



Information set : mobility funding« Mobi.Doc »

Two types of funding, which cannot be accumulated, are possible and will be calculated on the basis of a 6 month stay, for any doctoral candidates at UNIL and CHUV, with the exception of doctoral candidates funded by the Swiss National Science Foundation (SNSF):

1. **the mobility fellowship:** to cover the personal maintenance of the beneficiary and his/her family.
2. **the mobility grant:** intended to contribute to the living expenses of doctoral students who decide, not to interrupt their employment contract with UNIL.

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1. General

This document offers a general overview. Individual cases must be assessed solely on the basis of the statutory provisions. Cantonal registration requirements and the relevant laws shall apply in relation to determining the official place of domicile. A person's domicile has important implications regarding the taxation of the fellowship and the possibility of continuing insurance and social security payments (old-age and survivors' insurance, health insurance etc.) during the fellowship. Information on this is provided by the local residents' registration office, social security payments office or the responsible tax authority.

The [Directive 3.9](#) on the mobility funding Mobi.Doc shall apply. Mobility funding do not represent a salary, but are contributions to the living costs, which are paid to the recipient's personal account in order to fund a stay abroad.

2. AHV/IV/EO (old-age and survivors' insurance, invalidity insurance, loss of income)

The recipients of a Mobi.Doc mobility grant will refer to the conditions established by the UNIL [Human Resources](#) (SRH).

The recipients of a Mobi.Doc mobility fellowship are considered as persons not in gainful employment under AHV legislation, and you must therefore register at your cantonal compensation office. In conjunction with their municipal branch offices, the compensation offices provide you with information on insurance and AHV/IV/EO contribution requirements. A list of all AHV compensation offices can be found at: <https://www.ahv-iv.ch/en/>.

Fellowship holders who are temporarily resident abroad (e.g. for study purposes) and therefore are not living there with the intention of permanent residency (Article 23 of the Civil Code), do not need to register a new place of residence abroad. According to Article 24 of the Civil Code, once acquired, a person's domicile continues to exist until a new place of residence is acquired. The legal place of residence therefore remains in Switzerland, since the fellowship holders do not normally intend to make a specific location abroad the focus of their life situation in respect of personal, economic, family and working relations, even if they deregister as residents in Switzerland during their temporary stay abroad. All persons who do not have Swiss citizenship must take account of the statutory provisions governing their official place of residence and the validity of their residence permit. If the official place of residence remains in Switzerland, according to Article 1a paragraph 1 letter a of the Old-age and Survivors' Insurance Act (OASIA), fellowship holders remain subject to statutory insurance requirements during their temporary study residence abroad and must continue to pay contributions to the cantonal compensation office (exceptions see [leaflet "Non-employed contributions to OASI, DI and IC"](#)).

Up until 31 December of the year in which they turn 25, students who are not gainfully employed generally only have to pay the minimum contribution (see leaflet ". The annual minimum contribution for anyone not in gainful employment is CHF 496 (as of 2020). As of the 1 January after turning 25, students have to pay contributions depending on their social situation and no

longer the minimum contribution (see see [leaflet "Non-employed contributions to OASI, DI and IC"](#)).

3. Pension fund

If a person is leaving the occupational pension fund (BVG), the assets are converted into a vested benefits policy with an insurance company or a vested benefits account with a bank. It should be noted that risk benefits such as a disability pension or surviving dependant's pension are only included in the policy in the case of insurance companies.

The Association of Swiss Assistant Doctors and Chief Consultants (VSAO – ASMAC) also offers a form of transitional insurance for its members (restricted to doctors).

4. Taxes

Many cantons consider the fellowships awarded by the SNSF to be taxable income. However, tax regimes differ across Switzerland. The taxation of fellowships is decided by the relevant tax authorities. They examine each individual case, generally on the basis of Circular No. 43 of the Swiss Federal Tax Administration ESTV.

