TUM Global Incentive Fund – Program Guidelines Call 8 / 2020
Updated: 01/2020

In general:

- Project financing within the framework of the TUM Global Incentive Fund is provided by reimbursement of costs (either to the TUM chair or directly to project members).
- Advance payments and the payment of lump sums are not possible.
- Only activities that have actually taken place are eligible for reimbursement; cancellation fees are non-refundable.
- If the actual project costs are below the maximum budget, the difference will be retained by TUM Global & Alumni Office (TUM G&A).

1) General information on reimbursement of costs

- TUM chairs are asked to use their own funds (e.g. ordinary budget) to cover project costs in advance.
- The following documents must be submitted to TUM G&A for reimbursement of costs:
  - Letter from the TUM chair stating the amount and purpose of the costs, including booking number (BKZ) for reimbursement by TUM G&A (or Excellence Initiative).
  - Alternatively, you can submit the form „Kassenanordnung für Umbuchungen von einmaligen Zahlungen“.
  - Exception: Rechts der Isar Hospital; a call for funds must be filed. Please clarify in advance with TUM G&A.
  - Copies of all cost-related receipts/invoices
  - The form "Tax Declaration": for stays of international external project members at TUM.
- TUM chairs can request reimbursement of costs from the TUM G&A either regularly or after essential project costs have incurred.
- Refunds to project members and direct payments to service providers are only possible after consultation with TUM G&A.

2) Dates and deadlines

- Funding period: June 1st, 2020 – May 31st, 2021
- Deadline for midterm report: November 30th, 2020
- Deadline for final report: June 30th, 2021
- All costs incurred must be claimed by May 31st, 2021.
- As a general rule, costs must be claimed within six months of being incurred.
- The TUM G&A must be informed immediately in writing of any budget or schedule changes.

3) Reimbursement of travel expenses

The eligibility of travel expenses differs between TUM employees and external project members.
a. For TUM employees

- Business trips within the scope of the TUM Global Incentive Fund must be applied for and settled via the TUM central department for travel expenses, as usual.
- TUM’s business travel regulations and procedures apply. They are elaborated in the TUM Service Compass.
- Please note, when applying for authorization for stays abroad of more than three months you have to enter the TUM Global Incentive Fund as funding under point 7 („Werden Vergünstigungen oder Zuwendungen von anderer Seite in Anspruch genommen?“). Hereby, you inform the TUM central department for travel expenses that your funding for your stay is secured.

Which costs are reimbursable for TUM employees?

<table>
<thead>
<tr>
<th>Costs</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation costs</td>
<td>For overnight stays abroad the rates in the following list apply.</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>For flights and train rides, only economy/second class tickets are reimbursable; costs for seat reservations will be covered; additional costs for more legroom in the case of air travel can be covered, if valid reasons are given.</td>
</tr>
<tr>
<td>Per diem</td>
<td>Based on the calculations of the travel expenses report by the TUM central department for travel expenses</td>
</tr>
<tr>
<td>Rental cars</td>
<td>Only after consultation with the TUM Global &amp; Alumni Office and by indicating valid reasons.</td>
</tr>
<tr>
<td>Usage of personal car</td>
<td>Only after consultation with the TUM Global &amp; Alumni Office and by indicating valid reasons.</td>
</tr>
<tr>
<td>Family members &amp; external accompanying persons</td>
<td>Not reimbursable</td>
</tr>
</tbody>
</table>

b. For external project members

- As a general rule, the amount of reimbursable travel and accommodation expenses should correspond with TUM’s business travel regulations (based on the Bavarian Travel Expenses Act).
- Transport and accommodation can be arranged individually and do not require prior approval by the TUM central department of travel expenses.
- In the case of direct reimbursement to TUM-external project members, the form "Reimbursement Invoice" must be submitted in addition to the original receipts.
- For reimbursement of stays at TUM, the form "Tax Declaration" must also be submitted (see hereafter for further information).
Which costs are reimbursable for TUM-external project members?

