

Supervisors' scholarship for mobility students (incoming): Guidelines

Last update: February 2024

1. The information below only applies to (incoming) [mobility students](#) enrolled by the Student Exchange Office of ETH Zurich. Supervisors / professorships can choose to support a mobility student they host with a scholarship from their funds.
2. The total scholarship amount may be at most CHF 2000 per person per month. This takes into account all ETH scholarships. Exchange students ask the Student Exchange Office whether they receive any other ETH scholarships. Project mobility students receive no scholarships from the Student Exchange Office or the Financial Aid Office.
3. Scholarships may only be approved for the period of matriculation with mobility student status.
4. The scholarship may not include remuneration for any work performed. It serves only to help cover minimum living costs. By law, no salary may be paid to a student without a work permit. This legal requirement is confirmed by filling in the scholarship confirmation for ETH's Finance and Controlling.
5. The supervisor / professorship issues a [scholarship confirmation](#) for the student. A copy must be included in the payment order to Accounting.
6. The supervisor / professorship organises payments via Accounting. Monthly payments are recommended. Accounting recommends [transfers via ETHIS \("Zahlungsauftrag"\)](#) if the student has an account in Switzerland or the EU. [Payouts at ETH cash desks](#) are also possible. Irrespective of the selected payment method, each order must be accompanied by the [scholarship confirmation](#).
7. Entering into a [scholarship contract](#) with the affected student is recommended as a safeguard.
8. Students must [declare all scholarships](#) (including foreign ones) to the tax authorities. According to the tax administration, scholarships are only untaxed if all three of the below criteria are met ([legal basis in German](#)):
 - a. Non-remuneration: There is no compensation in the form of work. This criterion is met through the Student Exchange Office admissions process, which ensures that the project is part of studies at the respective home university and does not correspond to gainful employment ([as per the confirmation by the supervisor](#)).
 - b. Purpose to provide support: This criterion is met if the scholarship makes the study stay possible.
 - c. Need: There is no fixed limit up to which scholarships are tax-free because the need depends on the personal financial situation. The assessment of need is oriented towards the subsistence level and is the responsibility of the respective tax office. Scholarships of up to CHF 2000 per month are usually not taxed. However, if there is an additional scholarship (or further income or significant assets), even an ETH scholarship of under CHF 2000 per month may be taxed. For this reason, we recommend asking students whether they are receiving any other scholarships (or have income or significant assets) and taking this information into account.

The final decision lies with the tax authorities. The Student Exchange Office cannot assess any individual cases.