If you need a confirmation of the payments made for your tax declaration, please contact the secretary of the Commission for Research Expertise (cxr@unil.ch) directly.

If a fellowship is taxed, it should be taxed in the year in which you have received one or several instalments, i.e. the year in which you have secured a legal entitlement to a payment, according to Circular No. 43. The UNIL pays a one-time payment of the funding amount, at the earliest one month before the definitive start of the fellowship.

With a few exceptions, no taxes have to be paid in the host country (see agreements between Switzerland and the relevant countries on avoiding double taxation). However, the situation can change very fast and it also depends on the individual fellowship holder's situation. Countries that tax SNSF fellowships include, for example, Denmark and Austria.

For detailed information, contact the embassy of the country in question or the relevant tax authorities. Information on international tax matters, e.g. on double taxation treaties, can be obtained from the State Secretariat for International Financial matters SIF (<https://www.sif.admin.ch/sif/en/home.html>). Their website also features comprehensive documentation on fiscal and financial issues. If you need more detailed advice, however, or for specific advisory services on fiscal issues and laws in the host country, you should consult the local authorities or local consulting services (tax experts) that specialise in these matters. The CxR can provide fellowship holders with a document confirming the fellowship, which they can submit to authorities abroad if needed.

5. Insurances

Fellowship holders of a Mobi.Doc funding are responsible for dealing with all issues relating to health insurance for them- selves and any family members.

Most foreign universities require the submission of documentary evidence of appropriate insurance cover.

In case of incapacity for work for medical or accidental reasons, the CxR secretariat must be informed as soon as possible.

5.1 Health insurance

If fellowship holders continue to be *registered* in Switzerland, they will continue to be obliged to pay for health insurance (basic insurance) pursuant to the Swiss Health Insurance Act (KVG) even if they are resident abroad for a relatively long period. Many insurance policies offer the option of suspending any supplementary insurance cover for the period of absence. However, fellowship holders should check in advance whether this supplementary cover can be reactivated again in the future without the need for a risk assessment (medical questionnaire). Given that the costs for seeing a doctor and for hospital stays are very high in some countries, having private unlimited cover is recommended (in the USA, for example, treatment costs can be between three and five times as high as in Switzerland!). All persons who do not have Swiss citizenship must take account of the statutory provisions governing the validity of their residence permit. Only in certain situa- tions during a period abroad is it possible to retain a residence permit and remain registered in Switzerland ([FNIA](#)).

If fellowship holders are obliged to take out health insurance abroad (e.g. in the USA in some cases), they may apply to the cantonal social insurance office for exemption from health insurance fund contributions in Switzerland subject to the following conditions: The applicant must have confirmation from the foreign health insurance fund that he or she is insured outside the host country, i.e. particularly in Switzerland pursuant to the terms of the Health Insurance Act (KVG). Unless such confirmation is provided, contributions to the Swiss health insurance fund cannot be suspended.

The health insurance funds may but are not obliged to offer products for Swiss citizens who are based abroad. We recommend that you contact your health insurance fund directly to discuss whether you can continue with your current insurance arrangements.

The website of the organisation for Swiss abroad (<https://aso.ch/en>) lists the addresses of those insurance companies that offer international health insurance for Swiss citizens who are working abroad, under Consultation > Living abroad > Social insurance > Health insurance. Not included in this list is [Mediservice VSAO-ASMAC](#) (the services organisation for the Association of Swiss Assistant Doctors and Chief Consultants), which also offers its members (restricted to doctors) this type of health insurance provided that the period of stay abroad does not exceed two years. Further offers are available at <https://soliswiss.ch/en/>.

5.2 Accident insurance

With a Mobi.Doc mobility grant, beneficiaries remain insured according to the contractual conditions, see with the UNIL [Human Resources Department](#) (SRH).

As UNIL is not an employer for fellowship holders they are *not* covered through the accident insurance according the UVG.

If the fellowship holders are registered in Switzerland and have a health insurance, they will be able to complete their policy with an additional cover in case of accident.

