



UNIVERSITÄT  
BAYREUTH

DIE KANZLERIN

Universität Bayreuth, 95440 Bayreuth

To be sent to all  
Professors and  
Managers of the Organizational Units  
at the University of Bayreuth

Ref. № II/1.1.5

Please include in future correspondence

Bayreuth, 11.11.2024

## **Commercial Projects** **Re: Modification of Corporate Income Tax Coverage**

Dear Professors and Managers of our Organizational Units,

The University's commercial activities have developed favourably in recent years. Scientific services, for example, make a noticeable contribution to financing (including the so-called residual funds cost centres). Such activities are generally subject to value-added tax and in part to German corporate income tax. A surplus or profit from a project subject to corporate income tax is therefore currently taxed at 43% (corporate income tax is made up of 15% corporation tax, 15% capital gains tax and 13% trade tax).

For this reason, the corporate income tax allocation of 5% was already included in project calculations as of 1 January 2020 in order to cover the tax burden of the projects in a simplified manner. This levy was introduced with the understanding that its sufficiency would be reviewed after a few years. This review then revealed a need for adjustment due to the consistently strong performance of the projects.

In addition to the corporate income tax allocation of 5 %, which is still required at the time of project calculation, the applicable corporate income tax rates (currently 43 %) will therefore be applied to total project surpluses exceeding 10 % upon project completion with immediate effect. It should be noted that only excess profits (total project surplus actually determined at the end of the project > 10%) are affected by this. This means that only the portion exceeding 10% will be "taxed" internally. This new procedure applies to all current and future projects as well as projects that have not yet been finalized or invoiced. Profit shares already credited to the residual funds cost centres will not be collected retroactively.

To clarify, I would like to add that the profit share of up to 10% will be credited directly to the relevant residual funds cost centre as in the past, since this is (currently) covered by the corporate income tax allocation as part of the project calculation. Should the tax burden for the University change, this procedure will be reviewed again and modified as necessary.

I would also like to draw your attention to the information on submitting commercial research projects and services ([Einreichung wirtschaftlicher Forschungsprojekte und Dienstleistungen](#); please select this sub-item) available on the intranet.

If you have any questions, please do not hesitate to contact Division II/1.1.5 by e-mail at [wirtschaftlich.handeln@uni-bayreuth.de](mailto:wirtschaftlich.handeln@uni-bayreuth.de).

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Jakisch', written over a horizontal line.

p.p. Roland Jakisch

*Leitender Regierungsdirektor*