



Europa Media Trainings
Online EFA – H2020/HE
Project management

Workshop 13:00 – 14:30

We start the discussion at 14:30

Speaker: Gábor Kitley

Co-Founder and CEO of Europa Media Trainings

9-10 June 2022

Chapter One

Introduction

The Exercise

HORIZON 2020

FINANCIAL REPORTING

WORKSHOP

INTRODUCTION



Chapter Two

Personnel cost calculations

Timesheets – Discussion

James Bond
Project Manager
MI-6

January 2017

days	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	
ENVIRES Project																																81	
WP1	0	0	0	0	0	0			0	0	0	0	8			2	1	0	0	8			4	0	3	0	0			0	0	0	26
WP3	0	0	0	0	0	0			0	0	1	3	0			0	3	0	0	0			0	3	0	0	0			0	0	0	10
WP4	0	0	0	0	0	0			0	0	0	0	0			2	0	0	0	0			0	0	3	0	0			0	3	0	8
WP6	0	0	0	0	0	0			0	8	0	0	0			2	0	0	0	0			0	0	0	0	8			0	0	0	18
WP8	0	0	0	0	0	0			0	0	0	4	0			0	0	0	0	0			0	0	0	8	0			0	0	0	12
WP9	0	0	0	0	0	0			0	0	2	1	0			2	0	0	0	0			2	0	0	0	0			0	0	0	7
ICT COOL Project																																13	
WP4	0	0	0	3	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	3
WP6	0	0	0	0	1	0			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	1
WP9	0	0	0	5	4	0			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	9
FORWARD Project																																32	
WP1	0	0	0	0	0	0			8	0	5	0	0			0	1	0	0	0			0	0	0	0	0			0	0	0	14
WP4	0	0	0	0	0	0			0	0	0	0	0			0	3	3	0	0			0	0	0	0	0			0	0	0	6
WP5	0	0	0	0	0	0			0	0	0	0	0			0	0	5	1	0			0	0	0	0	0			0	0	0	6
WP9	0	0	0	0	0	0			0	0	0	0	0			0	0	0	6	0			0	0	0	0	0			0	0	0	6
Non-project activities																																	
Holidays	8	8	8	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	24
Sick Leave	0	0	0	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0			0	0	0	0
Total	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	176	

James Bond

SIGNATURE OF THE EMPLOYEE

Markus Idunz

APPROVAL BY THE EMPLOYER

Timesheets – Discussion

James Bond
Project Manager
MI-6

	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
															81
	0	0	8			4	0	3	0	0			0	0	26
	0	0	0			0	3	0	0	0			0	0	10
WP4	0	0	0			0	0	3	0	0			0	3	8
WP6	0	0	0	0	0	0	0	0	0	0	8		0	0	18
WP8	0	0	0	0	0	4	0						0	0	12
WP9	0	0	0	0	0	0	0	0	0	0			0	0	7
ICT COOL Project															13
WP4	0	0	0	3	0	0	0	0	0	0			0	0	3
WP6	0	0	0	0	1	0	0	0	0	0			0	0	1
WP9	0	0	0	5	4	0	0	0	0	0			0	0	9
FORWARD Project															32
WP1	0	0	0	0	0	8	0	5	0	0			0	0	14
WP4	0	0	0	0	0	0	0	0	0	0			0	0	6
WP5	0	0	0	0	0	0	0	0	0	0			0	0	6
WP9	0	0	0	0	0	0	0	0	0	6			0	0	6
Non-project activities															
Holidays	0	0	0	0	3	0	0	0	0	0			0	0	26
Sick Leave	8	8	8	0	0	0	0	0	0	0			0	0	24
	0	0	0	0	0	0	0	0	0	0			0	0	0
Total	8	8	8	8	8	8	8	8	8	8	8	8	8	8	176

James Bond

SIGNATURE OF THE EMPLOYEE

Markus Idunz

APPROVAL BY THE EMPLOYER

Timesheets – Discussion

days	January 2017																															Total
	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							
ENVIRES Project																															81	
WP1																																
WP3			0	0	0	0	8			2	1	0	0	8			4	0	3	0	0				0	0	26					
WP4			0	0	1	3	0			0	3	0	0	0			0	3	0	0	0				0	0	10					
WP6			0	8	0	0	0			2	0	0	0	0			0	0	0	0	8				0	0	18					
WP8			0	0	2	1	0			2	0	0	0	0			2	0	0	0	0				0	0	7					
WP9			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	13					
			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	3					
			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	1					
			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	9					
ICT COOL Project																															32	
WP4			8	0	5	0	0			0	1	0	0	0			0	0	0	0	0				0	0	14					
WP6			0	0	0	0	0			0	0	5	1	0			0	0	0	0	0				0	0	6					
WP9			0	0	0	0	0			0	0	0	1	0			2	5	2	0	0				8	5	26					
			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	24					
			0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	0					
FORWARD Project																																
WP1			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8				8	8	176					
WP4																																
WP5																																
WP9																																

