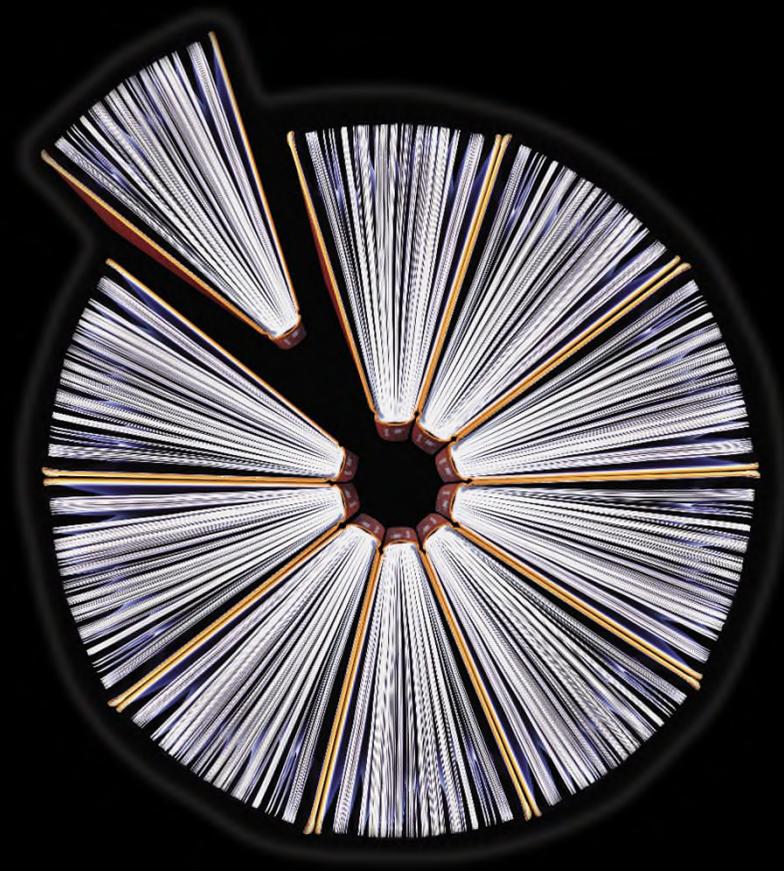


Deloitte.



AALBORG UNIVERSITET



Aalborg University
Deloitte Tax Assistance

September 2018

Tax ●

Aalborg University has an agreement with Deloitte regarding tax assistance which can benefit you

According to the agreement between Aalborg University and Deloitte, Deloitte offers several services to employees at Aalborg University at fixed fees. A description of the services can be found on the following pages. If any additional services are needed, Deloitte will be happy to calculate a fixed price or assist according to time spent at an hourly rate at 2,100 DKK plus VAT.

The fee for tax assistance must be paid by the employee directly to Deloitte, unless it has been agreed between Aalborg University and the employee that a specific service will be paid by Aalborg University.

If services are not agreed with Aalborg University, you are welcome to contact Deloitte. An agreement with you and Deloitte is hereafter made.

If you have any questions, please do not hesitate to contact us.

Aalborg 10 September 2018

Deloitte
Statsautoriseret Revisionspartnerselskab

Richardt Tabori Kraft
Partner

Lars B. Andersen
Tax Director

How to proceed

If you require assistance from Deloitte you are welcome to contact your dedicated Deloitte-team.

