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Scholarships for students in doctoral studies (third cycle) and at post doc level at KTH

These guidelines are based on:

- The Swedish Income Tax Act (IL 8:5)
- KTH President's decisions nos. 642/01 and 708/01 (amended), Reg.no. 930-27-01, dossier 13
- KTH University Board decision 2004-10-28 "Decision concerning new organisation of KTH", Reg.no. 930-2004-2896, dossier 13
- KTH President's decision no. 1082/2004 "Deans and vice-deans of the nine KTH school plus assignments to them concerning the organisation of the schools", Reg.no. 930-2004-2896, dossier 13
- KTH President's decision no. 311/2006 "Post doc scholarships at KTH", Reg.no. V-2006-0532, dossier 33
- KTH President's decision no. 582/2008 "Minimum level of scholarship grants for doctoral studies students", Reg.no. VL-2008-0572, dossier 33
- KTH President's decision no. 690/2009 "Financing of studies for doctoral studies students with 'other forms' of financing", Reg.no. VL-2009-0756, dossier 39
- KTH President's decision no. 333/2010 "Clarification concerning lowest remuneration levels for doctoral studies students with 'other forms' of financing", Reg.no. V-2010-0381, dossier 69.

The aims of these guidelines are primarily to:

- Ensure a standardised application of scholarship regulations within KTH.
- Provide guidance for KTH schools in their processing of scholarship matters.
- Increase internal checks on scholarship management through compulsory routines for the establishment, decision and payment of scholarships.
- Attempt to avoid the taxation and labour law consequences that may occur after the fact for both KTH and the scholarship holder.

Introduction

Scholarships for students at doctoral studies and post doc levels are a well-established phenomenon within the university world in both Sweden and internationally and they perform a vital function.

KTH has implemented several reviews of their scholarship area and it has proved that national regulations within this field are open to interpretation in various ways. In order to clarify and simplify scholarship management, the President of KTH has taken a decision on this issue. The guidelines shown below, consequently, are based on KTH in-house and external decisions.

General regulations

In addition to the regulations stated in this section, the specific regulations attached to each scholarship must be observed before implementation is carried out.

Freedom from taxation

Due to their benevolent character (no performance requirements), scholarships are an advantageous financing form from a taxation point of view, especially for people completing their education. However, if a grant is entitled a scholarship this does not automatically mean that it is not liable to taxation. It is actually the conditions under which the grant is given that are decisive for this aspect, i.e. that KTH is taking an action with no performance required in return. Neither legislation or legal praxis provides a clear answer to the exact level of performance demands that trigger liability to taxation. The fact that individual cases concerning scholarships are managed in accordance with in-house regulations and guidelines provides no guarantee that taxation authorities or courts of law will not come to a different conclusion on the question of a scholarship's liability to taxation.

Time limitation

If a scholarship covers a period of longer than two years then it is to be regarded as periodic financial support and is consequently liable to taxation, in spite of the fact that KTH has imposed no performance requirements. Consequently all scholarships must be limited to a duration of two years. Exceptions may be made in cases of e.g. bilateral or international agreements to which Sweden is a party.

If scholarships are paid out to individuals who were previously employed at KTH, they may be regarded as a payment based on their previous employment situation and consequently be regarded as salary. The scholarship is considered to be "infected" by the previous employment situation. Again, exactly where the line is for a scholarship to be regarded as "infected" is not possible to state and may vary. It must be assessed in each individual case according to circumstances such as the type and scope of assignment. KTH recommends a period of three years between employment and scholarship, definitely never less than two years. In uncertain cases (i.e. a period shorter than three years) the administrative officer responsible at the KTH central administration must be contacted.

Employment after scholarship period normally does not bring any demands for liability to taxation of the scholarship itself.

Demarcation between scholarship holder and employee

One guiding principle in order to be able to avoid taxation problems should be that the Head of School/Dean must, without any hesitation, be able to describe and explain the purpose of the holder of the scholarship's stay at the School in contrast to operations run by employed personnel. For doctoral studies students, financed externally although KTH acts as paying agent, this must be stated in a compulsory, individual study plan.

Instructions and advice within the framework of the normal supervision of a research student is not regarded as a performance requirement. In addition the scholarship holder may be required to report on any study goals or other purposes stated in the scholarship award. Employees whose job descriptions include supervisory duties must ensure that they do not impose the same requirements on scholarship holders as they do on employed post docs and doctoral studies students as concerns what could be regarded as working tasks, for example scholarship holders must never be assigned departmental service tasks.

