Guide for Grantholders

(employed at the Petten Site as non-statutory staff)

JRC.B.10
INTRODUCTION

As part of the European Commission, the Joint Research Centre offers a stimulating, multi-cultural and multidisciplinary research environment in which category 20 (PhD students), category 30 (post-doctorates or a minimum of 5 years of research experience) and category 40 (senior scientists) Grantholders can work and carry out meaningful research. Grantholders are bound by a national contract of employment depending on the host country.

Information relating to each Institute’s scientific and technical environments can be found at the following links:

IES  http://ies.jrc.ec.europa.eu
IHCP  http://ihcp.jrc.ec.europa.eu
IPSC  http://ipsc.jrc.ec.europa.eu/
IET   http://iet.jrc.ec.europa.eu/
ITU   http://itu.jrc.ec.europa.eu
IPTS  http://ipts.jrc.ec.europa.eu/
IRMM  http://irmm.jrc.ec.europa.eu/

Other more general information relating to the JRC can be found at:

http://ec.europa.eu/dgs/jrc/index.cfm
http://ec.europa.eu/dgs/jrc/index.cfm?id=4790

Any queries, comments, observations shall be directed to the following functional mailbox:

JRC-IET-GH-QUESTIONS@ec.europa.eu
(managed by unit B.10, Resource Management Petten)

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1. NATURE OF THE GRANTHOLDER CONTRACT

The Joint Research Centre (JRC) is the Commission's in-house science service providing EU policies with independent, evidence-based scientific and technical support through developing new methods, tools and standards, and sharing its know-how with the Member States, the scientific community and international partners.

The JRC offers employment contracts to doctoral students as well as post-doctoral researchers and senior researchers under the "The Administrative rules applicable to the recruitment of grantees under national law contracts within the framework of the research programmes managed by the Joint Research Centre". These contracts in the JRC are referred to as "grantholder" contracts, and the work carried out by grantholders is in line with the JRC work programme and is financed under the EU’s Programme Horizon 2020.

The grantholder contracts are aimed at supporting training, career development and mobility opportunities for researchers, allowing the grantholders to gain further knowledge and experience in his/her scientific field, while contributing at the same time to the scientific potential of the JRC. The employment contract offered to the grantholder is of a subordinate nature and for a fixed period, and is governed by the national employment law of the JRC site in which the grantholder is to be based. Grantholders are, therefore, non-statutory staff of the European Commission and neither the "Staff Regulation of officials of the European Communities" nor the "Conditions of Employment of other Servants of the European Communities" apply to them.

2. DURATION

The duration of the contract for different categories of Grantholders is as indicated in Article 2d) of the “Administrative Rules applicable to the recruitment of grantholders under national law contracts within the framework of the research programmes managed by the Joint Research Centre”. Contracts established for a period of less than three years may be renewed once only and for a period that ensures that the total period (original contract plus renewal) does not exceed three years. Category 40 contracts are limited to a maximum of two years (including the original contract and any prolongations).

3. PLACE OF WORK

Grantholders will carry out their work at the JRC Petten site in the Netherlands.
4. EMPLOYMENT AGREEMENT

4.1. Any agreement on the employment of the Grantholder with the JRC is always put in writing.

With reference to article 1 of the employment agreement the following applies:

4.1.1. Dutch law applies to the employment at all times. A result of which is that no regulations that are laid down in Dutch Law, relevant to this Vademecum, are repeated in this Vademecum, unless mentioning them would be a specific useful addition.

4.1.2. The Grantholder may tender his/her resignation in writing to superior at the JRC, asking for early termination of the Employment Agreement, before the end of the month, thereby taking a notice period of 1 month into account. He/she will inform his/her superior at the JRC in writing about the reasons for his termination. The Grantholder will make sure that all information regarding the project will be properly handed over his/her superior at JRC.

4.1.3. The Employment Agreement shall terminate in any event by operation of law, without notice being required, on the last day of the month in which the Grantholder reaches the legal retirement age, or the day on which he reaches retirement age in accordance with the applicable pension scheme, whichever occurs first.

5. REGISTRATION

5.1. The BSN number is a Dutch national registration number which is valid for life-time. In case a Grantholder already possesses a BSN-number, s/he should report this to the JRC Petten Human Resources (HR) during the recruitment procedure. Once the Grantholder has started, s/he must immediately register at the Municipality, in order to get a BSN number. The BSN number is needed for all kinds of official acts, like opening a bank account in order to receive the salary and submitting the tax declaration. Without registration at the Municipality, it is impossible to apply for a DigiD code. This code allows the Grantholder to consult the Dutch governmental websites containing personal data and to apply for some social benefits (see Annex 1).

