

COMPLETING A PHD PROGRAMME AT THE UG

Conditions for the various categories of PhD students at the UG

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[for abbreviations and acronyms see below]

Type of PhD student	PhD student with employee status*	PhD Scholarship student Full scholarship or top-up of competitive foreign scholarship (paid in accordance with the Netherlands taxation scheme)	IB47 scholarship PhD student Full scholarship or top-up of competitive foreign scholarship (not available for UMCG)	Other PhD candidates Scholarship students not funded by UG/UMCG: externally funded PhD student or external PhD student (self-funded)
Percentage of all PhD students at the UG (incl. FMW/UMCG)	PhD students with employee status ~45% (in addition: 5% staff members working on a PhD programme)	PhD scholarship students: ~30%		Other PhD candidates: ~20% (10% externally funded and 10% external PhD students (self-funded))
BASIC INFORMATION				
Nationality	All	Full: all Top-up: foreign	Full: all Top-up: foreign	All
Status	UG/UMCG staff member admitted to a PhD programme	Student admitted to a PhD programme	External individual admitted to a PhD programme	External individual admitted to a PhD programme
Type of relation with UG/UMCG	Temporary employment contract with UG/UMCG	UG/UMCG scholarship, paid in accordance with the Netherlands taxation scheme Top-up: in addition to competitive foreign scholarship from government organization or foundation	Agreement with UG, with or without own scholarship letter	PhD agreement with GS/supervisor
Duration of relation with UG/UMCG	1 + max. 3 years, go/no-go interview after 9 months, or: 1.5 + max. 2.5 years	Max. 4 years, go/no-go interview after 9 months	Variable	Variable
Extension possible?	Yes, after consultation with supervisor and GS	Only in exceptional cases and with sound motivation, after consultation with supervisor and GS Top-up: when the scholarship from the PhD student's home country ends, the GS may grant an extension in the form of full scholarship paid in accordance with the Netherlands taxation scheme	Yes, after consultation with supervisor and GS Top-up: when the PhD student's own scholarship ends, the UG may grant an extension in the form of a full scholarship	Depending on the situation

Possible part-time?	Yes, duration of contract can be extended proportionally	No (only in highly exceptional cases and with sound motivation; then the contract duration will be extended proportionally)	n/a	Depending on the situation
Choice of supervisor/project	PhD student applies to job opening, usually for a predetermined project, sometimes commissioned by a third party	PhD student writes a research proposal and chooses a supervisor	PhD student usually writes a research proposal and chooses a supervisor	PhD student usually writes a research proposal and chooses a supervisor
Training aspects	PhD student follows training and supervision plan (TSP); career perspective Series (CPS) components may be followed if there is room	PhD student follows TSP and Teaching and Examination Regulations (OER) for the PhD Scholarship Programme; special learning pathway focusing on future career (CPS)	PhD student follows TSP; CPS components may be followed if there is room	PhD student follows TSP; CPS components may be followed if there is room
Training	PhD student follows training programme in accordance with agreements made with GS (usually 30 ECTS for a four-year programme)	<u>Compulsory</u> training programme in accordance with agreements made with GS (usually 30 ECTS for a four-year programme); completion of training programme is a precondition for awarding the PhD	PhD student follows training programme in accordance with agreements made with GS	PhD student follows training programme in accordance with agreements made with GS
Funding of training	GS provides funding (e.g. in the form of an Individual training budget (ITB))	GS provides funding (e.g. in the form of an ITB); CPS components at a reduced rate or free of charge	GS provides funding (e.g. in the form of an ITB)	GS provides funding (e.g. in the form of an ITB)
Teaching	PhD student will usually have teaching duties within the framework of the appointment; PhD students with employee status are allowed to work and may be assigned structural teaching duties	PhD student may only teach at their own request and within the framework of their training programme (in combination with 'Start to Teach' course); they may NOT be assigned structural teaching duties or do other work	PhD student may only teach at their own request and in the framework of their training programme (in combination with 'Start to Teach' course); they may NOT be assigned structural teaching duties or do other work	Depending on the situation
Income	Salary in accordance with CAO in P scale (UMCG: OIO-scale); pension, end-of-year bonus, holiday allowance, annual salary increase, and secondary conditions of employment in accordance with CAO-NU (UMCG: CAO-UMC)	Scholarship paid in accordance with the Netherlands taxation scheme; annual indexation Full: scholarship € 2,249 gross and appr. € 1,954 net (as of 1 Sept. 2021) Top-up: supplement to the same net amount as for a full scholarship	Gross payment (personal grant) with compulsory IB47 report to tax authorities; annual indexation Full: scholarship € 2,207 gross (as of 1 Sept. 2020) Top-up: supplement to the same gross amount as for a PhD scholarship student with a similar scholarship	Depending on the situation; no income with UG/UMCG funding
Project funding	Supervisor/institute has control over project and funding	The scholarship is personal and may be transferred with the student to a different supervisor within the UG	The scholarship is personal and may be transferred with the student to a different supervisor within the UG	Depending on the situation

