



FINANCIAL ASPECTS

Individual Fellowships (IF)

Call identifier: H2020-MSCA-IF-2016

Closing Date: 14 September 2016 at 17:00:00
(Brussels local time)

Financial Regulation 966/2012

(Articles 123 , 124)

Forms of Grants

- Actual costs
- Unit costs
- Lump sum cost
- Flat rate costs



COMMISSION DECISION

of 27.11.2013

C(2013) 8194 final



All the eligible costs incurred in the framework of those actions shall be reimbursed on the basis of unit costs, in accordance with the following system:

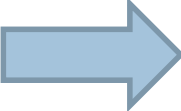
Categories of eligible costs Marie Skłodowska-Curie action	Costs of researchers/seconded staff member (1)				Institutional costs (2)	
	Living allowance (a)	Mobility allowance (b)	Family allowance (c)	Top-up allowance (d)	Research, training and networking costs (a)	Management and indirect costs (b)
ITN	Unit cost per person/month	Unit cost per person/month	Unit cost per person/month	Ineligible	Unit cost per person/month	Unit cost per person/month
IF	Unit cost per person/month	Unit cost per person/month	Unit cost per person/month	Ineligible	Unit cost per person/month	Unit cost per person/month
RISE	Ineligible	Ineligible	Ineligible	Unit cost per person/month	Unit cost per person/month	Unit cost per person/month
COFUND	Unit cost per person/month (one for early-stage researchers and one for experienced researchers)	Ineligible	Ineligible	Ineligible	Ineligible	Unit cost per person/month (indirect costs not covered)



HORIZON 2020 – Work Programme 2016-2017

Marie Skłodowska-Curie Actions

EU contribution and applicable unit costs



The EU contribution under the Marie Skłodowska-Curie actions is based on unit costs expressed in person-months. They have been established in line with the methodology set up by Commission Decision No C(2013) 8194²⁸.

Funding Mechanism

- Fully based on unit costs
- 1 UNIT = 1 “person-months”
(months spent by the eligible researcher on research training activities)
- Amounts in EURO per Unit
(Set out in Main Work Programme in force at the time of the call)

TOTAL= Amount per unit costs x number of units

HORIZON 2020 – Work Programme 2016-2017
Marie Skłodowska-Curie Actions



Table 1: EU contribution [in EUR]

Marie Skłodowska-Curie Action	Researcher unit cost person/month			Institutional unit cost person/month	
	Living allowance*	Mobility allowance	Family allowance	Research, training and networking costs	Management and indirect costs
Innovative Training Networks	3 110	600	500	1 800	1 200
Individual Fellowships	4 650	600	500	800	650

* A country correction coefficient applies to the living allowance. This coefficient is the one applicable to the country of the beneficiary, as listed in Table 2. The only exception are IF Global Fellowships with two different country correction coefficients:

- for the outgoing phase: the coefficient of the country where the researcher is hosted (i.e. the country of the partner organisation)
- for the return phase: the coefficient of the country where the researcher returns to (i.e. the country of the beneficiary).

Cost Categories

A. Recruited Researchers:

- A.1 Living allowance
- A.2 Mobility allowance
- A.3 Family allowance

B. Institutional costs:

- B.1 Research, training and networking costs
- B.2 Management and indirect costs

Guide for applicant

	Researcher unit cost in EUR person/month			Institutional unit cost in EUR person/month	
	Living Allowance	Mobility Allowance	Family Allowance	Research, training and networking costs	Management and indirect costs
Individual Fellowships	4,650	600	500	800	650

A – RESEARCHER ALLOWANCES

A1. Living Allowance

Fellows should always be paid with employment contract.

The Living Allowance include Monthly salary before any deductions :

- **Sickness, parental and invalidity benefit**
- **Pension right**
- **Taxation (no IRAP)**
- **Benefits for accidents at work and occupational diseases**

4,650*€/month

*This amount is then **adjusted** through the application of a **country correction coefficient** for the cost of living according to the **country** in which the **beneficiary** is located. **For the outgoing phase of the Global Fellowship, the country correction coefficient of the destination TC partner organisation will be applied.** However, the adjusted amount will not change in case of secondments to a partner organisation in another MS or AC. **The country correction coefficients that will be applied are indicated in Table 1 in Part 3 of the Work Programme (Marie Skłodowska-Curie actions).**

HORIZON 2020 – Work Programme 2016-2017
Marie Skłodowska-Curie Actions

Table 2: Country correction coefficients (CCC) for ITN and IF living allowances

For countries where the correction coefficient is not indicated, the Commission will decide on a case-by-case basis.

