

Please note that only the German version of this document is legally binding.

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Erlangen, 4 September 2017

Scholarships at FAU

Re: Tax-related documentation and reporting obligations

Enclosures

- FAU general regulations on the awarding of scholarships (FAU-StipR)
- FAU information sheet on the awarding of scholarships
- Scholarship agreement (template)

Dear employees,

FAU benefits greatly from scholarships awarded to its researchers and students by foundations, organisations that promote young talent, international organisations and in particular state-operated and private funding bodies.

Due to the growing variety of scholarship programmes and the regulations prescribed by the financial authorities, it was necessary for FAU to draw up a set of **General Regulations** for the awarding scholarships (see enclosure).

In addition to the Guidelines, please also find enclosed an **Information Sheet** providing answers to frequently asked questions regarding the tax-related implications of a scholarship and additional positions of employment.

In order to make it as easy as possible to fulfil the requirements of the financial authorities, FAU has also enclosed a **Scholarship Agreement** template for you to use.

While scholarships are exempt from income tax in accordance with the applicable tax regulations (Section 3 (44) EStG), responsibility for the tax-related assessment of each scholarship lies solely with the tax office responsible for the scholarship holder's place of residence. Pursuant to the transaction reporting obligations for public authorities and institutions (MV), FAU is therefore

obliged to inform the tax office responsible for the scholarship holder's place of residence regarding all scholarship payments. This is carried out by the Office of Accounting of the University Administration (H4) using an automatic procedure. Therefore, in the formal payment instructions or FSV screens relating to scholarships, please ensure that "150" is entered in "Feld 20– sonstige Anordnung" (Field 20 – other instructions).

Please forward this letter to the persons in your institution responsible for awarding and managing scholarships. The documents listed at the top of this letter (General Regulations, Information Sheet, Scholarship Agreement) can also be found in the administrative handbook*.

Best regards,
p.p.

Annette Binder
Leitende Regiergungsdirektorin

* <http://www.zuv.fau.de/universitaet/organisation/verwaltung/zuv/verwaltungshandbuch/stipendienangelegenheiten/>.