

Guidelines for scholarships at Karolinska Institutet

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**Karolinska
Institutet**



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Update in accordance with the Swedish Higher Education Authority's (UKÄ) new interpretation of Chapter 5, Section 4a of the Higher Education Act regarding the possibility of scholarship funding throughout the entire doctoral program. Other sections have been reviewed in terms of language and structure, but no other changes to the content have been made beyond those mentioned above.

1. Introduction

These guidelines clarify how KI is to handle matters related to scholarships. Scholarships are an established source of funding within the higher education sector. They are governed by tax legislation, with certain restrictions set forth in the Higher Education Ordinance. According to tax legislation, there are two types of scholarships:

- Scholarships for education, which may be awarded to students at the first and second cycle and to doctoral students
- Scholarships for other purposes, which may be awarded to postdoctoral researchers

Scholarships may be paid by KI or by another funding body, i.e., internal or external scholarships.

2. Purpose

The purpose of these guidelines is to ensure that KI applies a consistent and correct approach to the use of scholarships and to provide guidance to employer representatives on how scholarships should be managed. The guidelines are also intended to help strengthen internal controls over the use of scholarships.

The guidelines are also intended to ensure that scholarship recipients receive adequate information regarding the conditions applicable to scholarship funding.

3. Scholarships

3.1 Tax rules

Different rules apply to educational scholarships and other scholarships, in accordance with Chapter 8, Section 5 of the Income Tax Act (1999:1229), IL.

- Scholarships intended for the recipient's education are tax-exempt.

- Scholarships intended for other purposes are tax-exempt, provided they are not compensation for work performed or to be performed on behalf of the payer, and are not paid out periodically.

The following applies to all scholarships:

- It must be clear that the scholarship is not subject to any requirement for consideration from the payer. A circumstance indicating that the scholarship is not linked to a requirement for consideration is that the scholarship has been announced and awarded through a competitive process (a report submitted by the scholarship recipient to demonstrate how the studies funded by the scholarship have been completed does not count as consideration).
- There must be no other circumstances indicating that the payment should be treated as anything other than a tax-exempt scholarship.

The Swedish Tax Agency's assessment of scholarships always takes place retrospectively, and if the Agency considers the scholarship to be compensation for work performed, this will result in taxation for the scholarship recipient and for KI.

3.2 Basic provisions

Scholarship recipients must complete their education and meet attendance requirements in accordance with the course syllabus or study plan. In the event of non-compliance, KI may withdraw scholarship funds that have been approved but not yet disbursed.

Government funds may not be used to finance scholarships. Scholarships may only be established using funds from an external sponsor who has approved in writing the use of those funds for scholarship disbursement.

In the event of any changes in the scholarship recipient's income situation, both the supervisor and the administrative manager, or equivalent, must be contacted. The same applies if the scholarship recipient intends to apply for additional funding or receives a salary from an employer. Any changes must be documented in the individual funding plan/study plan.

Scholarship recipients are expected to comply with KI's regulations for employees in applicable areas (such as the code of conduct).

3.3 Internal and external scholarships

External scholarships are awarded by external funding bodies and paid directly to the scholarship recipient.

Internal scholarships are paid by KI to a scholarship recipient and may not be paid to anyone who has received a salary or compensation from KI during the immediately preceding two-year period. Exceptions to this rule may be made if the income received during the preceding two-year period relates to:

- Income from employment of less than 1,000 SEK per year
- Other compensation such as:
 - Compensation to research participants
 - Compensation to student representatives on boards/committees
 - Compensation for work performed that was of a completely different nature than education and research.

Scholarships may not be paid from funds allocated for contracted activities, as such contracts require a reciprocal service in the form of work performed.

Decisions regarding scholarships are made by the head of the department and may not be delegated.

3.4 Different types of scholarships

Internal scholarships may be awarded to students at first- and second-cycle levels, as well as to doctoral students and postdoctoral researchers. Doctoral students and postdoctoral researchers may be funded, in whole or in part, by external scholarships.