Country Code ³⁰	CCC
EU Member States	
AT	104.8%
BE	100.0%
BG	71.5%
CY	91.8%
CZ	83.8%
DE	98.8%
DK	135.3%
EE	78.3%
EL	92.7%
ES	97.6%
FI	116.6%
FR	111.0%
HR	97.5%
HU	76.2%
IE	113.5%
IT	106.7%

LT	73.1%
LU	100.0%
LV	75.9%
MT	89.6%
NL	104.3%
PL	76.4%
PT	89.1%
RO	68.3%
SE	111.7%
SI	86.1%
SK	82.6%
UK	120.3%
Horizon 2020 associated countries	
AL	76.1%
BA	73.6%
CH	113.1%
FO	134.1%
IL	108.7%
IS	116.6%
MD	61.1%
ME	66.9%
MK	68.4%
NO	131.9%
RS	67.1%

TR	86.6%
UA	92.3%
Third countries	
AM	89.9%
AO	114.6%
AR	58.5%
AU	105.0%
AZ	93.0%
BB	116.6%
BD	47.2%
BF	93.8%
BJ	92.6%
BM	151.5%
BO	51.3%
BR	92.0%
BW	55.3%
BY	65.0%
BZ	75.3%
CA	86.4%
CD	127.6%
CF	114.3%
CG	124.9%
CI	102.0%
CL	67.1%

CM	103.3%
CN	85.0%
CO	76.6%
CR	76.7%
CU	83.8%
CV	76.4%
DJ	93.4%
DO	66.9%
DZ	81.7%
EC	68.8%
EG	48.6%
ER	61.2%
ET	85.2%
FJ	68.1%
GA	113.1%
GE	89.5%
GH	68.2%
GM	67.7%
GN	60.4%
GT	78.8%
GW	102.7%
GY	58.9%
HK	93.8%
HN	69.0%

³⁰ ISO 3166 alpha-2, except for Greece and the United Kingdom (EL and UK used respectively instead of GR and GB).

1) Can we pay the fellow less?

No, breach of the Grant Agreement

2) Can we pay the fellow more?

Yes, but any top up cannot be charged to the project

4) We operate on a 13 month pay regime, can we use this?

Yes, provided the fellow receives the full amount owed and it is clearly stated in the contract with the fellow.

A2. Mobility Allowance

**Contribution for all fellows to household,
relocation and travel expenses to/from home
country**

600 EUR per month

Normally it's taxed

It depends on local taxation rules

A3. Family Allowance

This allowance will be payed in case the sopported researcher has family obligations.

500 EUR per month

The family status of a researcher will be determined at the deadline of the call and will not be revised during the lifetime of the action.

Family Status

Family = persons linked to the researcher by

- **Marriage**
- **Or a relationship with equivalent status to a marriage recognized by the legislation of the country where this relationship was formalized**
- **Or depend children who are actually being maintained by the researcher**

1) Can a fellow take maternity or parental leave?

Yes, in accordance with national legislation.

2) Are the costs of the leave eligible?

No, the fellow's contract is suspended for the duration of maternity/parental leave.

3) Can the Grant Agreement be extended to allow the fellow to complete his/her contract?

Yes, this is possible.

