



**Master of Finance
ONLINE EDITION**

Financial rules of Horizon Europe and H2020

Day 2 - Part III - IV

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Chapter One

Personnel cost - Options

Personnel cost reporting

There are far more options than you can imagine...

- Employees
- Seconded Employees
- In-house consultants
- SME-owner rate
- Natural person rate

Personnel cost reporting

H2020

- **Employees**
 - Actual-cost based
 - Fiscal-year based calculation, with
 - 1720
 - Actual hours
 - Beneficiary's standard hours
 - Monthly based calculation, with
 - 1/12 of Beneficiary's standard hours
 - 1/12 of 1720
 - Unit-cost based
 - For all employees
 - For selected categories
 - Set by the beneficiary
 - Set by the GA – MSCA actions
 - Special calculation
 - National reference rates
 - Project based remunerations
 - Additional remuneration
- **Seconded Employees**
- **In-house consultants**
- **SME-owner rate**
- **Natural person rate**

HE

- **Employees:**
 - Actual cost based:
 - **Reporting-period based** calculation*
 - 215 days/year/FTE **FIXED, and** adjusted to the length of the RP and the status of the employee
 - **NO monthly option**
 - Unit costs
 - Same (?) as in H2020
 - Special Calculation
 - National reference rates /project-based remuneration
 - **NO additional remuneration option**
- **Seconded employees**
- **In-house consultants**
- **SME Owners**
- **Natural Persons**

Chapter Two

Personnel cost - Employees

Personnel costs – DEFAULT (,Case 1A')

3 Steps to follow:

1. Eligible salary costs - *Whose and what part can be included?*

- **WHO?** - Project personnel working at the Beneficiary and ASSIGNED to the Grant
- **WHAT?** - Basic salary plus all mandatory charges and taxes - but excluding any other costs paid for his/her USUAL work/duties

2. Eligible hourly/daily rate – *via various calculation protocols:*

- **H2020: Hourly rate** - yearly (1720/Actual/Beneficiary standard (BS)) or Monthly (1720 and BS)
- **HE: daily rate** – reporting period based (!!!!) with a yearly 215 days/FTE + 3 different day equivalent calculations if needed (contracted, BS, 8)/alternatively (?) calendar year based calculation

3. Eligible personnel costs:

- **H2020:** Eligible *hourly rate x hours worked* on the project – with special rules
- **HE:** Eligible *day-rate x days worked* on the project – with special rules, but different ones...



Step 1 – Eligible Salary costs

Who and what can be included?



Eligible salary components:

- Usual **gross salary** stated on the payroll
- **Social security contribution** paid (a.k.a. charges paid by the employer)
- Taxes included in the remuneration
- Mandatory complements to the basic salary (*including 13th month salary or similar*)
- **Variable components**, when set at the Beneficiary's level (*including extra salary, must not be arbitrary*)



Non-eligible salary components:

- **Any salary component paid for working on the project ("triggered by the action")**
- Recruitment costs/HR costs, etc.
- Internal overheads/Future liabilities
- Staff by temporary workforce agency(ies)



Specific cases to be discussed:

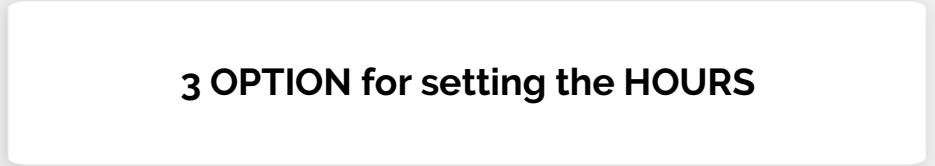
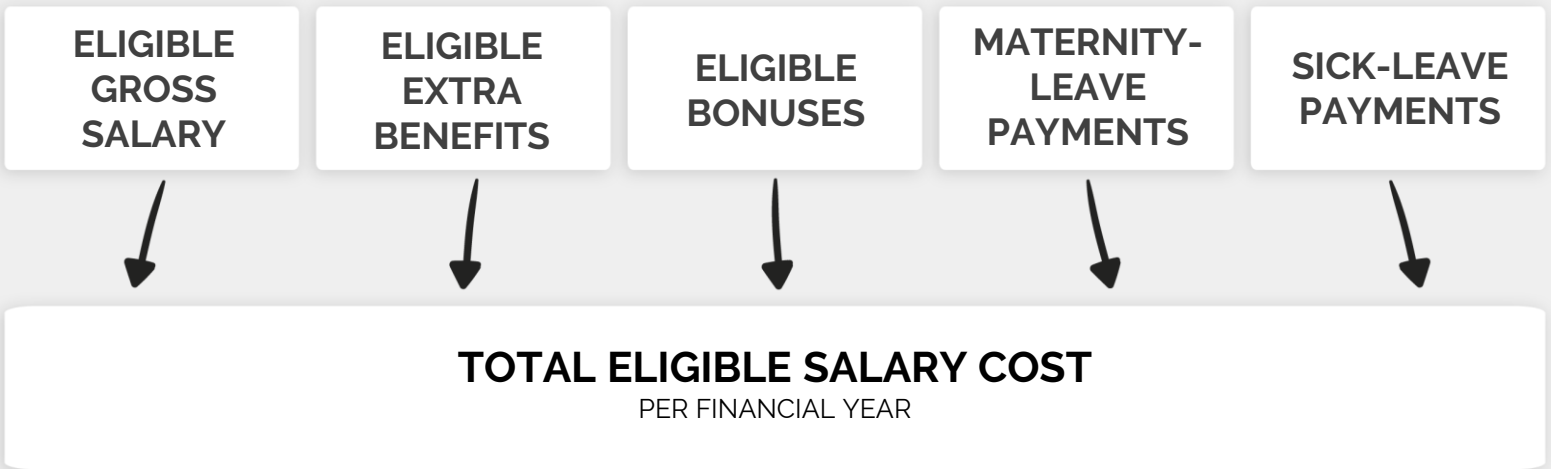
- Overtime?
- Tele-working?
- End-of-contract indemnities
- In-kind benefits (like company cars)?
- Lost academic fees
- Sick-leave
- Parental (maternity) leave

Step 2 – Eligible hourly rate (H2020)

Option 1 - Fiscal-year based calculation for employees

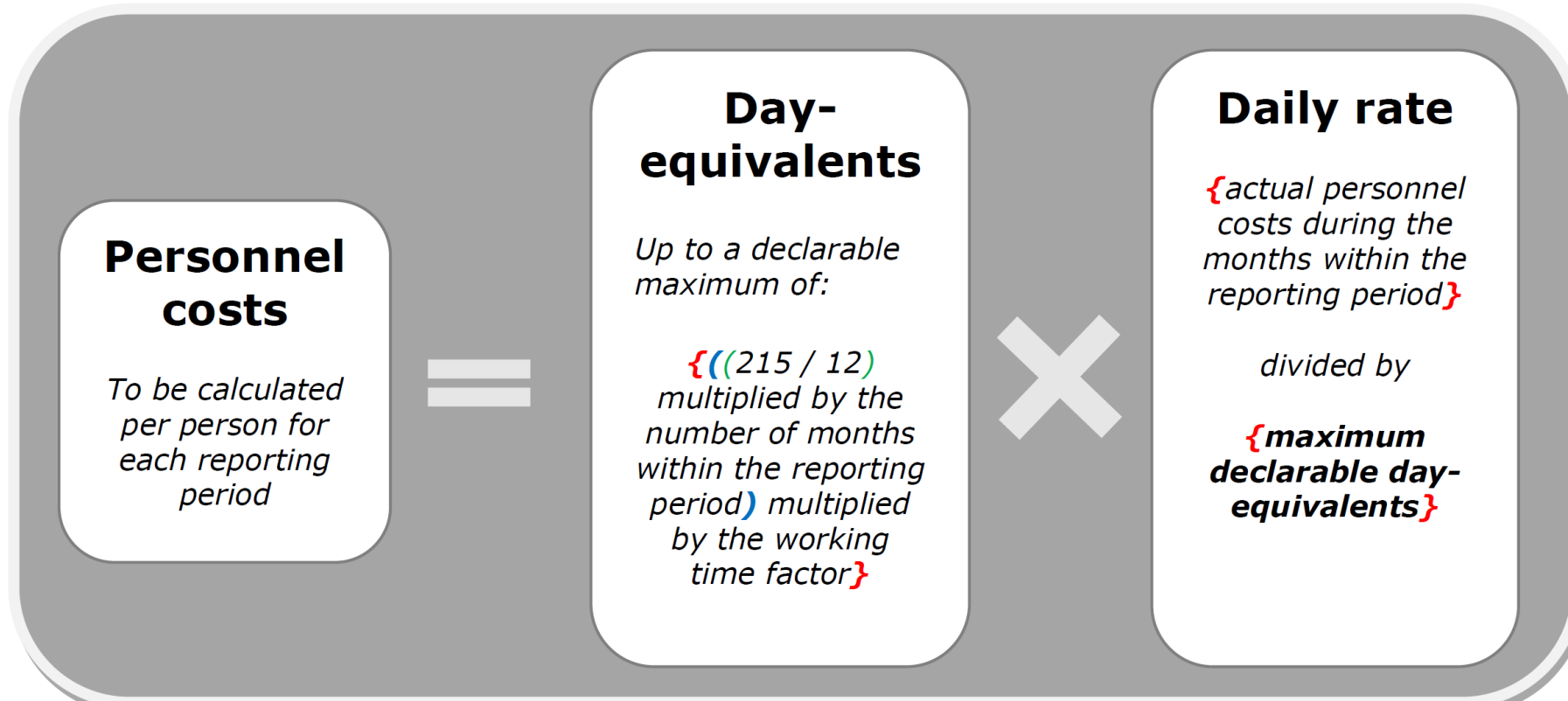


**HOURLY
RATE**



Step 2: Daily rate calculation (HE)

2.1.4 Calculation of the personnel costs. In most cases you have to calculate your personnel costs for the action as follows:



- ⁶ Alternatively, the calculation may be done separately for each calendar year within the reporting period, if this is consistently applied. In that case, the 'number of months within the reporting period' referred to in the formulas is to be understood as the number of months of the respective calendar year that are within the reporting period.

Time recording system in hours

Day equivalent – 3 conversion rules at hand

1. A conversion based on a fixed number of hours (e.g. for beneficiaries with no reference in their contracts nor standard annual productive hours): 1 day-equivalent= 8 hours

2. A conversion based on the average number of hours that the person must work per working day according to her/his contract.

EXAMPLE: If the contract says that the person must work 37,5 hours per week distributed in 5 working days, a day-equivalent for the person is 7,5 hours (37,5/5). In the same example if the person works 50%, part time, the day-equivalent would be 3,75 hours (18,75/5)

3. A conversion based on the usual standard annual productive hours of the Beneficiary, if it is at least 90% of the annual workable hours of the beneficiary

EXAMPLE: Standard annual productive hours of the beneficiary=1558,75. Standard annual workable hours of the beneficiary=1700.

