FAQ – TUM Invited Experts in Administration & Services

What costs are eligible for reimbursement?

- Costs for overnight accommodation (incl. breakfast) up to €120 per night in Munich and up to €90 per night in towns with fewer than 300,000 inhabitants. Higher costs may be eligible for reimbursement (trade fair prices, Oktoberfest period). Individual consultation with the TUM Global & Alumni Office is necessary here.
- Travel costs to/from TUM:
  - Flight, train, and public transportation. Cab costs and use of private cars only in justified cases. Air travel should be avoided if possible. If traveling by train incurs higher costs than flying, the reimbursement will consider these.
  - In principle, only economy class / 2nd class costs will be reimbursed. Exceptions must be justified and require individual consultation with the TUM Global & Alumni Office. Costs for seat reservations are covered for rail travel.
  - If the use of car travel is justified, € 0.40 per kilometer can be reimbursed. A screenshot/map of the distance traveled and the total kilometers must be submitted as proof.
  - The regulations of the Bavarian Travel Expenses Act apply.
- Visa costs.
- Material costs.

➔ Please note that the maximum amounts approved are not lump sums. Only costs actually incurred can be reimbursed based on submitted receipts, invoices, and proof of payment.

➔ Only costs that fulfill the purpose described in the nomination letter can be reimbursed. If the purpose of the costs is not clearly given, the TUM Global & Alumni Office asks for a written justification.

➔ The principles of efficiency and economy must be observed.

Which costs are not eligible for reimbursement?

- Per diems, expenses.
- Costs for rental cars.
- Fees for insurance & deposits.
- Costs for accompanying persons & family members.

How do persons invited as Invited Experts receive a refund of any amounts paid in advance?

- Please submit to the TUM Global & Alumni Office
  - Reimbursement Invoice (please make sure that the address given corresponds to the bank account).
  - Tax Declaration (see below for explanation).
  - Original receipts (hotel bill, flight bill, tickets).

➔ If the actual payment is not evident from the receipts submitted, please submit a credit card statement with the corresponding payment/booking.

➔ In the case of invoices not in German, English, French, or Spanish, a translation of the key points of the invoice content is requested.

How do host organizations receive reimbursement for advance payments?

- Please get in touch with the TUM Global & Alumni Office before paying the costs.

- The host institution sends copies of the invoice receipts, including the "Tax Declaration" form (filled out by the Invited Expert), with proof of payment (SAP statement screenshot) and a rebooking request issued and signed by the institution (cashier's order sample 65) to the TUM Global & Alumni Office.

Can a lecture fee be financed?

- Yes, this is possible. A lecture fee can be paid for the preparation and realization of a workshop or lecture during the stay. The honorarium must be customary in the industry and agreed in advance with the host institution. Please discuss the planned amount and procedure with the TUM Global & Alumni Office.
- The following is required for invoicing:
    - A separate letter of invitation from the host institution, including location, date & time, title of the workshop or lecture, and agreed fee.
    - After the event, an official invoice from the TUM Invited Expert, including place, date & time, title of the workshop or lecture, the fee charged, and bank details.

What are the implications of the "Tax Declaration" form?

- Following Section 13b UStG, the VAT incurred for services and work deliveries carried out in Germany by foreign entrepreneurs is not to be paid to the tax office by the service provider (Invited Expert) but by the service recipient (TUM) ("reverse charge").
- This form is also required if no separate lecture fee or remuneration is paid for the work performed, but only the travel and accommodation costs in connection with the stay are reimbursed.
- The central point of the tax declaration is to determine whether the person invited as an invited expert is a business person (taxable person), i.e., whether VAT must be paid on the corresponding services or not (non-taxable person).
- As described above, any VAT incurred in Germany does not have to be paid by the person invited as an Invited Expert but by TUM.
- This form does not reference to the guest's tax liability in his/her home country.

What are the notification and reporting obligations?

- The TUM Global & Alumni Office must be informed immediately in the event of budget deviations and changes to the period of stay.
- After the guest stay, a short report on the activities of the professional exchange must be submitted to the TUM Global & Alumni Office promptly, at the latest four weeks after the end of the visit.

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