

## Erasmus+

### Combinability of scholarships and taxation

The Erasmus+ Grant Agreement, which students conclude with the International Office of Witten/Herdecke University before the start of the mobility, regulates the conditions of receiving the mobility grant.

#### Combinability of scholarships

- Erasmus scholarships cannot be combined with funding from other EU programmes.
- Parallel national funding, for example by study foundations, may be possible and must be discussed with the funding party.
- Erasmus scholarships can be combined with *BAföG* and *Deutschlandstipendium*. The Erasmus funding must be stated when applying for *Auslands-BAföG*.

#### Taxation

Erasmus scholarships are tax-exempt as mobility scholarships from public funds of the European Commission in the Federal Republic of Germany according to §3 No.44a EStG.

Furthermore, scholarships from the EU's Erasmus programme do not reduce the education allowance under § 33a, paragraph 2 EStG (judgement of 17 October 2001 [III R 3/01], Federal Fiscal Court in Munich).

In principle, however, an Erasmus scholarship must be reported to the tax office responsible for you, to your child benefit fund and to your health insurance fund.

The scholarship recipient is responsible for fulfilling tax recording and declaration obligations with regard to the income from Erasmus+ vis-à-vis the tax authorities (§ 12 MV).