$1700 \times 90\% = 1530 < 1558,75$ $1558,75 / 215 = 7,25 \text{ hours} = 1 \text{ day-equivalent}$

Chapter Three

Employees – calculation examples

Example: Eligible personnel cost calculations:

Project „Hybrid”

- Start Date: 01/SEP/2021
- End Date: 31/AUG/2024
- Duration: 36 months
- RP1: M1-M18
- RP2: M19-M36

Employee „Z”

- Employed since 2011
- Category: researcher
- FTE: 1
- **Works 50 hours on the project „HYBRID” each month**

Beneficiary „U”

- Regular, yearly salary raise, effective from each July
- 13th month salary
- Performance related bonuses paid each year
- 1000 EUR each month is paid to all involved in H2020/HE project(s)
- **H2020/YPH: 1720 / 1634 (BS)**
- **HE/DE: unknown (8) / 7,6**

Example - Fiscal Year based calculation for employees - 2021

Gross salary

- ✓ Jan 5.000 €
- ✓ Feb 5.000 €
- ✓ Mar 5.000 €
- ✓ Apr 5.000 €
- ✓ May 5.000 €
- ✓ June 5.000 €
- ✓ July 5.500€
- ✓ Aug 5.500€
- ✓ Sept 5.500€
- ✓ Oct 5.500€
- ✓ Nov 5.500€
- ✓ Dec 5.500€
- ✓ X-mas bonus: 5.500€

Other salary cost

- ✓ Employer's taxes, in total: 14.900€
- ✓ Annual bonus: 6.000€
- ✗ Project bonus: 4.000€

Example - Fiscal Year based calculation for employees - 2021

Gross salary

- ✓ Jan 5.000 €
- ✓ Feb 5.000 €
- ✓ Mar 5.000 €
- ✓ Apr 5.000 €
- ✓ May 5.000 €
- ✓ June 5.000 €
- ✓ July 5.500€
- ✓ Aug 5.500€
- ✓ Sept 5.500€
- ✓ Oct 5.500€
- ✓ Nov 5.500€
- ✓ Dec 5.500€
- ✓ X-mas bonus: 5.500€

Other salary cost

- ✓ Employer's taxes, in total: 14.900€
- ✓ Annual bonus: 6.000€
- ✗ Project bonus: 4.000€

Total eligible salary cost for the fiscal year

6x5.000 €

6x5.500 €

1x5.500 €

14.900 €

6.000 €

89.400 €

Example - Fiscal Year based calculation for employees -2022

Gross salary

- ✓ Jan 5.500€
- ✓ Feb 5.500€
- ✓ Mar 5.500€
- ✓ Apr 5.500€
- ✓ May 5.500€
- ✓ June 5.500€
- ✓ July 6.000€
- ✓ Aug 6.000€
- ✓ Sept 6.000€
- ✓ Oct 6.000€
- ✓ Nov 6.000€
- ✓ Dec 6.000€
- ✓ X-mas bonus: 6.000€

Other salary cost

- ✓ Employer's taxes, in total: 16.440€
- ✓ Annual Bonus 7.200 €
- ✗ Project bonus: 12.000€

Total eligible salary cost for the fiscal year

6x5.500 €

6x 6.000 €

1x 6.000 €

16.440 €

7.200 €

98.640 €

Example - Fiscal Year based calculation for employees - 2023

Gross salary

- ✓ Jan 6.000€
- ✓ Feb 6.000€
- ✓ Mar 6.000€
- ✓ Apr 6.000€
- ✓ May 6.000€
- ✓ June 6.000€
- ✓ July 6.500€
- ✓ Aug 6.500€
- ✓ Sept 6.500€
- ✓ Oct 6.500€
- ✓ Nov 6.500€
- ✓ Dec 6.500€
- ✓ X-mas bonus: 6.500€

Other salary cost

- ✓ Employer's taxes, in total: 17.980€
- ✓ Annual Bonus: 8.400€
- ✗ Project bonus: 12.000€

Total eligible salary cost for the fiscal year

6x6.000 €
6x 6.500 €
1x 6.500 €
17.980 €
8.400 €

107.880 €

Example - Fiscal Year based calculation for employees - 2024

Gross salary

- ✓ Jan 6.500€
- ✓ Feb 6.500 €
- ✓ Mar 6.500 €
- ✓ Apr 6.500 €
- ✓ May 6.500 €
- ✓ June 6.500 €
- ✓ July 7.000€
- ✓ Aug 7.000 €
- ✓ Sept 7.000 €
- ✓ Oct 7.000 €
- ✓ Nov 7.000 €
- ✓ Dec 7.000 €
- ✓ X-mas bonus: 7.000 €

Other salary cost

- ✓ Employer's taxes, in total: 19.520€
- ✓ Annual Bonus: 9.600€
- ✗ Project bonus: 8.000€

Total eligible salary cost for the fiscal year

6x6.500 €

6x 7.000 €

1x 7.000€

19.520€

9.600€

117.120 €

2021					eligible		
	Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	employer's charges	eligible total salary costs	
	JAN	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €
	FEB	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €
	MAR	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €
	APR	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €
	MAY	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €
	JUN	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €
	JUL	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	AUG	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
RP1	SEP	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	OCT	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	NOV	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	DEC	5 500,00 €	5 500,00 €	6 000,00 €	17 000,00 €	3 400,00 €	20 400,00 €
		63 000,00 €	5 500,00 €	6 000,00 €	74 500,00 €	14 900,00 €	89 400,00 €

2022					eligible		
	Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	employer's charges	eligible total salary costs	
RP1	JAN	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	FEB	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	MAR	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	APR	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	MAY	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	JUN	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €
	JUL	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	AUG	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	SEP	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	OCT	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	NOV	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	DEC	6 000,00 €	6 000,00 €	7 200,00 €	19 200,00 €	3 840,00 €	23 040,00 €
	69 000,00 €	6 000,00 €	7 200,00 €	82 200,00 €	16 440,00 €	98 640,00 €	

2023					eligible		
	Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	employer's charges	eligible total salary costs	
RP1	JAN	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	FEB	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
RP2	MAR	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	APR	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	MAY	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	JUN	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €
	JUL	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	AUG	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	SEP	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	OCT	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	NOV	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	DEC	6 500,00 €	6 500,00 €	8 400,00 €	21 400,00 €	4 280,00 €	25 680,00 €
	75 000,00 €	6 500,00 €	8 400,00 €	89 900,00 €	17 980,00 €	107 880,00 €	

2024					eligible		
	Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	employer's charges	eligible total salary costs	
RP2	JAN	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	FEB	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	MAR	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	APR	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	MAY	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	JUN	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €
	JUL	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €
	AUG	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €
	SEP	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €
	OCT	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €
	NOV	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €
	DEC	7 000,00 €	7 000,00 €	9 600,00 €	23 600,00 €	4 720,00 €	28 320,00 €
	81 000,00 €	7 000,00 €	9 600,00 €	97 600,00 €	19 520,00 €	117 120,00 €	

Step 2+3a: How to do it in H2020?

1720

Hourly rates:

- 2021: €89.400 / 1720 = 51,98 €/h
- 2022: €98.640 / 1720 = 57,35 €/h
- 2023: €107.880 / 1720 = 62,72 €/h
- 2024 €117.120 / 1720 = 68,09 €/h

RP1: 01/SEP/2021 - 28/FEB/2023 (to be reported in April 2023)

- SEP - DEC 2021: 4x50 = 200 hours x €51,98 (FY21) = €10.395,35
- JAN-DEC 2022: 12x50 = 600 hours x €57,35 (FY'22) = €34.409,30
- JAN-FEB 2023: 2x50 = 100 hours x €57,35 (FY'22) = € 5.734,88
- **Total eligible personnel costs for RP1 = € 50.539,53**

RP2: 01/MAR/2023 - 31/AUG/2024 (to be reported in October 2024)

- MAR-DEC 2023: 10x50 = 500 hours x €62,72 (FY'23) = €31.360,47
- JAN-AUG 2024: 8x50 = 400 hours x €62,72 (FY'23) = €25.088,37
- **Total eligible personnel costs for RP2 = €56.448,84**

Total eligible personnel costs for the project = €106.988,37

Step 2 + 3b: How to do it in H2020?

1634

Hourly rates:

- 2021: €89.400 / **1634** = 54,71 €/h
- 2022: €98.640 / **1634** = 60,37 €/h
- 2023 €107.880 / **1634** = 66,02 €/h
- 2024 €117.120 / **1634** = 71,68 €/h

RP1: 01/SEP/2021 - 28/FEB/2023 (to be reported in April 2023)

- SEP - DEC 2021: 4x50 = 200 hours x €54.71 (FY21) = €10.942,47
- JAN-DEC 2022: 12x50 = 600 hours x €60.37 (FY'22) = €36.220,32
- JAN-FEB 2023: 2x50 = 100 hours x €60.37 (**FY'22**) = € 6.036,72
- **Total eligible personnel costs for RP1 = € 53.199,51**

RP2: 01/MAR/2023 - 31/AUG/2024 (to be reported in October 2024)

- MAR-DEC 2023: 10x50 = 500 hours x €66.02 (FY'23) = €33.011,02
- JAN-AUG 2024: 8x50 = 400 hours x €66.02 (**FY'23**) = €26.408,81
- **Total eligible personnel costs for RP2 = €59.419,83**

Total eligible personnel costs for the project = €112.619,34

Step 2+3c: How to do it in HE?



- Daily rates:**
- RP1: 01/SEP/2021 - 28/FEB/2023**
- Total Salary costs: 153.240.- EUR
 - Total Day equivalent: $215/12*18 = 322,5$ days
 - Daily Rate: 475.16 EUR
- RP2: 01/MAR/2023 - 31/AUG/2024**
- Total Salary costs: 157.080.- EUR
 - Total Day equivalent: $215/12*18 = 322,5$ days
 - Daily Rate: 487.07 EUR

		Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	eligible employer's charges	eligible total salary costs		
RP1: 01/SEP/2021 - 28/FEB/2023 (to be reported in April 2023)									
2021	JAN	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €	1634	
	FEB	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	MAR	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	APR	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	MAY	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	JUN	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	JUL	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	AUG	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	SEP	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	OCT	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	NOV	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
	DEC	5 000,00 €	- €	- €	5 000,00 €	1 000,00 €	6 000,00 €		
2022	• 18 months, 50 hours each month								
	• 900 hours worked on the project in total, 5000/8 = 625 days								
	MAR	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €		
	APR	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €		
	MAY	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €		
	JUN	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €		
	JUL	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	AUG	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	SEP	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	OCT	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	NOV	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	DEC	6 500,00 €	6 500,00 €	8 400,00 €	21 400,00 €	4 280,00 €	25 680,00 €		
2023	JAN	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	FEB	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	MAR	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	APR	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	MAY	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	JUN	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €		
	JUL	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €		
	AUG	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €		
2024	SEP	6 000,00 €	= €	= €	6 000,00 €	1 200,00 €	7 200,00 €		
	OCT	6 000,00 €	6 000,00 €	7 200,00 €	19 200,00 €	3 840,00 €	23 040,00 €		
	NOV	6 000,00 €	= €	= €	6 000,00 €	1 200,00 €	7 200,00 €		
	DEC	6 000,00 €	7 000,00 €	9 600,00 €	23 600,00 €	4 720,00 €	28 320,00 €		
Total eligible p							157 080,00 €		
Total eligible p							153 240,00 €		

Step 2+3c: How to do it in HE?