Consequences

If the taxation authorities or court of law regard a scholarship as covert salary or periodic financial support which is liable to taxation, the scholarship holder may then be required to pay taxes for what is regarded as salary or financial support liable to taxation. KTH will also be required to pay employer's contribution for the period in question. These taxation consequences also apply retroactively for the period reported by the taxation authorities or court of law. In addition, if special circumstances apply, the question of criminal tax evasion may be applicable.

Scholarships to post docs

Aim and content

The aim of post doc scholarships is to enable graduates of other universities to come to KTH for a limited period of time for further education and research merits. This type of scholarship may, consequently, only be granted to those who are active at postdoctoral level. Post doc scholarships may also be awarded for another type of academic study which is not within the framework of what is typical for post docs if there is support for such actions within bilateral or international agreements to which Sweden is a party.

For post docs, a development plan must be established which clearly defines the different elements of education/research merits (exchange of technology or methodological expertise alone is not sufficient). The aim of this plan is to provide the post doc scholarship holder with a well-planned, high quality period at KTH and to create background documentation that clearly proves that the scholarship is not remuneration for work carried out. A supervisor must also be appointed for each post doc scholarship holder.

Decision

The Head of School/Dean takes the decision on the establishment, advertisement and award of postdoctoral scholarships. The Head of School may not delegate this right of decision. In cases where problems are encountered in utilising the scholarship for the purpose intended, the Head of School takes a decision to review the awarded scholarship. The Head of School must then report this case to the Faculty Board. Illness or parental leave are not regarded as problems in this context.

Time limit

The period for post doc scholarships must begin within five years of the person defending his/her thesis. Parental leave, illness, military service or other similar circumstances that have prevented research activities during the period immediately after graduation may provide justification for exemptions to this five-year rule. Requests for exemption in every case must be submitted in writing to the Chair of the KTH Scholarship Council.

Postdoctoral Scholarships may be provided for a maximum of two years and there are no exceptions from this rule for this type of scholarship.

Size of scholarship

Scholarships should lie in the amount between $\frac{1}{4}$ and $\frac{1}{2}$ of a basic price amount per month for full time. Current price base amount can be found at

www.skatteverket.se

In cases where KTH pays the scholarship holder's accommodation rental costs, the maximum amount of the scholarship is reduced by the amount of the rental costs.

Practical matters

When establishing a postdoctoral scholarship the following information must be stated:

- Established purpose plus specific conditions.
- Amount and time period.
- The date when the scholarship was advertised. (Application period should be at least three weeks.)
- The funds that are to finance the scholarship. (Funds from EU may not be used unless this is explicitly stated in the relevant contract. Funds from commissioned research may never be used.)
- When the decision may be reviewed.
- The date of the decision, who makes the decision, who will make the proposal and if anyone has participated in the final processing without participating in the decision.
- Relevant document registration number. (All applications should be registered under the same number).

The decision concerning the award of the scholarship will be taken using the form entitled "Decision concerning scholarship"

intra.kth.se/blanketter-mallar/kth/stipendiehantering

A copy of the scholarship decision and, if the scholarship is financed with external funding, this must be accompanied by background documentation in which the financier permits that the funds in question be used for a scholarship, must be submitted to the HR Department Salary and Travel Admin Group. Scholarships are paid out in advance through the salary

system. Payment is made on the condition that the scholarship decision fulfils all the relevant information requirements.

Postdoctoral scholarships are to

Scholarships for doctoral students

Aim and content

The aim of this type of scholarship is to enable doctoral studies.

Decisions

The President has determined that the Head of School/Dean is authorised to award such scholarships. The Head of School may not delegate this decision-making to another officer. In addition the President has determined that KTH will no longer establish and advertise scholarships for the financing of doctoral studies (UF-2009-0690) from 1 January 2010. Consequently the Head of School may award scholarships to research students if external parties establish and advertise said scholarships. Consequently KTH presumes that the external party who wishes to offer scholarships which are to be administered by KTH will establish and advertise the scholarships and then transfer them to KTH who will manage the administration. In cases where problems are encountered in utilising the scholarship for the purpose intended, the Head of School takes a decision to review the awarded scholarship. The Head of School must then report this case to the Faculty Board. Illness or parental leave are not regarded as problems in this context.