James Bona
SIGNATURE OF THE EMPLOYEE

Markus Schulz
APPROVAL BY THE EMPLOYER

Date: Wednesday, February 01, 2017

James Bond

Personnel cost calculations

James Bond
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL
January 2017

SALARY SLIP/PAYROLL

January 2017

Total paid hours, including:	176
Paid leave (including sick leave, holidays and bank holidays)	24
Working hours	152

Total Gross Salary, including:	€ 5 200,00
Gross remuneration/salary	€ 4 800,00
Bonus - WP leadership in ENVIRES Project	€ 400,00

Taxes and charges paid by the Employee

Personal income tax	16 %	€ 832,00
Health Insurance	14 %	€ 728,00
Pension tax	10 %	€ 520,00
Other mandatory charges	5 %	€ 260,00
Total deductions		€ 2 340,00

Total Net salary paid to the Employee **€ 2 860,00**

Mandatory charges by the Employer

Pension and Health Insurance

$4,800 \times 0,25 =$
 25 % 1,200 € ← € 1 300,00

Total Salary costs

$4,800 \text{ €}$
 $+ 1,200 \text{ €}$

 $6,000 \text{ €}$ ← € 6 500,00

James Bond
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL ✓
January 2017

James Bond
Project Manager
MI-6

01.03.2017

SALARY SLIP/PAYROLL ✓
February 2017

James Bond
Project Manager
MI-6

03.04.2017

SALARY SLIP/PAYROLL ✓
March 2017

James Bond
Project Manager
MI-6

01.05.2017

SALARY SLIP/PAYROLL ✓
April 2017

James Bond
Project Manager
MI-6

01.06.2017

SALARY SLIP/PAYROLL ✓
May 2017

James Bond
Project Manager
MI-6

03.07.2017

SALARY SLIP/PAYROLL ✓
June 2017

James Bond
Project Manager
MI-6

01.08.2017

SALARY SLIP/PAYROLL ✓
July 2017

James Bond
Project Manager
MI-6

01.09.2017

SALARY SLIP/PAYROLL ✓
August 2017

James Bond
Project Manager
MI-6

02.10.2017

SALARY SLIP/PAYROLL ✓
September 2017

Total paid hours, including:		168
Paid leave (including sick leave, holidays and bank holidays)		8
Working hours		160
Total Gross Salary, including:		€ 5 200,00
Gross remuneration/salary		€ 4 800,00
Bonus - WP leadership in ENVIRES Project		€ 400,00
Taxes and charges paid by the Employee		
Personal income tax	16%	€ 832,00
Health Insurance	14%	€ 728,00
Pension tax	10%	€ 520,00
Other mandatory charges	5%	€ 260,00
Total deductions		€ 2 340,00
Total Net salary paid to the Employee		€ 2 860,00
Mandatory charges by the Employer		
Pension and Health Insurance	25%	€ 1 300,00
Total Salary costs		€ 6 500,00

James Bond

SIGNATURE

James Bond
Project Manager
MI-6

01.11.2017

SALARY SLIP/PAYROLL
October 2017

SALARY SLIP/PAYROLL October 2017

Total paid hours, including:	176
Paid leave (including sick leave, holidays and bank holidays)	32
Working hours	144

Total Gross Salary, including:	€ 5 940,00
Gross remuneration/salary	€ 5 540,00
Bonus - WP leadership in ENVIRES Project	€ 400,00

<i>Taxes and charges paid by the Employee</i>		
Personal income tax	16%	€ 950,40
Health Insurance	14%	€ 831,60
Pension tax	10%	€ 594,00
Other mandatory charges	5%	€ 297,00
Total deductions		€ 2 673,00

