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 ranges from 75 to 100 euros. Per diem/lunch allowances/entertainment expenses are generally not reimbursable. Travel expenses (flight, train) can only be reimbursed for second class tickets. Costs for rental cars are not eligible.

2. Costs for flights and accommodation can either be paid directly to service providers or reimbursed to the visiting professor through the TUM International Center. The TUM Chair should not pay invoices directly!

NB: If the planned stay of a visiting professor is unexpectedly canceled, any funds paid out to the TUM Chair in advance of the stay by the International Center must be refunded to the Center. As a rule, the reimbursement of costs by the 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, if possible) 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. This document serves as the basis for reimbursement directly to the visiting professor.

Remuneration for Research and Teaching Activities:

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 (LLHVV)]. The department may set the level of remuneration in accordance with TUM guidelines for remuneration of teaching assignments. The level of remuneration can therefore differ from the here stated maximum rate for a teaching assignment. All formalities regarding teaching assignments are the responsibility of the hosting chair and the human resources office of the relevant TUM campus or service office of the respective TUM school or department.

Further information is available under the "teaching assignments" tab of the TUMonline Services Directory http://portal.mytum.de/kompass. Invoices for the remuneration of teaching assignments must be accompanied by a Declaration of Teaching Staff [Erklärung für Lehrpersonal] form. This form is available for download from the document archive of the TUMonline Services Directory.
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 grant letter) a short (max. 2 page) post-visit report summarizing the visiting professor's teaching/research activities must be submitted to TUM International Center.