Daily rates:

RP1: 01/SEP/2021 - 28/FEB/2023

- Total Salary costs: 153.240.- EUR
- Total Day equivalent: 322,5 days
- Daily Rate: 475.16 EUR

RP2: 01/MAR/2023 - 31/AUG/2024

- Total Salary costs: 157.080.- EUR
- Total Day equivalent: 322,5 days
- Daily Rate: 487.07 EUR

RP1: 01/SEP/2021 - 28/FEB/2023 (to be reported in April 2023)

- 18 months, 50 hours each month
- 900 hours worked on the project in total = $900/7,6= 118,5$ days
- 118,5 days x 475.16 EUR daily rate= 56.306,79 EUR

Total eligible personnel costs for RP1 = € 56.306,79 EUR

RP2: 01/MAR/2023 - 31/AUG/2024 (to be reported in October 2024)

- 18 months, 50 hours each month
- 900 hours worked on the project in total = $900/7,6= 118,5$ days
- 118,5 days x 487.07 EUR daily rate= 57.717,77 EUR

Total eligible personnel costs for RP2 = €57.717,77

Total eligible personnel costs for the project = €114,024,56

Step 2+3c: How to do it in HE?

Daily rates/Calendar year:

RP1: 01/SEPT/2021 - 28/FEB/2023

RP1: 01/SEP/2021 - 28/FEB/2023 (to be reported in April 2023)

- Sept-Dec 2021: $1 * 50 = 200 \text{ hours} / 8 = 25 \text{ days} \times 562,24 = 14.055,04 \text{ €}$

	JAN	5 500,00 €	- €	- €	5 500,00 €	1 100,00 €	6 600,00 €	
	MAR	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €	
	APR	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €	
	MAY	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €	
2024	JAN	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €	
	FEB	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €	
	MAR	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €	
	APR	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €	
	MAY	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €	
	JUN	6 500,00 €	- €	- €	6 500,00 €	1 300,00 €	7 800,00 €	
	JUL	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €	
	AUG	7 000,00 €	- €	- €	7 000,00 €	1 400,00 €	8 400,00 €	63 600,00 €

• Jan-Aug 2024

- Salary costs: 63.600 EUR
- MDDE: $215 / 12 * 8 = 143,50$
- Daily Rate for 2024: 443,21 EUR

Total eligible personnel costs for the project = €108.265,19

Step 2+3c: How to do it in HE?

Daily rates/Calendar year:

RP1: 01/SEPT/2021 – 28/FEB/2023

- **Sept-Dec 2021:**
 - Salary costs: 40.200.- EUR
 - MDDE: $215/12 \cdot 4 = 71,50$
 - Daily Rate: 562,24 EUR
- **Jan-Dec 2022**
 - Salary costs: 98.650.- EUR
 - MDDE: $215/12 \cdot 12 = 215$
 - Daily rate for 2022: 458,79 EUR
- **Jan-Feb 2023**
 - Salary cost: 14.400.- EUR
 - MDDE: $215/12 \cdot 2 = 36,00$
 - Daily Rate for 2023: 400 EUR

RP2: 01/MAR/2023 - 31/AUG/2024

- **Mar-Dec 2023**
 - Salary costs: 93.480.- EUR
 - MDDE: $215/12 \cdot 10 = 179,00$
 - Daily rate for 2023: 522,23 EUR
- **Jan-Aug 2024**
 - Salary costs: 63.600 EUR
 - MDDE: $215/12 \cdot 8 = 143,50$
 - Daily Rate for 2024: 443,21 EUR

RP1: 01/SEP/2021 - 28/FEB/2023 (to be reported in April 2023)

- Sept-Dec 2021: $4 \cdot 50 = 200$ hours /7,6 = 26,5 days x 562,24 = 14.899,30€
- Jan-Febr 2022: $12 \cdot 50 = 600$ hours /7,6 = 79,0 days x 458,79 = 36.244,47€
- Jan-Febr 2023: $2 \cdot 50 = 100$ hours /7,6 = 13,0 days x 400,00 = 5.200,00€

Total eligible personnel costs for RP1 = € 56.343,77

RP2: 01/MAR/2023 - 31/AUG/2024 (to be reported in October 2024)

- Mar – Dec 2023: $10 \cdot 50 = 500$ hours /7,6 = 66,0 days x 522,23 = 34.467,49€
- Jan – Aug 2024: $8 \cdot 50 = 400$ hours /7,6 = 52,5 days x 443,21 = 23.268,29€

Total eligible personnel costs for RP2 = € 57.735,78

Total eligible personnel costs for the project = €114.079,54

Comparison

**H2020 with 1720:
€106.988,37**



+1,1%

**HE with DE/8:
€108.251,16
€108.265,19**



+5,3%



-3,9%



+5,3%

**H2020 with 1634:
€112.619,34**



+1,2%

**HE with DE/7,6:
€114.024,56
€114.079,54**

Comparison - 2

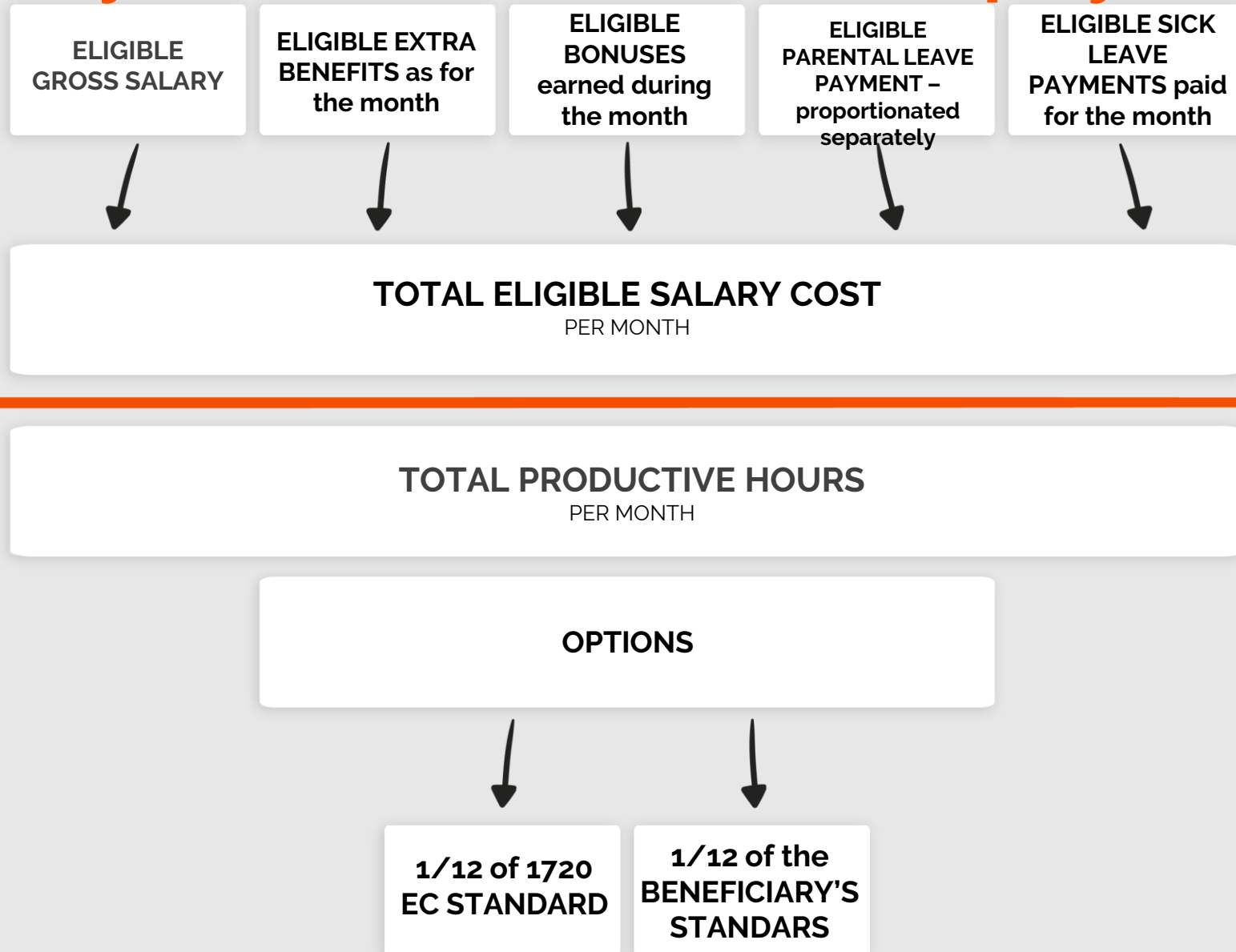
	H2020 FY-based	HE RP-based	HE CY-based
2021	10 395,35 €	14 055,94 €	11 879,07 €
2022	34 409,30 €	34 409,30 €	35 637,21 €
2023	5 734,88 €	5 000,00 €	5 939,53 €
RP1	50 539,53 €	53 465,25 €	53 455,81 €
2023	31 360,47 €	32 639,66 €	30 441,86 €
2024	25 088,37 €	22 160,28 €	24 353,49 €
RP2	56 448,84 €	54 799,94 €	54 795,35 €
RP1+RP2:	106 988,37 €	108 265,19 €	108 251,16 €