6. Maternity leave

Grantees who become mothers in the course of the mobility funding Mobi.Doc are entitled to paid maternity leave of four months for the duration of the mobility project. Supplementary funding is conditional on the fellowship holders providing proof that they are interrupting their research work due to maternity. In addition, they must not be entitled to any remuneration or any insurance benefits during the four months following birth. Any entitlement to such supplementary funding is forfeited with the resumption of work.

7. Tips and useful links

Grantees of a Mobi.Doc funding who go abroad in order to enhance their scientific skills represent Switzerland's potential for producing highly qualified, young researchers for the future. The list below is meant to help them build up a network abroad and facilitate their return to Switzerland.

FDFA - Living abroad: <https://www.eda.admin.ch/eda/en/home/living-abroad.html>
Various information dossiers and guidebooks.

FDFA helpline: <https://www.eda.admin.ch>
As the central point of contact for Swiss nationals living abroad, the EDA helpline answers questions about consular services, taxes and money matters.

Organisation of the Swiss abroad ASO: <https://www.aso.ch/en>

State Secretariat for International Finance SIF:
<https://www.sif.admin.ch/sif/en/home.html>

A range of information on tax matters (double taxation agreements, FATCA, etc.) is provided on the SIF website.

swissnex: Switzerland's Knowledge Network: <http://www.swissnex.org>
swissnex promotes scientific exchanges between Switzerland and other countries. Branches are located in different partner countries to implement federal policies on bilateral cooperation

in the areas of education, research and innovation.

The Swissnex network is managed by the State Secretariat for Education, Research and Innovation (SERI) within the Federal Department of Economic Affairs, Education and Research and is supported by the Federal Department of Foreign Affairs (FDFA). Its branches act in cooperation with the higher education institutions, businesses, interest groups and private sponsors.

Euraxess in Switzerland: <http://www.euraxess.ch>

The Euraxess network plays an important role in removing obstacles to researchers' mobility by providing key information including immigration, funding opportunities, social security and pensions. On a Europe-wide job portal for research positions, vacancies and CVs can be posted free of charge.

myScience: <http://www.myscience.ch>

The Swiss Portal for Research and Innovation. It is aimed at researchers (doctoral students, post-docs, professors, researchers in private laboratories) students and anyone interested in science in Switzerland and abroad.

Gebert Ruff Stiftung: <https://www.grstiftung.ch/en.html>

The purpose of the foundation is to promote Switzerland as a place to live and do business. The foundation finances effective training programmes and research projects at the Swiss higher education institutions.

8. Use of funds

Please note that you are subject to the UNIL « Directive 3.9 on the mobility funding Mobi.Doc ».

8.1. Start

Mobility fellowships always start on the first day of the month. Funding holders are requested to submit the request for release of funds online. The mobility fellowship must start no later than twelve months after the date of the ruling.

8.2. Amount of the funding

Basic amount :

- The amount of the mobility fellowship is set by the Commission of research expertise (CxR).
- The amount of the mobility grant is set by the Human resources (SRH).

The basic fellowship varies depending on the marital status and the host country. In addition, a child allowance is awarded (see below).

Travel costs:

UNIL assumes a share of the travel costs for the outward and return journey. This also applies to family members, provided that they stay at the grantee's place of work.

Child allowance:

- Grant : according to UNIL contract (SRH)
- Fellowship : child allowance of CHF 3'000 per child and for six months are paid.

Child allowances contributed by third parties are deducted.

Other costs :

The maximum amount awarded for other costs (conference costs and research costs) is CHF 1'500 for six months. **IMPORTANT:** Contributions towards other costs (conference costs and research costs) need to be requested in the Mobi.Doc application. Please also take note of the information and conditions in official award letter (Décision).

In the financial report, you need to show proof of all your spending for research costs, conference costs and registration fees. Please keep all relevant copies and receipts (see point 8.4).

