

# WELCOME TO THE UNIVERSITY OF COPENHAGEN!

We are pleased to welcome you to the University and are pleased that you will be doing your research here. For a general introduction, you can read more about the University on our website: www.introduction.ku.dk

## WHO IS A GUEST RESEARCHER/VISITING SCHOLAR?

Visiting scholars, guest researchers and enrolled PhD students are characterised by being associated with the University of Copenhagen for a limited period of time. While working at the University of Copenhagen, they retain their employment/enrolment at their home university where they continue their research. Moreover, they are not employees of the University and thus are not paid a salary.

### WHERE CAN I GET HELP?

International Staff Mobility (ISM) supports all international researchers at the University of Copenhagen. Once initiated by the Faculty/Department, ISM can assist with your visa or residence and work permit (if you are a non-EU citizen), and with any general questions about coming to Denmark.

You are welcome to take part in our free events. For example, we have a monthly information meeting for newcomers about moving to and working in Denmark. Furthermore, we host various social events that you are welcome to join. You can read more about our services on our website: www.ism.ku.dk.

The Faculty or Department that you are visiting will issue your invitation letter. You will need this letter for your visa or residence and work permit (if you are a non-EU citizen).

The Faculty or Department will also help you with practical matters such as gaining access to buildings and your office space.



### **EU/EEA/SWISS CITIZENS**

If you are an EU/EEA/Swiss citizen you have the right to work and stay in Denmark for up to three months without notifying the authorities.

Should your stay last longer, you must apply for an EU registration certificate on the basis of your own means with the Danish Agency for International Recruitment and Integration. Please note that if you are bringing your family, they must apply as well.

# SHORT-TERM STAY (LESS THAN THREE MONTHS) FOR NON-EU CITIZENS

If you are a citizen from outside the EU/EEA/Switzerland and you are planning to stay in Denmark for less than three months, you do not need a work permit to pursue your research in the country.

If you are citizen of a country without visa requirement to Schengen, you can freely travel to Denmark. However, if you are from a country with a visa requirement to the Schengen area, you will need to apply for a visa in order to enter Denmark. ISM can help you with the visa application process. Please let ISM know if you have stayed in another Schengen country before travelling to Denmark.

Important notice: You can only register as a resident in Denmark, obtain a Danish social security number (CPR) and be covered by the Danish public health care system if your stay in Denmark exceeds three months. Read more under Insurance and social security.

## LONG-TERM STAY (MORE THAN THREE MONTHS) FOR NON-EU CITIZENS

If you expect to stay longer than three months in Denmark, ISM will initiate an application process for a residence and

work permit covering the entire period you are in the country. Depending on your situation, there are two available schemes:

- Guest researcher: you need to have obtained a Master's degree (or equivalent) to qualify for this permit. The purpose of your stay must be to carry out research at the University of Copenhagen. It can be granted for up to three years. Read more here.
- Guest PhD student: You must be enrolled in a PhD programme outside of the University of Copenhagen to qualify for this permit. It can be granted for up to two years. Read more here.

Both permits require documentation proving that you can support yourself financially during your stay.

If you wish to bring your family to Denmark, you will have to apply for a residence permit for them as well.

Please be aware that:

- As soon as you are contacted by ISM, you must act promptly as processing times can be up to two months.
  However, we cannot start the application process earlier than three months before your planned start date.
- You will have to pay some fees in connection with the application and you will need to record your biometric features at the most convenient Danish diplomatic mission or foreign diplomatic mission with which Denmark has a representation agreement.
- All documentation must be in English.



### **WORK-RELATED INSURANCE**

Pursuant to section 22 A of the University Act, the University of Copenhagen will take on the insurance liability with respect to guest researchers, who will be covered by the University of Copenhagen's self-insurance.

Consequently, guest researchers are covered to the same extent as employees at the University of Copenhagen in accordance with applicable Danish Law.

Except in case of gross negligence or willful intent, the University of Copenhagen thus covers any industrial injuries suffered by the guest researcher within the scope of the Danish Workers' Compensation Act and any industrial damage or injury inflicted on property or persons by guest researcher unintentionally within the scope of Danish Law.

It is the responsibility of guest researchers to take out private insurance in other areas such as health, travel and personal liability while staying in Denmark.

