

# Information set - EPFL Doc.Mobility

This document provides only a general overview. Specific cases are to be addressed individually, in these instances please contact the [Doctoral School](#).

## Employment contract

Doctoral candidates remain registered at EPFL during their mobility stay. Their existing doctoral employment contract at EPFL remains in force, and they continue to receive a salary during their stay abroad. Consequently, the Doc.Mobility grant consists of a complementary subsidy which is allocated in addition to the salary.

The mobility stay abroad is treated as a paid leave. Therefore, doctoral candidates must submit their request to HR via the [Leave of absence request form](#).

See below the actions required from the different parties:

### **Doctoral School**

- informs the relevant HR Unit in copy of the decision letter sent to the doctoral candidate

### **Doctoral Candidate**

- completes and submits the [Leave of absence request form](#)
- informs directly the relevant HR Manager about the paid leave request

### **HR**

- ensures that the validity of the contract and residence permit covers the entire period of leave
- triggers the application process for paid leave

Doctoral candidates who do not have an EPFL employment contract but who work for an external company should contact the company's HR unit directly for information on the procedures to follow regarding paid leave. In such situation, the taxable part of the grant ([see below](#)) should be taxed by the employer.

## Social insurances

### AVS

Doctoral candidates remain affiliated to the Swiss social insurance system. They continue to be insured with the AVS/AI/APG/AC, Publica (pension), SUVA (accident). In this way, they can avoid having gaps in their contributions when an insurance case arises.

### Health Insurance

Doctoral candidates must keep their Swiss health insurance and they should be aware of the restrictions on reimbursement in case of illness or accident abroad.

In countries such as the USA, Australia, Canada, New Zealand or Japan, medical costs are very high, therefore we strongly recommend having a private and unlimited international coverage for both illness and accidents. We suggest that you contact your health insurance company for information on your insurance coverage before travelling abroad and for advice if anything else is needed.

Most foreign universities require proof of sufficient insurance coverage.

### Accident insurance

All EPFL employees are insured by SUVA against professional and non-professional accidents.

In the case of accidents in one of the 28 member states of the European Union<sup>1</sup>, as well as in Bosnia-Herzegovina, Iceland, Montenegro, Norway, the Principality of Liechtenstein, the Republic of San Marino and Turkey, the costs reimbursed by SUVA are limited to the social insurance tariffs in force in these states under the terms of the social security agreement concluded with the state concerned.

Only for countries not listed above, SUVA reimburses the costs of medical treatment (ambulatory or hospital) up to twice the amount that would result from treatment in Switzerland.

Repatriation is possible if, for example, the hospital infrastructure in the host country does not offer good treatment conditions, for family reasons or if the duration of hospitalisation can exceed three weeks. The costs of repatriation may not exceed CHF 29,640.

It is recommended that you pay small amounts directly on the spot. SUVA will afterwards reimburse these invoices.

In case of emergency abroad you can call the

International Assistance Hotline: +41 848 724 144 or visit the website: <https://www.suva.ch/fr-CH/materiel/fiche-thematique/assistance-besoin-d-aide-a-l-etranger> (only in French)

More information on accident insurance:

<https://inside.epfl.ch/internalhr/fr/prestationsrh/assurances-sociales/suva/>

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<sup>1</sup> Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

Doctoral candidates who do not have an EPFL employment contract but who work for an external company should contact the company's HR unit directly for information on their accident insurance coverage.

See below the actions required from the different parties:

#### **Doctoral Candidate**

- should keep their Swiss health insurance
- should contact their health insurance company for information on their insurance coverage and for advice if anything else is needed to have a full international coverage

#### **HR**

- notifies the AVS fund of the doctoral candidate's mobility stay abroad

## **Work permit**

### **Work and residence permit for PhD in Switzerland**

<6 months: There is no restriction on keeping the permit for a period of absence up to 6 months if the doctoral candidates under EPFL contract keep their 'centre of interest' in Switzerland (e.g. accommodation, health insurance, ...).

>6 months: If more than 6 months per year, a request for an authorisation of absence must be made to the SPOP (Service de la population), which transmits it to the SEM (Secrétariat d'État aux migrations) to guarantee the return. This authorisation allows the permit to be suspended for a maximum of 4 years and reactivated when the employee returns.

