

IRPEF tax relief for tuition fees at private universities – Amount limits for the 2025 tax year

1 INTRODUCTION

Pursuant to Article 15(1)(e) of the TUIR, the 19% IRPEF deduction applies to expenses incurred for attending university courses at:

- State universities (with no limit on the amount);
- Non-state universities, up to an amount not exceeding that set annually for each university faculty by decree of the Ministry of Education, Universities and Research (now the Ministry of Universities and Research), taking into account the average amounts of fees and contributions payable to state universities.

In implementation of the regulations in question, by Ministerial Decree of 30 December 2025 (published in *the Official Gazette* No. 72 of 27 March 2026), the Ministry of Universities and Research has identified the maximum amounts deductible from gross IRPEF for expenses relating to attendance at non-state universities for the 2025 tax year (forms 730/2026 and REDDITI PF 2026), which differ from those established for the years 2021 to 2024. Compared to the 2024 tax year (as established by Ministerial Decree No. 1924 of 20 December 2024), the deductible amounts have been:

- reduced for courses in the 'medical' discipline;
- increased for courses in the 'healthcare' subject area;
- revised for courses in the 'humanities and social sciences' subject area.

1.1 TRACEABILITY REQUIREMENT

Please note that, pursuant to Article 1(679) of Law No. 160 of 27 December 2019, from 1 January 2020 the 19% IRPEF deduction on university tuition fees is only applicable if payment was made via:

- bank or postal transfer;
- other payment methods, other than cash, as provided for in Article 23 of Legislative Decree 241/97 (e.g. debit, credit and prepaid cards, bank and cashier's cheques).

1.2 MAXIMUM DEDUCTIBLE EXPENSE LIMIT FROM 1 JANUARY 2025 (INCOME EXCEEDING €75,000.00)

From 1 January 2025, the new Article 16-ter of the TUIR establishes, for the general rule on tax deductions for expenses (subject to certain exceptions), the deductibility limits to be applied to individuals with a total income exceeding €75,000.00.

Therefore, pursuant to Article 16-ter of the TUIR, from 1 January 2025, for individuals with a total income exceeding €75,000.00, the expenses and costs for which a deduction from gross tax is provided (subject to the exceptions set out), considered in aggregate, are eligible for deduction subject to two limits:

- that established by each tax relief provision;
- the new maximum expenditure limit introduced by Article 16-ter of the TUIR (relating to total expenditure eligible for tax deductions).

The deductions for attendance at university courses, referred to in Article 15(1)(e) of the TUIR, are also affected by the deductibility limits introduced by Article 16-ter of the TUIR.

1.3 ADJUSTMENT TO TOTAL INCOME (INCOME EXCEEDING €120,000.00)

From 1 January 2020, pursuant to Article 15(3-bis) of the TUIR, the deductions provided for in Article 15 apply to:

- in full, where total income does not exceed €120,000.00;
- for the portion corresponding to the ratio between the amount of €240,000.00, reduced by the total income, and €120,000.00, where the total income exceeds €120,000.00.

If total income exceeds €240,000.00, no deductions are available.

2 MAXIMUM AMOUNT OF DEDUCTIBLE EXPENSES FOR THE 2025 TAX YEAR

Ministerial Decree of 30 December 2025 has set, for the 2025 tax year, the maximum amounts deductible at 19% for IRPEF purposes, relating to fees and enrolment contributions for attendance at bachelor's, master's and single-cycle master's degree courses at non-state universities.

To determine these amounts, reference is made to:

- each relevant subject area (distinguishing between medical, health, scientific-technological and humanities-social sciences), based on the classification contained in the annex to the aforementioned Ministerial Decree and set out below;
- the geographical area in which the degree programme is based (distinguishing between North, Centre, South and Islands).

The maximum amounts deductible at 19% for the 2025 tax year are set out in the following table.

Subject area of study programmes	Maximum amount deductible at 19% for the year 2025
Medical	<ul style="list-style-type: none"> • €3,600, for courses based in Northern regions; • €2,900, for the Centre; • €2,650 for the South and the Islands.
Healthcare	<ul style="list-style-type: none"> • €4,100 for courses held in northern regions; • €3,100 for the Centre; • €3,050 for the South and the Islands.
Science and Technology	<ul style="list-style-type: none"> • €3,700 for courses based in northern regions; • €2,900, for the Centre; • €2,600 for the South and the Islands.
Humanities and Social Sciences	<ul style="list-style-type: none"> • €3,200 for courses based in northern regions; • €2,750 for the Midlands; • €2,550 for the South and the Islands.

The deduction applies to expenses incurred in 2025, even if they relate to multiple academic years.

