



Europa Media Trainings

# Workshop

**Speaker: Gábor Kitley**

*Co-Founder and CEO of Europa Media Trainings*

27 - 29 September 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	
<b>ENVIRES Project</b>																																<b>81</b>	
WP1	0	0	0	0	0	0			0	0	0	0	8			2	1	0	0	8			4	0	3	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	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	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	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	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	7
<b>ICT COOL Project</b>																																<b>13</b>	
WP4	0	0	0	3	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	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	9
<b>FORWARD Project</b>																																<b>32</b>	
WP1	0	0	0	0	0	0			8	0	5	0	0			0	1	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	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	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	6
<b>Non-project activities</b>																																<b>26</b>	
Holidays	8	8	8	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
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>176</b>	

*James Bond*  
SIGNATURE OF THE EMPLOYEE

*Markus Schulz*  
APPROVAL BY THE EMPLOYER

Date: Wednesday, February 01, 2017

# 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		2	0	0	0	0		0	0	18
WP8		0	0	0	0	0	4	0		0	0	0	0	0	0	12
WP9		0	0	0	0	0		2	0	0	0	0		0	0	7
<b>ICT COOL Project</b>																<b>13</b>
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
<b>FORWARD Project</b>																<b>32</b>
WP1		0	0	0	0	0		8	0	5	0	0		0	0	14
WP4		0	0	0	0	0		0	3	3	0	0		0	0	6
WP5		0	0	0	0	0		0	0	5	1	0		0	0	6
WP9		0	0	0	0	0		0	0	0	6	0		0	0	6
<b>Non-project activities</b>																
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
<b>Total</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>		<b>8</b>	<b>8</b>	<b>176</b>

*James Bond*

SIGNATURE OF THE EMPLOYEE

*Michael J. Smith*

APPROVAL BY THE EMPLOYER

# 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			
<b>ENVIRES Project</b>																																<b>81</b>			
WP1	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	8	2	1	0	0	0	8	4	0	3	0	0	0	0	0	0	0	26	
WP3	0	0	0	0	0	0	0	0	0	1	3	0	0	0	0	0	0	0	3	0	0	0	0	0	3	0	0	0	0	0	0	0	0	10	
WP4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	3	0	0	0	3	0	0	0	8	
WP6	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	18	
WP8	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	12	
WP9	0	0	0	0	0	0	0	0	2	1	0	0	0	2	0	0	0	0	2	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	7
<b>ICT COOL Project</b>																																<b>13</b>			
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	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	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	0	0	0	0	0	0	0	0	0	9	
<b>FORWARD Project</b>																																<b>32</b>			
WP1	0	0	0	0	0	0	8	0	5	0	0	0	0	1	0	0	0	0	0	1	0	0	0	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	0	3	3	0	0	0	0	3	3	0	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	0	0	5	1	0	0	0	0	5	1	0	0	0	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	0	6	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	6
<b>Non-project activities</b>																																<b>26</b>			
Holidays	8	8	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	5	2	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	0	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>176</b>	

*James Bond*

SIGNATURE OF THE EMPLOYEE

*Andrew Lundy*

APPROVAL BY THE EMPLOYER

Date: Wednesday, February 01, 2017

# 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							
<b>ENVIRES Project</b>																															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	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					
<b>ICT COOL Project</b>																															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					
<b>FORWARD Project</b>																																
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

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

<b>Total Gross Salary, including:</b>	<b>€ 5 200,00</b>
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

$$4,800 \times 0,25 = 1,200 \text{ €}$$

25 %

€ 1 300,00

**Total Salary costs**

$$\begin{array}{r}
 4,800 \text{ €} \\
 + 1,200 \text{ €} \\
 \hline
 6,000 \text{ €}
 \end{array}$$

€ 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

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

*James Bond*

SIGNATURE

**James Bond**  
Project Manager  
MI-6

01.11.2017

**SALARY SLIP/PAYROLL**  
**October 2017**

## SALARY SLIP/PAYROLL October 2017

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

<b>Total Gross Salary, including:</b>	€ 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
Heath Insurance	14%	€ 831,60
Pension tax	10%	€ 594,00
Other mandatory charges	5%	€ 297,00
<b>Total deductions</b>		<b>€ 2 673,00</b>

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

**Mandatory charges by the Employer**  
Pension and Health Insurance € 1 485,00

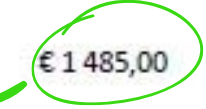
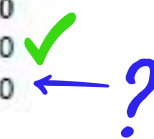
$5540 \times 0,25 =$   
 $1,385 \text{ €}$

**Total Salary costs** € 7 425,00

$5540 \text{ €}$   
 $+ 1,385 \text{ €}$   


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 $6,925 \text{ €}$



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



<b>Total paid hours, including:</b>		176
Paid leave (including sick leave, holidays and bank holidays)		8
Working hours		168
<b>Total Gross Salary, including:</b>		€ 5 940,00
Gross remuneration/salary		€ 5 540,00
Bonus - WP leadership in ENWIRES Project		€ 400,00
<b>Taxes and charges paid by the Employee</b>		
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