Step 2: Eligible hourly rate in H2020

Option 2: Monthly - based calculation for employees



**HOURLY
RATE**



Monthly-based calculation - example

2021		Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	eligible employer's charges	eligible total salary costs	productive hours/month	monthly hourly rate
	J	5 000,00 €	458,33 €	500,00 €	5 958,33 €	1 191,67 €	7 150,00 €	143,33 €	49,88 €
	F	5 000,00 €	458,33 €	500,00 €	5 958,33 €	1 191,67 €	7 150,00 €	143,33 €	49,88 €
	M	5 000,00 €	458,33 €	500,00 €	5 958,33 €	1 191,67 €	7 150,00 €	143,33 €	49,88 €
	A	5 000,00 €	458,33 €	500,00 €	5 958,33 €	1 191,67 €	7 150,00 €	143,33 €	49,88 €
	M	5 000,00 €	458,33 €	500,00 €	5 958,33 €	1 191,67 €	7 150,00 €	143,33 €	49,88 €
	J	5 000,00 €	458,33 €	500,00 €	5 958,33 €	1 191,67 €	7 150,00 €	143,33 €	49,88 €
	J	5 500,00 €	458,33 €	500,00 €	6 458,33 €	1 291,67 €	7 750,00 €	143,33 €	54,07 €
	A	5 500,00 €	458,33 €	500,00 €	6 458,33 €	1 291,67 €	7 750,00 €	143,33 €	54,07 €
RP1	S	5 500,00 €	458,33 €	500,00 €	6 458,33 €	1 291,67 €	7 750,00 €	143,33 €	54,07 €
	O	5 500,00 €	458,33 €	500,00 €	6 458,33 €	1 291,67 €	7 750,00 €	143,33 €	54,07 €
	N	5 500,00 €	458,33 €	500,00 €	6 458,33 €	1 291,67 €	7 750,00 €	143,33 €	54,07 €
	D	5 500,00 €	458,33 €	500,00 €	6 458,33 €	1 291,67 €	7 750,00 €	143,33 €	54,07 €
			5 500,00 €	6 000,00 €	74 500,00 €	14 900,00 €	89 400,00 €	1720	

Monthly-based calculation - example

2022		Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	eligible employer's charges	eligible total salary costs	productive hours/month	monthly hourly rate
RP1	J	5 500,00 €	500,00 €	600,00 €	6 600,00 €	1 320,00 €	7 920,00 €	143,33 €	55,26 €
	F	5 500,00 €	500,00 €	600,00 €	6 600,00 €	1 320,00 €	7 920,00 €	143,33 €	55,26 €
	M	5 500,00 €	500,00 €	600,00 €	6 600,00 €	1 320,00 €	7 920,00 €	143,33 €	55,26 €
	A	5 500,00 €	500,00 €	600,00 €	6 600,00 €	1 320,00 €	7 920,00 €	143,33 €	55,26 €
	M	5 500,00 €	500,00 €	600,00 €	6 600,00 €	1 320,00 €	7 920,00 €	143,33 €	55,26 €
	J	5 500,00 €	500,00 €	600,00 €	6 600,00 €	1 320,00 €	7 920,00 €	143,33 €	55,26 €
	J	6 000,00 €	500,00 €	600,00 €	7 100,00 €	1 420,00 €	8 520,00 €	143,33 €	59,44 €
	A	6 000,00 €	500,00 €	600,00 €	7 100,00 €	1 420,00 €	8 520,00 €	143,33 €	59,44 €
	S	6 000,00 €	500,00 €	600,00 €	7 100,00 €	1 420,00 €	8 520,00 €	143,33 €	59,44 €
	O	6 000,00 €	500,00 €	600,00 €	7 100,00 €	1 420,00 €	8 520,00 €	143,33 €	59,44 €
	N	6 000,00 €	500,00 €	600,00 €	7 100,00 €	1 420,00 €	8 520,00 €	143,33 €	59,44 €
	D	6 000,00 €	500,00 €	600,00 €	7 100,00 €	1 420,00 €	8 520,00 €	143,33 €	59,44 €
			6 000,00 €	7 200,00 €	82 200,00 €	16 440,00 €	98 640,00 €		

Monthly-based calculation - example

2023		Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	eligible employer's charges	eligible total salary costs	productive hours/month	monthly hourly rate
RP1	J	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €	143,33 €	50,23 €
	F	6 000,00 €	- €	- €	6 000,00 €	1 200,00 €	7 200,00 €	143,33 €	50,23 €
RP2	M	6 000,00 €	541,67 €	700,00 €	7 241,67 €	1 448,33 €	8 690,00 €	143,33 €	60,63 €
	A	6 000,00 €	541,67 €	700,00 €	7 241,67 €	1 448,33 €	8 690,00 €	143,33 €	60,63 €
	M	6 000,00 €	541,67 €	700,00 €	7 241,67 €	1 448,33 €	8 690,00 €	143,33 €	60,63 €
	J	6 000,00 €	541,67 €	700,00 €	7 241,67 €	1 448,33 €	8 690,00 €	143,33 €	60,63 €
	J	6 500,00 €	541,67 €	700,00 €	7 741,67 €	1 548,33 €	9 290,00 €	143,33 €	64,81 €
	A	6 500,00 €	541,67 €	700,00 €	7 741,67 €	1 548,33 €	9 290,00 €	143,33 €	64,81 €
	S	6 500,00 €	541,67 €	700,00 €	7 741,67 €	1 548,33 €	9 290,00 €	143,33 €	64,81 €
	O	6 500,00 €	541,67 €	700,00 €	7 741,67 €	1 548,33 €	9 290,00 €	143,33 €	64,81 €
	N	6 500,00 €	541,67 €	700,00 €	7 741,67 €	1 548,33 €	9 290,00 €	143,33 €	64,81 €
	D	6 500,00 €	541,67 €	700,00 €	7 741,67 €	1 548,33 €	9 290,00 €	143,33 €	64,81 €
			5 416,67 €	7 000,00 €	87 416,67 €	17 483,33 €	104 900,00 €		

Monthly-based calculation - example

2024		Gross Salary	13 th month salary	Annual Bonus	eligible gross salary	eligible employer's charges	eligible total salary costs	productive hours/month	monthly hourly rate
RP2	J	6 500,00 €			6 500,00 €	1 300,00 €	7 800,00 €	143,33 €	54,42 €
	F	6 500,00 €			6 500,00 €	1 300,00 €	7 800,00 €	143,33 €	54,42 €
	M	6 500,00 €			6 500,00 €	1 300,00 €	7 800,00 €	143,33 €	54,42 €
	A	6 500,00 €			6 500,00 €	1 300,00 €	7 800,00 €	143,33 €	54,42 €
	M	6 500,00 €			6 500,00 €	1 300,00 €	7 800,00 €	143,33 €	54,42 €
	J	6 500,00 €			6 500,00 €	1 300,00 €	7 800,00 €	143,33 €	54,42 €
	J	7 000,00 €			7 000,00 €	1 400,00 €	8 400,00 €	143,33 €	58,60 €
	A	7 000,00 €			7 000,00 €	1 400,00 €	8 400,00 €	143,33 €	58,60 €
	S	7 000,00 €			7 000,00 €	1 400,00 €	8 400,00 €	143,33 €	58,60 €
	O	7 000,00 €			7 000,00 €	1 400,00 €	8 400,00 €	143,33 €	58,60 €
	N	7 000,00 €			7 000,00 €	1 400,00 €	8 400,00 €	143,33 €	58,60 €
	D	7 000,00 €			7 000,00 €	9 600,00 €	23 600,00 €	4 720,00 €	28 320,00 €
			7 000,00 €	9 600,00 €	97 600,00 €	19 520,00 €	117 120,00 €		

Step 3: How to use them?

Project „Hybrid“

- Start Date: 01/SEP/2021
- End Date: 31/AUG/2024
- RP1: M1-M18
- RP2: M19-M36

**Mr. ‚Z‘ spends each month
50 hours on the project**

RP1	1/SEPT/2021	to	28/FEB/2023
Month	hourly rate	hours on project	personnel costs
szept.21	54,07 €	50	2 703,49 €
okt.21	54,07 €	50	2 703,49 €
nov.21	54,07 €	50	2 703,49 €
dec.21	54,07 €	50	2 703,49 €
jan.22	55,26 €	50	2 762,79 €
febr.22	55,26 €	50	2 762,79 €
márc.22	55,26 €	50	2 762,79 €
ápr.22	55,26 €	50	2 762,79 €
máj.22	55,26 €	50	2 762,79 €
jún.22	55,26 €	50	2 762,79 €
júl.22	59,44 €	50	2 972,09 €
aug.22	59,44 €	50	2 972,09 €
szept.22	59,44 €	50	2 972,09 €
okt.22	59,44 €	50	2 972,09 €
nov.22	59,44 €	50	2 972,09 €
dec.22	59,44 €	50	2 972,09 €
jan.23	50,23 €	50	2 511,63 €
febr.23	50,23 €	50	2 511,63 €
Total eligible personnel costs for RP1			50 246,51 €

RP2	1/MAR/2023	to	31/AUG/2024
Month	hourly rate	hours on project	personnel costs
márc.23	60,63 €	50	3 031,40 €
ápr.23	60,63 €	50	3 031,40 €
máj.23	60,63 €	50	3 031,40 €
jún.23	60,63 €	50	3 031,40 €
júl.23	64,81 €	50	3 240,70 €
aug.23	64,81 €	50	3 240,70 €
szept.23	64,81 €	50	3 240,70 €
okt.23	64,81 €	50	3 240,70 €
nov.23	64,81 €	50	3 240,70 €
dec.23	64,81 €	50	3 240,70 €
jan.24	54,42 €	50	2 720,93 €
febr.24	54,42 €	50	2 720,93 €
márc.24	54,42 €	50	2 720,93 €
ápr.24	54,42 €	50	2 720,93 €
máj.24	54,42 €	50	2 720,93 €
jún.24	54,42 €	50	2 720,93 €
júl.24	58,60 €	50	2 930,23 €
aug.24	58,60 €	50	2 930,23 €
Total eligible personnel costs for RP2			53 755,81 €

Total eligible personnel costs for the project: 104 002,33 €

Another example.... to freak the accounting 😊

- **1 person**
- **Involved in 3 projects:**
 - **H2020:**
 - 3-year duration, starting from October 2021
 - RP1: M1-M18
 - RP2: M19-M36
 - **Horizon Europe/1**
 - 3-year duration, starting from June 2022
 - RP1: M1-M18
 - RP2: M19-M36
 - **Horizon Europe/2**
 - 3-year duration, starting from October 2022
 - RP1: M1-M12
 - RP2: M13-M36