5.2. For non-EU-27 Grantholders taking up duty at JRC IET after the 1st of July 2013 depends on a successful immigration procedure and might take time and bear costs and a positive outcome cannot be guaranteed\(^1\).

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\(^1\)From 16 December 2013 onwards, IET is recognised Referent and can recruit Scientific Researchers under Directive 2005/71/EG. For non-EU-27 Grantholders to be recruited after this date, IET will make an application under this scheme. The Grantholder under recruitment needs to follow the applicable immigration procedure (depending of the country of origin) to obtain a residence permit. The permit of non-EU Nationals is only valid for the duration of the contract and Grantholders have to leave the country within 28 days after the end of their contract, except Croatian Grantholders.
6. TAX

6.1. The Grantholder will be subject to Dutch income tax (*inkomstenbelasting*). The 2014 tariffs and some calculation examples are given in Annex 2.

6.2. Tax is a personal matter between the Grantholder and the tax authorities and is not within the JRC competence. JRC is exempted from deducting taxes and social contributions on the monthly salary and allowances paid to the Grantholder, especially taxes on wages (*loonbelasting*) and contributions for social insurance (*volksverzekeringen*). The Grantholder is responsible to take care of his/her annual tax declaration and to make provisions to pay compulsory Dutch income taxes (*inkomstenbelasting*) and contributions for social insurances (*volksverzekeringen*).

6.3. The Grantholder is advised to see a tax adviser within the first month after the start of the contract to establish a monthly tax pre-payment, in order to avoid interest and fines. For the convenience of the Grantholders, the JRC Petten has established a contract with a tax advisor under which the JRC will pay the tax advisor for a set package (see Annex 3). All acts outside the package are at the Grantholders own costs. A Grantholder choosing another tax advisor will not get any reimbursement of costs. The responsible tax office for the Grantholders is:

**Tax and Customs Administration**  
Belastingdienst Den Haag/Team IFB  
Postbus 30509  
2500 GM Den Haag  
Tel.: +31 (0)88 152 2617 or (0)88 152 2336  
Fax: +31 (0)88 152 3360  
Email: Haaglanden.CB_IFB@belastingdienst.nl  
Address for visitors: Prinses Beatrixlaan 512, The Hague

6.4. The JRC Petten offers an addendum to the contract to be signed upon taking up the service, the so called Cafetaria Scheme, which may result in tax deductions for the Grantholder. There is no obligation to sign the addendum. The level of the advantages differs per individual, and is only finally established by the tax authorities in the annual tax assessment, normally in the year after the tax year concerned. A list of potentially possible deductions can be found in Annex 4. Strict rules of proof of costs apply, so the Grantholder is advised to keep any receipts of payments, invoices, bank statements etc. The Grantholder is responsible for the correct completion of the tables; not adhering to do so, can lead cancellation of the addendum by JRC.

The JRC Petten is by legislation not eligible for the so-called 30% ruling [Wet op de loonbelasting 2004, art 15, lid 1 in combination with Vastelling uitvoeringsregeling loonbelasting (for 2011: art 2.3) and AS2122 Gerechtshof Amsterdam 04/01224 from 21.12.2004].

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2 The tax exemption provided for in the Protocol for Privileges and Immunities does not apply to the salary received by the Grantholders, as Grantholders are non-statutory staff. The modalities for taxation are entirely governed by the relevant Dutch law.

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File name: Vademecum_GH-IET_V10-2015_final.docx  
Filing plan ID:
The Grantholder is advised to study the bilateral tax agreement between his country of origin and the Netherlands before accepting the job offer. Please note that the applicability of the articles to the Grantholder’s individual situation is decided upon by the Tax Authorities, as foreseen in the aforesaid agreements.

7. SOCIAL SECURITY AND INSURANCES

7.1. The Grantholder will generally be liable for Dutch social insurances (volksverzekeringen) and employee insurances (werknemersverzekeringen).

7.2. Social security and insurances are a personal matter between the Grantholder and the competent Dutch authorities and do not fall within the JRC competence. The JRC is not obliged to withhold Dutch social insurance contributions. The Grantholder is responsible for paying the social insurance contributions due, see also 6.2.