Total Net salary paid to the Employee € 3 267,00

Mandatory charges by the Employer
Pension and Health Insurance

$$5540 \times 0,25 = 1,385 \text{ €}$$

€ 1 485,00

Total Salary costs

$$\begin{array}{r} 5540 \text{ €} \\ + 1,385 \text{ €} \\ \hline 6,925 \text{ €} \end{array}$$

€ 7 425,00

James Bond
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL
January 2017



James Bond
Project Manager
MI-6

01.03.2017

SALARY SLIP/PAYROLL
February 2017



James Bond
Project Manager
MI-6

03.04.2017

SALARY SLIP/PAYROLL
March 2017



James Bond
Project Manager
MI-6

01.05.2017

SALARY SLIP/PAYROLL
April 2017



James Bond
Project Manager
MI-6

01.06.2017

SALARY SLIP/PAYROLL
May 2017



James Bond
Project Manager
MI-6

03.07.2017

SALARY SLIP/PAYROLL
June 2017



James Bond
Project Manager
MI-6

01.08.2017

SALARY SLIP/PAYROLL
July 2017



James Bond
Project Manager
MI-6

01.09.2017

SALARY SLIP/PAYROLL
August 2017



James Bond
Project Manager
MI-6

02.10.2017

SALARY SLIP/PAYROLL
September 2017



James Bond
Project Manager
MI-6

01.11.2017

SALARY SLIP/PAYROLL
October 2017



James Bond
Project Manager
MI-6

01.12.2017

SALARY SLIP/PAYROLL
November 2017



Total paid hours, including:		176
Paid leave (including sick leave, holidays and bank holidays)		8
Working hours		168
Total Gross Salary, including:		€ 5 940,00
Gross remuneration/salary		€ 5 540,00
Bonus - WP leadership in ENWIRES Project		€ 400,00
Taxes and charges paid by the Employee		
Personal income tax	16%	€ 950,40
Health insurance	14%	€ 831,60
Pension tax	10%	€ 594,00
Other mandatory charges	5%	€ 297,00

James Bond
Project Manager
MI-6

01.01.2018

SALARY SLIP/PAYROLL
December 2017

SALARY SLIP/PAYROLL December 2017

Total paid hour, including:	168
Paid leave (including sick leave, holidays and bank holidays)	56
Working hours	112

Total Gross Salary, including:	€ 11 480,
Gross remuneration/salary	€ 5 540,00
Bonus - WP leadership in ENVIRES Project	€ 400,00
13 th month salary	€ 5 540,00



Taxes and charges paid by the Employee		
Personal income tax	16 %	€ 1 836,80
Health Insurance	14 %	€ 1 607,20
Pension tax	10 %	€ 1 148,00
Other mandatory charges	5 %	€ 574,00
Total deductions		€ 5 166,00

