

Rules for Student Funding for Doctoral Studies at the University of Borås

<i>Target audience for the regulatory document</i>	Managers, administrators, supervisors, examiners and doctoral students
<i>Published</i>	University's regulatory documents
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<i>Decision maker</i>	Vice-chancellor
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<i>Decision date</i>	2018-06-18 Revised 2020-09-14 due to accessibility regulations
<i>Period of validity and periodicity of revision</i>	Until further notice, follow-up yearly as needed
<i>Responsible unit</i>	Professional Services, Academic Affairs Office
<i>Version</i>	1 (Replaces 074-14)
<i>Summary</i>	<p>These rules deal with study funding in relation to admission to doctoral education programmes. They contain rules on funding through employment at the university or another employer as well as scholarships.</p> <p>The purpose of these rules is to ensure a uniform approach when admitting doctoral students and to ensure that tax regulations are applied correctly when it comes to scholarships.</p> <p>The rules contain information on tax regulations and rules on which measures must be taken before a case concerning admission to doctoral studies can be taken up for decision.</p>

Introduction

Purpose

The purpose of the rules is to ensure that students who are admitted to doctoral education at the University of Borås are treated uniformly and correctly. The rules are also meant to ensure that an applicant with scholarships as a source of funding receives adequate information about the studies and the conditions that apply and receives advice on, for example, insurance issues.

General provisions

According to Chapter 7, Section 36 of the Higher Education Ordinance, the university may only accept to doctoral studies an applicant to be employed as a doctoral student (termed a doctoral studentship) or one who receives a doctoral grant. However, the university may accept a candidate who has another form of student funding if the university assesses that the funding can be secured throughout the course of education.

According to the decision made by the board of the university (Re. 241-14), the following general provisions are to apply:

- Financing through employment at the university is the general rule, but other funding such as employment with another employer or scholarships may be allowed if the documentation in connection with admission shows that the student's financial and insurance conditions can be ensured at the time of admission.
- Before admission with a scholarship as the funding source, the university must ensure that it is at an acceptable level.
- In the event that the funding lapses during the study period for a doctoral student who has been awarded a scholarship as funding for reasons beyond the student's control, the university is responsible for ensuring that student funding is guaranteed during the remaining study period.
- Scholarships for doctoral studies are not to be established at the university.
- Student funding for doctoral education through one's own wealth or pension is not allowed at the university.

The general provisions will apply from 1 July 2014 and apply only to those doctoral students accepted after this date.

The Vice-Chancellor has the task of further regulating which rules will apply.

Tax regulations around scholarships

According to the Swedish Tax Agency, it is characteristic of scholarships that it is a gift and that it is not a remuneration for performance or work in relation to the giver of the scholarship. In Chapter 8, Section 5 of the Income Tax Act (1999: 1229), it is stated that scholarships intended for the recipient's education are tax-free.¹ According to a decision by the Swedish Tax Agency², an education grant may retain its character of tax-free income even if the recipient simultaneously performs or has performed certain paid work for the giver. This applies provided that it appears clear that the scholarship is not

¹ "Handledning för beskattning av inkomst 2013 års taxering, del 2" p. 662

² Swedish Tax Agency's decision, Reg. 131/221287-13/1

associated with any claim for counterperformance for the giver, nor is there any other circumstance that indicates that the payment should be treated differently than a tax-free scholarship. This can be considered to be fulfilled regarding educational scholarships to doctoral students if the scholarships have been appropriately advertised and awarded in competition with others. An additional prerequisite is that the paid work is limited and ancillary to the doctoral education.

Rules on work and study environment

According to the university's work environment policy, the work environment must be designed so that it creates the conditions for job satisfaction, development opportunities, good health, safety, and security for both employees and students. Work and study conditions should, as far as possible, be adapted to people's different physical and psychological conditions and take note that everyone should be able to participate on equal terms. A good physical and psychosocial work environment is a prerequisite for everyone to feel well-being and job satisfaction and thus be able to achieve good results in work and studies.

Rules regarding the employment of scholarship-funded doctoral students

In order to improve the conditions for scholarship-funded doctoral students and to remedy unfair terms, the university has an obligation, with certain exceptions, to hire a doctoral student whose study funding consists of a scholarship no later than when there remains an education period corresponding to three years of full-time education until a doctoral degree or artistic doctorate has been achieved. Scholarship funding, which is an exception to the requirement for employment, (1) falls within the framework of an aid and capacity-building programme in which the institution has insight into the conditions (2) or is EU-funded or based on collaborations where scholarship financing constitutes an accepted form of financing and where requirements for funding through employment become an obstacle to the university's participation. The Higher Education Ordinance does not specify which programmes or collaborations are specified, rather the higher education institutions are considered to be those best suited to make an assessment in each individual case. However, the assessment of whether an exemption is applicable must be restrictive and with the purpose of preventing unfair terms for the doctoral student.

RULES

Overall

1§

These rules apply only to doctoral students admitted to the university after 1 July 2018.

2§

Student funding for doctoral education shall primarily be through employment as a doctoral student (doctoral studentship) at the university.