MONTH/YEAR	Basic salary	fringe benefits	13 th month salary	total eligible salary costs	Internal allocations/"assumptions" by the accountants/payroll								Hours Recorded				
					H2020	HE1	HE2	OTHER	H2020	HE1	HE2	OTHER	TOTAL	H2020	HE1	HE2	OTHER
January 2021	3 000 €	125 €	1 500 €	4 625 €	0%	0%	0%	100%	- €	- €	- €	4 625 €	150	0	0	0	150
February 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
March 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
April 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
May 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
June 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
July 2021	3 000 €	125 €	1 500 €	4 625 €	0%	0%	0%	100%	- €	- €	- €	4 625 €	90	0	0	0	90
August 2021	4 000 €	125 €	- €	4 125 €	0%	0%	0%	100%	- €	- €	- €	4 125 €	90	0	0	0	90
September 2021	4 000 €	125 €	- €	4 125 €	0%	0%	0%	100%	- €	- €	- €	4 125 €	150	0	0	0	150
October 2021	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
November 2021	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
December 2021	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	120	90	0	0	30
January 2022	4 000 €	125 €	2 000 €	6 125 €	75%	0%	0%	25%	4 594 €	- €	- €	1 531 €	150	112,5	0	0	37,5
February 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
March 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
April 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
May 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
June 2022	4 000 €	125 €	- €	4 125 €	50%	25%	0%	25%	2 063 €	1 031 €	- €	1 031 €	150	75	37,5	0	37,5
July 2022	4 000 €	125 €	2 000 €	6 125 €	50%	25%	0%	25%	3 063 €	1 531 €	- €	1 531 €	90	45	22,5	0	22,5
August 2022	5 000 €	125 €	- €	5 125 €	50%	25%	0%	25%	2 563 €	1 281 €	- €	1 281 €	90	45	22,5	0	22,5
September 2022	5 000 €	125 €	- €	5 125 €	50%	25%	0%	25%	2 563 €	1 281 €	- €	1 281 €	150	75	37,5	0	37,5
October 2022	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
November 2022	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
December 2022	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	120	30	30	30	30
January 2023	5 000 €	125 €	2 500 €	7 625 €	25%	25%	25%	25%	1 906 €	1 906 €	1 906 €	1 906 €	150	37,5	37,5	37,5	37,5
February 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
March 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
April 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
May 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
June 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
July 2023	5 000 €	125 €	2 500 €	7 625 €	25%	25%	25%	25%	1 906 €	1 906 €	1 906 €	1 906 €	90	22,5	22,5	22,5	22,5
August 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	90	22,5	22,5	22,5	22,5
September 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
October 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
November 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
December 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	120	30	30	30	30
January 2024	6 000 €	125 €	3 000 €	9 125 €	25%	25%	25%	25%	2 281 €	2 281 €	2 281 €	2 281 €	150	37,5	37,5	37,5	37,5
February 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
March 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
April 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
May 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
June 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
July 2024	6 000 €	125 €	3 000 €	9 125 €	25%	25%	25%	25%	2 281 €	2 281 €	2 281 €	2 281 €	90	22,5	22,5	22,5	22,5
August 2024	7 000 €	125 €	- €	7 125 €	25%	25%	25%	25%	1 781 €	1 781 €	1 781 €	1 781 €	90	22,5	22,5	22,5	22,5
September 2024	7 000 €	125 €	- €	7 125 €	25%	25%	25%	25%	1 781 €	1 781 €	1 781 €	1 781 €	150	37,5	37,5	37,5	37,5
October 2024	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
November 2024	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
December 2024	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	120	0	30	60	30
January 2025	7 000 €	125 €	3 500 €	10 625 €	0%	25%	50%	25%	- €	2 656 €	5 313 €	2 656 €	150	0	37,5	75	37,5
February 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
March 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
April 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
May 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
June 2025	7 000 €	125 €	- €	7 125 €	0%	0%	75%	25%	- €	- €	5 344 €	1 781 €	150	0	0	112,5	37,5
July 2025	7 000 €	125 €	3 500 €	10 625 €	0%	0%	75%	25%	- €	- €	7 969 €	2 656 €	90	0	0	67,5	22,5
August 2025	8 000 €	125 €	- €	8 125 €	0%	0%	75%	25%	- €	- €	6 094 €	2 031 €	90	0	0	67,5	22,5
September 2025	8 000 €	125 €	- €	8 125 €	0%	0%	75%	25%	- €	- €	6 094 €	2 031 €	150	0	0	112,5	37,5
October 2025	8 000 €	125 €	- €	8 125 €	0%	0%	0%	100%	- €	- €	- €	8 125 €	150	0	0	0	150
November 2025	8 000 €	125 €	- €	8 125 €	0%	0%	0%	100%	- €	- €	- €	8 125 €	150	0	0	0	150
December 2025	8 000 €	125 €	- €	8 125 €	0%	0%	0%	100%	- €	- €	- €	8 125 €	90	0	0	0	90
									74 000 €	57 750 €	93 250 €	75 000 €	6600	1942,5	1237,5	1770	1650
										75,0%		25,0%			75%		25%

MONTH/YEAR	Basic salary	fringe benefits	13 th month salary	total eligible salary costs
January 2021	3 000 €	125 €	1 500 €	4 625 €
February 2021	3 000 €	125 €	- €	3 125 €
March 2021	3 000 €	125 €	- €	3 125 €
April 2021	3 000 €	125 €	- €	3 125 €
May 2021	3 000 €	125 €	- €	3 125 €
June 2021	3 000 €	125 €	- €	3 125 €
July 2021	3 000 €	125 €	1 500 €	4 625 €
August 2021	4 000 €	125 €	- €	4 125 €
September 2021	4 000 €	125 €	- €	4 125 €
October 2021	4 000 €	125 €	- €	4 125 €
November 2021	4 000 €	125 €	- €	4 125 €
December 2021	4 000 €	125 €	- €	4 125 €
45 500 € 2021 Salary costs/ 1720 TPHs = 26,45 € FY2021 Hourly rate				
January 2022	4 000 €	125 €	2 000 €	6 125 €
February 2022	4 000 €	125 €	- €	4 125 €
March 2022	4 000 €	125 €	- €	4 125 €
April 2022	4 000 €	125 €	- €	4 125 €
May 2022	4 000 €	125 €	- €	4 125 €
June 2022	4 000 €	125 €	- €	4 125 €
July 2022	4 000 €	125 €	2 000 €	6 125 €
August 2022	5 000 €	125 €	- €	5 125 €
September 2022	5 000 €	125 €	- €	5 125 €
October 2022	5 000 €	125 €	- €	5 125 €
November 2022	5 000 €	125 €	- €	5 125 €
December 2022	5 000 €	125 €	- €	5 125 €
58 500 € 2022 Salary costs/ 1720 TPHs = 34,01 € FY2022 Hourly Rate				
January 2023	5 000 €	125 €	2 500 €	7 625 €
February 2023	5 000 €	125 €	- €	5 125 €
March 2023	5 000 €	125 €	- €	5 125 €
April 2023	5 000 €	125 €	- €	5 125 €
May 2023	5 000 €	125 €	- €	5 125 €
June 2023	5 000 €	125 €	- €	5 125 €
July 2023	5 000 €	125 €	2 500 €	7 625 €
August 2023	6 000 €	125 €	- €	6 125 €
September 2023	6 000 €	125 €	- €	6 125 €
October 2023	6 000 €	125 €	- €	6 125 €
November 2023	6 000 €	125 €	- €	6 125 €
December 2023	6 000 €	125 €	- €	6 125 €
71 500 € 2023 Salary costs/ 1720 TPHs = 41,57 € FY2023 Hourly Rate				
January 2024	6 000 €	125 €	3 000 €	9 125 €
February 2024	6 000 €	125 €	- €	6 125 €
March 2024	6 000 €	125 €	- €	6 125 €
April 2024	6 000 €	125 €	- €	6 125 €
May 2024	6 000 €	125 €	- €	6 125 €
June 2024	6 000 €	125 €	- €	6 125 €
July 2024	6 000 €	125 €	3 000 €	9 125 €
August 2024	7 000 €	125 €	- €	7 125 €
September 2024	7 000 €	125 €	- €	7 125 €
October 2024	7 000 €	125 €	- €	7 125 €
November 2024	7 000 €	125 €	- €	7 125 €
December 2024	7 000 €	125 €	- €	7 125 €
January 2025	7 000 €	125 €	3 500 €	10 625 €
February 2025	7 000 €	125 €	- €	7 125 €
March 2025	7 000 €	125 €	- €	7 125 €
April 2025	7 000 €	125 €	- €	7 125 €
May 2025	7 000 €	125 €	- €	7 125 €
June 2025	7 000 €	125 €	- €	7 125 €
July 2025	7 000 €	125 €	3 500 €	10 625 €
August 2025	8 000 €	125 €	- €	8 125 €
September 2025	8 000 €	125 €	- €	8 125 €
October 2025	8 000 €	125 €	- €	8 125 €
November 2025	8 000 €	125 €	- €	8 125 €
December 2025	8 000 €	125 €	- €	8 125 €

TOTAL	Hours Recorded			
	H2020	HE1	HE2	OTHER
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
90	0	0	0	90
90	0	0	0	90
150	0	0	0	150
150	112,5	0	0	37,5
150	112,5	0	0	37,5
120	90	315	0	-285
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	75	37,5	0	37,5
90	45	22,5	0	22,5
90	45	22,5	0	22,5
150	75	37,5	0	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
120	30	907,5	30	-877,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	112,5	37,5	-75
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
90	22,5	22,5	22,5	22,5
90	22,5	22,5	22,5	22,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
120	30	300	30	-270
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
90	22,5	22,5	22,5	22,5
90	22,5	22,5	22,5	22,5
150	37,5	307,5	37,5	-270
150	0	37,5	75	37,5
150	0	37,5	75	37,5
120	0	30	60	30
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	0	112,5	37,5
90	0	0	67,5	22,5
90	0	0	67,5	22,5
150	0	0	112,5	37,5
150	0	0	0	150
150	0	0	0	150
90	0	0	0	90

H2020:

- 3-year duration, starting from October 2021
- RP1: M1-M18
- RP2: M19-M36

Horizon 2020		Reporting Period 1	
Start Date:	October 2021	End Date	March 2023
Year	hourly rate	Hours on the project	Total eligible personnel costs
2021	26,45 €	315	8 332,85 €
2022	34,01 €	907,5	30 865,55 €
2023	34,01 €	112,5	3 826,31 €
Total in RP1			43 024,71 €

Horizon 2020		Reporting Period 2	
Start Date:	April 2023	End Date	September 2024
Year	hourly rate	Hours on the project	Total eligible personnel costs
2023	41,57 €	300	12 470,93 €
2024	41,57 €	307,5	12 782,70 €
Total in RP2			25 253,63 €