The Grantholder by Dutch legislation is obliged to take health insurance with one of the many Dutch health insurance companies. The premium for the compulsory part is around 1200 EUR per person per year. The own risk for 2013 is 350 EUR. Children below the age of 18 years and living in the Netherlands are insured free of charge. The Grantholder has to arrange this insurance as soon as possible after his arrival in the Netherlands, and at the latest within 3 months of arrival. For details, see Annex 1.

7.3. The JRC pays the compulsory employers’ contributions to the authorities. See Annex 2.

7.4. Unemployment contribution is by regulation paid by both the employer and the employee. The JRC Petten pays the compulsory employer’s contribution (the employee contribution currently is €0). Grantholders having worked for at least six months, having lost their job outside their control, and not having another job, may qualify for unemployment benefit. See Relevant information available on the Dutch Tax Office website (in English):
http://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/living_and_working/tax_treaties/tax_treaties_and_income_from_different_countries/sitegвид/

Grantholders in the possession of a valid A1 form are not covered under the Dutch social security and insurances system. Hence, no compulsory employers contributions are being made for them. It is the responsibility of the country of origin to decide whether a Grantholder is eligible for the A1 form and if so, to inform the S(ociale) V(erzekerings) B(ank). It remains the Grantholder’s sole responsibility to request the A1 form. The original A1 form remains in the Grantholder’s possession but needs to be presented to HR Petten for making a certified copy.

Persons in the possession of an A1 form need an A106 or A109 form and can only register with the insurance company CZ (Centrale Zorgverzekering). Grantholders from outside EU-25 may request equivalent proofs, but the decision to accept them is with the Dutch SVB.

Please take note that the provisions of article 12.1 on external activities of the contract need to be respected.
Annex 1 for more details. Under certain conditions unemployment allowance can be paid in the country of origin. Non-EU Grantholders are usually not entitled to unemployment benefits. These Grantholders are advised to check bilateral agreements\(^5\) between their country of origin and the Netherlands before accepting the job offer.

7.5. Depending on the Grantholder's personal situation, the Grantholder could be entitled among others to “zorgtoeslag” (health care allowance) and/or “kinderopvangtoeslag” (daycare allowance). These allowances are paid by the tax department. The tax advisor can advise accordingly. See Annex 1 for more details.

7.6. Grantholders pay into the Dutch AOW scheme. The Dutch AOW pension (paid under the National General Old Age Pensions Act) is a compulsory basic state pension. The rights accrued during the stay in the Netherlands cannot be transferred. The Grantholder can apply for the monthly pension he is entitled to, once he has reached the required retirement age (see Annex 1).

Grantholders wishing information on additional private pension schemes are advised to seek independent professional advice themselves.

For further social security and benefits, see Annex 1.

8. WORKING HOURS

8.1. A working week consists of 40 hours spread over five working days, from Monday to Friday. The hours that the JRC's premises are open are: 7am - 8pm, every Monday to Friday. The C(2014) 2502 Commission Decision of 15.4.2014 on Working Time will apply. For more information please follow the link:


All staff must be present during core time, i.e.: Monday to Friday from 9.30 – 12.00 and from 14.00 – 15.30.

For those who do not apply for flexitime, their presence is required from:
Monday to Friday from 08.30 – 12.30 and from 13.30 – 17.30

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\(^5\) Relevant websites:
http://www.uwv.nl/Particulieren/internationaal/zwevend/overzicht_verdragslanden.aspx
http://www.uwv.nl/Particulieren/internationaal/zwevend/met_welke_landen_heeft_Nederland_een_verdrag_gesloten.aspx
8.2. For contract having started before 9th of September 2014, a working week consists of a minimum of 37.5 hours of work in five days. The hours that the JRC's premises are open are:
7am - 8pm, every Monday to Friday. The JRC flexitime system will apply. All staff must be present during core time, i.e.:
Monday to Thursday from 9.30 – 12.00 and from 14.30 – 16.00,
Friday from 09.30 – 12.00 and from 14.00 – 15.30

For those who do not apply for flexitime, their presence is required from:
Monday to Friday from 08.30 – 12.00 and from 13.00 – 17.00

8.3. Time recording in Sysper2 is compulsory whether using flexitime scheme or not.

8.4. A lunch break of minimum 30 minutes is compulsory when the time worked during the day is 5.5 hours or more and has to be taken outside core hours. This break does not count as working time.

8.5. The Grantholder has no right to any financial compensation for extra work, working on official holidays, etc. These activities are considered to be included in the Grantholder’s salary as defined in the Employment Agreement.

9. **LEAVE**

9.1. Annual Leave

The Grantholder is entitled to 24 working days of paid leave per year, calculated from Monday to Friday, earned at the rate of two days per month for each month of completed service (to be counted at least 15 days must be worked per month). The JRC policy is that at least 2 weeks of continuous holidays are taken per year, and the Grantholder can be requested to take leave.

Annual leave rights that have been build up during year "n", can be transferred to year "n+1" and – with the exception of days of holiday that exceed the legal minimum\(^8\) - will expire on 30 June of year "n+1".

9.2. European Commission Public Holiday

Grantholders are entitled to take the same public holidays as those applicable to European Commission statutory staff on the Petten site. The schedule is published annually on the European Commission’s Intranet – MyIntracomm. A limited flexibility also exists in the choice of certain official days that can be worked. Prior requests must be submitted to the hierarchy for approval.

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\(^6\) All leaves, other than Annual Leave, need the opinion of the Administration before being validated/rejected by the Head of Unit. The Administration gives its opinion in Sysper as Intermediate Leave Validator.

\(^7\) Due to the system limitations of Sysper, the annual leave and recuperation pass by the validation of the Administration as Intermediate Leave Validator. The Administration gives a positive opinion by default; the Head of Unit gives the final validation.

\(^8\) The legal minimum is 20 days of holiday per year
9.3. **Sick Leave**

9.3.1. In case of illness, the Grantholder shall inform without delay his/her management (normally via the secretariat) and the JRC Petten Human Resources ([JRC-IET-GH-QUESTIONS@ec.europa.eu](mailto:JRC-IET-GH-QUESTIONS@ec.europa.eu)). The Grantholder should only give notice and communicate the telephone number to be used by the "Arbo-dienst", if needed. The Grantholder should refrain from providing medical information.

i) In case of falling ill during working hours, the Grantholder is obliged to inform the JRC of his/her illness before leaving the premises.

ii) The Grantholder is obliged to inform his/her general practitioner in due course.

iii) The Grantholder must be available for home visits by the "Arbo-dienst", a certified organisation with professionals in the fields of medicine, safety and organisation structure in the Netherlands.

iv) Only after the first inspection and permission by the Arbo-dienst, the Grantholder is allowed to leave the home.

v) To allow for a visit by an inspector of the Arbo-dienst, the Grantholder must:

   a) Make sure that his/her address is known;

   b) Make sure that an inspector can enter the house.

9.3.2. The Grantholder is obliged to visit the consultation hour of the Arbo-dienst or medical specialist when so requested, unless the Grantholder has started working again. If the Grantholder is bedridden or has another valid reason for being absent, then he/she is obliged to inform the JRC.

9.3.3. The JRC can refuse to continue payment of a Grantholder's salary, when the Grantholder prevents his/her recovery.

9.3.4. As soon as the Grantholder is capable of resuming his or her duties, he/she must do so and inform the JRC.

9.3.5. If the Grantholder does not observe these rules, sickness pay can be withheld and, in the worst case, the employment agreement can be terminated with immediate effect.
9.4. Special Leave

The Grantholder is entitled to ask for special leave. The Grantholder is obliged to provide the relevant documents proving the necessity of the special leave.

9.4.1. Urgent paid special leave shall only be granted in case of very special circumstances and the duration of the leave shall depend on the circumstances.

9.4.2. In addition to the provisions on leave as mentioned in article 9.1 and 9.2 the Grantholder is entitled to short term care paid leave. The Grantholder can apply for short term care leave if one of the following persons needs necessary treatment as a result of an illness:

a) The lawful spouse, registered partner or the person with whom the Grantholder is living with
b) A child who lives at home with whom the Grantholder has an family relationship;
   c) A child of the persons mentioned in article 9.4.2 under (a);
   d) A foster child of the Grantholder who lives at the Grantholder's home;
   e) A blood relative to the first degree of the Grantholder.

The Grantholder should provide his/her superior at JRC with a medical certificate containing his/her name and the name of the sick person, and certifying the need for him/her to be with the sick person for the period that is requested for.

If the certificate contains information which the Grantholder considers confidential, he/she may send the certificate to Medical Service instead of his/her superior at JRC and notify the latter of this and of the basis information contained in the certificate such as names and the dates between he/she is required to be with the sick person.

For short term care leave a maximum of two times the minimum working time in a week can be granted in a period of 12 consecutive months. The period of 12 months starts on the day the first short term care leave is taken.

9.4.3. The Grantholder is also entitled to special short term paid leave in case of:

a) confinement of the lawful spouse, registered partner or the person with whom the Grantholder is living with;
b) legal responsibilities and obligations by the government, which cannot be performed in spare time
c) the performance of electoral suffrage

In the case as referred in 9.4.3 (a) the Grantholder is entitled to paid short term leave (Kraamverlof) for a maximum of 2 working days, during a period of 4 weeks after the first day the child is living on the address of his/her mother.

9 Not all types of leave mentioned in the article 9.4 apply during the 1st year of the contract as foreseen in Dutch law.
9.4.4. If short term care leave is granted, the Grantholder receives 100% of his/her salary.

9.4.5. In addition to the provisions on leave as mentioned in article 9.1 and 9.2 the Grantholder is entitled to unpaid long term care leave. The Grantholder can apply for long term care leave if one of the following persons is suffering with a life-threatening illness:

   a) The lawful spouse, registered partner or the person with whom the Grantholder is living with;
   b) A child who lives at home with whom the Grantholder or the person as mentioned in article 9.4.2 under (a) has a family relationship;
   c) A foster child of the Grantholder who lives at the Grantholder's home;
   d) A blood relative to the first degree of the Grantholder

The Grantholder should provide his/her superior at JRC with a medical certificate containing his/her name and the name of the sick person, and certifying the need for him/her to be with the sick person for the period that is requested for.

If the certificate contains information which the Grantholder considers confidential, he/she may send the certificate to Medical Service instead of his/her superior at JRC and notify the latter of this and of the basis information contained in the certificate such as names and the dates between he/she is required to be with the sick person.

For long term care leave a maximum of six times the minimum working time in a week can be granted in a period of 12 following months. The period of 12 months starts on the day the first long term care leave is taken.

If long term care leave is granted the Grantholder will not receive any salary and allowances during that period.

9.5. Matrimonial Leave

The Grantholder is entitled to fifteen calendar days of special paid leave in the event of their getting married during the period of the contract upon submission of the marriage certificate to JRC Petten HR. This leave has to be taken as a whole at one time and cannot be broken down to smaller periods. The Grantholder can take this leave either at the moment of the matrimonial ceremony or for the purpose of the honeymoon.

9.6. Leave for obligatory Courses or Exams

9.6.1. Grantholders category 20 who are enrolled in a doctoral programme and who must take exams or attend compulsory courses during the period of the contract, are entitled to paid leave up to a maximum of two weeks per grant, on proof of the obligation and proof of attendance. These Grantholders are also entitled to five working days of paid leave per year, for meetings with their university professors relating to the preparation
of their thesis, and for the preparation of those meetings. This leave is not available to category 30 and category 40 Grantholders.

9.6.2. There is no special leave granted for attending the examinations organised by the European Personnel Selection Office (EPSO).

9.7. **Maternity Leave**

During pregnancy and after delivery the Grantholder shall be entitled to paid maternity leave for:

a) Two months before the expected date of confinement indicated in the medical certificate of pregnancy;

b) for the period between the expected date of birth and the actual date of birth;

c) for three months after the birth;

d) the days not used before the birth, in the case that the birth occurs before the expected date. These days are added to the period of maternity leave after the delivery.

9.8. **Parental Leave**

Both parents have the right to be absent from work without pay (parental leave) for each child during their first eight years of life. The sum of the parental leave of both parents may not exceed ten months. If the working father exercises his right to be absent from work for a continuous or fractioned period of not less than three months, the combined limit of parental leave for both parents is raised to eleven months. However during the periods of parental leave up to the end of the child's first year, the Grantholder has a right to an allowance equal to 30% of the remuneration, for a maximum combined period of six months. Parental leave can be taken part-time (fixed pattern) or full time. It can be taken continuously or in maximum 6 fractioned periods, each period of at least 1 (one) month. Parental leave needs to be requested at least 2 months in advance.

