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Abstract

Research projects funded by third parties may not only have tax consequences for the university hosting the project but also for the individual professor entrusted with conducting the research. The following questions are of crucial importance: will the university or the professor himself or herself enter into the contract with the funding party? And will the research project be conducted by the researcher in his or her official capacity as a civil servant or as an additional professional activity? Earnings from a research project which is performed by a researcher in his or her official capacity as defined by public service law are not taxed as income from professional services (sec. 18 Income Tax Act) or trade or business income (sec. 15 Income Tax Act) because the activity of a civil servant working in an official capacity does not meet the statutory requirements for the above-mentioned taxable income. Funds allocated to the individual researcher may, however, be taxable as remuneration from third parties (sec. 19 Income Tax Act) as part of his or her employment income as a civil servant. If, on the other hand, the research project is performed by the researcher as an

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additional professional activity as defined by public service law, any earnings will be taxable as income from professional services (sec. 18 Income Tax Act) or trade or business income (sec. 15 Income Tax Act). Whether the earnings are taxable as income from professional services (sec. 18 Income Tax Act) or trade or business income (sec. 15 Income Tax Act) will depend on the extent to which the research conducted is of an academic nature. Only in exceptional cases will earnings be taxed as income from dependent employment (sec. 19 Income Tax Act) especially if, according to the contract with the funding party, the researcher has, in fact, to be treated as an employee of that party.
(HRK / Abstract übernommen)