At the university, restrictiveness is in place regarding admission to doctoral studies with funding other than employment at the university or other employer.

3§

As a general rule, the university is responsible for study funding for doctoral students throughout the entire period of study, unless otherwise stated in the rules below.

4§

The doctoral student must be registered in Ladok in connection with the commencement of his/her education at the university.

5§

Scholarships for research studies are not to be established at the university.³

6§

Only doctoral students employed at the university have access to the benefits that are accrued to monthly employees at the university.

Comment

Doctoral students who have been accepted with study funding through a scholarship or who have an employer other than the university have, in case they are not also monthly employees at the university, thus do not have access to e.g. occupational health care or the university's exercise rooms.

These doctoral students are, according to Chapter 1, Section 4 of the Higher Education Ordinance, to be regarded as students and therefore are to have access to the health care provided by the university to students, according to Chapter 1, Section 11 of the Higher Education Ordinance.

7§

The university may only pay compensation for costs that are directly related to the doctoral student's participation in the doctoral education.

Comment

Doctoral students who have been accepted with student funding through a scholarship or have an employer other than the university are, in the event that they are not also monthly employees at the university, not entitled to require the university to pay holiday pay, parental allowance, sickness allowance, travel allowances, dietary benefits, housing benefits, fees or other similar salary benefits to the doctoral student for activities taken in connection with the education.

8§

³ Board decision Reg. 241-14.

Regulations regarding residence permits must always be taken into account in connection with the admission of a doctoral student with citizenship in a country outside the EU/EEA.

9§

Decisions taken as well as contracts that come as a result of these rules are to comply with applicable delegation arrangements.

Employment with another employer than the university

Before admission decisions are made

10§

Admission of the applicant with study funding for doctoral education through employment with an employer other than the university may only take place under the following conditions:

- The applicant's employer guarantees in writing that doctoral studies can be conducted during working hours of at least 50% of a full-time period during the entire study period in order to ensure that the doctoral education can be carried out within the intended time.
- Agreements regarding study funding for the entire education period (whereby study funding is guaranteed to amount to at least the same amount that is paid when hired at the university as a doctoral student after normal tax rate, and that the opportunity is ensured to gradually increase the salary at the same rate as the salary increasing plan for doctoral students at the university according to local collective bargaining agreement) have been signed between the university and the applicant's employer.
- The applicant must have been given the opportunity to review the agreement before signing⁴.

Written documentation showing that the above conditions are fulfilled shall be attached to the decision documentation.

11§

Before making a decision regarding the admission of a doctoral student with funding through employment with an employer other than the university, the university is to have informed the interested parties--the applicant, the financiers etc.--of the following:

- that it is the responsibility of the doctoral student to comply with the laws and governing documents that apply at the university,
- that it is the responsibility of the doctoral student to follow the instructions given by persons responsible for the activities in the premises where the doctoral student is will be spending time or doing work,
- that, in cases where a doctoral student shows negligence or a lack of ability to otherwise comply with applicable laws and governing documents, the university has the right to suspend the doctoral student's rights to be on the premises or engaged in the work.

Written documentation that shows that the above measures have been taken are to be attached to the decision documentation.

⁴ The applicant is recommended to sign the contract after reviewing it. In those cases the applicant does not wish to, official documentation should be made by the university in which is it clear that the applicant was given the opportunity to read the contract draft before the university and the external employer have signed it.

During the education period

12§

If the doctoral student's employer does not comply with funding agreements or if the doctoral student is dismissed from his/her work, the university undertakes no obligation to take over the student financing responsibility.

The applicant must have been informed of this before admission.⁵

Scholarships, not employees

General

13§

Scholarships must not be linked to requirements from the financier when it comes to work performance during the doctoral student's education at the doctoral level.

A scholarship may not constitute compensation for work on behalf of the university. The university can administer the payment of scholarships from external financiers.

Comment

When the university administers the payment of scholarships, the university is considered, according to the Swedish Tax Agency, to be the giver of the scholarship, which is equated tax-wise with being a financier. This limits the doctoral student's ability to work on the university's account during the education period.

Before admission decisions are made

14§

Before a decision on admission is made, checks must have taken place as to whether the doctoral student has previously been employed at the university during the past two years.

If the doctoral student, within two years before the admission decision, has been employed at the university, the following must be ensured before the admission decision can be made:

- that the work has only been to a lesser extent and has been ancillary to the upcoming research studies, as well as
- that the university has advertised the scholarship in the proper way and appointed the position in competition with others.

Comment

Even if the university's rules are followed, this does not guarantee that the Swedish Tax Agency or a court will not come to another conclusion about the tax exemption status of the scholarship. Therefore, great care should be taken when admitting doctoral students with scholarships as a form of financing if they have, within the last two years before admission, performed work for the university.

15§

Admission of the applicant with study funding for doctoral education through a scholarship may only take place under the following conditions:

⁵ The university is to ensure that the written documentation, official notes and similar, is drawn up that this has occurred.