Total Net salary paid to the Employee **€ 6 314,00**

Mandatory charges by the Employer
Pension and Health Insurance

$2 \times 5540 \times 0,25 =$
25 % 2,770 € ← € 2 870,00

Total Salary costs

$2 \times 5540 \text{ €} + 2770 \text{ €}$

13,850 € ← € 14 350,00

James Bond
Project Manager
MI-6 01.02.2017

SALARY SLIP/PAYROLL ✓
January 2017

James Bond
Project Manager
MI-6 01.03.2017

SALARY SLIP/PAYROLL ✓
February 2017

James Bond
Project Manager
MI-6 03.04.2017

SALARY SLIP/PAYROLL ✓
March 2017

James Bond
Project Manager
MI-6 01.05.2017

SALARY SLIP/PAYROLL ✓
April 2017

James Bond
Project Manager
MI-6 01.06.2017

SALARY SLIP/PAYROLL ✓
May 2017

James Bond
Project Manager
MI-6 03.07.2017

SALARY SLIP/PAYROLL ✓
June 2017

James Bond
Project Manager
MI-6 01.08.2017

SALARY SLIP/PAYROLL ✓
July 2017

James Bond
Project Manager
MI-6 01.09.2017

SALARY SLIP/PAYROLL ✓
August 2017

James Bond
Project Manager
MI-6 02.10.2017

SALARY SLIP/PAYROLL ✓
September 2017

James Bond
Project Manager
MI-6 01.11.2017

SALARY SLIP/PAYROLL ✓
October 2017

James Bond
Project Manager
MI-6 01.12.2017

SALARY SLIP/PAYROLL ✓
November 2017

James Bond
Project Manager
MI-6 01.01.2018

SALARY SLIP/PAYROLL ✓
December 2017

Total paid hours, including: 168

James Bond
Project Manager
MI-6 01.02.2018

SALARY SLIP/PAYROLL ✓
January 2018

James Bond
Project Manager
MI-6 01.03.2018

SALARY SLIP/PAYROLL ✓
February 2018

James Bond
Project Manager
MI-6 02.04.2018

SALARY SLIP/PAYROLL ✓
March 2018

James Bond
Project Manager
MI-6 01.05.2018

SALARY SLIP/PAYROLL ✓
April 2018

James Bond
Project Manager
MI-6 01.06.2018

SALARY SLIP/PAYROLL ✓
May 2018

James Bond
Project Manager
MI-6 02.07.2018

SALARY SLIP/PAYROLL ✓
June 2018

Calculation for James – FY-based

2017	eligible gross salary	eligible employer's taxes	total eligible salary costs
January	4 800 €	1 200 €	6 000 €
February	4 800 €	1 200 €	6 000 €
March	4 800 €	1 200 €	6 000 €
April	4 800 €	1 200 €	6 000 €
May	4 800 €	1 200 €	6 000 €
June	4 800 €	1 200 €	6 000 €
July	4 800 €	1 200 €	6 000 €
August	4 800 €	1 200 €	6 000 €
September	4 800 €	1 200 €	6 000 €
October	5 540 €	1 385 €	6 925 €
November	5 540 €	1 385 €	6 925 €
December	11 080 €	2 770 €	13 850 €
Total eligible salary in 2017:			81 700 €

Only 2017 is needed, as 2018 FY is not completed at the end of the reporting period!

Calculation for James – FY-based (1)

Eligible personnel cost calculation - Option 1:					
Eligible salary costs for 2017	81 700 €	number of productive hours for 2017	1720	Hourly rate for 2017	47,50 €
Hours on ENVIRES	in 2017	794	Hourly rate to be used for all hours	47,50 €	58 757,50 €
	in 2018	443			
	TOTAL	1237			

Calculation for James – FY-based (2)

Eligible personnel cost calculation - Option 2:				
Eligible salary costs for 2017	81 700 €	number of productive hours for 2017	1634	Hourly rate for 2017 50,00 €

Hours on ENVIRES	in 2017	794	Hourly rate to be used for all hours	50,00 €	61 850,00 €
	in 2018	443			
	TOTAL	1237			

Calculation for James – Monthly-based (1)

	13th month		employer's		productive	hourly	Hours	Eligible salary	
	Gross salary	salary	Total gross	charges	Total costs	hours	on Envires	costs	
2017	1/12 of 1720								
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	81	3 390,70 €
F	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	48	2 009,30 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	65	2 720,93 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	40	1 674,42 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	62	2 595,35 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	67	2 804,65 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	99	4 144,19 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	25	1 046,51 €
S	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	143,33	41,86 €	77	3 223,26 €
O	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	88	4 251,63 €
N	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	71	3 430,29 €
D	5 540,00 €	5 540,00 €	11 080,00 €	2 770,00 €	13 850,00 €	143,33	96,63 €	71	6 860,58 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	66	3 188,72 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	80	3 865,12 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	55	2 657,27 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	97	4 686,45 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	59	2 850,52 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	86	4 155,00 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2580		1237	59 554,88 €



Calculation for James – Monthly-based (1)

	Gross salary	X-mas Bonus	Total gross	employer's charges	Total costs	productive hours	hourly rate - OK	Hours on Envires	Eligible salary costs
2017						1/12 of 1720			
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	81	3 716,82 €
F	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	48	2 202,56 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	65	2 982,63 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	40	1 835,47 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	62	2 844,97 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	67	3 074,40 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	99	4 542,78 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	25	1 147,17 €
S	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	143,33	45,89 €	77	3 533,27 €
O	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	143,33	52,34 €	88	4 605,93 €
N	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	143,33	52,34 €	71	3 716,15 €
D	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	143,33	52,34 €	71	3 716,15 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	66	3 188,72 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	80	3 865,12 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	55	2 657,27 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	97	4 686,45 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	59	2 850,52 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	143,33	48,31 €	86	4 155,00 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2580		1237	59 321,37 €



Calculation for James – Monthly-based (2)