Definition of geographical areas

For the purposes under consideration, the following fall within the geographical area:

- "North": Valle d'Aosta, Piedmont, Lombardy, Veneto, Trentino-Alto Adige, Friuli-Venezia Giulia, Liguria and Emilia-Romagna;
- "Centre": Tuscany, Umbria, Marche, Abruzzo and Lazio;
- "South and Islands": Campania, Molise, Apulia, Basilicata, Calabria, Sicily and Sardinia.

2.1 DOCTORAL, SPECIALISATION, ADVANCED AND MASTER'S COURSES

With regard to students enrolled on doctoral, specialisation and first- and second-level university *master's* programmes, the maximum expenditure eligible for a 19% tax deduction for the year 2025 is set out in Ministerial Decree of 30 December 2025, which has slightly increased the limit compared to 2024 (except for the Central Regions).

For the 2025 tax year, the deductible expenditure amounts to:

- €4,100.00 for courses and *master's programmes* based in the aforementioned northern regions;
- €3,100.00 for courses and *master's programmes* based in the aforementioned central regions;
- €3,050.00 for courses and *master's programmes* based in the aforementioned southern regions and islands.

With regard to university *master's degrees*, the Italian Revenue Agency has clarified that a *master's degree* delivered by a consortium in which a state university holds a non-majority stake is treated as equivalent to a *master's degree* from a private university (as stated, most recently, in the June 2025 guide 'All tax reliefs in the 2025 tax return – Education expenses', p. 6).

The same limits also apply to expenses incurred for attending postgraduate courses held at the university.

2.2 REGIONAL UNIVERSITY TUITION FEE

The amounts relating to the regional tax for the right to university education, as provided for in Article 3, paragraphs 20–23 of Law No. 549 of 28 December 1995, as amended, must be added to the deductible amounts set out in Ministerial Decree of 30 December 2025.

2.3 GROUPING OF COURSES BY DISCIPLINARY AREA

2.3.1 Degree courses

Area	Class	Name
Healthcare	L/SNT1	Healthcare, nursing and midwifery professions
	L/SNT2	Rehabilitation professions
	L/SNT3	Technical healthcare professions
	L/SNT4	Preventive healthcare professions
Scientific - Technological	L-13	Biological sciences
	L-17	Architectural sciences
	L-2	Biotechnology
	L-21	Spatial, Urban, Landscape and Environmental Planning Sciences
	L-22	Sports and Physical Education
	L-23	Building Sciences and Techniques
	L-25	Agricultural and Forestry Sciences and Technologies
	L-26	Food Science and Technology
	L-27	Chemical Sciences and Technologies
	L-28	Maritime Science and Technology
	L-29	Pharmaceutical Sciences and Technologies
	L-30	Physical Sciences and Technologies
	L-31	Computer Science and Technology
	L-32	Environmental and Natural Sciences and Technologies
	L-34	Geological Sciences
	L-35	Mathematical Sciences
	L-38	Animal Science and Animal Production Technologies
	L-4	Industrial Design
	L-41	Statistics
	L-43	Diagnostics for the conservation of cultural heritage
	L-7	Civil and Environmental Engineering
	L-8	Information Engineering
	L-9	Industrial Engineering
	L-P01	Technical professions for construction and the built environment
	L-P02	Technical professions in agriculture, food and forestry
	L-P03	Technical professions in industry and information technology

Area	Class	Name
	L-Sc. Mat.	Materials Science
	L/GASTR	The Science, Culture and Politics of Gastronomy
Humanities and Social Sciences	L-1	Cultural Heritage
	L-10	Arts
	L-11	Modern Languages and Cultures
	L-12	Language Mediation
	L-14	Legal Services
	L-15	Tourism Studies
	L-16	Administration and Organisation
	L-18	Economics and Business Management
	L-19	Education and Training Sciences
	L-20	Communication Sciences
	L-24	Psychological Sciences and Techniques
	L-3	Fine arts, music, performing arts and fashion
	L-33	Economics
	L-36	Political science and international relations
	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 (formerly Ministerial Decree 509/99)	Defence and Security Sciences
	L/DS (formerly Ministerial Decree 270/2004)	Defence and Security Sciences

2.3.2 Master's degree programmes

Area	Class	Name
Healthcare	LM/SNT1	Nursing and Midwifery Sciences
	LM/SNT2	Rehabilitation Sciences in the Health Professions
	LM/SNT3	Technical Health Professions
	LM/SNT4	Preventive Health Professions
Scientific - Technological	LM-10	Conservation of Architectural and Environmental Heritage
	LM-11	Sciences for the Conservation of Cultural Heritage
	LM-12	<i>Design</i>
	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