Underpayment

- Cost categories are unit costs
- The categories assigned to researcher - full amount must be used for the fellow (including employers social security contributions)
- Underpayments will not be accepted.
- Underpayment = breach of the grant agreement. The beneficiary will be required to make a corrective payment (confirmation in the Financial statement)

B – INSTITUTIONAL COSTS

B.1 Research, training and networking costs

This unit cost amounts of

800 EUR for month

Is managed by the beneficiary to contribute to expenses related to :

- costs for training and networking activities that contribute directly to the researcher's career development (*e.g. participation in conferences, trips related to the work of the action, training, language courses, seminars, lab material, books, library records, publication costs*)
- costs for research expenses

B.2 Management and indirect costs

This unit cost amounts of

650 EUR for month

- **Costs associated with the preparation of the reports and other documents required by the REA: - Researcher declarations, deliverables, 1st year progress report, periodic**
- **The overall legal, ethical, financial and administrative management for the beneficiary.**
- **Indirect costs of the project beneficiary**

Examples of Global Fellowship

A Chinese researcher obtained her PhD in Physics on 15 May 2008 in France and was employed in research full time since 16 May 2008 at a Polish University. The researcher applies for a Global Fellowship in the PHY scientific area with a 24-month outgoing phase to a university in the USA and a 12-month mandatory return period in Spain. A 3-month secondment at a SME in Portugal is foreseen during the return phase. The experienced researcher has family obligations.

The budget calculation would be like this:

Outgoing phase= 24 months in USA

Return phase= 12 months in Spain

Total duration= 36 months (person-months)

1. Living allowance $= € (4,650 \times 24 \times \text{US CCC}) + (4,650 \times 12 \times \text{ES CCC})$
 $= € (4,650 \times 24 \times 99.4\%) + (4,650 \times 12 \times 97.6\%)$
 $= € 165,391.2$
2. Mobility allowance $= € 600 \times 36 = € 21,600$
3. Family allowance $= € 500 \times 36 = € 18,000$
4. Research, training and networking costs $= € 800 \times 36 = € 28,800$
5. Management and indirect costs $= € 650 \times 36 = € 23,400$
- Maximum EU contribution** $= € 165,391.2 + 21,600 + 18,000 + 28,800 + 23,400$
 $= € 257,191.2$

Reimbursement Rate

For MSCA-IF
the reimbursement rate is set at

100%

Guide for applicant

7.6 Budget Calculations

Applicants are not required to indicate the amount of the estimated EU contribution in the proposal. **This will be automatically calculated from the information provided in Part A of the proposal** using the rates, allowances and coefficients given in Table 2 of Annex 3 to the Work Programme.

It is crucial that the information given in Part A about the participating organisations and researcher is correct and up-to date and that it is identical to the information given in Part B and its Annexes.



European Commission - Research - Participants
Proposal Submission Forms
 Research Executive Agency

Proposal ID Acronym Go to

3 - Budget

Is the Researcher eligible for family allowance? ☐ Yes ☐ No

Participant Number	Organisation Short Name	Country	Country Coefficient	Number of Months	Researcher Unit Cost			Institutional Unit Cost		Total
					Living Allowance	Mobility Allowance	Family Allowance	Research, training and networking costs	Management and Overheads	
1			0	0	0,00	0,00	0,00	0,00	0,00	0,00
Total				0	0,00	0,00	0,00	0,00	0,00	0,00

Partner Organisation from Third Country does not sign the Grant Agreement, does not recruit the researcher and does not directly claim costs from the action. The entire EC contribution is transmitted to the Host organisation located in Members States or Associated Countries.

Grant Agreement number: [insert number] [insert acronym] [insert call identifier]

H2020 Model Grant Agreements: H2020 MGA MSC-IF — Mono: v2.1 – 1. October 2015

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MODEL ANNEX 2 FOR H2020 MGA MSC-IF — MONO

ESTIMATED BUDGET FOR THE ACTION

Estimated eligible ¹ costs (per budget category)											EU contribution			
A. Costs for the recruited researcher						B. Institutional costs					Total costs	Reimbursement rate %	Maximum EU contribution ²	Maximum grant amount ³
A.1 Living allowance		A.2 Mobility allowance		A.3 Family allowance		B.1. Research, training and networking costs			B.2. Management and indirect ⁴ costs					
Unit		Unit		Unit		Unit			Unit					
Costs per unit ⁶	Total a ⁷	Costs per unit ⁶	Total b ⁷	Costs per unit ^{6,8}	Total c ⁷	Costs per unit ⁶	Total d ⁷	Costs per unit ⁶	Total e ⁷	f = a+b+c+d+e	g	h	i	
Number of units (person-months)														
Number of units (person-months in secondment to a third country) ⁸														
Total beneficiary ⁸														

