

## TUM Global Visiting Professor Program FAQ

(Updated: Januar 2024)

In principle, the TUM guidelines for visiting professors and lecturers apply:  
[https://portal.mytum.de/kompass/personalwirtschaft\\_public/index\\_html/kompass/personalwirtschaft\\_public/gastwissenschaftler](https://portal.mytum.de/kompass/personalwirtschaft_public/index_html/kompass/personalwirtschaft_public/gastwissenschaftler)

### Which costs are eligible?

- Accommodation costs (including breakfast) up to 120 Euros/night in Munich and for smaller cities (below 300 000 inhabitants) up to 90 Euros/night. In case prices exceed this maximum amount due to fairs, exhibitions, „Oktoberfest“, please consult with TUM Global & Alumni Office before making any bookings.
  - Travel costs from/to Munich:
    - Flight, train, public transport. Taxi costs and use of private car only in justified cases.
    - Only economy/2nd class tickets can be reimbursed. Exceptions must be justified.
    - In the case of a justified use of car, 0.40 € per kilometer can be reimbursed (and 0,35 €/km for trips before 31.12.2022). A screenshot / map of the distance traveled and an indication of the total kilometers must be submitted as proof.
  - Visa costs
- ➔ Please be aware that the approved maximum amount is not a lump sum. Only actually incurred costs, based on submitted receipts invoices and proof of payment can be reimbursed.
- ➔ TUM Global & Alumni Office 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.

### 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 Global & Alumni Office:
  - [Reimbursement invoice](#) (please be aware to enter the address corresponding with the respective bank account).
  - [Tax declaration](#) (explanation of the document follows hereafter).
  - For professors with a residence in Germany, staying longer than six months: [Declaration on Tax Confidentiality](#).
  - Original receipts (invoices/rental contract for hotel/apartment, receipts for air travel, tickets).
- 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 Global & Alumni Office 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), a proof of payment (screenshot of an SAP extract) and a transfer request ([Kassenanordnung MU65](#)) to TUM Global & Alumni Office.

### 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 (LLHV)]. The maximum amount of remuneration according to current regulations is 75 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](#).
- 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.
- ➔ The remuneration of the teaching assignment can only be instructed when a copy of the teaching assignment contract (Vertrag über den Lehrauftrag) and the original teaching remuneration (Abrechnung Lehrauftrag bzw. Lehrvergütung) has been submitted to TUM Global & Alumni Office.
- ➔ 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 Global & Alumni Office:
  - 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!

#### **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 form is required 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 Global & Alumni Office and reporting?**

- TUM Global & Alumni Office is to be informed immediately in writing of any changes in budget or period of stay.
- Soon after the period of stay has ended, a short post-visit report summarizing the visiting professor's teaching/research activities must be submitted to TUM Global & Alumni Office, no later than four weeks after the end of the visit.

#### **Contact person:**

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<https://www.international.tum.de/en/global/visitingprofessors/>