



EUROPEAN COMMISSION
Directorate-General for Research & Innovation

H2020 Programme

Guidance on List of issues applicable to particular countries

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| HISTORY OF CHANGES | | |
|---------------------------|-------------------------|------------------------------------------------------------|
| Version | Publication Date | Change |
| 1.0 | 30.10.2015 | ▪ Initial version |
| 1.1 | 01.07.2016 | ▪ Update of the explanations for France and Slovenia |
| 1.2 | 25.11.2016 | ▪ Update of the explanations for The Netherlands |
| 1.3 | 21.04.2017 | ▪ Update of the explanation for France, Italy and Slovenia |
| 1.4 | 26.10.2017 | ▪ Update of the explanations for France and UK |
| 1.5 | 28.06.2018 | ▪ Update of the explanations for France |
| 1.6 | 26.06.2019 | ▪ Update of the explanations for France and Spain |

List of issues applicable to particular countries

| Category | Issue | Reply |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Belgium | | |
| Taxes | Exonération partielle du précompte professionnel des chercheurs Gedeeltelijke vrijstelling van bedrijfsvoorheffing voor onderzoekers | This is an eligible cost provided that: <ul style="list-style-type: none"> – it is reinvested in research; and – it is not used to reduce the costs of the project. |
| Czech Republic | | |
| Bonuses | Bonuses included in the salary statement | Bonuses whose amount is set up in the salary statement, and thereby become an unconditional salary entitlement for the employee, can be considered as mandatory complements to the basic salary and qualify as basic remuneration under H2020. |
| France | | |
| Bonuses | Prime de recherche | Qualifies as part of the <i>basic remuneration</i> if the bonus is paid to the employee regardless if he/she is involved or not in specific projects. |
| Bonuses | Indemnité spécifique pour fonctions d'intérêt collectif | |
| Bonuses | Prime de participation à la recherche scientifique | |
| Bonuses | Prime d'encadrement doctoral et de recherche | |
| Bonuses | Prime de recherche et d'enseignement supérieur | |
| Bonuses | Prime d'enseignement supérieur | |
| Bonuses | Prime informatique | |
| Bonuses | Indemnité de résidence | |
| Bonuses | Supplément familial de traitement | |
| Bonuses | Prime de charges administratives | |

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| Bonuses | Prime de responsabilités pédagogiques | |
| Bonuses | Indemnité d'administration et de technicité | |
| Bonuses | Indemnités forfaitaires pour travaux supplémentaires | |
| Bonuses | Prime de fonctions et de résultats | |
| Bonuses | Intéressement des salariés | |
| Salaries | Participation des salariés aux résultats de l'entreprise | It is an eligible cost |
| Salaries | Allocation d'assurance pour les travailleurs involontairement privés d'emploi (also known as Provision Perte Emploi, Allocation Retour à l'Emploi or Allocation Perte d'Emploi). | When employers have entrusted the management of the insurance benefit to an external entity (i.e. pole emploi), eligibility is limited to the proportion of payments actually made to this entity during a given year. When employers manage themselves the insurance benefit, eligibility is limited to the proportion of payments actually made during a given year. |
| Salaries | Indemnité de départ à la retraite | Eligible within the limits set by law or mandatory collective agreement |
| Contributions | Contribution au fonds national d'aide au logement (Fnal) | It is an eligible cost |
| Taxes | Taxe d'apprentissage | It is an eligible cost |
| Taxes | Participation à la formation professionnelle continue | It is an eligible cost |
| Taxes | Taxe sur les salaires | It is an eligible cost |
| Taxes | Versement transport | It is an eligible cost |
| Taxes | Participation des employeurs à l'effort de construction | It is an ineligible cost |
| Taxes | Crédit Impôt Recherche (CIR) | It is not a receipt of the action |

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| Taxes | Contribution à l'Agefiph due à l'obligation d'emploi des travailleurs handicapés | It is an ineligible cost |
| Italy | | |
| Workforce contracts | <p>Contratto a progetto (co.co.pro.)</p> <p>Contratto di collaborazione coordinata e continuativa (co.co.co.)</p> <p>Assegni di Ricerca</p> | <p>May be declared as personnel costs if they fulfil the conditions of article 6.2.A.2, in particular that the person factually works under conditions similar to those of an employee.</p> <p>If the costs are eligible as personnel costs, the time worked for the H2020 action must be supported by relevant supporting documents (see Article 18.1.2).</p> <p>If they do not fulfil the conditions, the costs may still be eligible as:</p> <ul style="list-style-type: none"> – Subcontracting: if the activities covered by the contract are part of the tasks of the action detailed in Annex 1 (e.g.: the contract is to produce deliverable X, to work on work package Z, to carry out research work for the H2020 action) – Purchase of services: if the activities covered by the contract are not part of the tasks of the action. <p>In both cases the award of the contract must fulfil the specific eligibility conditions (Article 10 or Article 13), including that the contract must be awarded ensuring best value for money and no conflict of interests.</p> |
| Taxes | Imposta regionale sulle attività produttive (IRAP) | IRAP is an ineligible cost |
| Netherlands | | |
| Taxes | WBSO: fiscale regeling voor research en development | <p>The tax credit has no impact on the eligibility of the personnel costs triggering it.</p> <p>The rebate on wage tax and social security contributions under this scheme does not have to be deducted from the eligible costs claimed by the beneficiary.</p> |
| Portugal | | |
| Taxes | Tributação autónoma (TA) | <p>This is an eligible cost, provided that:</p> <ul style="list-style-type: none"> – the cost to which the TA is applied is |

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| | | eligible, – the tax is non-deductible for the beneficiary. |
| Slovakia | | |
| Bonuses | The personal complement whose amount is set up in the functional salary or the personal salary | Qualifies as basic remuneration under H2020 provided that they are unconditional salary entitlements for the employee. |
| Slovenia | | |
| Bonuses | Work performance resulting from increased workload due to special projects | Qualifies as basic remuneration if it is paid in accordance with the Public Sector Salary System Act and the level of remuneration is not higher than the level of remuneration paid in projects funded by national schemes. If it is higher, the excess qualifies as additional remuneration . |
| Spain | | |
| Contributions | Bonificación Seguridad Social del personal investigador (Real Decreto 475/2015) | The <i>bonificación</i> is an ineligible cost |
| United Kingdom | | |
| Productive hours | Transparent Approach to Costing (TRAC) | The annual productive hours established by TRAC (e.g. 1650) may be used as the standard productive hours for the purpose of calculating the hourly rates (option 3 'standard annual productive hours') if: <ul style="list-style-type: none"> – this is the usual cost accounting practice of the beneficiary; and – the TRAC number is at least 90 % of the standard annual workable hours of the beneficiary (based on the national working time legislation, the applicable collective labour agreement or the employment contracts). |
| Taxes | Apprenticeship Levy | It is an eligible cost |