



Tax declaration as a Student

Why make a Tax declaration?

Studying can become expensive. There are costs for rent, moving, books, semester fees, laptops, paper supplies, stays abroad, internships and much more.

At the end of your studies, you'll end up with a considerable sum.

You can get part of these expenses back from the state by filing a tax declaration! In the following, we will give you an overview of how this works.

Who can get money back??

A tax declaration is profitable for you if your study expenses are considered so-called income-related expenses and these exceed your annual income.

In particular, the costs of a second degree course can be claimed. A Master's or second Bachelor's degree, for example, is considered a second degree. The same applies to the first Bachelor's degree if you have a completed professional training; in this case, there does not have to be a subject-related connection to the degree programme. It is not a problem if this training lasted twelve months or longer. The Federal Constitutional Court will soon decide whether shorter training courses (for example, as a paramedic or flight attendant) will also be recognised.

Likewise, the BVerfG has yet to decide whether the expenses of the first degree without prior training are also to be regarded as income-related expenses.



However, documenting the income-related expenses and declaring them in the tax statement regularly only makes sense if:

1. Your starting wage will probably not be very low (less than approx. 12,000 € gross/year). Many lawyers and teachers in particular have such a low starting salary due to their traineeship. This is because you then have to pay little to no income tax in the first few years after graduation. This means that there is no tax liability from which you could deduct the previously determined income-related expenses. However, you may have high expenses during your traineeship that count as new income-related expenses, for example, due to stations abroad or away from home.

2. If you have no or very little income during your studies, specifically less than about 2,000 € per year. Why? Because the costs of your studies must exceed your income during your studies, resulting in a loss. However, this only applies to income that is subject to income tax, such as the salary for voluntary internships. However, 450-euro jobs with flat-rate contributions by the employer (mini-job) are not taken into account here. Maintenance from parents or social benefits such as BAföG.

In some individual cases, an income tax declaration can still make sense, even if 1. and 2. do not apply to you: Namely, if you have very high study expenses and thus high income-related expenses over the years of study, for instance due to expensive semesters abroad or tuition fees at private universities.



How can you deduct the costs?

In order to be able to deduct the income-related expenses and have the resulting losses determined, an income declaration is necessary. Therefore, you have to submit the receipts for all study costs to the tax office. If receipts are lost, you can also prepare your own receipts. To make your tax return as easy as possible, you can use PC software that explains each step.

All tuition fees must be paid by you. However, they can be financed by the maintenance payments your parents make to you.

You can file your tax return up to four years in retrospect. The deadline for filing your tax return is the 31st of May. For example, you can submit your tax return for 2019 to the tax office until 31 May 2023.

What costs can be deducted?

1. The following options are available for the expenses of the flat at the place of study:
 - As long as the centre of your life remains at your home town, you can deduct the entire costs of the flat at your place of study.
 - Otherwise: An existing workroom, or at least a work corner in your room.

Especially in university towns with high rents, this can generate high income-related expenses.

2. All other costs of studying: writing materials, textbooks, stays abroad, laptop, travel costs from your flat to the university, etc.



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To be able to deduct the costs, you must have paid the costs yourself.

This means that the textbooks must have been paid for from your account.

You must have rented the flat and also paid the tuition fees yourself. Therefore, do not have your parents pay such expenses from their account, but have them transfer the necessary money to you as maintenance and pay these costs yourself.



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Students for Students is a Projekt of RCDS (Ring Christlich-Demokratischer Studenten)
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Federal Head Office - Paul-Lincke Ufer 8 b, 10999 Berlin

info@rcds.de

Responsible for content according to § 5 TMG:
Federal Executive Director RCDS