Annex1. Example of calculations

An aspirant studying for free, Russian citizen, submitted an application to the institute committee for financial compensation of purchase of winter shoes for 4300 RUB in March 2021. The committee assigned financial compensation of 4000 RUB. This amount is equal to the total non-taxable amount, thus the aspirant will get 4000 RUB without paying tax. In September 2021 the aspirant had a paid medical check and applied to the institute committee. The committee assigned financial compensation of 8000 RUB. The aspirant had already received the non-taxable compensation in 2021.Thus tax will be excluded 8 000 – 8000\*13% = 6 960 RUB.

An aspirant studying for free, Egypt citizen, went home during distant learning in March 2020. He returned on 10 February 20210. On 10 March the aspirant submitted an application for financial compensation for the trip and was assigned payment of 7000 RUB. The aspirant had stayed in Russia for less than 183 days. He hadn’t applied for financial compensation in 2021, thus we deduct 4000 RUB (non-taxable amount), and exclude tax from the remain amount: 7000-4000 (non-taxable) = 3000 (exclude tax) 3 000\*30 % = 900; 7 000 – 900 = 6100. The aspirant will receive 6610 RUB in total.

An aspirant studying for free, Tajikistan citizen, came to study on 10 August 2020. Then we went home on holidays from 25 January to 10 February. He returned to Yekaterinburg on 10 February. On 10 March the aspirant applied for financial compensation for the trip and was assigned payment of 7000 RUB. The aspirant had stayed in Russia for more than 183 days (169 days from August to January, 28 days from February to March, 197 days in total), he had already received non-taxable financial compensation of 4000 RUB, and thus a 13% tax will be excluded from 7000 RUB: 7 000 – (7 000\* 13%) = 6 090. The aspirant will receive 6090 RUB in total.