		Top-up: linked to scholarship from home country/foundation	Top-up: linked to scholarship from home country/foundation	
Intellectual property (IP) of research results	Property of UG/UMCG	Property of PhD student; agreements can be made if desired Top-up: idem, may also depend on the conditions of the student's own scholarship	Property of PhD student; agreements can be made if desired Top-up: idem, may also depend on the conditions of the student's own scholarship	Externally funded PhD student: agreements between the student's own employer and UG/UMCG External PhD student: property of PhD student; agreements can be made if desired
Research budget	Funded by PhD funding organization and/or supervisor/institute/faculty	Funded by supervisor/institute/faculty	Funded by supervisor/institute/faculty	Funded by supervisor/institute/faculty and possibly the student's own employer
Use of University facilities	Yes: workstation, equipment, conference attendance, library, etc.	Yes: workstation, equipment, conference attendance, library, etc.	Yes: workstation, equipment, conference attendance, library, etc.	Yes: workstation, equipment, conference attendance, library, etc.
RIGHTS AND OBLIGATIONS				
Rights	See CAO and employment contract with UG/UMCG	See PhD contract with UG/UMCG Top-up: see also agreement with scholarship provider	See PhD contract with UG/UMCG Top-up: see also agreement with scholarship provider	Externally funded PhD student: see CAO of student's own employer
Relationship between PhD student and supervisor/daily supervisor	Supervisor/daily supervisor is manager	No relationship of authority between PhD student and supervisor/daily supervisor	No relationship of authority between PhD student and supervisor/daily supervisor	Depending on the situation
Termination of appointment at UG/UMCG	See CAO and employment contract with UG/UMCG	See PhD contract with UG/GS	See PhD contract with UG	Agreements can be set down in PhD contract with UG/UMCG and/or GS/supervisor
Progress meetings	See employment contract with UG/UMCG and agreements with GS: after 6 and 9 months and 2, 3 and possibly 4 years	See PhD contract with UG/GS and agreements with GGS: after 6 and 9 months and 2, 3 and possibly 4 years	See PhD contract with UG and agreements with GGS: after 6 and 9 months and 2, 3 and possibly 4 years	See agreement with GGS: after 6 and 9 months and 2, 3 and possibly 4 years; evaluations can be adjusted in consultation
Leave	Leave regulations in accordance with CAO; absence and vacations must be reported in Shared Services (AFAS)	PhD student determines own presence/absence and vacations, in consultation with supervisor/daily supervisor	PhD student determines own presence/absence and vacations, in consultation with supervisor/daily supervisor	Depending on the situation
Illness	Report in Shared Services (AFAS) (for FMW: report to P&O UMCG)	Short-term illness must be reported to supervisor; long-term illness must be reported in Shared Services (AFAS) and to PhD Scholarship Desk after four weeks.	Report to supervisor	Report to supervisor
Pregnancy and maternity leave	Yes, four months: submit request to HR	Yes, four months: submit request to PhD Scholarship Desk; scholarship payments will continue and be extended by four months	Yes, four months: submit request to PhD Scholarship Desk; scholarship payments will continue and be extended by four months	No payment by UG/UMCG