Deloitte-team

Lars Bennedsgaard Andersen

Tax Director
Mobile: +45 61705351



Iben Pedersen

Tax Consultant
Mobile: +45 26803508



International staff members working in Denmark

International staff members working in Denmark

Tax assistance



Entry meeting - will be hosted by phone or at Deloitte's office in Aalborg, Copenhagen or Esbjerg	Written follow-up regarding entry meeting	Tax calculation	Danish Preliminary income tax assessment
<p>The meeting will have a duration of approximately 60 minutes. We will inform you of your tax position in Denmark, including:</p> <ul style="list-style-type: none">• Your tax liability in Denmark versus your home country• Your possibilities regarding the special Danish 27% tax scheme, or alternatively, the ordinary Danish tax rules• The practical tax issues in relation to moving to Denmark• Possible tax deduction in Denmark. <p>We will inform you of your liabilities regarding social security contributions, including which rules/country you are covered by.</p> <p>The meeting will focus on your employment at Aalborg University. Other possible tax issues that you may have will be discussed, but might require further investigation/fee. You are going to receive a tax guide and a guide for preparing an advanced tax assessment.</p>	<p>We will prepare a document containing the conclusions of the entry meeting.</p> <p>The document will also contain our recommendations for action points regarding your specific tax situation.</p>	<p>We will prepare a net salary calculation, to examine which of the following two tax possibilities are more beneficial for you:</p> <ul style="list-style-type: none">• The 27% tax scheme, or• Ordinary/regular Danish tax.• Pension contributions are taken into account in order to decide on a scheme (normal or §53 A).	<p>We will prepare and submit a Danish preliminary income tax assessment</p> <p>We will prepare an application for a Danish tax card.</p>
3,000 DKK ex VAT	4,000 DKK ex VAT	4,000 DKK ex VAT	2,800 DKK ex VAT

