FAQ – August-Wilhelm Scheer Visiting Professor Program
(Updated: November 2018)

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

Which costs are eligible?

- Accommodation costs up to 120 euros/night (including breakfast). In case prices exceed this maximum amount due to fairs, exhibitions, „Oktoberfest“, please consult with TUM International Center before making any bookings.

- Travel costs:
  - Flight, train, public transport. Taxi (if properly justified).
  - Only economy class tickets can be reimbursed.

- Visa costs

  ➔ Please be aware that the granted maximum budget is not a lump sum. The funds will only be transferred on a reimbursement basis.

  ➔ TUM International Center only reimburses costs directly related to the objectives/purpose described in the submitted application. In case claims for reimbursement have no obvious link to the described objectives/purpose, you will be asked for a written explanation.

  ➔ Please be aware that in case funding for a W2 / W3 contract was granted, further reimbursement of expenses for visiting professors is limited to one-time payment of travel costs to and from TUM only. No other costs can be reimbursed!

Which costs are not eligible?

- Per diem, lunch allowances, entertainment expenses.

- Costs for rental cars.

- Costs for insurance and deposits.

- Expenses for accompanying persons and family members.

How do visiting professors claim their expenses?

- Please submit the following documents to TUM International Center:
  - Reimbursement invoice (please be aware to enter the address corresponding with the respective bank account).
  - Tax declaration (explanation of the document follows hereafter).
  - Original receipts (invoices/rental contract for hotel/apartment, receipts for air travel, tickets).
  - Boarding passes (air travel).
In case the submitted receipts do not document an actual payment, we kindly ask you to include a bank statement, showing the respective booking.

Receipts or bills, which are not in English, Spanish or French, require a translation of key figures/terms. Please include this in your expenses claim if applicable.

How do hosting TUM chairs claim their expenses?

- Please consult with TUM International Center before covering any costs for visiting professors.
- The TUM chair conveys copies of the receipts, the filled tax declaration form (filled by the visiting professor) and an reimbursement request including a „Buchungskennzeichen“ (BKZ) to TUM International Center.

Can teaching be remunerated?

- Yes. But 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 to the human resources department in order to issue the teaching assignment.
- The amount of remuneration for teaching assignments at Bavarian universities is governed by state regulations [Lehrauftrags- und Lehrvergütungsvorschriften für die staatlichen Hochschulen (LLHVV)]. The maximum amount of remuneration according to current regulations is 55 euros per completed unit of instruction. However, the TUM department may set the level of remuneration in accordance with TUM guidelines. The level of remuneration may therefore differ from the maximum rate for a teaching assignment stated in the Funding Agreement!
- 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_lehrvergeltung.
- In case, a teaching assignment was issued, funds for the respective remuneration will be provided by the visiting professor funding scheme. The hosting TUM department does not have any financial obligations in that matter.
- Requested funding for teaching remuneration must already be indicated in the application form.

Can an honorarium for a lecture be funded?

- Yes. It is possible to remunerate a keynote speech or a public lecture customary within the academic sector. The honorarium has to be agreed upon with the host chair upfront.
- Please submit the following documents to TUM International Center:
  - An invitation letter of the host chair, stating location, date & time, title of the event and the lecture/speech, and agreed upon honorarium.
  - The visiting professor has to submit an official invoice to the TUM chair, stating location, date & time, title of the event and the lecture/speech, agreed upon honorarium, and bank details.
Regular teaching cannot be remunerated with an honorarium, but only as part of a teaching assignment!

What has to be taken into consideration when funding for a W2 / W3 salary has been granted?

- If the TUM chair intends to temporarily employ a 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. Campus Garching: ZA 2 - Referat 23; Munich City Campus: ZA 2 – Referat 21 & 22; Campus Weihenstephan: ZA 2 – Referat 24; or human resources at Klinikum rechts der Isar.

- Remuneration in this case is according to the base salary of pay groups W2 and W3. Base salary levels can be reviewed here: [http://www.lff.bayern.de/bezuege/besoldung/index.aspx#tabellenrecht](http://www.lff.bayern.de/bezuege/besoldung/index.aspx#tabellenrecht) The final salary level will be determined by TUM human resources.

- Due to the research-oriented nature of the visiting professor program, teaching obligations as part of a TUM contract were reduced to 2 SWS (2 lecture hours per week).

Recruiting forms for TUM contracts: [https://portal.mytum.de/archiv/form_personal/ArchiveFolder_20170111_134858](https://portal.mytum.de/archiv/form_personal/ArchiveFolder_20170111_134858)

Please note: in order for salary costs to be covered by the August-Wilhelm Scheer Visiting Professor Program, the employment recommendation must be submitted to and approved by TUM International Center before employment paperwork is processed by human resources.

Further reimbursement of expenses for visiting professors with temporary employment contracts is limited to one-time payment of travel costs to and from TUM only!

Why does the form “Tax Declaration“ have to be submitted?

- In accordance with § 13b of the VAT Act, value added tax for services and work performed within Germany by international service providers (e.g. visiting professors) is payable to the tax authority by the recipient of those services (TUM; so called “reverse charge”). This law applies to services brought to the Technical University of Munich by international providers within the scope of visiting professorships/guest lectures.

- This regulation applies as soon as TUM covers any costs for the international service provider or remunerates the visiting researcher for any services.

- 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).

- In case the international service provider is to be considered as taxable person, it is the Technical University of Munich (not the visiting professor), which is eventually obliged to transfer VAT to the German tax office.

- This Tax Declaration document has no implications to any tax obligation of the visiting professor in his/her home country/country of residence.
Which obligations are there in terms of informing the TUM International Center and reporting?

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

- 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 TUM International Center. A template for the final report will be conveyed to the hosting chair as part of the grant approval documents.