



Universität
Münster

Section: Taxes

Handbook for International Researchers

Researchers & Staff department (International Office)

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Stay with a scholarship

If you are financing your research stay in Germany through a scholarship, you may be exempt from taxes under the German Income Tax Act, provided certain conditions are met. It is advisable to consult with your scholarship provider. Additionally, you should check whether the scholarship you receive in Germany is subject to taxation in your home country. The requirements for tax exemption of scholarships in Germany are:

- The scholarship is awarded from public funds or by a recognized public or non-profit organization under German law, or by intergovernmental or supranational institutions of which the Federal Republic of Germany is a member. It is intended to promote research or scientific or artistic education and training.
- The scholarship amount is no higher than necessary to cover the research task or the recipient’s living and education expenses.
- The scholarship is granted according to the guidelines of the funding organization.
- The scholarship does not require any form of employment or work in return from the recipient. If you are receiving scholarship from University of Münster, you need to provide your German Tax-ID (Steuer ID). You receive this number automatically after registering in the city of Münster.

Stay with Employment Contract

If you are staying in Germany as part of an employment contract and are staying for more than six months, you will generally be taxed in Germany on your worldwide income and assets.

Income Tax and Wage Tax

Income tax is deducted directly from your salary and paid by your employer to the state. The amount of tax you pay depends on factors such as income, marital status, and tax class. Every person registered or taxable in Germany receives a tax identification number, which is usually sent to you by mail a few days after you register at the residents' registration office. This number is valid for life. Your employer will use this tax identification number and your date of birth to request the necessary information for wage tax deduction, which is stored electronically as wage tax deduction features (ELSTAM). You can find these details on your wage slip.



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**TAX OFFICE MUENSTER CITY
CENTER (GER)**



**TAX OFFICE MUENSTER OUTER
CITY (GER)**

Double Taxation Agreement

To avoid double taxation, Germany has concluded double taxation agreements with many countries. These agreements determine in which country taxes must be paid.

If you stay in Germany for less than six months and are employed by a foreign employer, your income is generally taxed in your home country, provided the double taxation agreement allocates the taxation rights to your home country. Otherwise, your income will be taxed in Germany. Professors and researchers who come to Germany for up to two years for teaching or research purposes may, in some cases, be allowed to pay taxes in their home country. Always consult this with your tax advisor.

Tax Return

At the end of each calendar year, you have the option to apply for a tax refund at the local tax office, possibly reclaiming overpaid taxes. The tax return can be submitted electronically via the free ELSTER website. In most cases, tax returns must be submitted by July 31 of the following year. If you are entitled to a refund, it will typically be issued within six months of filing the return.

You can also seek assistance from a tax advisor or a wage tax assistance association to file your tax return. While these services come at a cost, they are often worth it, as many eligible deductions may otherwise be overlooked.

Church Tax

In Germany, church tax is collected by the state alongside income tax. It amounts to 8–9% of the income tax, depending on the federal state. When registering at the residents' registration office, you must declare your religious affiliation. Check whether church tax applies to your religious community.

Changing Your Tax Class

International researchers are often initially assigned the wrong tax class, which can lead to overpayment of taxes. You can change your tax class if you get married, have a child, separate, or if there is an income adjustment between spouses. Changing your tax class must be done through the tax office.



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COUNTRY LIST: DOUBLE TAXATION AGREEMENTS (GER)



APPLICATION: DOUBLE TAX AGREEMENT (GER)



APPLICATION: TAX CLASS (GER)



INFORMATION: TAX CLASS (GER)



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Impressum

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