Total RP1+RP2 68 278,34 €

MONTH/YEAR	Basic salary	fringe benefits	13 th month salary	total eligible salary costs
January 2021	3 000 €	125 €	1 500 €	4 625 €
February 2021	3 000 €	125 €	- €	3 125 €
March 2021	3 000 €	125 €	- €	3 125 €
April 2021	3 000 €	125 €	- €	3 125 €
May 2021	3 000 €	125 €	- €	3 125 €
June 2021	3 000 €	125 €	- €	3 125 €
July 2021	3 000 €	125 €	1 500 €	4 625 €
August 2021	4 000 €	125 €	- €	4 125 €
September 2021	4 000 €	125 €	- €	4 125 €
October 2021	4 000 €	125 €	- €	4 125 €
November 2021	4 000 €	125 €	- €	4 125 €
December 2021	4 000 €	125 €	- €	4 125 €
January 2022	4 000 €	125 €	2 000 €	6 125 €
February 2022	4 000 €	125 €	- €	4 125 €
March 2022	4 000 €	125 €	- €	4 125 €
April 2022	4 000 €	125 €	- €	4 125 €
May 2022	4 000 €	125 €	- €	4 125 €
June 2022	4 000 €	125 €	- €	4 125 €
July 2022	4 000 €	125 €	2 000 €	6 125 €
August 2022	5 000 €	125 €	- €	5 125 €
September 2022	5 000 €	125 €	- €	5 125 €
October 2022	5 000 €	125 €	- €	5 125 €
November 2022	5 000 €	125 €	- €	5 125 €
December 2022	5 000 €	125 €	- €	5 125 €
January 2023	5 000 €	125 €	2 500 €	7 625 €
February 2023	5 000 €	125 €	- €	5 125 €
March 2023	5 000 €	125 €	- €	5 125 €
April 2023	5 000 €	125 €	- €	5 125 €
May 2023	5 000 €	125 €	- €	5 125 €
June 2023	5 000 €	125 €	- €	5 125 €
July 2023	5 000 €	125 €	2 500 €	7 625 €
August 2023	6 000 €	125 €	- €	6 125 €
September 2023	6 000 €	125 €	- €	6 125 €
October 2023	6 000 €	125 €	- €	6 125 €
November 2023	6 000 €	125 €	- €	6 125 €
December 2023	6 000 €	125 €	- €	6 125 €
January 2024	6 000 €	125 €	3 000 €	9 125 €
February 2024	6 000 €	125 €	- €	6 125 €
March 2024	6 000 €	125 €	- €	6 125 €
April 2024	6 000 €	125 €	- €	6 125 €
May 2024	6 000 €	125 €	- €	6 125 €
June 2024	6 000 €	125 €	- €	6 125 €
July 2024	6 000 €	125 €	3 000 €	9 125 €
August 2024	7 000 €	125 €	- €	7 125 €
September 2024	7 000 €	125 €	- €	7 125 €
October 2024	7 000 €	125 €	- €	7 125 €
November 2024	7 000 €	125 €	- €	7 125 €
December 2024	7 000 €	125 €	- €	7 125 €
January 2025	7 000 €	125 €	3 500 €	10 625 €
February 2025	7 000 €	125 €	- €	7 125 €
March 2025	7 000 €	125 €	- €	7 125 €
April 2025	7 000 €	125 €	- €	7 125 €
May 2025	7 000 €	125 €	- €	7 125 €
June 2025	7 000 €	125 €	- €	7 125 €
July 2025	7 000 €	125 €	3 500 €	10 625 €
August 2025	8 000 €	125 €	- €	8 125 €
September 2025	8 000 €	125 €	- €	8 125 €
October 2025	8 000 €	125 €	- €	8 125 €
November 2025	8 000 €	125 €	- €	8 125 €
December 2025	8 000 €	125 €	- €	8 125 €

Hours Recorded				
TOTAL	H2020	HE1	HE2	OTHER
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
90	0	0	0	90
90	0	0	0	90
150	0	0	0	150
150	112,5	0	0	37,5
150	112,5	0	0	37,5
120	90	0	0	30
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	75	37,5	0	37,5
90	45	22,5	0	22,5
90	45	22,5	0	22,5
150	75	37,5	0	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
120	30	30	30	30
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
90	22,5	22,5	22,5	22,5
90	22,5	22,5	22,5	22,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	607,5	37,5
120	30	30	30	30
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
90	22,5	22,5	22,5	22,5
90	22,5	22,5	22,5	22,5
150	37,5	37,5	37,5	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
120	0	30	60	30
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	630	75
150	0	0	112,5	37,5
90	0	0	67,5	22,5
90	0	0	67,5	22,5
150	0	0	112,5	37,5
150	0	0	0	150
150	0	0	0	150
90	0	0	0	90

Horizon Europe/1

- 3-year duration, starting from June 2022
- RP1: M1-M18
- RP2: M19-M36

Horizon Europe / 1					Reporting Period 1
Start Date:	June 2022			End Date	November 2023
Reporting Period?	Daily Rate	Hours on the project	Day equivalent	Days on the project	Total eligible personnel costs
RP1	313,95 €	607,50	8	76,0	23 860,47 €

Horizon Europe / 1					Reporting Period 2
Start Date:	December 2023			End Date	May 2025
Reporting Period?	Daily Rate	Hours on the project	Day equivalent	Days on the project	Total eligible personnel costs
RP2	402,33 €	630,00	8	79,0	31 783,72 €

Total in RP1 + RP2 55 644,19 €

MONTH/YEAR	Basic salary	fringe benefits	13 th month salary	total eligible salary costs
January 2021	3 000 €	125 €	1 500 €	4 625 €
February 2021	3 000 €	125 €	- €	3 125 €
March 2021	3 000 €	125 €	- €	3 125 €
April 2021	3 000 €	125 €	- €	3 125 €
May 2021	3 000 €	125 €	- €	3 125 €
June 2021	3 000 €	125 €	- €	3 125 €
July 2021	3 000 €	125 €	1 500 €	4 625 €
August 2021	4 000 €	125 €	- €	4 125 €
September 2021	4 000 €	125 €	- €	4 125 €
October 2021	4 000 €	125 €	- €	4 125 €
November 2021	4 000 €	125 €	- €	4 125 €
December 2021	4 000 €	125 €	- €	4 125 €
January 2022	4 000 €	125 €	2 000 €	6 125 €
February 2022	4 000 €	125 €	- €	4 125 €
March 2022	4 000 €	125 €	- €	4 125 €
April 2022	4 000 €	125 €	- €	4 125 €
May 2022	4 000 €	125 €	- €	4 125 €
June 2022	4 000 €	125 €	- €	4 125 €
July 2022	4 000 €	125 €	2 000 €	6 125 €
August 2022	5 000 €	125 €	- €	5 125 €
September 2022	5 000 €	125 €	- €	5 125 €
October 2022	5 000 €	125 €	- €	5 125 €
November 2022	5 000 €	125 €	- €	5 125 €
December 2022	5 000 €	125 €	- €	5 125 €
January 2023	5 000 €	125 €	2 500 €	7 625 €
February 2023	5 000 €	125 €	- €	5 125 €
March 2023	5 000 €	125 €	- €	5 125 €
April 2023	5 000 €	125 €	- €	5 125 €
May 2023	5 000 €	125 €	- €	5 125 €
June 2023	5 000 €	125 €	- €	5 125 €
July 2023	5 000 €	125 €	2 500 €	7 625 €
August 2023	6 000 €	125 €	- €	6 125 €
September 2023	6 000 €	125 €	- €	6 125 €
October 2023	6 000 €	125 €	- €	6 125 €
November 2023	6 000 €	125 €	- €	6 125 €
December 2023	6 000 €	125 €	- €	6 125 €
January 2024	6 000 €	125 €	3 000 €	9 125 €
February 2024	6 000 €	125 €	- €	6 125 €
March 2024	6 000 €	125 €	- €	6 125 €
April 2024	6 000 €	125 €	- €	6 125 €
May 2024	6 000 €	125 €	- €	6 125 €
June 2024	6 000 €	125 €	- €	6 125 €
July 2024	6 000 €	125 €	3 000 €	9 125 €
August 2024	7 000 €	125 €	- €	7 125 €
September 2024	7 000 €	125 €	- €	7 125 €
October 2024	7 000 €	125 €	- €	7 125 €
November 2024	7 000 €	125 €	- €	7 125 €
December 2024	7 000 €	125 €	- €	7 125 €
January 2025	7 000 €	125 €	3 500 €	10 625 €
February 2025	7 000 €	125 €	- €	7 125 €
March 2025	7 000 €	125 €	- €	7 125 €
April 2025	7 000 €	125 €	- €	7 125 €
May 2025	7 000 €	125 €	- €	7 125 €
June 2025	7 000 €	125 €	- €	7 125 €
July 2025	7 000 €	125 €	3 500 €	10 625 €
August 2025	8 000 €	125 €	- €	8 125 €
September 2025	8 000 €	125 €	- €	8 125 €
October 2025	8 000 €	125 €	- €	8 125 €
November 2025	8 000 €	125 €	- €	8 125 €
December 2025	8 000 €	125 €	- €	8 125 €

TOTAL	H2020	HE1	HE2	OTHER
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
150	0	0	0	150
90	0	0	0	90
90	0	0	0	90
150	0	0	0	150
150	112,5	0	0	37,5
150	112,5	0	0	37,5
120	90	0	0	30
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	112,5	0	0	37,5
150	75	37,5	0	37,5
90	45	22,5	0	22,5
90	45	22,5	0	22,5
150	75	37,5	0	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
120	30	30	30	30
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
90	22,5	22,5	22,5	22,5
90	22,5	22,5	22,5	22,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
120	30	30	30	30
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
150	37,5	37,5	37,5	37,5
90	22,5	22,5	22,5	22,5
90	22,5	22,5	22,5	22,5
150	37,5	37,5	37,5	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	37,5	75	37,5
150	0	0	112,5	37,5
90	0	0	67,5	22,5
90	0	0	67,5	22,5
150	0	0	112,5	37,5
150	0	0	0	150
150	0	0	0	150
90	0	0	0	90

Horizon Europe/2

- 3-year duration, starting from October 2022
- RP1: M1-M12
- RP2: M13-M36

Horizon Europe / 2		Reporting Period 1			
Start Date:	October 2022	End Date:	September 2023		
Reporting Period?	Daily Rate	Hours on the project	Day equivalent	Days on the project	Total eligible personnel costs
RP1	318,60 €	412,50	8	51,5	16 408,14 €

Horizon Europe / 2		Reporting Period 2			
Start Date:	October 2023	End Date:	September 2025		
Reporting Period?	Daily Rate	Hours on the project	Day equivalent	Days on the project	Total eligible personnel costs
RP2	409,30 €	1357,50	8	169,5	69 376,74 €