	13th month		employer's		productive	hourly	Hours	Eligible salary	
	Gross salary	salary	Total gross	charges	hours	rate?	on Envires	costs	
2017	1/12 of 1634								
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	81	3 569,16 €
F	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	48	2 115,06 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	65	2 864,14 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	40	1 762,55 €
M	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	62	2 731,95 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	67	2 952,26 €
J	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	99	4 362,30 €
A	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	25	1 101,59 €
S	4 800,00 €	- €	4 800,00 €	1 200,00 €	6 000,00 €	136,17	44,06 €	77	3 392,90 €
O	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	88	4 475,40 €
N	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	71	3 610,83 €
D	5 540,00 €	5 540,00 €	11 080,00 €	2 770,00 €	13 850,00 €	136,17	#####	71	7 221,66 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	66	3 356,55 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	80	4 068,54 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	55	2 797,12 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	97	4 933,11 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	59	3 000,55 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	86	4 373,68 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2451		1237	62 689,35 €



Calculation for James – Monthly-based (2)

	Gross salary	X-mas Bonus	Total gross	employer's charges	Total costs	productive hours	hourly rate - OK	Hours on Envires	Eligible salary costs
2017						1/12 of 1634			
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	81	3 912,44 €
F	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	48	2 318,48 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	65	3 139,61 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	40	1 932,07 €
M	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	62	2 994,71 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	67	3 236,21 €
J	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	99	4 781,87 €
A	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	25	1 207,54 €
S	4 800,00 €	461,67 €	5 261,67 €	1 315,42 €	6 577,08 €	136,17	48,30 €	77	3 719,23 €
O	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	136,17	55,09 €	88	4 848,35 €
N	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	136,17	55,09 €	71	3 911,74 €
D	5 540,00 €	461,67 €	6 001,67 €	1 500,42 €	7 502,08 €	136,17	55,09 €	71	3 911,74 €
2018									
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	66	3 356,55 €
F	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	80	4 068,54 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	55	2 797,12 €
A	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	97	4 933,11 €
M	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	59	3 000,55 €
J	5 540,00 €	- €	5 540,00 €	1 385,00 €	6 925,00 €	136,17	50,86 €	86	4 373,68 €
TOTAL	93 060,00 €	5 540,00 €	98 600,00 €	24 650,00 €	123 250,00 €	2451		1237	62 443,54 €

Additional remuneration calculation for James – only for nonprofit organisations!

Additional Remuneration calculation	
monthly gross	400 €
employers charges	100 €
total cost per month	500 €
#months paid	18
Total additional remuneration paid	9 000 €
Eligible additional remuneration for James - with 1720	
<i>FTE Limit</i>	8 000 € per year 12 000 € for the reporting period (18 months!)
<i>FTE for James</i>	1237 hours spent on the projects 2580 total standard productive hours over 18 months 47,95% FTE level in ENVIRES
Eligible additional remuneration	5 753,49 €
Eligible additional remuneration for James - with actual productive time	
<i>FTE Limit</i>	8 000 € per year 12 000 € for the reporting period (18 months!)
<i>FTE for James</i>	1237 hours spent on the projects 2474 total actual productive hours over 18 months 50,00% FTE level in ENVIRES
Eligible additional remuneration	6 000,00 €

Calculation for James HORIZON EUROPE

Eligible personnel cost calculation					
Eligible salary costs: 2017 January to 2018 June	123 250,00 €	Day equivalent for 2017 January to 2018 June	322,5	Daily rate for RP1	382,17 €

Hours worked on ENVIRES from 2017 January to 2018 June	1237	Day-equivalent (40 hour/week contract)	8	Days worked on	154,50	Eligible personnel costs for 2017	59 045,35 €
						TOTAL	59 045,35 €

Richard Baradlay

Personnel cost calculations

Richard Baradlay
Project Manager
MI-6

01.02.2017

SALARY SLIP/PAYROLL
January 2017

Total paid hours, including:	176
Paid leave (including sick leave, holidays and bank holidays)	0
Working hours	176

Total Gross Salary, including:	€ 5 016,00
Gross remuneration/salary	€ <u>4 816,00</u> ✓
Bonus - Using English in EU-Funded Project	€ 200,00 ✗

Taxes and charges paid by the Employee

Personal income tax	16%	€ 802,56
Health insurance	14%	€ 702,24
Pension tax	10%	€ 501,60
Other mandatory charges	5%	€ 250,80
<i>Total deductions</i>		€ 2 257,20