		Top-up: if the scholarship from the home country is not extended, an extension in the form of a full scholarship will be provided	Top-up: if the scholarship from the home country is not extended, an extension in the form of a full scholarship will be provided	
Consultative participation	As a staff member (in/for personnel faction)	As a student (in/for student faction)	As a student (in/for student faction)	No
FACILITIES				
P number	Yes	Yes	Yes	Yes
PhD card	Yes, for access, printing/photocopying, coffee/tea, etc.	Yes, for access, printing/photocopying, coffee/tea, etc.	Yes, for access, printing/photocopying, coffee/tea, etc.	Yes, for access, printing/photocopying, coffee/tea, etc.
S number	No	Yes	No	No
Student card	No	Yes	No	No
Staff page (MePa)	Yes	Yes	Yes	Yes
Travel expenses at start and end of contract	Can be paid as reimbursement of costs by supervisor/institute/faculty upon submitting substantiated travel expense claim	Can be paid as reimbursement of costs by supervisor/institute/faculty upon submitting substantiated travel expense claim	Can be paid as reimbursement of costs by supervisor/institute/faculty upon submitting substantiated travel expense claim	Can be paid as reimbursement of costs by supervisor/institute/faculty upon submitting substantiated travel expense claim
Commuting allowance	In accordance with CAO	No	No	Possibly by PhD student's own employer
Relocation charges	In accordance with CAO	No	No	Not by UG/UMCG
Tablet and laptop scheme	In accordance with UG/UMCG scheme	No, but computer equipment may be borrowed for the duration of the PhD programme	No, but computer equipment may be borrowed for the duration of the PhD programme	No, but computer equipment may be borrowed for the duration of the PhD programme
Bicycle incentive scheme	In accordance with UG/UMCG scheme	No	No	Not by UG/UMCG
Reimbursement of tuition fees for children of PhD students attending international schools	Under certain conditions	No	No	Not by UG/UMCG
Eye test	Yes	Yes	Yes	n/a
Development days	Yes, in accordance with CAO	No, PhD student determines own participation in training activities; in consultation with supervisor/daily supervisor	No	Depending on the situation
Student rates at USVA, ACLO, Language Centre	No	Yes	No	n/a
Other student rates and discounts	No	Yes	No	n/a

FISCAL ASPECTS				
Method of payment	Monthly net payments; salary in accordance with CAO	Monthly net payments; annual indexation of gross amount on 1 September in accordance with CBS consumer price index (April annual index)	Monthly gross payments equal to the gross scholarship for PhD students with full or top-up scholarships	Depending on the situation
Payment of taxes and premiums	Via advance deduction by UG/UMCG; PhD student may receive annual requests for submitting income tax returns	Via advance deduction by salary administration; student may receive annual requests from tax authorities for submitting income tax return	PhD student may receive annual requests from tax authorities for submitting income tax return	Depending on the situation
Wage tax	UG/UMCG deducts and remits wage taxes	UG/UMCG deducts and remits wage taxes	UG makes IB47 report to tax authorities; PhD student pays taxes via annual tax returns	Depending on the situation
Social insurance contributions	UG/UMCG deducts and remits social insurance contributions	UG/UMCG deducts and remits social insurance contributions	UG does not pay any social insurance contributions; the PhD student pays these via the annual tax returns	Depending on the situation
Employee insurance schemes	UG/UMCG pays employee insurance contributions (ZW, WIA, WW)	UG/UMCG pays employee insurance contributions (ZW, WIA, WW) Top-up: for gross payments of < 40% of gross minimum wage: no ZW, WIA and WW contributions	n/a	Depending on the situation
Pension contributions	UG/UMCG pays pension contributions	UG/UMCG does not pay pension contributions	n/a	Depending on the situation
Income-dependent contribution to the Care Insurance Act (Zvw)	Paid by UG/UMCG	Paid by UG/UMCG Top-up: for gross payments of < 40% of gross minimum wage: deducted from gross payment and remitted by UG/UMCG	n/a	Depending on the situation
Care allowance	PhD student may be eligible, but application will be rejected due to amount of income	PhD student may be eligible for small allowance (income-dependent) Top-up: allowance determined on the basis of worldwide income (own scholarship + gross scholarship from UG/UMCG)	Not eligible	Depending on the situation
Rent allowance	PhD student may be eligible, but application will be rejected due to amount of income	PhD student may be eligible for small allowance (rent and income-dependent) Top-up: allowance determined on the basis of worldwide income (own	Not eligible	Depending on the situation

