

**Employees such as academic staff according to the job structure at minimum assistant professor level who are taxed under the researcher taxation scheme and who may leave Denmark in connection with their maternity/paternity/parental leave.**

**If you are on maternity/paternity leave, the Danish Customs and Tax Administration considers you as being employed by the university throughout the period of leave. This means that you will almost always be able to return from your leave and still be taxed under the researcher taxation scheme.**

#### EMPLOYMENT IS MAINTAINED DURING LEAVE

##### Option 1:

If you keep your place of residence in Denmark during your leave, you will still be covered by the researcher taxation scheme after the end of your leave as you are liable to pay tax in Denmark during your leave. The period of leave (including periods on daily benefits) is deducted from the five-year period during which you can be taxed under the researcher taxation scheme.

If, during your leave, you receive daily benefits during one or more periods of unpaid leave, this has no impact on your continued taxation under the researcher taxation scheme after the end of your leave.

##### Option 2:

If you give up your place of residence in Denmark during your leave, you will generally continue to be covered by the researcher taxation scheme after the end of your leave. If you maintain your limited tax liability during the entire period – either because you receive a salary from the university or because you receive maternity/paternity benefits from Denmark – your tax liability does not cease, and you can return to the researcher taxation scheme. In such case, you will be subject to limited tax liability during the entire period. The period of leave (including periods on daily benefits) is deducted from the five-year period during which you can be taxed under the researcher taxation scheme.

Your tax liability will cease only if you move away from Denmark and receive no salary and no daily benefits from Denmark. When you return after the end of your leave, the tax liability is resumed. However, as the tax liability is not resumed concurrently with the resumption of employment, you cannot still be taxed under the researcher taxation scheme. Please note that you must deregister from the National Registration Office. HR needs to contact AU Payroll regarding notification of the Danish Customs and Tax Administration.

#### EMPLOYMENT IS TERMINATED DURING LEAVE

You are no longer employed, and it is thus not possible to still be taxed under the researcher taxation scheme.

##### Option 1:

If you keep your place of residence in Denmark during your leave, you will be liable to pay tax in Denmark on ordinary terms. If you subsequently find new employment, you cannot be taxed under the researcher taxation scheme anew (10-year waiting period).

##### Option 2:

If, during your leave and before the end of your term of employment, you give up your place of residence in Denmark and deregister from the National Registration Office and notify the Danish Customs and Tax

Administration, your tax liability in Denmark will normally cease upon termination of your employment. Please note that you must deregister from the National Registration Office. HR needs to contact AU Payroll regarding notification of the Danish Customs and Tax Administration.

If, during your leave, you do not receive daily benefits during periods of unpaid leave or have other income from Denmark, you are not liable to pay tax in Denmark, and if you subsequently find new employment, it will be possible for you to be taxed under the researcher taxation scheme anew.

If, during your leave, you receive daily benefits during periods of unpaid leave, you will be subject to limited tax liability in Denmark, and it will not be possible for you to be taxed under the researcher taxation scheme anew if you subsequently find new employment or if your existing employment is extended.

*In the event of any inconsistency between the Danish and English language versions of the document, the Danish version prevails.*