

## 1.5 Financial Regime

The financial support for Marie Curie Industry-Academia Partnerships and Pathways projects is calculated on the basis of eligible activities and takes the form of grants covering up to 100% of the budget.

**The information given in the part A of the proposal (form A4) serves as a basis for the REA to estimate the budget of your project. Thus data should be carefully filled in and consistent with the information given in the part B of the proposal.**

### ***What Types of Expenses are Covered?***

The European Union contribution and rates under this action are set out in Annex 3 of the Work Programme and are associated to activities carried out by the researchers or seconded staff members and by the host organisations:

### ***Structure of the European Union Contribution***

- **Category 1: Monthly Living Allowance**

This refers to the basic amount to be paid to the researcher in monthly instalments according to the table reproduced below (Table 2).

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 3.2 in Annex 3 to the 2012 People Work Programme.** For each eligible researcher, the host organisation can opt between seconding/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 seconded researchers should be appointed under an employment contract** except in adequately documented cases (such as for short stays or where the researcher continues to receive their usual salary from the home organisation during secondment), or where national regulation would prohibit this possibility. When an employment contract cannot be provided, the researcher must be seconded 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).

**Newly recruited *experienced researchers* must be appointed under employment contracts only.**

As a general principle the choice of appointment type should be made in accordance with the best interests of the researcher. *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, hosts must ensure that the researcher is covered under the social security scheme which is applied to employed workers in the country of the beneficiary host organisation, or under a social security scheme providing an adequate protection in terms of level and scope; provided that the social security scheme covers the researcher at any place of the implementation of the knowledge sharing and inter-sector mobility activities.

The basis for calculating the monthly living allowance of the seconded/recruited researchers is given below in Table 2.

Table 2 - Basis for calculating the monthly living allowance of the researchers

Type	Researcher Categories	A. Employment Contract (€/year)	B. Fixed-Amount Fellowship (€/year)
Secondment	<b>Early Stage Researchers</b>	<b>38,000</b>	<b>19,000</b>
	<b>Experienced Researchers (&lt; 10 years experience)</b>	<b>58,500</b>	<b>29,250</b>
	<b>Experienced Researchers (&gt;10 years experience)</b>	<b>87,500</b>	<b>43,750</b>
Recruitment	<b>Experienced Researchers (&lt; 10 years experience)</b>	<b>58,500</b>	<b>29,250</b>
	<b>Experienced Researchers (&gt;10 years experience)</b>	<b>87,500</b>	<b>43,750</b>

These amounts include the provisions for all compulsory deductions under national applicable legislation.

**Important Notice: Living Allowance**

*The living allowance is a **gross EU contribution** to the salary costs of the fellow. Consequently, the net salary results from deducting all compulsory (employer/employee) 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.*

The various annual rates resulting from Tables 3.1 to 3.3 of the Work Programme are for researchers devoting themselves to their project on a full-time basis (pro-rata for parts of years). In exceptional cases, where researchers – in agreement with the host organisation, and with prior approval by the Research Executive Agency – execute their project on a part-time basis (e.g. for family or medical reasons), the rates will apply proportionally without the possibility that the total amounts will exceed those that apply for full-time equivalent periods. The same principle will also apply in case of split of a project into several distinct periods.

• **Category 2: Mobility Allowance**

In addition to the living allowance, a mobility allowance will be paid to eligible researchers, taking due account of the family situation of the researcher and the nature of the activity (**researchers undertaking intra-national secondments do not receive a mobility allowance**). In this context family is defined as persons linked to the researcher by (i) marriage, or (ii) a 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; or (iii) dependent children who are currently being maintained by the researcher. This allowance is a flat-rate contribution to cover those personal household, relocation and travel expenses associated with undertaking transnational mobility. As with the living allowance, a correction factor for the cost of living of the country where the researcher will be hosted is applied (see Table 3.2 in Annex 3 to 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*.

- **€1000/month:** Researcher with family charges
- **€700/month:** Researcher without family charges

- **Category 3: Contribution to the Training Expenses of Eligible Researchers and Research / Transfer of Knowledge Programme Expenses**

Flat rate of € **1800** per researcher-month managed by the host organisations to contribute to expenses related to:

- research costs;
- transfer of knowledge activities;
- the execution of the training / partnership project;
- coordination between participants.

- **Category 4: Management Activities**

This is a *maximum of 10% of the total EU contribution* 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 to assist with the management of the project, or a contract with an external independent auditor for audit certification).

- **Category 5: Contribution to Overheads**

This is a flat-rate of *10% of direct costs per partner and per period* (except for subcontractors and the costs of the resources made available by third parties which are not used in the premises of the beneficiary).

- **Category 6: Small Equipment (for SMEs only)**

Participating SMEs can charge small equipment expenses to the project up to a *maximum of 10% of the total contribution to the SME participant*, provided that they are:

- duly justified for the project in the proposal stage;
- based on real costs;
- with approval of the REA during negotiation.

The maximum amount of expense that can be charged will be fixed in the grant agreement during the negotiation, provided that the need for the equipment purchase was indicated in the original proposal and positively evaluated during the evaluation phase.

### ***How Do I Estimate the EU Contribution?***

Applicants are not required to calculate the amount of the estimated EU contribution. This will be automatically calculated from the information contained in the A4 form of the proposal using the rates, allowances and coefficients given in Annex 3 of the Work Programme. **It is therefore imperative that the number of researcher months requested in the A4 form is identical to that indicated in Part B of the proposal.**

If the proposal is selected for funding, the EU contribution will be estimated more accurately during the negotiations, taking fully into account any recommendations made by the independent evaluators.

It is an intrinsic feature of host-driven actions that the expenses related to the appointment of researchers cannot be accurately calculated in advance. This is because some of the