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.


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

Distinti saluti,

[Signature]
Il Responsabile Area Rendicontazione ed Audit
Dott.ssa Cristina Martinelli
### List of issues applicable to particular countries

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<thead>
<tr>
<th>Category</th>
<th>Issue</th>
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<tr>
<td><strong>Belgium</strong></td>
<td>Exonération partielle du précompte professionnel des chercheurs</td>
<td>This is an eligible cost provided that:</td>
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|          | Gedeeltelijke vrijstelling van bedrijfsvoorheffing voor onderzoekers |   - it is reinvested in research; and  
   - it is not used to reduce the costs of the project. |
| **Czech Republic** | 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** | Prime de recherche | Qualifies as basic remuneration if: |
| Bonuses | Indemnité spécifique pour fonctions d'intérêt collectif |   - it is paid in accordance with the applicable national law; and  
   - 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  
   - the event triggering the bonus is NOT the participation in the H2020 action (otherwise the bonus would be additional remuneration); and  
   - there is no bias in the award of the bonus resulting in a systemic overcharging of EU actions compared with non EU-actions. |
| Bonuses | Prime de participation à la recherche scientifique |   - 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. |
| Bonuses | Prime d'encadrement doctoral et de recherche | 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.  
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 |
| **Italy** | Contratto a progetto (co.co.pro.) | May NOT be declared as personnel costs.  
However, they may be eligible as:  
   - 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. |
| Workforce contracts | Contratto di collaborazione coordinata e continuativa (co.co.co.) |   - 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. |
|          | Assegni di Ricerca | 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.  
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 |

Version: Octobre 2015
List of issues applicable to particular countries

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<th>Taxes</th>
<th>Imposta regionale sulle attività produttive (IRAP)</th>
<th>IRAP is an ineligible cost</th>
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<tr>
<td>Portugal</td>
<td>Tributação autónoma (TA)</td>
<td>This is an eligible cost, provided that:</td>
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<td>Slovakia</td>
<td>The personal complement whose amount is set up in the functional salary or the personal salary</td>
<td>Qualify as basic remuneration under H2020 provided that they are unconditional salary entitlements for the employee.</td>
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<tr>
<td>United Kingdom</td>
<td>Transparent Approach to Costing (TRAC)</td>
<td>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:</td>
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