Tax return (Steuererklärung)

The good news is that not everyone is required to submit a tax return. If you are obliged to submit a tax return, the tax office will assume that insufficient taxes have been deducted from the employee.

In the following cases, you have to submit a tax return:

- if, beyond your wages, you have additional income totaling more than 410 euros per year. This may be, for example, income from letting or leasing, as well as pensions.
- if you and your spouse or partner have been paid wages and one of you is taxed according to tax bracket V or VI or if you and your spouse or partner have selected tax bracket IV with factor.
- if the tax office has granted a tax allowance for you, for example for the costs of travelling to work or for childcare costs, and your wages as a single person are more than 11,000 euros per year or, as a couple, more than 20,900 euros per year.
- if you have received wages simultaneously from multiple employers.

Therefore, if you are a single visiting academic or scientist from abroad working for a single employer in Germany, you are not required to submit a tax return.

However, a voluntary tax return may be worthwhile in some circumstances.

Submitting a tax return is worthwhile in particular if:

- you have not been in an uninterrupted employment relationship as employee over the course of a calendar year. (For example, if you only take up your position in August, you will pay tax for the whole year. With a voluntary tax return you have the opportunity to recover the tax already paid.)
- the amount of your wages varies in the course of the calendar year.
- your tax bracket has changed in the course of the year.

Tax return

At the end of a calendar year you have the opportunity (if your stay is over 183 days) to submit a tax return to the tax office in your place of residence. In some circumstances you can use this to receive a reimbursement of some of the tax that you have paid. The documents required for this can be obtained from your local tax office or town hall. The tax return should be submitted to the local tax office by July 31 of the following year. If you voluntarily submit a tax return, you still have four years in which to file it. After being processed by the tax office you will receive a tax assessment, stating whether and to what amount tax will be reimbursed to you.

The most important documents for the tax return are:

- the tax ID number,
- your bank details and
- a print out of the electronic wage tax certificate.

The documents that you require can be found here (in German). For translation use www.deepl.com

Types of tax

Income tax is deducted directly from your salary and transferred to the state by the employer. The amount of income tax depends on the tax bracket you are in. In addition, income and marital status are also decisive. All persons registered in Germany are assigned a so-called identification number, which retains its validity throughout their lifetime. They usually receive this number through the post a few days after registering at the Citizens' Office. It is necessary if you are to commence employment with liability for taxation.
Church tax, collected by the state, is a particular feature in Germany. Under certain circumstances religious communities have the opportunity to have church tax collected by the tax office. For the major churches church tax (approx. 9% of income tax) is collected by the state together with wage tax and deducted automatically from your monthly salary. You are therefore required to declare your religious affiliation when registering at the Resident Services Office.

For further information with detailed examples of the two tax forms please read our information flyer, which has been provided to us by Fischer / Fechner / Almasi Steuerberater Rechtsanwalt Partnerschaftsgesellschaft.

If you have specific questions about tax law or need assistance with your tax return, your Welcome Centre/guest advisor can recommend a local tax advisor who is familiar with international tax law. (Please note that the advice of a tax advisor is subject to a fee).

Sources: Federal Ministry of Finance, EURAXESS Germany, ELSTER Online Finanzamt (in German;Downloads)

The following documents may help you understand your payslip:

- Erklärung der Bezügemitteilung (German)
- Understanding your payslip (English)

Legal notice and disclaimer

This flyer containing information about taxation has been compiled as part of the joint project "Willkommen in Leipzig/Welcome to Leipzig"

Dr Annemone Fabricius, Martha Fromme  (Welcome Centre, Leipzig University International Centre)

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