### **HEALTH INSURANCE**

If you stay in Denmark for less than three months, it is not possible to register as a resident, obtain a Danish social security number (CPR) or be covered by the Danish public health care system.

We strongly encourage you to make sure that you are covered by a health insurance plan from your home country or your home institution, or that you otherwise purchase a travel insurance plan valid for work. The Danish health care system is bound by law to help anyone who is in urgent need of medical assistance but not to cover the expenses of the treatment.

## IF YOUR STAY IN DENMARK EXCEEDS THREE MONTHS

If you are staying in Denmark for more than three consecutive months, you must register as a resident in Denmark. All residents are registered in the Central Person Register (CPR) and given a social security number: the CPR number. This number is the key to many public and private services in Denmark.

In order to register for a CPR number you need an EU registration certificate or a residence and work permit as well as a Danish address. Anyone registered as a resident (with a CPR number) is covered by Danish public health insurance. Consulting your general practitioner, hospital treatment and some specialist treatment is free of charge. Dental treatment and medicine is subsidised but has to be paid for.

### THE BLUE EUROPEAN HEALTH CARD

If you are covered by public health insurance in another EU/EEA country, you can apply for a 'blue health card' with the health insurance provider in the country where you are covered. The blue card will give you access to the public Danish health care system on the same terms as Danish residents. The blue card does not cover routine treatment or pre-existing conditions.

If any further documentation is requested by the authorities in relation to your social security, please do not hesitate to contact ISM.



Your tax liability relies on an individual evaluation from the Danish Tax Agency. The general rules are as follows:

### **Full tax liability**

If you take up residence in Denmark, you become fully tax liable. Residence is defined either as being registered in the Central Person Register (CPR) or having your personal interests in Denmark (home, close family etc.).

If you have a home in Denmark and stay in Denmark for more than three consecutive months or more than 180 days within any 12 months period, you become fully tax liable.

If you do not have a home in Denmark but stay for more than six consecutive months, you become fully tax liable.

If you are fully tax liable, you have to register with the Danish tax authorities (and apply for the so-called "tax card") and report all global income, savings or assets to the Danish tax authorities.

### Limited tax liability

If you have any income from Danish sources, you will have to report it and pay taxes from it on the days you perform your work in Denmark. You do not have to report or pay taxes on any foreign income.

### No tax liability in Denmark

If you do not take up residence in Denmark (e.g. if you are staying at a hotel), if you do not stay for more than 180 days in Denmark and if you do not have any income from Danish sources, you will not have to report your income or pay taxes in Denmark.

You can find more information and relevant forms on  $\mbox{\sc www.skat.}$  dk

#### **DOUBLE TAXATION?**

Even if you become liable to pay tax under Danish rules, you may also be liable to pay tax in another country. When the tax authorities of two countries want to tax the same money according to national rules of each country, they look to the double-taxation agreements in order for individuals to avoid paying double taxes. Denmark has double-taxation agreements with most countries in the world. Please contact the Danish tax authorities if you have any questions about double taxation agreements.

#### **PAYMENTS TO GUEST RESEARCHERS**

The University of Copenhagen is a public university. This means that the University's financial activities must be documented and there must be a statutory basis for expenses paid by the University.

If you are a guest researcher and you stay at the University of Copenhagen for up to three months, the University can reimburse the following expenses. Please be aware that it is up to the Faculty or Department that you are visiting to decide which of your expenses they will reimburse.

- Documented travel expenses for the guest on arrival and departure (family not included)
- Documented paid transportation costs between the place of accommodation in Denmark (apartment/room) and campus (e.g. Metro ticket, incl. bridge/ferry expenses)
- · Accommodation expenses for hotel bills
- Accommodation expenses in Denmark (payment as per account rendered)
- Holding of deposit related to renting a home. The deposit must be returned to the University

Reimbursement of expenses in accordance with the rules on payments to guest researchers can only happen if the



expenses are reasonable.

The University is not allowed to pay out cash or reimburse other forms of undocumented payments. The University cannot make per diem payments to guest researchers or other non-employees associated with the University.

The University is not allowed to pay any travel expenses for accompanying family members.

## PAYMENTS IF YOU STAY IN DENMARK FOR MORE THAN THREE MONTHS

The University is not allowed to compensate you in accordance with the rules on payments to guest researchers if your stay at the University exceeds three months. This also includes expenses related to applying for a visa or residence and work permit in Denmark.