Important:

- a) the type of activity during the mobility stay abroad must remain in line with the type of activity for which the person was hired and a permit issued (on the basis of the article 40 OASA)
- b) reminder: the residence permit in Switzerland is temporary in nature
- c) the mobility stay abroad must not allow to extend the duration of the contract in Switzerland
- d) if a permit must be renewed during the mobility stay abroad, the employee must return to Switzerland to report to the Control des Habitants

### **Work and residence permit in the host country**

It is the doctoral candidate's responsibility to find out whether a residence permit is required in the host country. We recommend that you contact the host institution abroad in this regard.

See below the actions required from the different parties:

#### **Doctoral Candidate**

- Provides Doctoral School with a copy of the work permit / visa for the host country

- Provides Doctoral School with the letter of support/invitation from the host institution
- If > 6 months: submits the request for an authorisation of absence to the SPOP (Population Service) and then provides the authorisation to HR
- Should find out whether a work/ residence permit is required in the host country

### **Doctoral School**

- Forwards to HR the above-mentioned documents received from the doctoral candidates to be kept in their personal file

## **Taxes**

Many cantons consider grants as taxable income. However, there is no standard tax practice in Switzerland. The taxation of grants is a decision of the competent tax authorities. They assess each individual case, in general, on the basis of the following document: [la circulaire n° 43 de l'Administration fédérale des contributions AFC](#).

You will find below information on the eligible costs whether they are considered as taxable income and are subject to social charges according to the AVS compensation fund of the canton of Vaud:

- Contribution to personal living expenses (=EPFL salary is paid as usual): subject to social charges and income tax
- Travel expenses for the employee: not subject to social charges and income tax (considered as general expenses)
- Travel expenses for family members: subject to social charges and income tax
- Costs of participation in scientific conferences: not subject to social charges and income tax (considered as professional expenses)
- Tuition fees: not subject to social charges and income tax (considered as educational expenses)
- Family allowances above EPFL child benefits: subject to social charges and income tax, also expenses for family members.

With a few exceptions, it is not generally necessary to pay taxes in the host country (see the agreements between Switzerland and the countries concerned for the avoidance of double taxation). However, the situation can change very quickly and always depends closely on the specific situation of the doctoral candidate. According to our information, Denmark or Austria are among the countries where mobility grants are taxable. Further information can be obtained from the embassies of the countries concerned or from the relevant tax authorities. The State Secretariat for International Financial Matters ([SFI](#)) provides information on international tax issues, e.g. on the various agreements against double taxation. Its website offers extensive documentation on tax and financial issues. For advice that goes beyond the initial information or that is specific to tax issues in the country of residence, it is nevertheless necessary to contact the competent local authorities or local

private service providers (tax experts) who are competent in the matter. EPFL will gladly issue a certificate concerning the grant, also for foreign authorities.

See below the actions required from the different parties:

#### **Doctoral Candidate**

- Should contact the relevant tax authorities in Switzerland and in the host country for advice on tax issues related to the grant

#### **Doctoral School**

- Provides upon request a proof of payment for tax declaration and/or for foreign authorities

## **Changes to the research plan or change of the research location**

After the grant has been awarded, the research and activity plan, as well as the research schedule and location, can only be changed after written approval from the EPFL Doctoral School and the thesis director, following a motivated written request from the doctoral candidate.

See below the actions required from the different parties:

#### **Doctoral Candidate**

- should send a written request to the Doctoral School and the thesis concerning any change in the research plan or research location

#### **Doctoral School**

- approves or rejects requested changes to the research plan or research location and informs doctoral candidates in writing

## **Renouncement or early termination**

Grantees who give up their mobility grant or terminate their research stay prematurely must inform the EPFL Doctoral School immediately in writing, stating the reasons. They must reimburse pro rata temporis all grants that have been transferred.

See below the actions required from the different parties:

#### **Doctoral Candidate**

- must inform the Doctoral School immediately in writing, stating the reasons of renouncement or early termination
- must reimburse pro rata temporis the grant received

## **Regular contact with the EPFL thesis director and final report**

During the mobility stay, the doctoral candidate maintains regular meetings with his/her supervisor as part of the supervision.

The grantees submit a report reflecting on the research stay abroad no later than six weeks after the end of the funding period.

The form for submitting the report is available on the [EPFL Doc.Mobility website](#).

See below the actions required from the different parties:

### **Doctoral Candidate**

- should maintain regular meetings with his/her supervisor during their mobility stay
- must submit a report reflecting on the research stay abroad (max. 6 weeks after the end of the stay)