Handout
August-Wilhelm Scheer Visiting Professor Program

In principle, the TUM guidelines for visiting professors and lecturers apply:
https://portal.mytum.de/kompass/personalwirtschaft_public/index_html/kompass/personalwirtschaft_public/gastwissenschaftler

Travel and Accommodation Costs:

1. The amount of reimbursement for travel costs is stipulated in the Bavarian Travel Expenses Law (BayRKG) for members of the pay groups A1 through A7. As a rule, the amount of reimbursable accommodation costs are max. 100 euros. Per diem/lunch allowances/entertainment expenses are generally not reimbursable. For travel expenses (flight, train) only economy class tickets can be reimbursed. Costs for rental cars are not eligible.

2. Costs for flights and accommodation can either be paid directly to service providers (by TUM) or reimbursed to the visiting professor through the planning office of the Excellence Initiative (via TUM International Center). If applicable, all invoices should be addressed to the relevant TUM chair in accordance with the regulations governing costs. The chair is responsible for reviewing invoices for factual correctness before submitting them to TUM International Center.

NB: If the planned stay of a visiting professor is unexpectedly canceled, any funds paid out in advance of the stay by TUM International Center must be refunded to the International Center. As a rule, the reimbursement of costs by TUM International Center is only possible for stays which have come to fruition.

3. All costs to be reimbursed must be accompanied by original invoices/documentation (for flights please include boarding passes) when submitted to TUM International Center. For all expenses paid using electronic transfer, EC or credit cards, TUM International Center also requires bank statements verifying the precise amount and date of transactions (if not indicated on the respective bill/receipt).

4. Only the expenses of the visiting professor alone are eligible for reimbursement. Expenses for accompanying persons cannot be reimbursed. Nor are any TUM institutions and chairs eligible for reimbursement.

5. Reimbursement Invoice: Please use the form entitled “Reimbursement Invoice” to list all expenses submitted for reimbursement and include the address and bank account information of the relevant visiting professor.

Remuneration for Research and Teaching Activities:

1. Teaching assignments to supplement TUM course offerings may constitute part of the visiting professor’s activities. The amount of remuneration for teaching assignments at Bavarian universities is governed by state regulations [Lehrauftrags- und Lehrvergütungsvorschriften für die staatlichen Hochschulen (LLHV)]. The maximum amount of remuneration according to current regulations is 55 euros per completed unit of instruction. All formalities regarding teaching assignments and respective accounting are the responsibility of the human resources office of the relevant TUM campus or service office of the respective TUM school or department.
Please note: a teaching assignment (Lehrauftrag) can only be funded, if the visiting professor receives a teaching assignment by the respective TUM department. The TUM host chair is responsible for applying for a teaching assignment at its TUM department and to provide all necessary documents for human resources in order to issue the teaching assignment. The TUM department may set the level of remuneration in accordance with TUM guidelines. The level of remuneration may therefore differ from the here stated maximum rate for a teaching assignment!

Further information is available under the “teaching assignments” tab of the TUMonline Services Directory. See following link.
http://portal.mytum.de/kompass/personalwirtschaft_public/index_html/kompass/personalwirtschaft_public/lehrauftrag_lehrverguetung

2. According to the guidelines for international and national visiting scholars at TUM, it is possible to draw up an employment contract for the term of the visiting scholar’s stay. Remuneration in this case is according to the base salary of pay groups W2 and W3. If the TUM chair intends to temporarily employ the visiting professor, required paperwork for the hiring of academic staff must be submitted to the human resources office of the relevant TUM campus at least four weeks before the employment is to begin. Garching: ZA 1 - Department 12; Munich City Campus: ZA 2; Weihenstephan: ZA 8 - Department 82 or human resources at Klinikum rechts der Isar. Recruiting forms for TUM contracts: https://portal.mytum.de/archiv/form_personal/ArchiveFolder_20170111_134858

NB: In order for salary costs to be assumed by the August-Wilhelm Scheer Visiting Professor Program, an employment recommendation must be submitted to and approved by the International Center before employment paperwork is processed by Human Resources. Further reimbursement of expenses for visiting professors with temporary employment contracts is limited to travel costs alone!

Tax Obligations of Service Recipient:

1. In accordance with § 13b of the VAT Act, value added tax for services and work performed within Germany by international service providers is payable to the tax authority by the recipient of those services (reverse charge). This law applies to services brought to the Technische Universität München by international providers within the scope of visiting professorships/guest lectures.

2. Tax Declaration Form for Tax Certification: In order to determine his or her tax liability, the visiting professor must complete a Tax Declaration form. The key purpose of this form is to determine if the visiting professor is to be considered a self-employed (i.e. taxable, person), in which case VAT for his or her services must be collected, or not (i.e. non-taxable person).

Obligation to Inform and Post-Visit Report:

1. The International Center is to be informed immediately in writing of any changes in budget or period of stay.

2. Soon after the period of stay has ended (no later than the date stipulated in the funding agreement) a short post-visit report summarizing the visiting professor's teaching/research activities must be submitted to the International Center.