



WaveEnergy Centre
Centro de Energia das Ondas

wavetrain2

Calculation of the salaries and allowances in each country for the wavetrain2 project

Note that all wavetrain2 appointments must be conducted with full employment contracts. The EC contribution for each ESR fellow (Early Stage Researcher) is fixed and refers to the TOTAL SALARY COSTS for each institutions. The gross salary, and in particular the net amount that the fellow will receive each month depends strongly on National rules and accounting principles. In particular the mobility allowance is handled differently from country to country: while in some countries such allowances can be given to the fellows tax/deduction- free, others do not have foresee this kind of allowances, which is why in these cases deductions usually apply. In case of doubts please contact your National Contact Point how to handle the allowances.

The gross salary is calculated based on the values in the 2007 work programme and guide for proposers (see extracts further below), multiplying by the country factor and subtracting the obligatory employers deduction:

- Base value paid by the EC is 33800 EUR/year for ESR (2007 work programme)
- Base value for mobility allowance is 500 EUR (800 EUR if with family charges)
- Base values for salary + mobility allowance are multiplied by the country factor CF:

Denmark	France	Ireland	Netherl.	Norway	Portugal	Spain	UK
1.335	1.044	1.133	1.012	1.317	0.914	0.955	1.092

- The host institutions may pay higher values if they understand so, however these cannot be guaranteed by the wavetrain2 network (only in case of later budget shift)

EXAMPLE: Portugal

*Base value: 33800 €/year * 0.914 = 30893.20 € per year total salary costs*

Employers' Social Security Contribution: 20.6% → annual gross salary 25616.25 €

*PLUS 12 x mobility allowance → 500 € * 0.914 = 457 EUR monthly*

(in Portugal, both salary and mobility allowance are subject to the fellow's social security contribution (11%) and IRS income tax (approx. 20% in this case))

2.5. Financial Regime

The financial support for Marie Curie Networks for Initial Training is calculated on the basis of eligible activities and takes the form of grants covering up to 100% of the budget.

2.5.1 What types of expenses are covered?

According to the Work Programme, the eligible expenses may be broadly divided into:

- Eligible expenses for the activities carried out by the researchers;
- Eligible expenses for the activities carried out by the host organisations

(See also Work Programme, Annex 3, Table 4)

2.5.2 Expenses for the activities carried out by the researchers

Category A: Monthly living and mobility allowances

Living allowance

This refers to the basic amount to be paid to the researcher in monthly instalments according to the table reproduced on the next page.

This amount is then adjusted, applying a correction factor for the cost of living according to the country in which the researcher will be appointed. The correction factors are indicated in Table 3 in Annex 3 of the Work Programme.

For each eligible researcher, the host organisation can opt between recruiting him/her under an employment contract with full social security coverage (including all compulsory deductions under national legislation in the context of the project), or a fixed-amount fellowship with minimum social security.

As a general rule researchers shall be appointed under an employment contract, except in adequately documented cases (such as for short stays) or where national regulation would prohibit this possibility. When an employment contract cannot be provided, the researcher shall be recruited under a status equivalent to a fixed amount fellowship, provided that it is compatible with the national legislation and that adequate social security is provided (but not necessarily paid from the fellowship).

As a general principle the choice of recruitment type should be made in accordance with the best interests of the researchers. The European Charter for Researchers and the Code of Conduct for the recruitment of researchers offer a reference framework for the employment of researchers.

In all cases, the hosts must ensure that the researcher is covered under the social security scheme, which is applied to employed workers within the country of the contractor, or under a social security scheme providing an adequate protection and covering the researcher in every place of implementation of the ITN activities. In the case of secondments for short stays in other partner institutions, the social security provision should also cover the researchers during these periods.