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

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



<b>Taxes and charges paid by the Employee</b>		
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**

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

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 $13,850 \text{ €}$  ← € 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

<b>2017</b>	<b>eligible gross salary</b>	<b>eligible employer's taxes</b>	<b>total eligible salary costs</b>
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:			<b>81 700 €</b>

**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			
	<b>TOTAL</b>	<b>1237</b>			

# 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			
	<b>TOTAL</b>	<b>1237</b>			

# 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	
<b>2017</b>	<b>1/12 of 1720</b>								
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 €
<b>2018</b>									
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 €
<b>TOTAL</b>	<b>93 060,00 €</b>	<b>5 540,00 €</b>	<b>98 600,00 €</b>	<b>24 650,00 €</b>	<b>123 250,00 €</b>	<b>2580</b>		<b>1237</b>	<b>59 554,88 €</b>



# 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
<b>2017</b>						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 €
<b>2018</b>									
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 €
<b>TOTAL</b>	<b>93 060,00 €</b>	<b>5 540,00 €</b>	<b>98 600,00 €</b>	<b>24 650,00 €</b>	<b>123 250,00 €</b>	<b>2580</b>		<b>1237</b>	<b>59 321,37 €</b>

# 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	
<b>2017</b>	<b>1/12 of 1634</b>								
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 €
<b>2018</b>									
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 €
<b>TOTAL</b>	<b>93 060,00 €</b>	<b>5 540,00 €</b>	<b>98 600,00 €</b>	<b>24 650,00 €</b>	<b>123 250,00 €</b>	<b>2451</b>		<b>1237</b>	<b>62 689,35 €</b>





# 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
<b>2017</b>						<b>1/12 of 1634</b>			
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 €
<b>2018</b>									
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 €
<b>TOTAL</b>	<b>93 060,00 €</b>	<b>5 540,00 €</b>	<b>98 600,00 €</b>	<b>24 650,00 €</b>	<b>123 250,00 €</b>	<b>2451</b>		<b>1237</b>	<b>62 443,54 €</b>

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

# 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 €
						<b>TOTAL</b>	<b>59 045,35 €</b>

**Richard Baradlay**

**Personnel cost calculations**

Richard Baradlay  
Project Manager  
MI-6

01.02.2017

**SALARY SLIP/PAYROLL**  
**January 2017**

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

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

**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

1,204 € ←

25%

€ 2 257,20

4816 €

+ 1204 €

6,020 € ←

**Total Salary costs**

€ 6 270,00

Richard Baradlay  
Project Manager  
MI-6

01.01.2018

**SALARY SLIP/PAYROLL**  
**December 2017**

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

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

<b>Total paid hours, including:</b>			<b>184</b>
Paid leave (including sick leave, holidays and bank holidays)			0
Working hours			184
<b>Total Gross Salary, including:</b>		€	<b>5 700,00</b>
Gross remuneration/salary		€	5 500,00 ✓
Bonus - Using English in EU-Funded Project		€	<del>200,00</del> ✗
<b>Taxes and charges paid by the Employee</b>			
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
<b>Total Net salary paid to the Employee</b>		€	<b>3 135,00</b>
<b>Total Net salary paid to the Employee</b>			
Pension and Health Insurance		€	1 425,00
			$5,500 \times 0,25 = 1,375 \text{ €}$
			25%
			$5500 \text{ €}$
			$+ 1375 \text{ €}$
<b>Total Salary costs</b>		€	<b>7 125,00</b>
			$6,875 \text{ €}$

# Calculation for Richard – FY-based

<b>2017</b>	<b>eligible gross salary</b>	<b>eligible employer's taxes</b>	<b>total eligible salary costs</b>
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 €
<b>Total eligible salary in 2017:</b>			<b>78 260 €</b>

**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			
	<b>TOTAL</b>	<b>2580</b>			

# 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	
<b>2017</b>						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 €
<b>2018</b>									
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 €
<b>TOTAL</b>	<b>90 792,00 €</b>	<b>4 816,00 €</b>	<b>95 608,00 €</b>	<b>23 902,00 €</b>	<b>119 510,00 €</b>	<b>2580</b>		<b>2580</b>	<b>119 510,00 €</b>



# 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
<b>2017</b>	<b>1/12 of 1720</b>								
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 €
<b>2018</b>									
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 €
<b>TOTAL</b>	<b>90 792,00 €</b>	<b>4 816,00 €</b>	<b>95 608,00 €</b>	<b>23 902,00 €</b>	<b>119 510,00 €</b>	<b>2580</b>		<b>2580</b>	<b>119 510,00 €</b>

# 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 €
						<b>TOTAL</b>	<b>119 510,00 €</b>

# **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
	<b>Total</b>			<b>55 000 EUR</b>



## **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
	<b>Total</b>			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 €	- €	<b>222 555,35 €</b>

Thank  
you

*for your attention*

Gabor Kitley  
gabor.kitley@europamedia.org



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