3.4.1 Internal scholarships for first cycle (undergraduate) or second cycle (master) education

These scholarships are intended to provide undergraduate and master students with early practical experience in research work in order to strengthen the link between education and research and to encourage future doctoral studies. The scholarships may be awarded for studies within an existing course or for a shorter period of practical research experience (documented through an individual study plan/research plan). As with other

scholarships, an assessment must be made as to whether the funds constitute compensation for work or not.

The scholarships may only be awarded to:

- individuals who are admitted (and registered in Ladok) to first or second cycle education at KI,
- individuals who are admitted (and registered) to first or second cycle education at a university with which KI has a collaboration agreement.

Scholarships may be established for a maximum of 12 months, distributed across a maximum of four courses/semesters. Always verify whether the person previously received compensation from KI; see section 3.3.

The scholarship amount is recommended to correspond to the student aid amount paid by the Swedish Board of Student Finance (CSN) for full-time studies. The scholarship amount is determined for a maximum of six months at a time and is paid out monthly.

3.4.2 Scholarships in doctoral education (doctoral students)¹

Most doctoral students at KI are employed by KI or another employer. It is possible for a doctoral student to be funded by an external scholarship, possibly supplemented by an internal scholarship or employment, but there are restrictions under the Higher Education Ordinance (1993:100), HF.

The university may admit applicants to doctoral education who are employed as doctoral students. Under certain circumstances, the university may also admit applicants who have some other form of funding if it can be secured for the entire duration of the education (Chapter 7, Section 36 of the Higher Education Ordinance).

A doctoral student whose funding consists of a scholarship must, according to Chapter 5, Section 4 of the HF, be employed as a doctoral student no later than when, according to the individual study plan, the remaining period of study corresponds to three years of full-time study.

¹ Section 3.4.2 applies to doctoral students with an admission date on or after 2026-10-01.

Exceptions to the employment requirement may be made in certain cases if the external scholarship is provided within the framework of an aid and capacity-building program or within a program funded by the European Union.

3.4.2.1 Exceptions for “aid and capacity-building programs”

According to Chapter 5, Section 4a, Paragraph 1 of the Higher Education Act, it is permissible to fund doctoral students with external scholarships throughout their doctoral studies if:

- the scholarship is provided within the framework of an aid and capacity-building program,
- scholarships constitute an established form of funding within the program,
- the scholarship terms and conditions are reasonable (see below), and
- the admitting university (i.e., KI) has full insight into the scholarship terms and how the scholarship is disbursed.

At KI, a program is considered to be aid and capacity-building if, at the time of admission to doctoral education at KI, it originates from one of the countries on the OECD DAC list of countries eligible for aid, excluding those classified as Upper Middle-Income Countries.

3.4.2.2 Exceptions for “a program funded by the European Union or other partnerships”

According to Chapter 5, Section 4a, Paragraph 2 of the Higher Education Act, it is permissible to fund doctoral students with external scholarships throughout their doctoral studies if:

- the scholarship is awarded within the framework of a program funded by the European Union or other partnerships,
- scholarships constitute an accepted form of funding within the program,
- the scholarship terms are reasonable (see below), and
- requirements for funding through employment would prevent the admitting university from participating.

At KI, the provision “other partnerships” may only be used for university-wide collaborations in doctoral education following a decision by the president.

3.4.2.3 Reasonable scholarship terms and conditions

An assessment must always be made as to whether the scholarship terms and conditions are reasonable. This requires transparency regarding all terms before scholarship funding is approved.

Examples of what are considered unreasonable terms:

- Requirements for repayment if the doctoral student fails to meet the degree requirements.
- Requirements to return after graduation if linked to a repayment obligation or other sanctions if this does not occur.
- Requirements that the university assist the doctoral student in returning to their home country.
- Requirements that infringe upon the university’s right to determine how the program is conducted or examined.

3.4.2.4 Living expenses and supplementary funding for doctoral students

According to Chapter 7, Section 36 of the Higher Education Act, for doctoral students funded by scholarships, the funding is considered secure if the scholarship amount is equivalent to the salary level for doctoral students under Swedish collective bargaining agreements after tax deductions. If doctoral students are to reside alternately in Sweden and in another country, the subsistence level applies only to the time they are residing in Sweden.