		scholarship + gross scholarship from UG/UMCG)		
Childcare allowance	PhD student may be eligible for childcare allowance (income-dependent)	PhD student may be eligible for childcare allowance (income-dependent); depending on family situation and any additional jobs Top-up: allowance determined on the basis of worldwide income (own scholarship + gross scholarship from UG/UMCG)	PhD student is not eligible based on UG scholarship; further depending on family situation and any additional jobs	Depending on the situation
Child benefit	PhD student is eligible for child benefit	PhD student is eligible for child benefit	PhD student is not eligible based on UG scholarship; further depending on family situation and any additional jobs	Depending on the situation
30% facility	Foreign PhD students can submit an application for the fiscal 30% facility (depending on the situation)	Foreign scholarship PhD students are not supported by the UG/UMCG when applying for the fiscal 30% facility**	n/a	Depending on the situation
Additional income permitted?	Yes: PhD students with employee status themselves are responsible for the fiscal consequences	Not within the UG or UMCG. Paid additional activities with an employer other than UG or UMCG are permitted. PhD students themselves are responsible for the fiscal consequences	Not within the UG or UMCG. Paid additional activities with an employer other than UG or UMCG are permitted. PhD students themselves are responsible for the fiscal consequences	Depending on the situation
HEALTH INSURANCE				
Health insurance	Basic Dutch health insurance required; PhD students qualify for participation in the collective UG/UMCG scheme with Menzis (or UMC Zorg for UMCG PhD students)	EU: basic Dutch health insurance required; EU PhD scholarship students qualify for participation in the collective UG/UMCG scheme with Menzis (or UMC Zorg for UMCG PhD students) Non-EU: Wlz assessment required at the SVB. If positive, basic health insurance required; if negative, private insurance (e.g. with AON)	EU: possibly insured in home country (depending on insurance company); if not, private insurance may be taken out (e.g. with AON); non-EU: private (e.g. with AON)	Depending on the situation
SUPPORT IN THE EVENT OF ILLNESS AND MENTAL PROBLEMS				
Access to occupational health support	Yes, see www.rug.nl/phd-support ; UG PhD students: AMD; FMW/UMCG PhD students: A&G	Yes, see www.rug.nl/phd-support ; UG PhD students: AMD; FMW/UMCG PhD students: A&G	Yes, see www.rug.nl/phd-support ; UG PhD students: AMD; FMW/UMCG PhD students: A&G	Yes, see www.rug.nl/phd-support ; UG PhD students: AMD; FMW/UMCG PhD students: A&G

				if necessary, referral to the PhD student's own employer
Access to PhD and student psychologists	Yes, see www.rug.nl/phd-support ; SSC, FMW/UMCG PhD students also A&G	Yes, see www.rug.nl/phd-support ; SSC, FMW/UMCG PhD students also A&G	Yes, see www.rug.nl/phd-support ; SSC, FMW/UMCG PhD students also A&G	Yes, see www.rug.nl/phd-support ; SSC, FMW/UMCG PhD students also A&G if necessary, referral to the PhD student's own employer

* In addition to the category of PhD students with employee status, there is also a small category of staff members who are following a PhD programme. These people usually have a permanent position and are given the opportunity to complete their PhD based on their employment contract. In terms of taxes and insurance, they have the same rights as PhD students with employee status.

** Still being discussed.

NO RIGHTS CAN BE DERIVED FROM THIS SCHEDULE

Abbreviations and acronyms:

ACLO	<i>Academische Centrale Lichamelijke Opvoeding</i> ; University of Groningen Sports Centre
A&G	<i>Arbeid & Gezondheid</i> ; Labour & Health (UMCG)
AMD	<i>Arbo, Milieu en Duurzaamheid</i> ; Health, Safety and Environment (UG)
CAO	<i>Collectieve arbeidsovereenkomst</i> ; Collective Labour Agreement
CAO-NU	<i>CAO Nederlandse Universiteiten</i> ; Collective Labour Agreement Dutch Universities
CAO-UMC	<i>CAO Universitair Medische Centra</i> ; Collective Labour Agreement University Medical Centres
CBS	<i>Centraal Bureau voor de Statistiek</i> ; Statistics Netherlands
CPS	Career Perspectives Series
ECTS	European Credit Transfer System
FMW	<i>Faculteit Medische Wetenschappen</i> ; Faculty of Medical Sciences
GS	Graduate School
GGG	Groningen Graduate Schools
IB	<i>InkomstenBelasting</i> ; Income tax
IB47	Income tax return for payments to third parties
ITB	Individual Training Budget
MePa	<i>MedewerkersPagina</i> ; Staff Page on the UG website
OIO	<i>Onderzoeker In Opleiding</i> ; <i>Researcher In Training</i>
SSC	<i>Studenten Service Centrum</i> ; Student Service Centre
SVB	<i>Sociale VerzekeringsBank</i> ; Social Insurance Agency

TSP	Training and Supervision Plan
UG	University of Groningen
UMCG	University Medical Center Groningen
USVA	<i>Universitaire Stichting Vormings Activiteiten</i> ; UG student culture centre
WIA	<i>Wet Werk en Inkomen naar Arbeidsvermogen</i> ; Work and Income (Ability to Work) Act
Wlz	<i>Wet langdurige zorg</i> ; Long-term Care Act
WW	<i>WerkloosheidsWet</i> ; Unemployment Insurance Act
Zvw	<i>ZorgverzekeringsWet</i> ; Care Insurance Act
ZW	<i>Ziektewet</i> ; Sickness Benefits Act