

Contract / Calculation Basis for the GUEST LECTURE

The following contract is concluded as the basis for billing between the **University of Bremen**, Bibliothekstrasse 1, D-28359 Bremen, the executing institution:

Department / person responsible:

and the **GUEST SPEAKER**

First name, surname:

Street, number:

Zip code, residence:

Country:

Birth date:

Tax identification number / VAT ID:

Bank details:

Credit institution:

IBAN:

SWIFT / BIC:

§ 1 Subject of the Contract

The University commissions the guest speaker to give a guest lecture as part of the following event:

Topic of the lecture:

Place and duration:

§ 2 Remuneration

(1) Remuneration

The guest lecturer shall receive a fee of EUR _____ for the services rendered in accordance of § 1 of the contract.

The payment of a fee is waived.

(2) Reimbursement of travelling expenses

Travelling expenses will not be reimbursed.

There will be a travel allowance of EUR _____ agreed.

The guest speaker shall invoice the University separately for his/her travelling expenses.

Travelling expenses are booked via the University's travel expenses centre.

(The University of Bremen is obliged to report the payments to the tax office in accordance with the notification regulations (§ 93a of the Tax Code)).

§ 3 VAT

Regular and long-term teaching activities as part of a defined curriculum (e.g. lecture series, graduate programme, academic exchange with the opportunity for questions and discussion)

(VAT-free according to Section 4 No. 21b UStG)

Individual lecture

domestic guest speaker

Small business owner (turnover from commercial or self-employed professional activity < € 50.000 in the current year and < € 22.000 in the previous year/ VAT-exempt)

Contractor: Net remuneration EUR _____ + 19% VAT

foreign guest speaker (University pays 19% VAT on fees incl. travel expenses to the tax office in accordance with § 13b UStG)

§ 4 Conditions

- 1) The guest speaker is responsible for giving the guest lecture. In doing so, he/she must also take into account the interests of the University. He/she is not subject to the University's right to issue instructions and directives. However, he/she must observe the University's instructions to the extent required for the proper execution of the contract.
- 2) The guest speaker must settle the tax and social security obligations incumbent upon him/her. The responsible tax office must be informed of the relevant payments by the University in accordance with Section 93a of the German Fiscal Code

Place, date

(University)

(Guest speaker)