Total in RP1 + RP2 85 784,88 €

MONTH/YEAR	Basic salary	fringe benefits	13 th month salary	total eligible salary costs	Internal allocations/"assumptions" by the accountants/payroll				Hours Recorded					H2020	Internally allocated and "assumed"	Reported	GAP
					H2020	HE1	HE2	OTHER	H2020	HE1	HE2	OTHER	TOTAL				
January 2021	3 000 €	125 €	1 500 €	4 625 €	0%	0%	0%	100%	- €	- €	- €	4 625 €	150	0	0	0	150
February 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
March 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
April 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
May 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
June 2021	3 000 €	125 €	- €	3 125 €	0%	0%	0%	100%	- €	- €	- €	3 125 €	150	0	0	0	150
July 2021	3 000 €	125 €	1 500 €	4 625 €	0%	0%	0%	100%	- €	- €	- €	4 625 €	90	0	0	0	90
August 2021	4 000 €	125 €	- €	4 125 €	0%	0%	0%	100%	- €	- €	- €	4 125 €	90	0	0	0	90
September 2021	4 000 €	125 €	- €	4 125 €	0%	0%	0%	100%	- €	- €	- €	4 125 €	150	0	0	0	150
October 2021	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
November 2021	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
December 2021	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	120	90	0	0	30
January 2022	4 000 €	125 €	2 000 €	6 125 €	75%	0%	0%	25%	4 594 €	- €	- €	1 531 €	150	112,5	0	0	37,5
February 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
March 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
April 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
May 2022	4 000 €	125 €	- €	4 125 €	75%	0%	0%	25%	3 094 €	- €	- €	1 031 €	150	112,5	0	0	37,5
June 2022	4 000 €	125 €	- €	4 125 €	50%	25%	0%	25%	2 063 €	1 031 €	- €	1 031 €	150	75	37,5	0	37,5
July 2022	4 000 €	125 €	2 000 €	6 125 €	50%	25%	0%	25%	3 063 €	1 531 €	- €	1 531 €	90	45	22,5	0	22,5
August 2022	5 000 €	125 €	- €	5 125 €	50%	25%	0%	25%	2 563 €	1 281 €	- €	1 281 €	90	45	22,5	0	22,5
September 2022	5 000 €	125 €	- €	5 125 €	50%	25%	0%	25%	2 563 €	1 281 €	- €	1 281 €	150	75	37,5	0	37,5
October 2022	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
November 2022	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
December 2022	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	120	30	30	30	30
January 2023	5 000 €	125 €	2 500 €	7 625 €	25%	25%	25%	25%	1 906 €	1 906 €	1 906 €	1 906 €	150	37,5	37,5	37,5	37,5
February 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
March 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
April 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
May 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
June 2023	5 000 €	125 €	- €	5 125 €	25%	25%	25%	25%	1 281 €	1 281 €	1 281 €	1 281 €	150	37,5	37,5	37,5	37,5
July 2023	5 000 €	125 €	2 500 €	7 625 €	25%	25%	25%	25%	1 906 €	1 906 €	1 906 €	1 906 €	90	22,5	22,5	22,5	22,5
August 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	90	22,5	22,5	22,5	22,5
September 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
October 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
November 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
December 2023	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	120	30	30	30	30
January 2024	6 000 €	125 €	3 000 €	9 125 €	25%	25%	25%	25%	2 281 €	2 281 €	2 281 €	2 281 €	150	37,5	37,5	37,5	37,5
February 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
March 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
April 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
May 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
June 2024	6 000 €	125 €	- €	6 125 €	25%	25%	25%	25%	1 531 €	1 531 €	1 531 €	1 531 €	150	37,5	37,5	37,5	37,5
July 2024	6 000 €	125 €	3 000 €	9 125 €	25%	25%	25%	25%	2 281 €	2 281 €	2 281 €	2 281 €	90	22,5	22,5	22,5	22,5
August 2024	7 000 €	125 €	- €	7 125 €	25%	25%	25%	25%	1 781 €	1 781 €	1 781 €	1 781 €	90	22,5	22,5	22,5	22,5
September 2024	7 000 €	125 €	- €	7 125 €	25%	25%	25%	25%	1 781 €	1 781 €	1 781 €	1 781 €	150	37,5	37,5	37,5	37,5
October 2024	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
November 2024	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
December 2024	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	120	0	30	60	30
January 2025	7 000 €	125 €	3 500 €	10 625 €	0%	25%	50%	25%	- €	2 656 €	5 313 €	2 656 €	150	0	37,5	75	37,5
February 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
March 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
April 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
May 2025	7 000 €	125 €	- €	7 125 €	0%	25%	50%	25%	- €	1 781 €	3 563 €	1 781 €	150	0	37,5	75	37,5
June 2025	7 000 €	125 €	- €	7 125 €	0%	0%	75%	25%	- €	- €	5 344 €	1 781 €	150	0	0	112,5	37,5
July 2025	7 000 €	125 €	3 500 €	10 625 €	0%	0%	75%	25%	- €	- €	7 969 €	2 656 €	90	0	0	67,5	22,5
August 2025	8 000 €	125 €	- €	8 125 €	0%	0%	75%	25%	- €	- €	6 094 €	2 031 €	90	0	0	67,5	22,5
September 2025	8 000 €	125 €	- €	8 125 €	0%	0%	75%	25%	- €	- €	6 094 €	2 031 €	150	0	0	112,5	37,5
October 2025	8 000 €	125 €	- €	8 125 €	0%	0%	0%	100%	- €	- €	- €	8 125 €	150	0	0	0	150
November 2025	8 000 €	125 €	- €	8 125 €	0%	0%	0%	100%	- €	- €	- €	8 125 €	150	0	0	0	150
December 2025	8 000 €	125 €	- €	8 125 €	0%	0%	0%	100%	- €	- €	- €	8 125 €	90	0	0	0	90
									74 000 €	57 750 €	93 250 €	75 000 €	6600	1942,5	1237,5	1770	1650
										75,0%		25,0%			75%		25%

H2020	Internally allocated and "assumed"	Reported	GAP
in 2021	9 281,25 €	8 332,85 €	
in 2022	31 062,50 €	30 865,55 €	
in 2023	4 468,75 €	3 826,31 €	
RP2	29 187,50 €	25 253,63 €	- 3 933,87 €
in 2023	13 406,25 €	12 470,93 €	
in 2024	15 781,25 €	12 782,70 €	
RP1+RP2	74 000,00 €	68 278,34 €	- 5 721,66 €

Horizon Europe/1	Internally allocated and "assumed"	Reported	GAP
in 2022	8 968,75 €	8 829,94 €	
in 2023	16 343,75 €	15 010,90 €	
RP2	32 437,50 €	31 783,72 €	- 653,78 €
in 2023	1 531,25 €	1 508,72 €	
in 2024	21 125,00 €	20 744,91 €	
in 2025	9 781,25 €	9 429,51 €	
RP1+RP2	57 750,00 €	55 644,19 €	- 2 105,81 €

Horizon Europe/2	Internally allocated and "assumed"	Reported	GAP
in 2022	3 843,75 €	4 181,69 €	
in 2023	13 281,25 €	12 246,37 €	
RP2	76 125,00 €	69 376,74 €	- 6 748,26 €
in 2023	4 593,75 €	5 372,09 €	
in 2024	26 468,75 €	26 476,74 €	
in 2025	45 062,50 €	37 604,65 €	
RP1+RP2	93 250,00 €	85 784,88 €	- 7 465,12 €

PERSONNEL Costs – Employees: UNIT COSTS („Case 2”)

Average (UNIT-COSTS) personnel costs calculation

Unit costs are not internal RATES – they are calculated based on historical actual data, coming from the accounts, by setting a consistent manner to calculate the average (unit) of the actual costs

- Beneficiary can choose unit-based personnel costs reporting, when foreseen in the Proposal/GA
- General cost accounting principles must be applied and used
- A “hybrid system” is possible to be used – e.g. actual costs for senior researchers, unit-costs for lab-staff

Example

Name of employee	Actual total salary costs from the chosen Financial Year	Number of productive hours	Actual salary costs per hour based on the chosen year
Mr. Alpha	111,800 €	1720	65.00 €
Ms. Beta	103,200 €	1720	60.00 €
Mr. Charlie	99,760 €	1720	58.00 €
Ms. Delta	94,600 €	1720	55.00 €
Ms. Echo	86,000 €	1720	50.00 €
Mr. Foxtrot	67,940 €	1720	39.50 €
Ms. Golf	60,200 €	1720	35.00 €
Ms. Hotel	60,200 €	1720	35.00 €
Mr. India	59,340 €	1720	34.50 €
Ms. Juliet	55,900 €	1720	32.50 €
Mr. Kilo	54,180 €	1720	31.50 €
Ms. Lima	51,600 €	1720	30.00 €

Example

Name of employee	Actual total salary costs from the chosen Financial Year	Number of productive hours	Actual salary costs per hour based on the chosen year	Unit hourly rate #1	Deviation from the average
Mr. Alpha	111,800 €	1720	65.00 €	43.83 €	148.29%
Ms. Beta	103,200 €	1720	60.00 €		136.88%
Mr. Charlie	99,760 €	1720	58.00 €		132.32%
Ms. Delta	94,600 €	1720	55.00 €		125.48%
Ms. Echo	86,000 €	1720	50.00 €		114.07%
Mr. Foxtrot	67,940 €	1720	39.50 €		90.11%
Ms. Golf	60,200 €	1720	35.00 €		79.85%
Ms. Hotel	60,200 €	1720	35.00 €		79.85%
Mr. India	59,340 €	1720	34.50 €		78.71%
Ms. Juliet	55,900 €	1720	32.50 €		74.14%
Mr. Kilo	54,180 €	1720	31.50 €		71.86%
Ms. Lima	51,600 €	1720	30.00 €		68.44%

Example

Name of employee	Actual total salary costs from the chosen Financial Year	Number of productive hours	Actual salary costs per hour based on the chosen year	Unit hourly rate #2	Deviation from the average
Mr. Alpha	111,800 €	1720	65.00 €	57.60 €	112.85%
Ms. Beta	103,200 €	1720	60.00 €		104.17%
Mr. Charlie	99,760 €	1720	58.00 €		100.69%
Ms. Delta	94,600 €	1720	55.00 €		95.49%
Ms. Echo	86,000 €	1720	50.00 €		86.81%
Mr. Foxtrot	67,940 €	1720	39.50 €	34.00 €	116.18%
Ms. Golf	60,200 €	1720	35.00 €		102.94%
Ms. Hotel	60,200 €	1720	35.00 €		102.94%
Mr. India	59,340 €	1720	34.50 €		101.47%
Ms. Juliet	55,900 €	1720	32.50 €		95.59%
Mr. Kilo	54,180 €	1720	31.50 €		92.65%
Ms. Lima	51,600 €	1720	30.00 €		88.24%

