



## EU Grants

# AGA – List of country-specific issues

EU Funding Programmes 2021-2027

Version 1.0 – **DRAFT**  
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### Disclaimer

This guide is aimed at assisting EU grant beneficiaries. It is provided for information purposes only and is not intended to replace the binding legal agreements themselves, nor professional legal advice for specific cases. Neither the EU Commission nor its agencies and funding bodies (or any person acting on their behalf) can be held responsible for the use made of it.



<b>HISTORY OF CHANGES</b>		
<b>Version</b>	<b>Publication date</b>	<b>Changes</b>
1.0 DRAFT	15.10.2022	<ul style="list-style-type: none"> <li>▪ Initial version (new MFF).</li> </ul>
1.0 DRAFT	01.04.2023	<ul style="list-style-type: none"> <li>▪ Addition of Prime de partage de la valeur (PVV) [France]</li> <li>▪ Updates: <ul style="list-style-type: none"> <li>▪ Prime de participation à la recherche scientifique (abolished since 2017 ; no longer relevant)</li> <li>▪ Act CLV/2011 concerning contributions to vocational training and training support</li> </ul> </li> </ul>
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## List of country-specific issues

### EU countries

Category	Issue	Reply
<b>Belgium</b>		
Taxes	Exonération partielle du précompte professionnel des chercheurs Gedeeltelijke vrijstelling van bedrijfsvoorheffing voor onderzoekers	This is an <b>eligible</b> cost under personnel costs provided that: <ul style="list-style-type: none"> <li>– it is reinvested in research; and</li> <li>– it is not used to reduce the costs of the project.</li> </ul>
<b>Czech Republic</b>		
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, are <b>eligible</b> as part of the costs for employees.
<b>France</b>		
Bonuses	Prime de recherche	<p>Can be included in the cost for the employee used to calculate the daily rates.</p> <p>For <a href="#">Horizon Europe CASE 1A</a>: Can be included in the cost to calculate the daily rates only if they are paid to the employee regardless if they are involved or not in specific projects.</p>
Bonuses	Indemnité spécifique pour fonctions d'intérêt collectif	
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 residence	
Bonuses	Supplément familial de traitement	
Bonuses	Prime de charges administratives	
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	
Bonuses	Prime de partage de la valeur (PVV)	Can be included in the cost for the employee used to calculate the daily rates provided that it is based on objective conditions set out at least in the internal rules of the beneficiary.  For <b>Horizon Europe CASE 1A</b> : Can be included only in the cost to calculate the daily rates, if they are paid to the employee regardless if they are involved or not in specific projects.
Salaries	Participation des salariés aux résultats de l'entreprise	It is an <b>eligible</b> cost as part of the costs for employees.
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	<b>Eligible</b> as end-of-contract indemnity within the limits set by law or mandatory collective agreement.
Contributions	Contribution au fonds national d'aide au logement (Fnal)	It is an <b>eligible</b> cost as part of the costs for employees.
Taxes	Taxe d'apprentissage	It is an <b>eligible</b> cost as part of the costs for employees.
Taxes	Participation à la formation professionnelle continue	It is an <b>eligible</b> cost as part of the costs for employees.
Taxes	Taxe sur les salaires	It is an <b>eligible</b> cost as part of the costs for employees.
Taxes	Versement transport	It is an <b>eligible</b> cost as part of the costs for employees.
Taxes	Participation des employeurs à l'effort de construction	It is an <b>ineligible</b> cost
Taxes	Crédit Impôt Recherche (CIR)	It is <b>not a revenue</b> of the action
Taxes	Contribution à l'Agefiph	It is an <b>ineligible</b> cost

	due à l'obligation d'emploi des travailleurs handicapés	
<b>Hungary</b>		
Taxes	Act CLV/2011 concerning contributions to vocational training and training support [abolished as from 01.01.2022]	Costs up to the amount foreseen in the national legislation are <b>eligible</b> cost as part of the costs for employees.
Taxes	KATA [change of scope; no longer relevant as from 01.09.2022]	Mandatory KATA that the beneficiary paid for staff fulfilling the conditions of article 6.2.A.2 can be included in the calculation of their daily rates. [only until 01.09.2022]
Taxes	KIVA	The part of the KIVA that is calculated on the personnel costs is an eligible item than can be included in the calculation of the daily rates.
<b>Italy</b>		
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 <b>eligible</b> personnel costs if they fulfil the conditions of article 6.2.A.2, in particular that the person works under conditions similar to those of an employee.</p> <p>If the costs are eligible as personnel costs, the time worked for the EU action must be supported by relevant supporting documents (see Article 20).</p> <p>If they do not fulfil the conditions, the costs may still be eligible as:</p> <ul style="list-style-type: none"> <li>– 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)</li> <li>– purchase of services: if the activities covered by the contract are not part of the tasks of the action.</li> </ul> <p>In both cases the award of the contract must fulfil the specific eligibility conditions (Article 6.2.B or Article 6.2.C), 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 <b>ineligible</b> cost
<b>Netherlands</b>		
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</p>

		deducted from the eligible costs claimed by the beneficiary.
Salaries	Transitiegeld	Eligibility is limited to the proportion of payments actually made during a given year.
Salaries	Wachtgeld	Eligibility is limited to the proportion of payments actually made during a given year.
<b>Portugal</b>		
Taxes	Tributação autónoma (TA)	This is an <b>eligible</b> cost, provided that: <ul style="list-style-type: none"> <li>– the cost to which the TA is applied is eligible,</li> <li>– the tax is non-deductible for the beneficiary.</li> </ul>
<b>Slovakia</b>		
Bonuses	The personal complement whose amount is set up in the functional salary or the personal salary	Can be included in the cost for the employee used to calculate the daily rates provided that it is an unconditional salary entitlement for the employee.
<b>Slovenia</b>		
Bonuses	Work performance resulting from increased workload due to special projects	Can be included in the cost for the employee used to calculate the daily rates if it is paid in accordance with the Public Sector Salary System Act.  For <b>Horizon Europe</b> : this would qualify as project-based remuneration.
<b>Spain</b>		
Contributions	Bonificación Seguridad Social del personal investigador (Real Decreto 475/2014)	The <i>bonificación</i> is an <b>ineligible</b> cost