TAXES
INFORMATION FOR EMPLOYEES (WITH A WORK CONTRACT)

If you have a work contract and stay longer than half a year, you will generally be taxed in Germany based on your worldwide income and assets.

Income tax is deducted directly from your salary and paid directly to the state by the employer, i.e. the university. The amount of the tax depends on income, marital status and tax bracket.

Each registered person is assigned a so-called identification number, which remains valid for a lifetime (tax ID). You will usually receive this number by post one to two weeks after registering your residence with the Citizens Service Center.

Double taxation agreement

In order to prevent foreigners from being taxed simultaneously in Germany and in their home country, there are so-called double taxation agreements with many countries. It regulates in which country taxes have to be paid. If you stay in Germany for less than half a year (183 days), if you work for a foreign employer and if the double taxation agreement assigns the taxation right to your home country, the salary is taxed in your home country.

There is an agreement with some countries that university lecturers and researchers who come to Germany for a maximum of two years to do research in a public research facility can pay their taxes in their home country.

This can be found in detail in the regulations of the double taxation agreement, which exist for EU member states and also some other states.

• Double taxation agreements

Tax declaration

At the end of a calendar year, you have the option of applying for wage tax compensation at the tax office in your place of residence. With this you can possibly get a part of the taxes paid refunded. You can obtain the necessary documents from the tax offices in Bonn or online from the Federal Ministry of Finance. Alternatively, you can also submit your tax return electronically as ELSTER (electronic income tax return).

If you have already moved to your home country or another country of residence, you can also submit the income tax return from there. This should be submitted to the local tax office by May 31 of the following year, or by December 31 at the latest.

When the tax office has processed the tax return, you will receive a tax notice stating whether and to what amount you will be refunded taxes.
In many cases, it is worthwhile to call in the support of a tax advisor to prepare a tax return.

Further information can be obtained from the Welcome Center for International Researchers.

- Form catalog of the Federal Ministry of Finance
- ELSTER - the electronic income tax return

**Church tax**

A special feature in Germany is the state-collected church tax. Under certain circumstances, religious communities have the option of having church taxes collected by the tax office. For the large churches, church tax (approx. 9% of income tax) is collected by the state together with wage tax and automatically deducted from your monthly salary.

Therefore, you must indicate your religious affiliation when registering at the civil registry office. If you belong to the Roman Catholic Church, Lutheran or Reformed Evangelical Church, the Jewish Community or certain Evangelical Free Churches, you have to pay church tax in Germany. This is not the case if you belong to the Anglican or Orthodox Church, for example.

In cases of doubt, you can get advice from the Citizens Service Center.

**Tax offices in Bonn**

Bonn-City  
Welschnonnenstr. 15  
53111 Bonn  
Tel: 0228-7180

Bonn-Außenstadt  
Bachstr. 36  
53115 Bonn  
Tel: 0228-72680

**Tax advice offices in Bonn**

In Germany, the use of services from a tax consultancy is quite common. Many people have their tax returns made by a tax consultancy. Please note that the services of tax advisory offices are chargeable.

- Tax Consultant Search Service

Alternatively, you can also join a tax assistance association. There you pay an annual fee according to your income. If you no longer need the services of the tax assistance association, you can resign from the association. The advisors of the tax assistance association are available all year round and prepare your tax return.

Contact in Bonn: Katharina Turobin-Orth | Wilhelmsplatz 4, 53111 Bonn | +49 228 96917600 | buero-bonn@steuerring.de | Steuerring Bonn
WELCOME CENTER SERVICE FOR INTERNATIONAL RESEARCHERS

- We give you introductory information about taxes in Germany
- We establish contact with experts who can answer your tax-related questions