<table>
<thead>
<tr>
<th>Costs</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accommodation costs</td>
<td>Up to 120.00 € per night in Munich, including breakfast. Higher costs may be refundable (e.g. trade show prices; Oktoberfest). In the latter case, individual consultation with TUM Global &amp; Alumni Office is necessary.</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>For flights and train rides, only economy/second class tickets are reimbursable; costs for seat reservations will be covered; additional costs for more legroom in the case of air travel can be covered if valid reasons are given.</td>
</tr>
<tr>
<td>Public transport/Taxi</td>
<td>Public transport is generally preferable; taxi rides should only be used in justified cases.</td>
</tr>
<tr>
<td>Visa</td>
<td>Reimbursable, if necessary for stays abroad / at TUM</td>
</tr>
<tr>
<td>Per diem</td>
<td>Not reimbursable</td>
</tr>
<tr>
<td>Entertainment expenses</td>
<td>Not reimbursable</td>
</tr>
<tr>
<td>Insurances &amp; bonds</td>
<td>Not reimbursable</td>
</tr>
<tr>
<td>Family members &amp; external accompanying persons</td>
<td>Not reimbursable</td>
</tr>
</tbody>
</table>

4) Form "Tax Declaration" for external project members during stays at TUM

- Pursuant to § 13b UStG (Value Added Tax Act), the value added tax payable on services and work supplied by foreign entrepreneurs in Germany is not to be paid by the service provider (guest) but by the recipient (TUM) to the tax office ("reverse charge").
- This regulation also applies, if no separate lecture fee or remuneration is paid for the work performed, but only the travel and accommodation expenses in connection with the stay are reimbursed.
- The key purpose of this form is to determine whether the guest is a self-employed/commercial/entrepreneurial person (taxable person), i.e. whether VAT must be paid for the corresponding services, or not (non-taxable person).
- The value added tax that may be due in Germany does not have to be paid by the guest as described, but by TUM.
- This form has no relation to the tax liability of the guest in his/her home country.

5) Reimbursement of catering/entertainment expenses

- Guidelines and instructions for the reimbursement of representation and entertainment costs can be found in the TUM Service Compass.
- In order for entertainment costs to be eligible for reimbursement, the following documents must be submitted:
  - Adequate documentation of the occasion, purpose of the event and necessity of the catering (e.g. program or invitation to the event). Unspecific labeling of the occasion as e.g. working lunch or guest catering are not sufficient for documentation.
- List of participants (documentation of all participants with full name, function and affiliation)
- Receipts with date and amount of expenses (tips cannot be refunded)
- All costs of this category must be discussed in advance with the TUM Global & Alumni Office to ensure full reimbursement of all related costs.

6) Payment of personnel costs

- Costs for student assistants are eligible under this program. To conclude a TUM contract for student assistants, please refer to the respective procedure in the TUM Service Compass.
- Important: please send the completed document "Einstellungsvorschlag" (employment recommendation) first to TUM G&A where payment details will be entered and approved. The documents will then be forwarded directly to the responsible person at the human resources department.
- Employee salaries can also be covered as part of the project. Please contact the TUM G&A at least 4 to 6 weeks in advance regarding the correct procedure.

7) Payment of an honorarium

- Honorarium for keynote speeches and public speeches (no courses!) can be covered by the TUM Global Incentive Fund.
- An honorarium must be approved by TUM G&A in advance.
- The following documents are required:
  - Letter of invitation from the TUM chair to the recipient stating the title of the lecture, date and time of the planned speech as well as the amount of the honorarium
  - Invoice of the recipient to the TUM chair stating the title of the lecture, date and time of the speech, amount of the honorarium as well as bank details of the recipient.

8) Payment of teaching assignments

- Teaching activities can be funded within the framework of the project in the form of a teaching assignment. The TUM G&A only provides the financial means, but is not responsible for the issuing and preparation of the teaching assignment.
- The TUM chair is responsible for applying for a teaching assignment within the respective TUM department and is responsible for the procurement of all necessary documents for the respective human resources department in order to process the teaching assignment letter.
- The amount of remuneration depends on the regulations of the LLHV: the maximum remuneration per completed teaching unit (45 minutes) is 55.00 Euro; however, setting the exact amount of remuneration lies within the responsibility of the respective department and can therefore differ from the maximum amount stated here.
- The remuneration of the teaching assignment can only be instructed when the teaching assignment letter and the "Erklärung für Lehrpersonal" (declaration for teaching staff) have been submitted to TUM Global & Alumni Office.
- The remuneration for the teaching assignment is covered by the TUM Global Incentive Fund. The TUM department does not bear any costs.
- Further information can be found under the keyword "Lehrauftrag" in the TUM Service Compass.
9) **Miscellaneous costs**

The TUM Global & Alumni Office asks for consultation in advance regarding all miscellaneous costs in order to ensure the full reimbursement of all relevant costs.

<table>
<thead>
<tr>
<th>Contact person</th>
<th><strong>Program coordination</strong></th>
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<tbody>
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