



UNIVERSITÀ DEGLI STUDI  
DI PERUGIA

UNIVERSITA' DEGLI STUDI  
PERUGIA

INTERNO

prot. n. 0006189 del 28/01/2016

classif. III/13

**Ai Chiar.mi Direttori di Dipartimento e Centri**

**Ai Segretari Amministrativi**

LORO SEDI

**Oggetto: Horizon 2020: Costi del personale**

Da una recente interpretazione dell'Unità Common Audit Service della Commissione Europea nell'ambito della rendicontazione dei **costi del personale**, per il programma Horizon 2020, è emerso che non sono ammissibili, in questa voce di costo, collaborazioni coordinate e continuative, collaborazioni a progetto e assegni di ricerca, in quanto mancanti di due requisiti che la Commissione considera necessari: 1. pagamento non correlato alle ore lavorate, ma al risultato 2. vincolo di subordinazione.

La Commissione Europea suggerisce di rendicontare co.co.co., co.co.pro e assegni di ricerca in base alla natura dell'attività svolta o sulla voce subcontratti o sulla voce contratti di servizio (quest'ultima opzione è applicabile se il contratto non riguarda task progettuali assegnate all'Ente).

In via cautelativa, sino a quando non si avranno altre indicazioni, sarebbe opportuno non procedere a stipulare contratti di co.co.co, co.co.pro e assegni di ricerca sui costi del personale.

Si informa che è disponibile sul portale del partecipante una versione aggiornata dell'Annotated Model Grant Agreement:

[http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/amga/h2020-amga\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf)

Per dettaglio vedere il documento List of issues applicable to particular countries, che si allega al presente documento e di cui si invia il link:

[http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/amga/h2020-issues-list-countries\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-issues-list-countries_en.pdf)

Distinti saluti,



Il Responsabile Area Rendicontazione ed Audit  
**Dott.ssa Cristina Martinelli**

## List of issues applicable to particular 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 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, can be considered as mandatory complements to the basic salary and <b>qualify as basic remuneration</b> under H2020.
<b>France</b>		
Bonuses	Prime de recherche	Qualifies as <i>basic remuneration</i> if: <ul style="list-style-type: none"> <li>– it is paid in accordance with the applicable national law; and</li> <li>– recipients and individual amounts are determined on the basis of objective criteria established and documented at least in the internal regulations of the beneficiary; and</li> <li>– the event triggering the bonus is <b>NOT</b> the participation in the H2020 action (otherwise the bonus would be <i>additional remuneration</i>); and</li> <li>– there is no bias in the award of the bonus resulting in a systemic overcharging of EU actions compared with non EU-actions.</li> </ul>
Bonuses	Indemnité spécifique pour fonctions d'intérêt collectif	
Bonuses	Prime de participation à la recherche scientifique	
Bonuses	Prime d'encadrement doctoral et de recherche	
<b>Italy</b>		
Workforce contracts	Contratto a progetto (co.co.pro.) Contratto di collaborazione coordinata e continuativa (co.co.co.) Assegni di Ricerca	May <b>NOT</b> be declared as personnel costs. However, they may be eligible as: <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, to carry out research work for the H2020 action)</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 10 or Article 13), including that the contract must be awarded ensuring best value for money and no conflict of interests.</p> <p>If the contract remunerates also other activities on top of the work in the H2020 action (i.e. it is not exclusive for the H2020 action), the beneficiary cannot charge any part of that</p>

## List of issues applicable to particular countries

		<p>contract as <i>direct cost</i> unless:</p> <ul style="list-style-type: none"> <li>- the contract fixes a specific amount to be paid for the work in the H2020 action, or</li> <li>- there is other direct measurement of the cost corresponding to the work in the H2020 action (example: the contract sets a price of 100 € per test and 50 tests have been done for the H2020 action).</li> </ul> <p>Otherwise that contract would be considered indirect cost (covered by the 25 % flat-rate).</p>
Taxes	Imposta regionale sulle attività produttive (IRAP)	IRAP is an <b>ineligible</b> cost
<b>Portugal</b>		
Taxes	Tributação autónoma (TA)	<p>This is an eligible cost, provided that:</p> <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	<b>Qualify as basic remuneration</b> under H2020 provided that they are unconditional salary entitlements for the employee.
<b>United Kingdom</b>		
Productive hours	Transparent Approach to Costing (TRAC)	<p>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:</p> <ul style="list-style-type: none"> <li>- this is the usual cost accounting practice of the beneficiary; and</li> <li>- 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).</li> </ul>