1. A doctoral student who has a scholarship as study financing is to, after application, be employed as a doctoral student no later than when, according to the individual study plan, there remains an educational period that corresponds to three years of full-time education for a doctoral degree or artistic doctorate degree. However, this does not apply if the Vice-Chancellor has decided to withdraw the doctoral student's resources according to Chapter 6 20§ HF. Exceptions for employment requirements exist if the scholarship is submitted within the framework of:

- an aid and capacity building programme in which scholarships constitute a common form of funding with reasonable scholarship conditions and the university has knowledge of these conditions and how the scholarship is paid, or
- a programme funded by the European Union or other partnerships, where scholarships with reasonable scholarship terms constitute an accepted form of funding and where the requirement for funding through employment becomes an obstacle to the university's participation.

2. The university has ensured there is clear information about the form of the scholarship, its background, and stability over time; it is especially important to ensure that the university's reputation is not damaged, for example in the case that the scholarship originates from activities that violate international conventions that Sweden has signed or originates from criminal activities. Restrictiveness may be relevant if the funds come from activities that are harmful to e.g. human health or the environment.

3. The doctoral student's study funding is guaranteed to amount to at least the same amount that is paid when hired at the university as a doctoral student after normal tax rate, and the opportunity is ensured to gradually increase the salary at the same rate as the salary increasing plan for doctoral students at the university according to local collective bargaining agreement) have been signed between the university and the applicant's employer.

4. The doctoral student has adequate insurance coverage throughout the education period⁶. The insurance shall also apply for any time the doctoral student's studies are extended as a result of illness or parental leave, without the doctoral student receiving a scholarship for the extended study period.

5. The Dean of Faculty where the doctoral student has been admitted has undertaken in writing to ensure the study funding for the remaining study period in the event that the scholarship lapses for some reason which is entirely outside the doctoral student's control.

6. An agreement has been reached between the university and the financier of the scholarship that the scholarship can be extended if necessary.

Written documentation that shows that the above conditions are met must be attached to the basis of decision on admission.

Comment

When assessing stability, it is especially necessary to investigate how stable the scholarship is judged to be over time in order to minimise the risk of a scholarship ceasing due to reasons beyond the doctoral student's control.

In cases where additional funding has to be made for the doctoral student to receive the same amount that is payable on employment and in accordance with the salary steps for doctoral students, direct government funding may not be used.

16§

Before making a decision regarding the admission of a doctoral student with funding through a scholarship, the university must have informed the interested parties-the applicant, the financiers etc.-of the following:

1. What legal status the doctoral student has regarding, for example, insurance, approved leave from studies, illness and the like. The university must also strive to provide advice on what measures the doctoral student should consider to take in order to obtain protection for illness and accidents etc.
2. The doctoral student's right to employment when, according to the individual study plan, there remains an educational period corresponding to three years of full-time education for a doctoral degree, unless the scholarship falls within the scope of the exemptions for employment listed in §15.1.
3. That it is the responsibility of the doctoral student to follow the laws and governing documents that apply at the university.
4. That it is the responsibility of the doctoral student to follow the instructions given by persons responsible for the activities in the premises where the doctoral student is will be spending time or doing work,
5. That in cases where a doctoral student shows negligence or a lack of ability to otherwise comply with applicable laws and governing documents, the university has the right to suspend the doctoral student's rights to be on the premises or engaged in the work.

Written documentation that shows that the above measures have been taken shall be attached to the basis of decision on admission.

During the educational period

17§

A doctoral student must be ensured a good working environment. The leaderships' general responsibility for the work environment also includes scholarship recipients. The responsible manager must have knowledge of the doctoral student and his/her studies.

18§

During the doctoral studies period, the doctoral student can perform some limited work on behalf of the university if the work is ancillary to the doctoral education, and the university has advertised the scholarship properly and awarded the scholarship in competition with others.

Comment

Even if the university's rules are followed, it does not guarantee that the Swedish Tax Agency or the court will come to another conclusion about the tax exemption of the scholarship. Great care should therefore be taken if doctoral students with scholarships as a form of financing are to carry out work on the university's account during the educational period.

19§

Despite a careful examination of study funding issues in connection with the admission process, should the study funding completely lapse during the study period for a doctoral student with such funding for reasons which are entirely outside the doctoral student's control, the university has to ensure the student funding during the remaining study period. It is the university that determines whether the reason has been entirely outside the doctoral student's control.

This does not apply to decisions regarding the withdrawal of resources pursuant to Chapter 6, Section 30 of the Higher Education Ordinance.

20§

All documents regarding the case--contracts, agreements, official documentation, etc.--concerning the admitted doctoral student must be sent to the Registrar's Office and filed in accordance with applicable rules.

21§

In the individual study plan for each doctoral student, the following must be stated:

- Financing form--employment at the university, at another employer, or scholarship.
- If a scholarship is stated as a form of funding, the following must be stated:
 - Whether the university administers the payment or not.
 - Whether the scholarship has been properly advertised and awarded in competition with others.
 - Clarifications on how issues regarding due leave should be handled during the education period.

Disclaimer: This document has been translated from Swedish into English. If the English version differs from the original, the Swedish version takes precedence.