

## **Excellence Initiative II, Institutional Strategy „Enhancing International Exchange“**

### **Call for proposals: Guest Professors and Fellows**

**Funding period: from autumn 2014**

### **Guidelines for Calculation of Costs**

#### **Salary of guest professors**

The amount of funding necessary to attract an international scholar / scientist for a guest professorship at Heidelberg University can vary considerably and depends on several factors (e.g. salary level in the home country, competing offers by other universities, partial continuation of wage payments at the home university).

The salary can be paid on the basis of an employment contract, a remuneration contract or a fellowship award. Which type of compensation is possible and appropriate must be determined on an individual basis. The following guidelines should be considered:

#### Employment contract:

An employment contract outside the agreed pay scale („außertariflicher Angestelltenvertrag“) is concluded with the guest professor. In order to calculate the total costs (including social security contributions of the employee and the employer) you may use the DFG personnel rates ([http://www.dfg.de/formulare/60\\_12/60\\_12\\_en.pdf](http://www.dfg.de/formulare/60_12/60_12_en.pdf)), e.g. professorship (W salary): € 92,100 per year / € 7.675 per month, head of independent junior research group (E14-E15): € 73.500 per year, € 6.125 per month (rates for 2013). These rates, however, are not obligatory in employment contracts outside the agreed pay scale. Social security contributions have to be paid in each case, taxes as well, though these may possibly be paid in the home country (if a bi-national double taxation agreement exists).

#### Remuneration contract („Honorarvertrag“):

Remuneration contracts are subject to fewer restrictions. There are no social security contributions to be paid. The guest professor is responsible for taxation of his income; taxes may possibly be paid in the home country (if a bi-national double taxation agreement exists). It should be noted that it may be complicated to obtain a residence permit for persons from third countries (outside the European Union) if the contract period exceeds three months.

#### Fellowship:

Please use the rates of the „Humboldt Research Fellowships for Experienced Researchers“ of the Alexander von Humboldt Foundation for the calculation of costs: € 3.150 per month (rates for 2013). This rate can be increased by allowances for accompanying family members (€ 326 for marital partners, € 234 for each child). The fellowship is not subject to mandatory social security deductions.

For remuneration contracts and for fellowships the guest professor should take out private health insurance; accident insurance as well as liability insurance are highly recommended.

**Travel costs:**

For calculation of travel costs you may use the respective list of the Alexander von Humboldt Foundation <http://www.humboldt-foundation.de/pls/web/docs/F5407/reisepauschale.pdf>.