¹ See Article 6 for the eligibility conditions² This is the *theoretical* amount of EU contribution that the system calculates automatically (by multiplying all the budgeted costs by the reimbursement rate). This *theoretical* amount is capped by the 'maximum grant amount' (that the Commission/Agency decided to grant for the action) (see Article 5.1).³ The 'maximum grant amount' is the maximum grant amount decided by the Commission/Agency. It normally corresponds to the requested grant, but may be lower.⁴ The indirect costs covered by the operating grant (received under any EU or Euratom funding programme; see Article 6.3(b)) are ineligible under the GA. Therefore, a beneficiary that receives an operating grant during the action's duration cannot declare indirect costs for the year(s)/reporting period(s) covered by the operating grant (i.e. the unit cost for management and indirect costs will be halved for person-months that are incurred during the period covered by the operating grant).⁵ See Article 5 for forms of costs⁶ See Annex 2a 'Additional information on the estimated budget' for the details on the costs per unit⁷ Total = costs per unit x number of units (person - months)

Grant Agreement number: [insert number] [insert acronym] [insert call identifier]

H2020 Model Grant Agreements: H2020 MGA MSC-IF — Mono: v2.1 – 1. October 2015

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MODEL ANNEX 4 FOR H2020 MGA MSC-IF — MONO

FINANCIAL STATEMENT FOR BENEFICIARY [name] FOR REPORTING PERIOD [reporting period]

Eligible ¹ costs (per budget category)												EU contribution			
A. Costs for the recruited researcher						B. Institutional costs						Total costs	Reimbursement rate %	Maximum EU contribution	Requested EU contribution
A.1 Living allowance		A.2 Mobility allowance		A.3 Family allowance		B.1. Research, training and networking costs		B.2. Management and indirect ² costs							
Unit		Unit		Unit		Unit		Unit							
Costs per unit ⁴	Total a ⁵	Costs per unit ⁴	Total b ⁵	Costs per unit ⁴	Total c ⁵	Costs per unit ⁴	Total d ⁵	Costs per unit ⁴	Total e ⁵						
Form of costs ³															
Number of units (person-months)															
Number of units (person-months) in secondment to a third country ⁶															
Total beneficiary ⁵															

Checkbox 1: I confirm that the total amount of the allowances used (including compulsory deductions) for the researcher is equal to or higher than the living allowance, the mobility allowance and the family allowance as set out in Annex 2 of the Agreement.

Checkbox 2: Did you receive any EU/Euratom operating grant during this reporting period? YES ☐ NO ☐

If yes, pls indicate how many of the total person-months (see 'total beneficiary' above) were incurred DURING the period covered by the operating grant?

The beneficiary hereby confirms that:

The information provided is complete, reliable and true.

The costs declared are eligible (see Article 6).

The costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 17, 18 and 22).

¹ Please declare all eligible costs, even if - for actual costs, unit costs and flat-rate costs - they exceed the amounts indicated in the estimated budget (see Annex 2). Only amounts that were declared in your individual financial statements can be taken into account later on, in order to replace other costs that are found to be ineligible.

² See Article 6 for the eligibility conditions

³ The indirect costs claimed must be free of any amounts covered by an operating grant (received under any EU or Euratom funding programme; see Article 6.3(b)). If you have received an operating grant during this reporting period, indirect costs will not be reimbursed for the person-months incurred during the period covered by the operating grant.

⁴ See Article 5 for the forms of costs

⁵ See Annex 2a 'Additional information on the estimated budget' for the details on the costs per unit.

⁶ Total = costs per unit x number of units (person-months)

Gli obblighi contrattuali sono definiti nell' MGA e AMGA :



H2020 Model Grant Agreement for
Marie Skłodowska-Curie Individual Fellowships
(H2020 MGA MSC-IF — Mono)

Version 2.1
1. October 2015

http://ec.europa.eu/research/participants/data/ref/h2020/mga/msca/h2020-mga-msca-if-mono_en.pdf



AGA – Annotated Model Grant Agreement

Version 2.1
30 October 2015

http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf