



EUROPEAN COMMISSION  
Directorate-General for Research & Innovation

# H2020 Programme

## Guidance on List of issues applicable to particular countries

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<b>HISTORY OF CHANGES</b>		
<b>Version</b>	<b>Publication Date</b>	<b>Change</b>
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

## 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 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	
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	
<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 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"> <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>
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	The tax credit has no impact on the eligibility of the personnel costs triggering it. 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.
<b>Portugal</b>		
Taxes	Tributação autónoma (TA)	This is an eligible 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	Qualifies as <b>basic remuneration</b> under H2020 provided that they are unconditional salary entitlements for the employee.
<b>Slovenia</b>		
Bonuses	Work performance resulting from increased workload due to special projects	Qualifies as <b>basic remuneration</b> 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 <b>additional remuneration</b> .
<b>United Kingdom</b>		
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"> <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>