Example

Name of employee	Actual total salary costs from the chosen Financial Year	Number of productive hours	Actual salary costs per hour based on the chosen year	Unit hourly rate #2	Deviation from the average	Actual Hours on the project	Actual hourly rate	Actual eligible salary costs
Mr. Alpha	111,800 €	1720	65.00 €	57.60 €	112.85%	0	65.00 €	- €
Ms. Beta	103,200 €	1720	60.00 €		104.17%	0	60.00 €	- €
Mr. Charlie	99,760 €	1720	58.00 €		100.69%	160	58.00 €	9,280 €
Ms. Delta	94,600 €	1720	55.00 €		95.49%	0	55.00 €	- €
Ms. Echo	86,000 €	1720	50.00 €		86.81%	0	50.00 €	- €
Mr. Foxtrot	67,940 €	1720	39.50 €	34.00 €	116.18%	160	39.50 €	6,320 €
Ms. Golf	60,200 €	1720	35.00 €		102.94%	15	35.00 €	525 €
Ms. Hotel	60,200 €	1720	35.00 €		102.94%	19	35.00 €	665 €
Mr. India	59,340 €	1720	34.50 €		101.47%	522	34.50 €	18,009 €
Ms. Juliet	55,900 €	1720	32.50 €		95.59%	11	32.50 €	358 €
Mr. Kilo	54,180 €	1720	31.50 €		92.65%	522	31.50 €	16,443 €
Ms. Lima	51,600 €	1720	30.00 €		88.24%	49	30.00 €	1,470 €
total eligible actual personnel cost							53,069.50 €	

Example

Name of employee	Actual total salary costs from the chosen Financial Year	Number of productive hours	Actual salary costs per hour based on the chosen year	Unit hourly rate #2	Deviation from the average	Actual Hours on the project	Actual hourly rate	Actual eligible salary costs	Total hours on the project per unit category	Unit hourly rate	Personnel costs by unit-based costs		
Mr. Alpha	111,800 €	1720	65.00 €	57.60 €	112.85%	0	65.00 €	- €	160	57.60 €	9,216.00 €		
Ms. Beta	103,200 €	1720	60.00 €		104.17%	0	60.00 €	- €					
Mr. Charlie	99,760 €	1720	58.00 €		100.69%	160	58.00 €	9,280 €					
Ms. Delta	94,600 €	1720	55.00 €		95.49%	0	55.00 €	- €					
Ms. Echo	86,000 €	1720	50.00 €		86.81%	0	50.00 €	- €					
Mr. Foxtrot	67,940 €	1720	39.50 €	34.00 €	116.18%	160	39.50 €	6,320 €	1298	34.00 €	44,132.00 €		
Ms. Golf	60,200 €	1720	35.00 €		102.94%	15	35.00 €	525 €					
Ms. Hotel	60,200 €	1720	35.00 €		102.94%	19	35.00 €	665 €					
Mr. India	59,340 €	1720	34.50 €		101.47%	522	34.50 €	18,009 €					
Ms. Juliet	55,900 €	1720	32.50 €		95.59%	11	32.50 €	358 €					
Mr. Kilo	54,180 €	1720	31.50 €		92.65%	522	31.50 €	16,443 €					
Ms. Lima	51,600 €	1720	30.00 €		88.24%	49	30.00 €	1,470 €					
						total eligible actual personnel cost			53,069.50 €	total eligible unit-based personnel cost			53,348.00 €

Example

Name of employee	Actual total salary costs from the chosen Financial Year	Number of productive hours	Actual salary costs per hour based on the chosen year	Unit hourly rate #2	Deviation from the average	Actual Hours on the project	Actual hourly rate	Actual eligible salary costs	Total hours on the project per unit category	Unit hourly rate	Personnel costs by unit-based costs		
Mr. Alpha	111,800 €	1720	65.00 €	57.60 €	112.85%	0	65.00 €	- €	160	57.60 €	9,216.00 €		
Ms. Beta	103,200 €	1720	60.00 €		104.17%	0	60.00 €	- €					
Mr. Charlie	99,760 €	1720	58.00 €		100.69%	160	58.00 €	9,280 €					
Ms. Delta	94,600 €	1720	55.00 €		95.49%	0	55.00 €	- €					
Ms. Echo	86,000 €	1720	50.00 €		86.81%	0	50.00 €	- €					
Mr. Foxtrot	67,940 €	1720	39.50 €	34.00 €	116.18%	160	39.50 €	6,320 €	1298	34.00 €	44,132.00 €		
Ms. Golf	60,200 €	1720	35.00 €		102.94%	15	35.00 €	525 €					
Ms. Hotel	60,200 €	1720	35.00 €		102.94%	19	35.00 €	665 €					
Mr. India	59,340 €	1720	34.50 €		101.47%	522	34.50 €	18,009 €					
Ms. Juliet	55,900 €	1720	32.50 €		95.59%	11	32.50 €	358 €					
Mr. Kilo	54,180 €	1720	31.50 €		92.65%	522	31.50 €	16,443 €					
Ms. Lima	51,600 €	1720	30.00 €		88.24%	49	30.00 €	1,470 €					
						total eligible actual personnel cost			53,069.50 €	total eligible unit-based personnel cost			53,348.00 €

PERSONNEL Costs – Employees: Additional Remuneration

 **It's not for (project) bonuses!!!**

- For non-profit entities only
- Up to EUR 8,000 /year/person FTE
- Pro-rata rule applies, i.e.:
 - someone works 100% on his/her time on the project for a year: limit is 8,000 EUR
 - someone works 50% of his/her time on the project for 6 months in a fiscal year: limit is 2000 EUR (8000/12x6x50%)
- Paid for additional work/responsibility:
 - Paid for doing research
 - Paid for being WP/Task leader, team member, etc.
 - Using English – **NOT eligible**
- Must be paid to all, net depending on the source of funding (e.g. arbitrary decision)
- To be calculated separately – i.e. not part of the previously described calculations!

**Not available in
HORIZON EUROPE!**

Chapter Four

Personnel cost – Seconded Employees

PERSONNEL Costs – Seconded Employees

- An expert needed by the Beneficiary is employed by a third party
- Therefore his/her salary is paid by the third party!
- To engage him/her to the action, a secondment contract is signed between the Beneficiary and the Third Party in which this person is seconded to the Beneficiary
- The Beneficiary must reimburse the COST OF EMPLOYMENT related to the secondment to the third party
- The invoice is to be charged as Direct Personnel Costs by the Beneficiary
- The calculation of costs by the Third Party (person) must be the same as set in the C



For seconded persons, if the resulting daily rate is higher than the daily rate actually paid by the third party to the seconded person (applying the calculation rules of the Grant Agreement) the cost could NOT be declared as personnel costs. They may be eligible instead as purchase of services (see Article 6.2.C.3) or subcontracting (see Article 6.2.B). The reason is that the payment made by the beneficiary to the third party would be higher than the actual remuneration of the person, which implies that a commercial margin or other non-personnel costs are charged by the third party to the beneficiary.



It is based on Article 11 in H2020/



You must also pay attention to the horizontal ceiling and the maximum declarable day-equivalents (see Article 6.2.A.1).

Chapter Five

Personnel cost – In-house consultants

PERSONNEL Costs – In house consultants

In-house consultant (IH under a direct contract)

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- Beneficiary!

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3.2.3 The costs of natural persons with direct contract (A.2) and seconded persons (A.3) must comply with the **eligibility conditions** set out in Article 6.2.A.2 and 6.2.A.3, in particular:

- fulfil the general conditions for costs to be eligible (*i.e. incurred/used during the action duration by the beneficiary, necessary, linked to the action, etc; see Article 6.1(a)*)
- the person must be hired under either:

- a direct contract signed between you and the natural person (not through another legal entity; e.g. a temporary work agency) or
- a contract signed between you and a legal entity fully owned by that natural person, and which has no other staff than the natural person being hired or
- a secondment agreement with the employer of the natural person



Wh

- Verified time



An expert fee invoiced by a c

Chapter Six

Personnel cost – SME-Owner rate

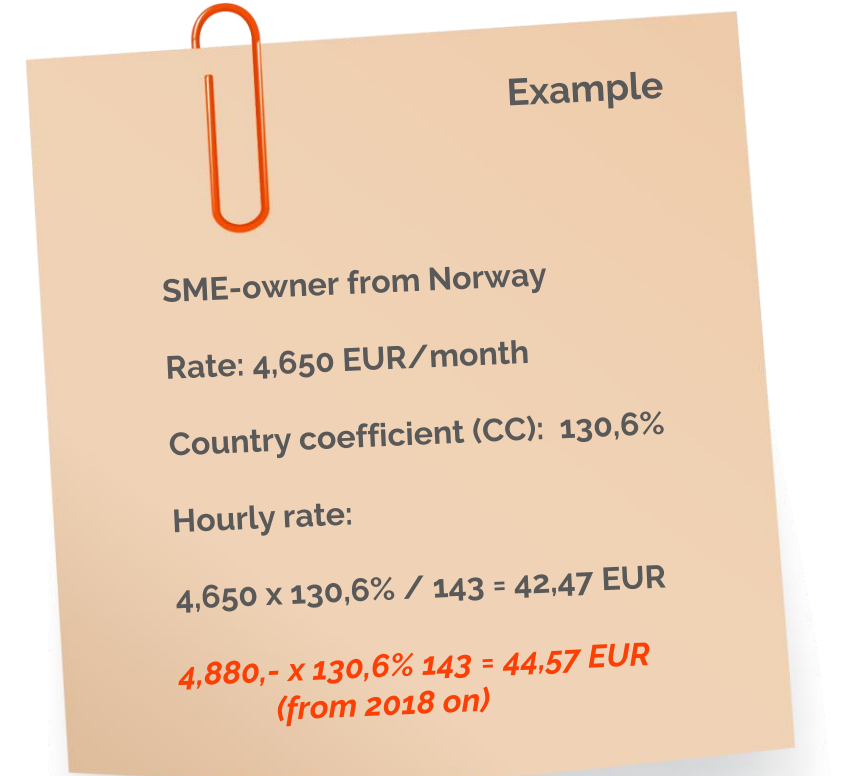
PERSONNEL Costs – SME owners and natural persons

Exclusively for SMEs and for Natural Persons participating as a Beneficiary in the action

- The person concerned must not receive salary for their work!
- The Unit-rate set by the EC must be used:
 - 4,650 EUR/month until 2017; **4,880 EUR/month from 2018 on**
 - Multiplied by the country coefficient
- Divided by 1,720 hours per year (143 per month)
- Actual time spent on the project is must be recorded in time-sheets (1,720 at most!)



This unit-cost is considered a flat-rate unit cost – no need to prove that it is actually paid!



Example

SME-owner from Norway

Rate: 4,650 EUR/month

Country coefficient (CC): 130,6%

Hourly rate:

$4,650 \times 130,6\% / 143 = 42,47 \text{ EUR}$

$4,880,- \times 130,6\% / 143 = 44,57 \text{ EUR}$
(from 2018 on)

Horizon Europe SME-Owner:
5.080€ / 18 days x CC = Daily-rate
Norway: 5.080 / 18 * 130,6%=
368,58 EUR/daily-rate

THANK YOU!

for your attention

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