Research costs :

The following costs are eligible:

Costs that are unavoidable for completion of the research project and typically incurred outside the host institution: library fees, photocopies in libraries or archives, documentation (e.g. access to data, microfilm), material without enduring value (e.g. audio tapes, CDs, DVDs), laboratory material, computing time and cloud computing. Travel costs connected to field studies or visits to archives as well as costs for overnight stays (hotels up to three-star category) and meals (if not included in the price of the room) may be claimed in full or according to the following flatrates:

Daily flat rate for cities with more than 0.5 million inhabitants (incl. main meals and breakfast)	max. CHF 160.--
Daily flat rates for other areas (incl. main meals and breakfast)	max. CHF 120.--
Flat rates for main meals	max. CHF 25.--
Flat rate for breakfast	max. CHF 10.--

All trips must be by public transport. Car expenses may be charged if the use of a private car saves a substantial amount of time and money. A maximum of 0.60 CHF may be claimed per kilometre travelled by car.

The following costs are ineligible and will not be covered:

Proofreading, translations, language courses and continuing education, books, subscriptions to journals, stationery, memberships, postage, e-mail, internet and phone charges, photocopies at the host institution, offline storage or media (such as Dropbox, Google Drive, hard disks, memory sticks, ...), material of enduring value (e.g. laptops, printers, digital cameras, etc.), health insurance premiums, overhead contributions and fees connected to visa applications. In addition, publication costs are not covered by UNIL.

Conference costs :

Conference costs include conference registration fees, outward and return journey, room and board according to the flat rates mentioned under research costs.

As a rule, UNIL does not pay for attending conferences that take place after the end of the mobility funding.

The attendance of courses and workshops that are not directly linked to the funded research project (e.g. courses for personal career development) is not covered.

8.3. Payment

The funds awarded with the funding are transferred to an account held by the grantee in Switzerland.

UNIL transfers the first payment once it has received the request for release of funds submitted via *Optimy*. The payment is generally made one month before the start of the fellowship, however at the earliest one month before the starting date.

8.4. Reporting

At the end of the mobility funding, the grantees are reminded to submit a scientific final report. The scientific reporting is effected via the form available on *Optimy*. The report must be submitted within six weeks after the end of the reporting period via *Optimy*.

A financial final report needs to be submitted if a grant towards "consumables and research costs", "conference costs" and/or "matriculation fees" was awarded. **The grant towards living costs and flat-rate for travel costs need not be accounted for.** The financial report is likewise requested via *Optimy* and must be submitted via *Optimy* within six weeks after the end of the reporting period.

Please note: All spending has to be verifiable. Therefore all relevant receipts need to be kept and enclosed with the report. Copies of account statements are accepted if they show what the amount was used for. If the financial interim or final report is submitted without receipts, the expenses will not be covered by the UNIL. In such cases, amounts that have already been paid will need to be reimbursed to the UNIL. Once the final financial report has been checked, the UNIL will ask the fellowship holders to reimburse all credit balances of CHF 50 or more.

8.5. Commitment by the Mobi.Doc funding holders

In accepting the mobility Mobi.Doc funding, the beneficiaries undertake to devote themselves to scientific training and research as envisaged in the project. All changes (e.g. place of work, work plan, etc.) must be approved by the CxR in advance. Any breach of this duty will result in the withdrawal and repayment of the fellowships.

The fellowship holder shall inform as soon as possible the secretariat of the CxR (cxr@unil.ch) about the birth of a child and shall provide an official document to certify the same (in order to calculate child allowances and travel expenses).

Additional work (e.g. teaching duties) during the period of the fellowship may only be accepted if approved by the CxR. Income from additional work may be deducted from the fellowship amount.

The Mobi.Doc funding holder undertakes to inform the CxR without delay about any received or prospective third-party funds, salaries or fellowships of his/her partner (net amount received). Such funds will generally be offset against the fellowship amount and may be deducted from it.