

IOCB Doctoral Fellowship - FAQ

What are the visa requirements for this research stays? Does the length of the research stay in the Czech Republic have an impact on the type of visa?

For **short-term stays of up to 3 months (90 days)**, it would be possible to employ a PhD student at IOCB Prague on a short-term visa with purpose scientific research, which is processed more quickly (within 15 days).

For **longer stays of more than 90 days**, it is necessary to apply for a long-term residence permit with the purpose of scientific research. It takes much longer to obtain a long-term residence permit (perhaps 3 months, depending on the PhD student's country of origin).

Is there any tax liability for these research stays, Is this liability affected by the length of stay?

Since PhD students will conclude an employment contract with IOCB Prague, their income will be subject to taxation in the Czech Republic (taxation through monthly payroll) unless the respective bilateral agreement on double taxation avoidance stipulates a tax exemption for researches for a certain period of time. In any case, PhD students should consult a tax advisor in their home country whether the Czech income arises the obligation to file the tax return there.

In the Czech Republic, our Payroll department will be withholding the tax advances from their income. After the end of the calendar year, the tax obligation of foreign PhD students will be settled either through the annual tax reconciliation, or they will receive the income confirmation in case they are obliged to file the tax return in their home country.

What social security scheme are PhD students affiliated to?

While being an IOCB Prague employees, PhD students will be covered by the Czech social security system (health care, sickness allowances, Employer's liability insurance, etc.) unless they provide a Certificate of Coverage that certifies the affiliation to their home country social security scheme.

What will be the net salary after taxes? What are the compulsory contributions in the Czech Republic?

With a gross salary of CZK 35,000, the net salary would be approximately CZK 28,000 provided the tax payer discount is applied (PhD students on IOCB Doctoral Fellowship are allowed to use this tax discount). From the gross salary, the employee's share of insurance contributions (11.6% of the gross salary) and income tax (15%, unless exempt - see above) will be deducted.

What about the availability of accommodation?

We recommend directing research fellowships to the July-September period, when it is possible to get accommodation in student dormitories compared to the regular academic year/semester. Accommodation is very affordable, significantly cheaper than other commercial accommodation. These stays would also be more convenient for foreign students, as a research stay at IOCB Prague would fall outside the semester at the home university.

Both IOCB Prague and the Czech Academy of Sciences accommodation are significantly more expensive and their availability can be very limited.