



Taxation of your salary

The level of taxation on your salary depends on a number of factors: The employment contract with the University of Würzburg, the employment relationship, your country of origin and personal circumstances.

In some cases you are exempt from tax liability:

Your income, which is generated by **scholarships**, is not taxed. Please check with your scholarship provider about the regulations and tax liability in your home country. Euraxess compiles the conditions for tax exemption for scholarships in Germany: <https://www.euraxess.de/germany/information-assistance/taxation/tax-exemption-fellowships>

Income Tax

If you come to Germany to take up gainful employment at our university for a period of more than six months, you are generally liable to pay taxes in Germany (on your worldwide earned income and assets). However, there are several exceptions, depending on the type of employment, the length of your stay and the agreements between your country and Germany regarding taxation.

We therefore recommend that you check the details of the double taxation agreement between your country and Germany.

Double taxation treaties restrict or determine the right of taxation in order to prevent you from being taxed in two countries. You can find details of the double taxation agreement applicable to your country of origin on the website of the Federal Ministry of Finance:

<https://www.bundesfinanzministerium.de/Web/EN/Issues/Taxation/Double-taxation/double-taxation.html>

As the documents and details of the agreements with all countries are only available here in German, it might be an option to have a look at the website of your own Federal Ministry.

A special feature of the German tax system is the church tax, which is also deducted directly from your salary if you are a member of one of the large churches. In Bavaria, about 8% of the income tax is levied for the churches (mainly the Roman Catholic Church and the German Protestant Church). When registering at the Citizens' Office (Bürgerbüro), you will be asked to provide information about your membership in one of the churches.

Further Information

The key data on German taxes can be found in the fact sheet and information from the Federal Office of Finance: https://www.bzst.de/EN/Service/Tax_Infocenter/tax_infocenter_node.html

Further information on taxation in Germany can be found on the Euraxess website: <https://www.euraxess.de/germany/information-assistance/taxation>

Here you will also find answers to important FAQs on the German tax system: <https://www.euraxess.de/germany/information-assistance/taxation/faq-taxation>

Tax payment and refund

In Germany we have a so-called wage tax system. This means that the tax owed is deducted directly from your salary by your employer and transferred to the authorities. After your arrival and your registration at the Citizens' Office you will receive a tax identification number. You will then forward this number to the Bavarian State Office of Finance, which is responsible for assigning you to a special tax group and for transferring your salary to your account if you work in the public sector. You can also use this tax

identification number to indicate your personal circumstances (e.g. spouse, children) that could entitle you to a lower tax payment.

Once each year, you can apply for an adjustment to your tax level and possibly receive a tax refund or a demand for payment of tax arrears.

To find the local tax office, you can use the search engine of the Federal Tax Office:
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

Local tax office

If you live in Würzburg, you can visit the service centre of the local tax office to obtain all necessary documents and get advice:

Address and opening hours

Würzburg, Ludwigstraße 25

Monday till Wednesday	8:00 a.m. –1 p.m.
Thursday	8:00 a.m.–12:30 p.m. and 1:30 p.m.–5 p.m.
Friday	8:00 a.m.–12 p.m.

Phone number: 0931 3870

The basic procedure after your arrival is as follows:

1. For your employment contract, fill in all the forms necessary to indicate your personal circumstances. Your documents also contain some forms that are used to inform the Bavarian State Office of Finance, which calculates your tax rate and possible tax deductions (e.g. family tax relief if you have children).
2. The Human Resources Department of Julius-Maximilians-Universität will forward your data to the Bavarian State Office of Finance, which is responsible for the payment of your salary.

3. You register at the Citizens' Office (Bürgerbüro) and provide your new address and other information (e.g. your religious affiliation, which is necessary for the decision on your church tax liability).
4. A few weeks after registering with the Citizens' Office, you will receive your tax identification number by mail. You can ask for your identification number by phone as early as three working days after your city registration at your local tax office. This number will be assigned to you on the basis of your personal information. You will need it every time you contact the Bavarian State Office of Finance to adjust your tax rate in case of changes (e.g. wedding).
5. You will receive a tax statement with your first salary. Please check all details and report any errors in the assessment to the Bavarian State Office of Finance.
6. At the end of each calendar year you submit your tax return (in written or electronic form via ELSTER Online) and can receive a tax refund. The local tax office also gives you a tax number, but this is only used in contact with the office. Your tax number may change if you move within the country, while your tax identification number is always valid and is linked to all personal data necessary for the collection of taxes.

Disclaimer:

Please note that information provided by the University of Würzburg is not complete or legally binding and cannot replace a consultation of experts in the field. We compiled this manual with care but do not assume liability for its content and cannot keep it up-to-date in every detail. The information given is of quite general nature and does not cover the peculiarities of individual cases. Please ask the respective specialist contact person for advice if you have any further questions.

Furthermore, our guides contain links to other webpages (external links). These webpages are subject to the liability of the respective provider. We do not have any influence on the future setup and content of these pages and cannot check them on a regular basis. However, if any infringements are reported, the links will be deleted immediately.