

Information Sheet

on Awarding Scholarships at Heinrich Heine University Düsseldorf

1. Scholarship awards are governed by the Heinrich Heine University Framework Regulations on Awarding Scholarships (Scholarship Regulations) as amended.
2. Heinrich Heine University Düsseldorf is the service provider for each scholarship.
3. A scholarship is granted altruistically and not as overt or covert remuneration for the performance of work. Scholarships are monetary payments that serve to support students or doctoral researchers, among others, during specific projects within the framework of their degree/doctoral studies.
4. Doctoral researchers may not be granted payments to support a third-party research project, but rather only to enable them to perform their own research. In the case of doctoral scholarships, this means that a scholarship may not be granted following employment in a qualification position at HHU. The scholarship holder is not obligated to deliver a specific result or perform any work beyond their own actual research that the scholarship provider could obtain from a third party in return for payment. As long as the scholarship holder does not have to deliver a specific result from their research, the obligation to conduct the corresponding research is not any such service in return, but rather the purpose and content of a scholarship. The preparation of a final report is not a service in return, but serves to verify compliance with the scholarship guidelines. Finally, active participation in other college/research group activities is also not to be considered as a service in return. Scholarship holders may – within the constraints of active participation in a structured graduate education – freely decide when, where and how they specifically perform their work in the research project. Constraints due to e.g. shortage of space are permitted in terms of time.
5. The scholarship amount is determined by the corresponding scholarship programme and may not exceed an amount considered sufficient to cover living costs and meet educational needs. Payments under the German Federal Training Assistance Act (*Bundesausbildungsförderungsgesetz* – BAföG) may be used as a guide for determining living costs for students, while the scholarships of the German Research Foundation (*Deutsche Forschungsgemeinschaft* – DFG) may be applied for doctoral and research scholarships. The scholarship may not be commensurate with the customary remuneration in the professional environment of the scholarship holder, nor may it exceed 2,500 euros per month.
6. In principle, an HHU scholarship that serves to cover living costs cannot be awarded to employees covered by collective agreements or civil servants at HHU/Düsseldorf University Hospital. Mobility grants, which can also be awarded to employees covered by collective agreements in the form of allowances for travel costs – to be settled in accordance with the relevant travel expense laws – are not considered as scholarships in this context. Financial assistance that does not go towards covering living costs and does not serve to support a person's general lifestyle is not considered as a HHU scholarship. Other forms of HHU scholarships for employees covered by collective agreements and civil servants at HHU/Düsseldorf University Hospital are subject to case-by-case assessment.

7. Where the aforementioned conditions are observed, scholarships granted in this manner are tax-exempt pursuant to Art. 3, No. 44 German Income Tax Act (*Einkommenssteuergesetz – EStG*). Where the scholarship holder has other sources of income that exceed the corresponding tax-free amount in the meaning of income tax law, scholarships may also be subject to taxation.
8. Since tax law and social security law have different functions, social security law is not linked to tax law. As a rule, a scholarship holder is not bound by any instructions (except those of a scientific nature), which is why the research work conducted by the scholarship holder does not constitute paid, dependent employment in the meaning of social security law. Monetary payments (or the granting of non-monetary benefits) for activities that cannot be classed as employment are not subject to social security contributions (cf. Art. 14 German Social Code Book IV (*Sozialgesetzbuch – SGB*)).
9. As corporate bodies under public law, universities are obligated to report payments that exceed an amount of 1,500 euros per year in total to the tax authorities responsible for the beneficiary (scholarship holder) pursuant to Art. 1 (1) Sentence 1 of the German Transaction Reporting Regulations (*Verordnung über Mitteilungen an die Finanzbehörden durch andere Behörden und öffentlich-rechtliche Rundfunkanstalten – “Mitteilungsverordnung” (MV)*). The beneficiary concerned must be informed about this report to the relevant tax authority (Art. 11 MV).
10. You do not have accident insurance solely in your capacity as a scholarship holder. Students and doctoral researchers are insured in accordance with statutory regulations (www.unfallkasse-nrw.de/versicherte/in-hochschulen/). We therefore recommend that doctoral researchers enrol as regular doctoral students.
11. The scholarship holder must inform the Central Scholarship Office without delay about all changes relating to their application and the prerequisites for the scholarship award.
12. Personal data provided in the application process are treated confidentially and collected and processed solely for the purpose of selecting appropriate candidates and realising the scholarship. The data obtained in this way are stored and erased in accordance with the provisions of the Data Protection Act of the State of North Rhine-Westphalia (*Datenschutzgesetz NRW*).
13. The right remains reserved to subsequently revoke a scholarship in whole or in part and assert a claim for reimbursement where it is established that approval was obtained by means of incorrect or incomplete information. This also applies if the actual circumstances change or an employment relationship is entered into at HHU or if the funding provider does not make the necessary funds available to the University or if the respective supervisor makes it known that the prerequisites for the corresponding scholarship are no longer met. The scholarship holder is obligated to report any changes with regard to the prerequisites for approval of the scholarship.