



KMM-VIN RESEARCH FELLOWSHIPS

(Version: February 26, 2025)

1. Objectives

The main objective of the KMM-VIN Research Fellowships is to contribute significantly to **enhancing existing networks** of beneficial research collaborations between KMM-VIN Members. The initiation of new collaborations is also desirable but not the primary objective of this programme. Mobility of PhD students and early stage researchers is supported for initiating and/or realizing **KMM-VIN joint research projects**. The researchers themselves will benefit by the opportunity to acquire new knowledge and experience and to have access to novel equipment during their research stay.

2. Terms of Awards

Eligible researchers

KMM-VIN Research Fellowships are intended for **PhD-students** and **early stage researchers** (<10 years after PhD) who are affiliated with a core or associate KMM-VIN member.

Following common EC rules, applicants must be nationals of a state other than that of the host organization. One applicant cannot have more than one proposal in one call at the same time. Normally, no more than 40 % of the funding awarded should be allocated to researchers of one country.

Duration and financial contribution

The duration of the KMM-VIN Research Fellowships should be **minimum 1 month and maximum 2 months**. Longer research stays are possible but will not result in an increase of the grant.

The financial contribution amounts to **€ 1,500 per month** for the researcher (including all costs for travelling and living). The financial contribution is not subject to any country correction coefficient. The host institution will not get any overhead or funding.

The research fellowship grant will be transferred by the KMM-VIN office directly to the grant holder.

Social security

The KMM-VIN Research Fellowship will not include any social security. As they are no employment contracts, for social security purposes, it is absolutely necessary that the researcher is still employed with the delegating KMM-VIN member.

In order to be able to use social security of the home country during the research fellowship, grant holders are advised to have a so-called European Health Insurance Card with them. That way the researcher will be entitled to make use of social security services in case of illness in the country of the host institution.

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Calls

The call for KMM-VIN Research Fellowships will be opened once a year. On an average, six person months for research fellowships will be granted per year. The final decision will be made two months after the call, at the latest.

3. Application & Reporting

Application form

The provided application form has to be fully completed and sent electronically to the chair of the KMM-VIN Mobility Programme, Prof. J. Eberhardsteiner (ej@tuwien.ac.at), by the mentioned deadline in the respective call. The KMM-VIN Research Fellowship Committee consisting of the chair of the KMM-VIN Mobility Programme, and the coordinators of the KMM-VIN Working Groups, will evaluate the submitted proposals in accordance with the objectives of KMM-VIN.

Incomplete applications will not be accepted and returned to the applicant.

The application has to contain the following parts [*statements on items (h-n) should be written on approx. two pages, in total*]:

- a) Title of research stay.
- b) Host institution.
- c) Start and end date of the research stay.
- d) Applicant general details.
- e) Short CV.
- f) Publications (relevant for proposed research fellowship).
- g) Working plan summary (*max. 250 words – for publication on KMM-VIN webpage*).
- h) Scientific description / objectives of research stay.
- i) Any preliminary work already done by the applicant towards the proposed research fellowship.
- j) Detailed and specific working plan and proposed methods of investigation (*minimum ½ page*).
- k) Capacities (facilities, infrastructure, materials) needed to achieve the objectives of the planned research fellowship.
- l) Details on the considerations that led to the selection of the respective host institution.
- m) Potential of the research fellowship to develop lasting collaborations / joint projects with KMM-VIN host institution.
- n) Expected outcome of the research fellowship with respect of objectives of KMM-VIN (potential of the research fellowship to develop lasting collaborations / joint projects with KMM-VIN host institution; future joint activities that are planned as a result of the research fellowship).

In addition to the above-mentioned requirements a **letter of acceptance by the host institution** has to be included. This acceptance letter has to incorporate the confirmation that the necessary equipment, personnel, ... is available during the planned research stay.

Evaluation criteria

Applications will be evaluated according to the following criteria:

- already existing contacts between applicant and host institution,
- clarity/conciseness and scientific/technological quality of working plan,
- expected outcome with respect to objectives of KMM-VIN.

Reporting

Within a month after the research fellowship stay a **scientific report** (approx. 2 pages) has to be provided. The report has to include all scientific results gained during the research stay (data, tables, experimental results, ...).

As outcome of the research stay at least one joint publication of the fellow together with the host (or at least a significant contribution) in a scientific journal is strongly expected (including an acknowledgement concerning the KMM-VIN Research Fellowship). The manuscript should be finished 12 months after the research stay at the latest.

The chair of the KMM-VIN Mobility Programme will evaluate the reports and report on them to the KMM-VIN Research Fellowship Committee.

A unified report form is available at the KMM-VIN website.

4. Granting of fellowships to PhD students or other researchers – Tax aspects

We confirm our preliminary analysis regarding the tax aspects of the fellowships granted to PhD students or other researchers.

We are of the opinion that such fellowships cannot be qualified as pure liberality since KMM-VIN and its members could – at least indirectly – derive some benefit from the results of the research projects undertaken by the recipients of the fellowships. Hence, such a fellowship will, under Belgian tax law, qualify as income of a professional nature for its recipients, it being understood that it would not qualify as a salary in the absence of any subordinate relationship.

This qualification triggers the following obligations for KMM-VIN:

- a tax document (i.e. tax slips No. 281.50 for recipient residing in Belgium and No. 281.30 for recipient residing outside Belgium) needs to be prepared and sent to the tax authorities in the beginning of the year following the one during which the fellowship was paid to the recipient;
- professional income tax withholding need to be applied whenever the recipient does not reside in Belgium AND no tax treaty exist between Belgium and the country of residence or the tax treaty provides that the income tax must be paid in Belgium. That being said, please note that, in practice, it is more likely than not that a tax treaty will exist and that no Belgian tax will be due pursuant to this treaty.

For the individual, the tax reporting obligation will depend on their place of residence and must be assessed on a case-by-case basis. In that regard, it is important to have a clear view on the granting process, since its modalities may have an impact on the qualification, for taxation purposes, of the fellowship granted.