



GUIDELINE FOR CORRECT HANDLING OF YOUR DECLARATION

The Academy of Architecture practices a system where lecturers, tutors, assessor and speakers are paid at the end of each term. This applies to both fees and travel expenses. The fee for a teaching assignment is expressed in lecture units (CE's). One CE amounts € 170, this is a **gross** fee and represents approximately 3 hours of teaching and 0,6 hours of preparation. In case of absence, e.g. due to illness, no payment will be made. If other terms have been agreed upon, they are stated in your confirmation letter (=e-mail).

DECLARATION PROCEDURE

We prefer to receive an invoice from you (see A). Only if this is not possible, you can use the option to have the declaration paid to your private account (see B).

A- preferred procedure: declaration via invoice, payment to a business account.

If you are registered at the Chamber of Commerce, please send us an invoice. According to the EU guidelines, the following information should be specified on your invoice:

- name and address of sender (usually in letterhead)
- invoice date & invoice number
- your VAT- and Chamber of Commerce number (read the information regarding the tax authorities below)
- name of lecturer/tutor with description of teaching task/service/module given (*see confirmation e-mail*)
- date/period and calendar year of teaching assignment/service/module (*see confirmation email*)
- amount of CE and teaching tasks/services provided (*see confirmation email*)
- the text: '**Kostenplaats: 0200 0002**' (*please copy*)
- the text: '**onderwijstaken/lesgeven zijn vrijgesteld van BTW**' (*please copy*)
- optional: travel expenses (read more below about TRAVEL COSTS)
- optional: material and other expenses; copy(s) of receipts must be attached

B- declaration without invoice, payment to a private account

If you have no business account, you can declare your fee using the 'IB declaratieform'. For any travel expenses, please use the 'Declaration form for commuting expenses'. According your confirmation e-mail, please complete all possible fields on the 'IB declaratieformulier':

- specify the teaching task/service provided (e.g. 'P1a' *see confirmation email*)
- complete dates of your activities (*see confirmation email*)
- quarter & year in which the services took place (*see confirmation email*)
- sign at the bottom with the date, your name and signature
- optional: travel expenses and/or other costs (also read about TRAVEL COSTS)

In case of claiming travel expenses per public transport, attach your train ticket(s) and/or an overview of the expenses and in case of travel by car, the completed 'Declaration form for commuting expenses' with the 'IB declaratieform'. If you have permission to claim other expenses, you should attach the receipts with the 'IB declaratieform', please fill in the amount in the field 'other expenses'.

Your invoice or IB-declaratieformulier with attachments can be sent to avb-tutors@ahk.nl



INVOICES IN PDF FORMAT

We request you to submit your invoice as a PDF. Please provide a separate invoice per module/service.

GRADUATION SUPERVISION

If you are billing for graduation supervision, and this took place over several years, then the number of CE's must be split over the different years on the invoice.

TRAVEL COSTS

Only if you live outside the municipality of Amsterdam, travel costs between Amsterdam and your own residence in the Netherlands may be claimed. The costs for public transport are calculated on the basis of 2nd class and will only be reimbursed if you enclose the train ticket(s) and/or other proof of payment. This requirement does not apply if you are claiming via invoice.

If you travel by car, the reimbursement is € 0,21 per kilometer. The distance is calculated according to the ANWB routeplanner, parking fees are NOT reimbursed. For cab costs we use our kilometer rate. Travel costs incurred outside the Netherlands should be approved and confirmed in advance.

DECLARATION VIA AN INVOICE & THE FISCAL AUTHORITIES

All tasks related to teaching & education are exempt from VAT. Your fee is a gross amount, so if you pay VAT it is included in the confirmed amount. Should a model agreement be required, please send us a message; we will then need your company name, address, name and Chamber of Commerce number to draw up a model agreement. If you are employed by a BV, VOF or partnership, you do have an employment contract there and you are paid a salary (with deduction of tax and social security contributions), then an invoice is sufficient and no model agreement is needed. However, your invoice must state whether you are a BV, VOF or partnership.

DECLARATION WITH IB-FORMULIER (NO INVOICE) & THE FISCAL AUTHORITIES

At the end of each tax year, the Academy will pass on all fees and claims paid (including those via the 'IB formulier') to the tax authorities. The fee for a teaching assignment is always a gross amount; you must take care of the payment of any premiums yourself. Teachers do not receive an annual statement from us. NB: the tax authorities impose a maximum fee per teacher per calendar year. If this standard amount is exceeded, the fee will be paid by means of wages..

FINALLY

Invoices received too late and/or incomplete forms and/or missing necessary attachments will delay payment. Claims received by us later than six months after the last working day of the educational assignment concerned, will not be processed.

If you have any questions please send an email to avb-tutors@ahk.nl

Please note we have a payment term of 30 days