International staff members working in Denmark

Tax assistance

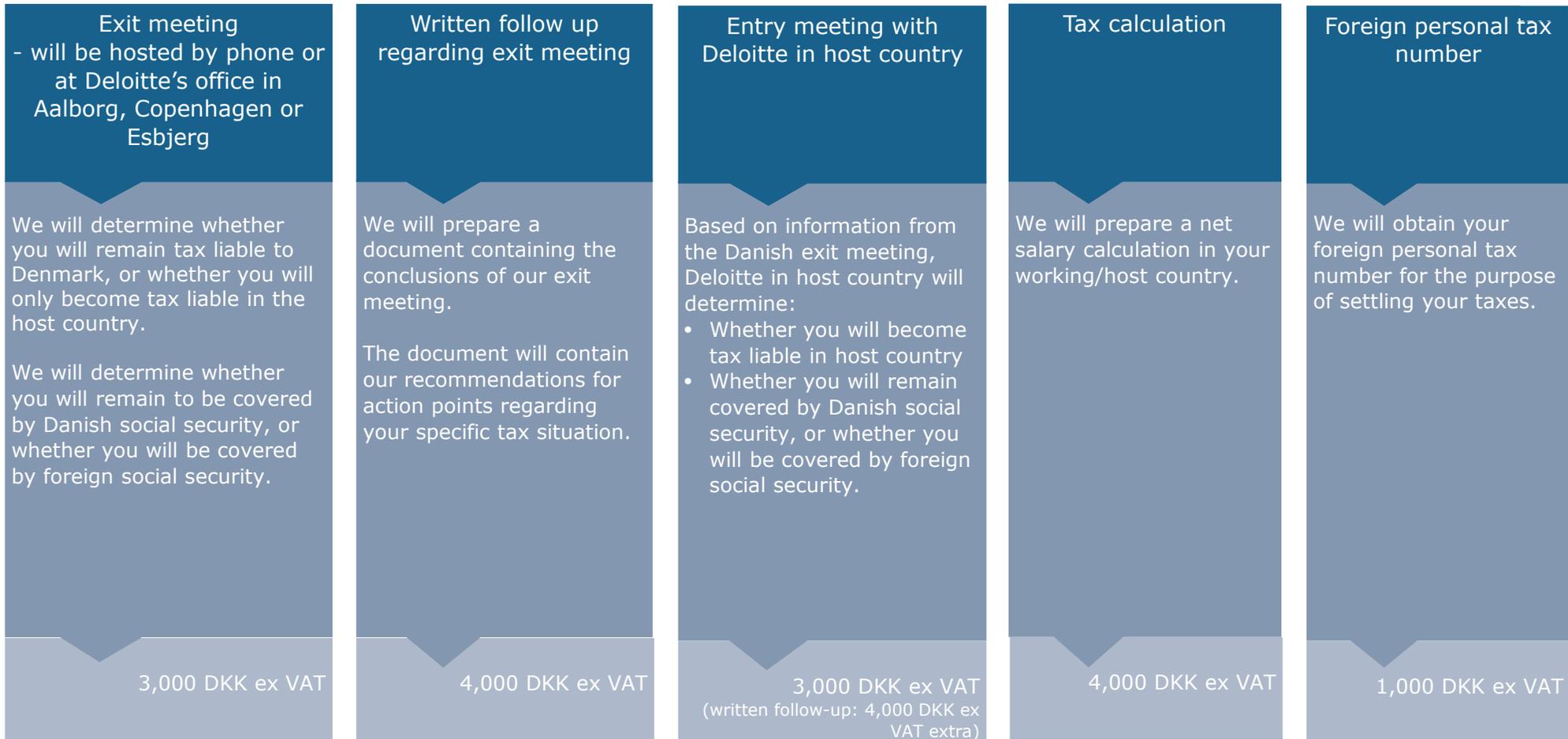


Danish personal tax number	Danish tax return	Foreign tax return(s)	Review of Danish tax assessment notice	Exit meeting - will be hosted by phone or at Deloitte's office in Aalborg, Copenhagen or Esbjerg
<p>We will obtain your Danish personal tax number for the purpose of settling your taxes.</p>	<p>We will prepare and submit your Danish tax return.</p> <p>Our assistance with your tax return will include:</p> <ul style="list-style-type: none">• Your remuneration from Aalborg University• Other income such as dividends, interest, sale of a few shares, foreign property that is not rented out. <p>Deadline for the tax return is 1st July in the following year.</p>	<p>Our colleagues at foreign Deloitte offices will prepare your foreign tax return(s).</p> <p>The assistance with your foreign tax return will include:</p> <ul style="list-style-type: none">• Your remuneration from Aalborg University and foreign salary• Possible tax liabilities such as dividends, interest, foreign property. <p>Deadlines vary for each country.</p>	<p>We will perform a review of your tax assessment notice.</p> <p>This is to ensure that the notice is in accordance with the filed tax return.</p>	<p>We will inform about Danish tax issues when leaving Denmark.</p> <p>We will offer our recommendations for action points regarding your specific Danish tax situation.</p> <p>We will inform you of practical issues to address when leaving Denmark, including important deadlines.</p>
1,000 DKK ex VAT	7,500 DKK ex VAT	7,500 DKK ex VAT	800 DKK ex VAT	3,000 DKK ex VAT

AAU staff members working abroad

AAU staff members working abroad

Tax assistance



AAU staff members working abroad

Tax assistance



Preliminary income tax assessment	Danish tax return	Foreign tax return(s)	Review of tax assessment notice
<p>We will prepare and submit your Danish and possible foreign preliminary income tax assessment.</p> <p>The price is per country.</p>	<p>We will prepare and submit your Danish tax return.</p> <p>Our assistance with your tax return will include:</p> <ul style="list-style-type: none">• Your remuneration from Aalborg University• Other income such as dividends, interest, sale of a few shares, foreign property that is not rented out. <p>Deadline for the tax return is 1st July in the following year.</p>	<p>Our colleagues at foreign Deloitte offices will prepare your foreign tax return(s).</p> <p>The assistance with your foreign tax return will include:</p> <ul style="list-style-type: none">• Your remuneration from Aalborg University and foreign salary• Possible tax liabilities such as dividends, interest, foreign property. <p>Deadlines vary for each country.</p>	<p>We will perform a review of your preliminary Danish and/or foreign tax assessment notice.</p> <p>This is to ensure that the notices are in accordance with the filed tax return(s).</p> <p>Price is per country.</p>
2,800 DKK ex VAT	7,500 DKK ex VAT	7,500 DKK ex VAT	800 DKK ex VAT



About Deloitte

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 264,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

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