

3% of tax savings to universities: specific rules published for IT companies to enter into and implement educational agreements

FAO employees, executives and owners of IT companies

Pepeliaev Group advises that a draft order has been published¹, which will determine the rules for an IT business to interact with universities when entering into educational agreements (the "Draft Order").

On 28 November 2025, the Russian Government **approved** amendments to the rules for accrediting IT companies². These include a requirement for large IT companies to enter into educational agreements in order to extend their accreditation; not complying with this requirement will result in an accreditation being cancelled.

In order to implement this requirement, the Russian Ministry of Digital Development (the "Digital Ministry") has prepared a draft order regulating the procedure for entering into, implementing and assessing the results of educational agreements, as well as the forms of an agreement, a report and a plan of educational activity.

Criteria for companies that are obliged to enter into agreements

Companies holding an IT accreditation will be required to enter into at least one educational agreement if, based on the results of the previous year, they simultaneously meet the following criteria:

- the company declared it was applying IT tax incentives with respect to insurance contributions and corporate profit tax;
- revenue from sales, determined in accordance with article 249 of the Russian Tax Code, amounted to at least RUB 1 billion;

¹ The Draft Order of the Russian Ministry of Digital Development "On approving the procedure for entering into, implementing and assessing the results of how agreements are being implemented and assistance is being provided by Russian organisations carrying out activities in the field of information technology in implementing educational programmes and extracurricular activities" (Draft ID: 163411).

² Resolution No. 1949 of the Russian Government dated 28 November 2025 "On amending certain instruments of the Government of the Russian Federation".

- the number of employees is at least 100.

If any of the criteria is not met, entering into an educational agreement is not required.

If two or more companies belonging to the same group of persons meet these criteria, they are entitled to enter into a joint educational agreement and designate the performing party.

Minimum expenditure under an educational agreement

The amount of financial support must be at least 3% of the amount of funds saved as a result of applying IT tax incentives “in the year preceding the year preceding the calendar year in which the agreement is entered into” (i.e. if the agreement is entered into in 2026, the data for 2024 will be used for the calculation).

If an agreement is entered into by persons belonging to the same group, its minimum value will amount to 3% of the total tax savings of all participants.

Based on data received from the Russian Federal Tax Service, the Digital Ministry will calculate the minimum amount of the educational agreement for each company and will send the information via the Unified Public Services Portal (known in Russian as Gosuslugi) or, if this is not possible in technical terms, by an official letter (including via electronic document exchange).

At the same time, the Digital Ministry is entitled to establish an average cost of educational activities. When assessing the amount of financial support, an organisation may, at its discretion, apply either the established average cost or the actual cost. If the actual cost is applied, the company will be required to submit, together with the report on how the agreement is being implemented, a document prepared by an auditor confirming that the report is accurate.

Parties to the agreement

The parties to the agreement will be:

- a state (municipal) higher education institution and/or
- a private higher education institution established in the form of an autonomous non-profit organisation (ANO).

Additionally, agreements may also be entered into with a state (municipal) vocational education institution and/or with an executive authority of a constituent entity of the Russian Federation (or a regional executive authority) exercising state administration in the field of education.

At the same time, the Draft Order does not specify whether entering into agreements with these entities is “additional” or mandatory. We believe that this inaccuracy will be corrected in the final version.

Subject matter of the agreement

The subject matter of the agreement is that the organisation will implement activities within the educational process aimed at improving the level of knowledge, skills and competences of students in the field of information technology, while also meeting organisations' needs for personnel training.

The list of types of activities that may be implemented under an agreement is set out in the Draft Order.

Information on IT specialisations and organisations with which agreements may be entered into will be published on the website of the Digital Ministry and/or in Gosuslugi.

The list of specialisations has not yet been approved; however, a draft of it has already been prepared and is publicly available³.

Procedure for entering into and implementing an agreement and submitting reports

An agreement is entered into for the current or the following calendar year and must provide that it is possible for the term to be extended by entering into an additional agreement.

The agreement may be entered into via Gosuslugi or by another method (not specified in the Draft Order).

The form of the agreement is contained in the Draft Order.

By 10 December of the year in which the agreement is implemented, the IT company must agree a preliminary report with the educational organisation / regional executive authority and submit it to the Digital Ministry.

The final report must be agreed with the educational organisation / regional executive authority by 1 March of the year after the agreement is implemented and must be submitted as part of the procedure to confirm accreditation.

The forms of the preliminary and final reports are contained in the Draft Order.

When undergoing the procedure to confirm accreditation, the organisation must also submit the educational agreement and a plan of educational activity to the Digital Ministry. The form of the plan is contained in the Draft Order.

Dispute resolution commission

In order to resolve disagreements between the IT company, the educational organisation / regional executive authority and the Digital Ministry, a dispute

³ The Draft Order of the Russian Ministry of Digital Development "On approving lists of professions and specialities of secondary vocational education, as well as specialities and fields of study of higher education required for activities to be carried out in the field of information technology" (Draft ID: 163030).

resolution commission will be established. This will comprise representatives of the Digital Ministry, the Russian Ministry of Science and Higher Education, and the Russian Ministry of Education, as well as public associations (optionally).

What to think about and what to do

Companies should analyse their activities to determine whether they meet the criteria triggering the obligation to enter into educational agreements. If a company meets these criteria, we recommend identifying the most convenient types of educational activities, drawing up a preliminary list of partner educational organisations, and carrying out financial planning taking the new expenses into account.

Help from your adviser

Pepeliaev Group's specialists have extensive experience in the legal regulation of IT companies' activities, including in dealing with the Digital Ministry.

We are ready to provide comprehensive legal support to organisations in identifying the risks associated with the amendments that have been adopted, as well as in preparing legal positions on disputed issues.

Contact details



Natalia Kovalenko
Partner

n.kovalenko@pgplaw.ru



Evgeny Leonov
Senior Associate