The basis for calculating the monthly living allowance of the recruited researchers is given in the following table:

Purpose	Researcher Categories	A. Employment contract (€/year)	B. Fixed-amount fellowship (€/year)
Initial training	Early stage researchers	33 800	16 900
	Experienced researchers (up to 5 years experience) – recruited for initial training	52 000	26 000
Transfer of new competences & supervision	Visiting Scientist (< 10 years experience)	67 600	33 800
	Visiting Scientist (>10 years experience)	101 400	50 700

Important notice: A. Living allowance

*NOTE: The living allowance is a **gross Community contribution** to the salary costs of the fellow. Consequently, the net salary results from deducting all compulsory social security contributions as well as direct taxes (e.g. income tax) from the gross amounts. The host organisation may pay a **top-up** to the eligible researchers in order to complement this contribution as long as these funds come from the host's own resources and not through third-party funding for the same project.*

Mobility allowance

This is a monthly payment of a fixed amount to cover expenses of the researcher related to his/her mobility (e.g. relocation, family charges etc.). As for the living allowance, a correction factor for the cost of living of the country of execution of the project is applied (see Table 3 in Annex 3 of the Work Programme). There are two reference amounts depending on the family situation of the researcher *at the time of the recruitment of the researcher*.

- €800/month: Researcher with family obligations (marriage or relationship with equivalent status to a marriage recognised by the national legislation of the country of the host organisation or of the nationality of the researcher, and/or children).
- €500/month: Researcher without family obligations

Category B: Travel allowance (yearly)

This refers to an allowance upon taking up employment and yearly thereafter. The allowance is a fixed-amount based upon the direct distance between the location of origin of the researcher and the location of the host institution.

Important notice: A. Mobility and B. Travel allowance

NOTE: The mobility and travel allowances are only paid in those cases where there is trans-national mobility of the researcher, consequently, a researcher who is carrying out the project in an international organisation located in his/her country of nationality, would not receive a mobility allowance.

Category C: Career exploratory allowance (single payment)

This allowance of one single payment of €2000/fellow, only for stays of at least one year, is intended to enable each researcher to help develop their career by e.g. attending job interviews, additional courses, job fairs, etc. This allowance is only paid to early-stage and experienced researchers recruited for initial training.

Important notice: Allowances A, B & C

Please note that social security contributions and taxation of the different allowances vary from country to country. The travel and mobility have been conceived as separate flat rate amounts and where national taxation permits it is the intention that these amounts should not be subject to personal taxation or employers deductions. In order to obtain an estimation of the actual net allowances for the researchers, it is recommended to consult the host institution and/or the relevant National Contact Point (see Annex 1).

Category D: Contribution to the participation expenses of eligible researchers

This contribution is managed by the hosting organisation for expenses related to the participation of the researchers in research and training activities (contribution to research-related costs, meetings, conference attendance, training actions, etc). It consists of a fixed amount:

- €600 per researcher-month recruited for initial training: for laboratory based research projects
- €300 per researcher-month recruited for initial training: for non-laboratory based research projects

2.5.3 Expenses for the activities carried out by the host organisations**Category E: Contribution to the research/training/transfer of knowledge programme expenses:**

This is a contribution of a fixed amount of €600 per researcher month. As opposed to the allowances A, B, C & D this contribution is not directly linked to the individual researchers but it rather goes to the host organisation to contribute to the overall expenses related to the execution of the training project (publication of vacant positions, internal joint training actions, teaching material, etc.) and to the co-ordination between participants (network meetings, detachment of staff, etc).

Category F: Contribution to the organisation of international conferences, workshops and events:

This contribution is managed by the host institution for the organisation of international conferences, workshops and events open to participants outside the network, including organisational expenses (invitation of keynote speakers, publications, rental of premises, web casting) and participation fees of eligible researchers from outside the network.

It is a fixed amount contribution of €300 per researcher-day for researchers from outside the network, for the duration of the event.

Category G: Management activities

This refers to a *maximum of 7 % of the total Community contribution for multi-site networks* and a *maximum of 3% for Mono-sites and Twinnings* that will be paid towards the management of the project. It will be based upon actual expenses (e.g. towards the salary of a person dedicated to assist with the management of the project, or a contract with an external independent auditor for audit certification).

Category H: Contribution to overheads

This refers to a flat rate payment of 10% of the direct costs, excluding costs for subcontracting.