Total Net salary paid to the Employee € **2 758,80**

$4,816 \times 0,25 =$

Total Net salary paid to the Employee

Pension and Health Insurance € 2 257,20

1,204 € ←

25%

4816 €
+ 1204 €
6,020 € ←

Total Salary costs

€ **6 270,00**

Richard Baradlay
Project Manager
MI-6

01.01.2018

SALARY SLIP/PAYROLL
December 2017

Total paid hours, including:	168
Paid leave (including sick leave, holidays and bank holidays)	40
Working hours	128

Total Gross Salary, including:	€	9 832,00
Gross remuneration/salary	€	4 816,00 ✓
Bonus - Using English in EU-Funded Project	€	200,00 ✗
13 th Month salary	€	<u>4 816,00</u> ✓

Taxes and charges paid by the Employee

Personal income tax	16%	€	1 573,12
Health insurance	14%	€	1 376,48
Pension tax	10%	€	983,20
Other mandatory charges	5%	€	491,60
<i>Total deductions</i>		€	4 424,40

Total Net salary paid to the Employee € **5 407,60**

$2 \times 4816 \times 0,25 =$

$2,408 \text{ €}$

25%

Total Net salary paid to the Employee

 Pension and Health Insurance

€ 2 458,00

$2 \times 4816 \text{ €}$

$+ 1204 \text{ €}$

$12,040 \text{ €}$

Total Salary costs

€ **12 290,00**

Richard Baradlay
Project Manager
MI-6

01.02.2018

SALARY SLIP/PAYROLL
January 2018

Total paid hours, including:	184
Paid leave (including sick leave, holidays and bank holidays)	0
Working hours	184

Total Gross Salary, including:	€	5 700,00	
Gross remuneration/salary	€	5 500,00	✓
Bonus - Using English in EU-Funded Project	€	200,00	✗

Taxes and charges paid by the Employee

Personal income tax	16%	€	912,00
Health insurance	14%	€	798,00
Pension tax	10%	€	570,00
Other mandatory charges	5%	€	285,00
<i>Total deductions</i>		€	2 565,00

Total Net salary paid to the Employee € **3 135,00**

Total Net salary paid to the Employee

Pension and Health Insurance € 1 425,00

$5,500 \times 0,25 =$

$1,375 \text{ €}$

25%

5500 €

$+ 1375 \text{ €}$

$6,875 \text{ €}$

Total Salary costs

€ **7 125,00**

Calculation for Richard – FY-based

2017	eligible gross salary	eligible employer's taxes	total eligible salary costs
January	4 816 €	1 204 €	6 020 €
February	4 816 €	1 204 €	6 020 €
March	4 816 €	1 204 €	6 020 €
April	4 816 €	1 204 €	6 020 €
May	4 816 €	1 204 €	6 020 €
June	4 816 €	1 204 €	6 020 €
July	4 816 €	1 204 €	6 020 €
August	4 816 €	1 204 €	6 020 €
September	4 816 €	1 204 €	6 020 €
October	4 816 €	1 204 €	6 020 €
November	4 816 €	1 204 €	6 020 €
December	9 632 €	2 408 €	12 040 €
Total eligible salary in 2017:			78 260 €

Only 2017 is needed, as 2018 FY is not completed at the end of the reporting period!

Calculation for Richard– FY-based (1)

Eligible personnel cost calculation - Option 1:					
Eligible salary costs for 2017	78 260 €	number of productive hours for 2017	1720	Hourly rate for 2017	45,50 €
Hours on ENVIRES	in 2017	1720	Hourly rate to be used for all hours	45,50 €	117 390,00 €
	in 2018	860			
TOTAL		2580			

Calculation for Richard – Monthly-based (1)

	13th month		employer's		productive	hourly	Hours		
	Gross salary	salary	Total gross	charges	Total costs	hours	rate?	on	Eligible salary costs
								Envires	
2017						1/12 of 1720			
J	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
F	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
M	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
A	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
M	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
J	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
J	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
A	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
S	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
O	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
N	4 816,00 €	- €	4 816,00 €	1 204,00 €	6 020,00 €	143,33	42,00 €	143,33	6 020,00 €
D	4 816,00 €	4 816,00 €	9 632,00 €	2 408,00 €	12 040,00 €	143,33	84,00 €	143,33	12 040,00 €
2018									
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
F	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
A	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
TOTAL	90 792,00 €	4 816,00 €	95 608,00 €	23 902,00 €	119 510,00 €	2580		2580	119 510,00 €



Calculation for Richard – Monthly-based (1)