Size of scholarship

The President of KTH has determined that doctoral students at KTH will be guaranteed the same amount that is provided as guest scholarships for research students by the Swedish Institute (UF-2009-0690). In cases where KTH pays the scholarship holder's accommodation rental costs, the maximum amount of the scholarship is reduced by the amount of the rental costs.

Practical matters

The decision concerning the award of the scholarship will be taken using the form entitled "Decision concerning scholarship"

intra.kth.se/blanketter-mallar/kth/stipendiehantering

A copy of the scholarship decision and a copy of the external party's decision on the establishment and advertisement of the scholarship in question must be submitted to the HR Department Salary and Travel Admin Group. Scholarships are paid out in advance through the salary system. Payment is made on the condition that the scholarship decision fulfils all the relevant information requirements. Another precondition for paying out this type of scholarship is that the recipient has been accepted to doctoral studies at KTH.

Doctoral studies scholarships are to be reported to the local union/employer cooperation group.

Travel scholarships

Aim and content

During doctoral studies/postdoctoral research periods it is common for students to travel to conferences etc. If these trips are directly connected to the aim stated in the scholarship documents, reimbursement of costs occurring due to this travel may be granted in the form of a travel scholarship. However this measure should only be used in exceptional cases as travel costs should be included in the basic scholarship and apply on the condition that the basic scholarship regulations permit the activity in question.

Decisions

The head of School/Dean takes decisions concerning the establishment and award of travel scholarships. This right of decision may not be delegated to another official.

Size of travel scholarship

The basis of the amount granted as a travel scholarship is the calculated costs for the trip in question. This calculation must include costs for food and accommodation, travel and costs related to the conference itself. Scholarship holders do not submit travel claims forms or receive a travel advance as they are not employees, they may only receive travel scholarships.

Practical matters

The decision concerning the award of the scholarship will be taken using the form entitled "Decision concerning travel scholarship"

intra.kth.se/blanketter-mallar/kth/stipendiehantering

A copy of the travel scholarship decision must be submitted to the HR Department Salary and Travel Admin Group. Travel scholarships are paid out in advance through the salary system. Payment is made on the condition that the scholarship decision fulfils all the relevant information requirements. Travel scholarships to postdoctoral scholarship holders may not be financed by funds from commissioned research or EU unless this is explicitly stated in the relevant contract. Travel scholarships for research students may not be financed with funds originating in the government budget, funds from commissioned research or the EU unless this is stated in, for example, bilateral or international agreements to which Sweden is a party.

Scholarship holders' insurance cover

A scholarship holder does not enjoy the same insurance protection as an employee. If he/she is at their workplace at KTH, then KTH has employers' responsibility in accordance with the Working Environment Act. Scholarship holders are, however, not covered by the collective

occupational injury insurance policy taken out by KTH. Scholarships cannot be used as a basis for earning future pensions or calculating sick pay levels.

Doctoral students are currently covered by the personal injury insurance (the general student insurance) that has been taken out by CSN on behalf of universities and university colleges in the state insurance system. This insurance applies for studies in Sweden and students are insured during their period at the university and during direct travel between their accommodation and the university. This insurance covers personal injury due to accident and certain types of communicable diseases. The insurance cover applies to both Swedish and foreign students.

Information on insurance cover for foreign citizens studying in Sweden can be found in the

[Insurance cover for foreign citizens](#)

The primary rule is that the foreign student is to be insured from their home country. In addition to the personal injury insurance there is additional cover for foreign students through the Swedish Legal, Financial and Administrative Services Agency's Student In-insurance in cases where KTH has concluded an agreement with the relevant student's university concerning a student exchange scheme. Student In-insurance provides foreign students with cover for medical care and treatment costs. It also contains a certain amount of accident cover in the form of fixed amounts for invalidity or decease plus liability and legal cover. This applies 24/7 when in Sweden. Student In-insurance may also be taken out by KTH (school/division) for individual students who are to study or carry out a job placement in Sweden when this occurs outside the framework of the university exchange agreements mentioned above.

Post docs are covered by the personal insurance cover taken out by KTH with the state group and individual insurance scheme (GIF). Post docs must be encouraged to review their individual insurance situation in order to complement this cover with the relevant private insurance that suits their individual life situation.

Any questions? Please contact

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