FP7 'People' Work Programme

Table 3. Correction Coefficients ^{27, 28}

Austria	102,2	Belgium	100,0	Cyprus	99,0	Czech Republic	77,2	Denmark	133,5
Estonia	76,5	Finland	112,0	France	104,4	Germany	101,5	Greece	90,1
Hungary	66,5	Ireland	113,3	Italy	103,9	Latvia	71,1	Lithuania	71,8
Luxemburg	100,0	Malta	97,5	Netherlands	101,2	Poland	71,6	Portugal	91,4
Slovakia	82,2	Slovenia	80,8	Spain	95,5	Sweden	108,9	United Kingdom	109,2
Bulgaria	62,6	Romania	58,3	Iceland	120,8	Israel	109,6	Norway	131,7
Switzerland	116,3	Croatia	105,8	FYROM	69,7	Turkey	83,7		
Albania	82,7	Algeria	84,5	Angola	113,5	Argentina	56,4	Armenia	105,7
Australia	99,1	Bangladesh	43,7	Barbados	125,7	Benin	92,3	Bolivia	48,4
Bosnia and Herzegovina	77,7	Botswana	62,1	Brazil	76,2	Burkina Faso	89,7	Cambodia	70,4
Cameroun	110,1	Canada	90,6	Cape Verde	77,4	Central African Republic	120,1	Chad	131,2
Chile	76,6	China	76,7	Colombia	63,2	Congo	130,4	Costa Rica	69,1
Côte d'Ivoire	109,4	Cuba	97,1	Democratic Rep. of the Congo	132,4	Djibouti	96,8	Dominican Republic	71,9
Ecuador	70,8	Egypt	51,0	El Salvador	86,4	Eritrea	49,4	Ethiopia	85,7
Fiji	71,3	Gabon	116,6	Gambia	55,8	Georgia	95,1	Ghana	79,9
Guatemala	80,6	Guinea	56,4	Guinea-Bissau	100,7	Guyana	60,6	Haiti	109,5
Honduras	74,9	Hong Kong	101,3	India	45,3	Indonesia	83,9	Jamaica	91,3
Japan	119,9	Jordan	72,3	Kazakhstan	125,2	Kenya	77,8	Kyrgyzstan	80,3
Laos	71,3	Lebanon	90,8	Lesotho	61,8	Madagascar	72,3	Malawi	70,4
Malaysia	74,8	Mali	91,2	Mauritania	67,7	Mauritius	70,7	Mexico	70,2
Morocco	86,8	Mozambique	69,3	Namibia	72,8	Nepal	68,8	New Caledonia	134,5
New Zealand	89,0	Nicaragua	60,7	Niger	89,3	Nigeria	94,7	Pakistan	52,2
Papua New Guinea	75,6	Paraguay	70,8	Peru	78,4	Philippines	60,2	Russia	120,7
Saudi Arabia	88,8	Senegal	80,7	Serbia and Montenegro	61,1	Sierra Leone	75,1	Singapore	103,4
Solomon Islands	88,7	South Africa	59,9	South Korea	112,4	Sri Lanka	55,4	Sudan	52,1
Surinam	51,9	Swaziland	62,6	Syria	65,5	Taiwan	89,9	Tajikistan	70,2
Tanzania	58,8	Thailand	60,3	Togo	92,4	Trinidad and Tobago	70,4	Tunisia	71,8
Uganda	55,5	Ukraine	104,6	United States	100,5	Uruguay	72,9	Vanuatu	114,5
Venezuela	60,9	Vietnam	54,2	West Bank and Gaza Strip	92,7	Yemen	68,2	Zambia	69,3
Zimbabwe	47,2								

²⁷ For the EU-27 Member States based on Council Regulations (EC, Euratom) No 1895/2006 of 19 December 2006 (OJ L397 of 30.12.2006, page 6) adjusting the weightings applicable to the remuneration and pensions of officials and other servants of the European Communities. For the other countries based on Council Regulation (EC, Euratom) No 1895/2006 of 19 December 2006 [Annex 15190/06 ADD 1].

²⁸ For countries where the correction coefficient is not available (not indicated in the table), the Commission will decide on a case by case basis.