At KI, if the external scholarship is lower than KI’s doctoral salary ladder, the doctoral student must be offered supplementary funding so that KI’s minimum subsistence level is reached. This can be done either through a supplementary scholarship established by KI or through a supplementary position at KI. Current subsistence levels for scholarship-funded doctoral students are clearly stated on KI’s staff portal.

Internal scholarships may also be established for doctoral students who have been awarded scholarships from Sida, so-called allowances, and for

doctoral students admitted to doctoral education at a higher education institution other than KI, regardless of other sources of income.

3.4.3 Postdoctoral studies

The tax-exempt status of scholarships for postdoctoral researchers may be assessed in accordance with the rules governing scholarships for other purposes. Particular caution should be exercised when establishing scholarships for postdoctoral research, as it can be difficult to distinguish postdoctoral research from work already performed.

Scholarships for postdoctoral research established by KI may be awarded to foreign researchers who conduct their research in Sweden. The purpose of scholarships for postdoctoral research is to promote internationalization and contribute to research qualifications following a doctoral degree or equivalent.

Scholarships for conducting postdoctoral research may be awarded for a maximum of two years, within a four-year period, following the defense of a doctoral dissertation or equivalent. The basic principle is that postdoctoral research is conducted on a full-time basis. Both internal and external scholarships must be advertised and awarded on a competitive basis. Scholarship holders must complete their education and attendance in accordance with the course syllabus or study plan. Since postdoctoral fellowships may not be paid out periodically, payments shall be made in advance on a semi-annual basis.

To be eligible for a postdoctoral scholarship, the applicant must have earned a doctoral degree or a foreign degree deemed equivalent to a doctoral degree. This assessment is made by the head of department and must be stated in the scholarship decision. Upon awarding a postdoctoral scholarship, the scholarship holder must be affiliated with the department.

3.4.3.1 Scholarship levels for postdoctoral studies

Postdoctoral scholarships awarded by KI may cover all expenses or serve as a supplement to other external income. It is recommended that postdoctoral fellows' income levels correspond to the highest after-tax income levels specified in the local collective bargaining agreements for doctoral students.

The scholarship award is valid for 12 months at a time; in exceptional cases, shorter periods may be considered.

3.5 Insurance Coverage for Scholarship Recipients

To be eligible for employment-based benefits (such as parental benefits, sickness benefits, and the income-based old-age pension), a person must be currently employed or have previously been employed in Sweden.

Scholarships do not qualify a person for such benefits.

To be eligible for residence-based benefits (such as child allowance and housing allowance), a person must be considered a resident of Sweden and have their actual domicile here. Those who come to Sweden to study are not considered residents here under the Social Insurance Code.

Doctoral students with scholarships are entitled, through insurance provided by the Legal, Financial and Administrative Services Agency, to compensation if the doctoral student's scholarship is suspended due to absence caused by illness or parental leave. The insurance for scholarship-funded doctoral students also applies if the doctoral student's study period is extended due to illness or parental leave.

The extension corresponds to the period of absence, provided that the scholarship is not paid during that time, in accordance with Chapter 1, Section 11 c of the Social Insurance Code.

Individuals with KI-established scholarships may retain their scholarships during illness and parental leave; however, the periods during which scholarships are awarded (12 months for undergraduate or graduate-level education, and two years for postdoctoral research) cannot be extended due to illness or parental leave.

Read more about this on KI's employee portal under "Insurance."

It should be noted that scholarship holders are not covered by any benefits under collective agreements, such as vacation pay, parental pay, sick pay, etc. Scholarship recipients are expected to have reasonable working conditions, including rest periods, time off, etc.

3.6 Registration in Ladok or as an affiliated student

KI is responsible for the health and safety of everyone who is regularly present on KI's premises. In order for KI to fulfill this responsibility, it is important that scholarship holders who are not registered in Ladok will be formally affiliated. This applies in particular to postdoctoral fellows.