATION BETWEEN PARENTS

- Receipt in one parent's name → 100% to that parent
- Receipt in the child's name → 50% to each parent
- Split other than 50/50 → Note the agreed % on the receipt

DOCUMENTATION TO KEEP

Tuition / Enrolment	Receipts or proof of payment
Canteen / Services	Bank transfer receipt: service + school + pupil name
Trips / Insurance	Receipts + school authorisation with board resolution
All payments	MUST be traceable: bank transfer, card, postal order

HOW TO REPORT IN YOUR TAX RETURN

Form REDDITI PF → Section RP → Lines RP8-RP13 → Expense code: 12

One line per pupil · Limit € 1,000 per pupil · Max deduction € 190 per child

⚠ Cannot be combined with charitable donations (code 31) for the same pupil

ELIGIBLE SCHOOLS

✓ Nursery and kindergarten	State or accredited private — eligible
✓ Primary and lower secondary school	State or accredited private — eligible
✓ Upper secondary school	State or accredited private — eligible
✗ Secondary school abroad	NOT eligible (Circ. AE 158/2018)