

21.3.2026

Author

REICH, Andreas

Title

Das Arbeitszimmer eines Emeritus im Steuerrecht / Andreas Reich

Publication year

2017

Source/Footnote

In: Wissenschaftsrecht. - 50 (2017) 4, S. 360 - 374

Inventory number

47548

Keywords

Wissenschaft : Arbeitswissenschaft ; Hochschullehrer : allgemein ; Emeritierung

Abstract

Can an Emeritus drop his work room tax when he loses his working room in the University with his retirement and obtained is therefore itself a study room? The Emeritus Professor will continue to receive his previous salary and is also entitled to do research at the University, to teach and assess students. He can also organizationally participate in the University such as appeal committees. He is however not required. Because he must expect to be, which are as interesting for him, that he also perceives it, in tasks can be by him now costs of working a room tax claimed because he has a right to the activity in the University. This is true even if he actually not researching, not teach, does not check and not involved in the organisational area. Permission to tax law taking into account his work room and its additional spending for science applies regardless of whether he more in addition to their unchanged paid on salary from the office of a Professor outside of the University refers to the revenue for research and teaching. (HRK / Abstract übernommen)