Field	Class	Name
<i>continued</i>	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
	LM-34	Naval Engineering
	LM-35	Environmental and Land Engineering
	LM-4	Architecture and Building Engineering
	LM-40	Mathematics
	LM-44	Mathematical and Physical Modelling for Engineering
	LM-47	Organisation and Management of Sports and Physical Activity Services
	LM-48	Urban and Environmental Planning
	LM-53 (formerly Ministerial Decree of 16 March 2007)	Materials Science and Engineering
	LM-53 (formerly Ministerial Decree 147/2021)	Materials Engineering
	LM-54	Chemical Sciences
	LM-58	Astrophysics
	LM-6	Biology
	LM-60	Natural Sciences
	LM-61	Human Nutrition Sciences
	LM-66	Cyber Security
	LM-67	Sciences and Techniques of Preventive and Adapted Physical Activity
	LM-67.	Sciences and techniques of preventive and adapted physical activities (qualification A030)
	LM-68	Sports Science and Techniques
	LM-68.	Sports Science and Techniques (Qualification A030)
	LM-69	Agricultural Sciences and Technologies
	LM-7	Agricultural Biotechnology
	LM-70	Food Science and Technology
	LM-71	Industrial Chemistry Science and Technology
	LM-72	Maritime Science and Technology
	LM-73	Forestry and Environmental Sciences and Technologies
	LM-74	Geological Sciences and Technologies
	LM-75	Environmental and Land Sciences and Technologies
LM-79	Geophysical Sciences	
LM-8	Industrial Biotechnology	
LM-82	Statistical Sciences	
LM-83	Actuarial and Financial Statistics	
LM-86	Animal Science and Animal Technologies	

Field	Class	Name
continues	LM-9	Medical, Veterinary and Pharmaceutical Biotechnology
	LM-91	Techniques and methods for the information society
	LM Maths	Materials Science
	LM Data	<i>Data Science</i>
Humanities and Social Sciences	Master's/GASTR	Economic and Social Sciences of Gastronomy
	LM/SC-GIUR	Law
	LM-1	Cultural Anthropology and Ethnology
	LM-14	Modern Philology
	LM-14.	Modern Philology (A043 qualification)
	LM-15	Philology, Literature and History of Antiquity
	LM-16	Finance
	LM-19	Information and Publishing 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 International Communication and Cooperation
	LM-39	Linguistics
	LM-43	Computational Methods for the Humanities
	LM-45	Musicology and Musical Heritage
	LM-45.	Musicology and Musical Heritage (Qualification A032)
	LM-49	Tourism Systems Design and Management
	LM-5	Archival Science and Library Science
	LM-50	Planning and Management of Educational Services
	LM-51	Psychology
	LM-52	International Relations
	LM-55	Cognitive Sciences
	LM-56	Economics
	LM-57	Adult Education and Continuing Education
	LM-59	Public, Business and Advertising Communication
	LM-62	Political Science
	LM-63	Public Administration
	LM-64	Religious Studies
	LM-65	Performing Arts and Multimedia Production
	LM-76	Economics for the Environment and Culture
	LM-77	Business and Economics
	LM-78	Philosophy
	LM-80	Geography
LM-81	Development Cooperation Studies	
LM-84	History	
LM-85	Educational Sciences	
LM-87	Social Work and Social Policy	
LM-88	Sociology and Social Research	
LM-89	Art History	

Field	Class	Name
<i>continues</i>	LM-90	European Studies
	LM-92	Communication Theories
	LM-93	Theories and methodologies of <i>e-learning</i> and <i>media education</i>
	LM-94	Specialist Translation and Interpreting
	DS/S (formerly Ministerial Decree 509/99)	Specialist degrees in defence and security sciences
	LM/DS (formerly Ministerial Decree 270/2004)	Defence and security sciences

2.3.3 Single-cycle Master's degree programmes

Field	Class	Name
Medical	LM-41	Medicine and Surgery
	LM-42	Veterinary Medicine
	LM-46	Dentistry and dental prosthetics
Science and Technology	LMR/02	Conservation and Restoration of Cultural Heritage
	LM-4 C.U.	Architecture and Construction Engineering - Architecture (five-year)
	LM-13	Pharmacy and Industrial Pharmacy
Humanities and Social Sciences	LMG/01	Master's in Law
	LM-85 <i>bis</i>	Primary Education

3 EXPENSES INCURRED FOR FAMILY MEMBERS

Under Article 15(2) of the TUIR, the expenses in question are deductible even if incurred on behalf of family members (e.g. children), provided that they are tax-deductible within the meaning of Article 12 above.