Aarhus University has an agreement with PwC regarding tax assistance

According to the agreement PwC offers several services at fixed prices. You will find a description of the services on the following page(s). PwC will be pleased to make specific agreements if other tax services are needed.

PwC can only be contacted following approval by the immediate superior. The local department pays for PwC’s assistance in accordance with the agreement entered into between the university and PwC.

If approval cannot be obtained from the immediate superior, and the employee wishes tax advice, Aarhus University has entered into a special agreement with PwC on tax advice to employees at the University at the same fixed prices as PwC offers to the University. The employees pay themselves for PwC’s assistance. The prices are then incl. Danish VAT.

How to proceed
Contact PwC’s specialists:

Jonna Skovdal
T: +45 3945 3322, E: autax@pwc.dk

Jane Rahn Stampe
T: +45 8932 0079, E: autax@pwc.dk

Contact AU Finance and Planning:

Vibeke Pedersen
T: 8715 2858, E: vip@adm.au.dk

November 2017
# Tax assistance to foreign employees working in Denmark

**Entrance briefing at PwC’s office in Aarhus or by phone covering**
- The special 26% tax scheme
- The ordinary Danish tax rules
- Deduction possibilities
- Practical issues to address when moving to Denmark

**Written follow-up on entrance briefing**
- Summary of conclusions on the entrance meeting

**Net salary calculation 26% tax or ordinary tax**
- Calculation of salary after tax
- Summary of calculation principles and results

**Preliminary income tax assessment notice/tax card**
- Preparation of preliminary income tax assessment notice and application for a tax card
- Guidance on filing of preliminary income tax assessment notice with the Danish tax authorities

**Danish personal tax number**
- Obtaining Danish personal tax number for the purpose of settling taxes
- Contact to the Danish tax authorities

### Costs

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*November 2017*
Tax assistance to foreign employees working in Denmark

**Tax return**
- Preparation of Danish tax return
- Estimation of Danish tax
- Summary of principles
- Guidance on filing of tax return with the Danish tax authorities

**Review of the tax assessment notice**
- The tax assessment notice is reviewed to ensure it is in accordance with the filed tax return

**Reopening of the tax assessment notice**
- Contact to the Danish tax authorities if the tax assessment notice is incorrect

**Exit briefing at PwC’s office in Aarhus or by phone covering:**
- Tax issues when leaving Denmark
- Practical issues to address when leaving Denmark /important deadlines

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# Tax assistance to employees working abroad

## Briefing at PwC’s office in Aarhus or by phone covering
- Taxation of salary from AU when working abroad (outside Denmark)
- Deduction possibilities
- Clarification of issues relevant to the employee
- Practical issues to address when working outside Denmark

<table>
<thead>
<tr>
<th>Briefing at PwC’s office in Aarhus or by phone covering</th>
<th>Preliminary tax return including deductions</th>
<th>Tax return including deductions</th>
<th>Review of the tax assessment notice</th>
<th>Reopening of the tax assessment notice</th>
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<td>DKK 2,700 excl. VAT DKK 3,375 incl. VAT</td>
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- Calculation of deduction for travelling expenses
- Guidance on revising the preliminary income tax assessment notice by reporting the deduction for travelling expenses
- Calculation of deduction for travelling expenses
- Summary of principles
- Guidance on reporting the deduction for travelling expenses on the Danish tax return
- The tax assessment notice is reviewed to ensure that the Danish tax authorities have included correct deduction for travelling expenses
- Contact to the Danish tax authorities if the tax assessment notice is incorrect