	Gross salary	X-mas Bonus	Total gross	employer's charges	Total costs	productive hours	hourly rate - OK	Hours on Envires	Eligible salary costs
2017						1/12 of 1720			
J	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
F	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
M	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
A	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
M	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
J	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
J	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
A	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
S	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
O	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
N	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
D	4 816,00 €	401,33 €	5 217,33 €	1 304,33 €	6 521,67 €	143,33	45,50 €	143,33	6 521,67 €
2018									
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
F	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
A	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
M	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
J	5 500,00 €	- €	5 500,00 €	1 375,00 €	6 875,00 €	143,33	47,97 €	143,33	6 875,00 €
TOTAL	90 792,00 €	4 816,00 €	95 608,00 €	23 902,00 €	119 510,00 €	2580		2580	119 510,00 €



Calculation for Richard HORIZON EUROPE

Eligible personnel cost calculation							
Eligible salary costs: 2017 January to 2018 June	119 510,00 €	Day equivalent for 2017 January to 2018 June	322,5	Daily rate for RP1	370,57 €		
Hours worked on ENVIRES from 2017 January to 2018 June	2580	Day-equivalent (40 hour/week contract)	8	Days worked on ENVIRES in 2017	322,50	Eligible personnel costs for 2017	119 510,00 €
						TOTAL	119 510,00 €

In-house consultants (?)

Personnel cost calculations

David Gilmour

94 Division Bell Road
London UK

MI-6

85 Albert Embankment
London, United Kingdom

Invoice No.: 11/2018

Invoice Date: 30/June/2018

Date	Description	No Units	Unit Price	Total (EUR)
30/06/2018	Project Management Work - Package 1	850 hours ✓	50 EUR ✓	<u>44 000 EUR</u> ✓
	ENVIRES project			
	From: 01/01/2017			
	To: 30/06/2018			
	Tax. Amount: VAT 25%			
	Total for Services			44 000 EUR
	Total for Services VAT 25%			11 000 EUR
	Total			55 000 EUR



Rotary Consulting Services Ltd.

Einstein Street 80, London

0284 UK

IBAN 3638675-28264-36223

MI-6

85 Albert Embankment

London, United Kingdom

Invoice No.: 25/2018

Invoice Date: 30/June/2018

Date	Description	No Units	Unit Price	Total (EUR)
30/06/2017	Project Assistance WP 6	500 hours ✓	40 EUR ✓	20 000 EUR ✗
ENVIRES project				
From: 01/09/2017				
To: 30/06/2018				
Tax. Amount: VAT 25%				
Total for Services				20 000 EUR
Total for Services VAT 25%				5 000 EUR
Total				25 000 EUR

NOT PERSONNEL COST!

Summing up all personnel costs

Personnel cost calculations

Horizon 2020:

FY-based calculation	James Bond		Richard Baradlay		David Gilmour	Andre Kling	Total eligible personnel costs for	
	without additional remuneration*	with additional remuneration*	without additional remuneration**	with additional remuneration**	net invoice	net invoice	without additional remuneration*	with additional remuneration*
<i>using 1720</i>	58 757,50 €	64 510,99 €	117 390,00 €	117 390,00 €	44 000,00 €	- €	220 147,50 €	225 900,99 €
<i>using actual individual productive time</i>	61 850,00 €	67 850,00 €	117 390,00 €	117 390,00 €	44 000,00 €	- €	223 240,00 €	229 240,00 €

Monthly-based calculation	without additional remuneration*	with additional remuneration*	without additional remuneration**	with additional remuneration**	net invoice	net invoice	without additional remuneration*	with additional remuneration*
	<i>using 1720</i>	59 321,37 €	65 074,85 €	119 510,00 €	119 510,00 €	44 000,00 €	- €	222 831,37 €
<i>using theoretical Beneficiary standard (1634/year)</i>	62 443,54 €	68 443,54 €	119 510,00 €	119 510,00 €	44 000,00 €	- €	225 953,54 €	231 953,54 €

*only eligible in case the Beneficiary is a not-for-profit legal entity

** not eligible at all, as the rationale for giving it is ineligible (using English...)

Horizon Europe:

Total Eligible personnel costs in Horizon Europe	James Bond	Richard Baradlay	David Gilmour	Andre Kling	Total
FY-based calculation					
<i>Day-equivalent: 8</i>	59 045,35 €	119 510,00 €	44 000,00 €	- €	222 555,35 €

Thank
you

for your attention

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