9.9. **Adoption Leave**

9.9.1. Grantholders who are matched with a child for adoption are entitled to unpaid adoption leave.

9.9.2. For adoption leave a maximum period of 18 weeks can be granted, with a maximum of 4 consecutive weeks. A Grantholder can start the adoption leave period not earlier than 2 weeks before the day before the date of placement.

9.9.3. If more than one child is being adopted at the same time, the entitlement to unpaid leave exists for each child.

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10 The parental leave can be requested only from the second year of the employment agreement onwards.
9.9.4. In case a child is adopted the Grantholder must notify as soon as possible the JRC with the date he/she intends to start his/her adoption leave, and in any case not later than 3 weeks before the starting date of the adoption leave.

9.9.5. In case a child is adopted the Grantholder must provide the JRC with the documentation certifying the adoption.

9.10. Foster Leave

9.10.1. Grantholders are entitled to unpaid leave for foster care.

9.10.2. For foster care a maximum period of 18 weeks can be granted, with a maximum of 4 consecutive weeks. A Grantholder can start the foster care leave period not earlier than 2 weeks before the day before the date of placement.

9.10.3. Only one period of leave will be available in respect of a foster care arrangement. If more than one child is being placed in foster care at the same time, this will not affect the length of the leave.

9.10.4. In case a child is placed in foster care the Grantholder must notify as soon as possible the JRC with the date he/she intends to start his/her foster care leave, and in any case not later than 3 weeks before the starting date of the leave.

9.10.5. In case a child is placed in foster care the Grantholder must provide the JRC with the documentation certifying the placement.

10. SALARY

10.1. The salary will be paid monthly into a Dutch Bank account indicated by the Grantholder, less all statutory reductions and other reductions agreed upon with the Dutch relevant authorities, not later than the last day of the month.

10.2. The JRC Petten will provide a monthly written specification of the amount paid (see Annex 6).

10.3. At JRC Petten the holiday allowance is included in the salary. A mobility allowance (if eligible) will be paid monthly into a Dutch Bank account indicated by the Grantholder, less all statutory reductions and other reductions agreed upon with the Dutch relevant authorities, not later than the last day of the month. Additionally, a travel allowance (if eligible) will be paid according to the provisions indicated in Art. 17.7. Both allowances are taxable income.

10.4. For contracts with start date from 09/09/2014 onwards, the Grantholder’s gross salary is adjusted according to the correction coefficient applicable to the country in which the JRC is
located. *The country correction coefficients are those applied in the Horizon 2020 Work Programme 2014-2015 – Marie Skłodowska-Curie Actions* and results in an annual gross salary according to the following table:

<table>
<thead>
<tr>
<th>JRC Grantholder Salaries</th>
<th>Category</th>
<th>Nominal Annual Gross Salary</th>
<th>Annual Gross Salary corrected for the Netherlands</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>20</td>
<td>37,320</td>
<td>38,924,76</td>
</tr>
<tr>
<td></td>
<td>30</td>
<td>55,800</td>
<td>58,199,40</td>
</tr>
<tr>
<td></td>
<td>40</td>
<td>96,030</td>
<td>100,159,29</td>
</tr>
</tbody>
</table>

10.5. For the contracts with a start date before 09/09/2014, the Country correction coefficients are those applied in the Marie Curie FP7 'People' Work Programme and results in an annual gross salary according to the following table:

<table>
<thead>
<tr>
<th>JRC Grantholder Salaries</th>
<th>Category</th>
<th>Nominal Annual Gross Salary</th>
<th>Annual Gross Salary corrected for the Netherlands</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>20</td>
<td>33,800</td>
<td>34,205</td>
</tr>
<tr>
<td></td>
<td>30</td>
<td>52,000</td>
<td>52,624</td>
</tr>
<tr>
<td></td>
<td>40</td>
<td>90,000</td>
<td>91,080</td>
</tr>
</tbody>
</table>

10.6. The Grantholder’s mobility allowance is as follows:

- 500 Euro/month for Grantholders without dependants at the moment the contract comes into effect.
- 800 Euro/month for married Grantholders and/or with dependent children at the moment the contract comes into effect;

The Grantholder’s mobility allowance will be granted to Grantholders whose place of origin\(^{11}\) is more than 70 km from the JRC site. If a Grantholder who is entitled to the mobility allowance meets the criteria for the higher allowance during the contract, the allowance may be raised from the moment the criteria were met.

10.7. For every period of twelve (12) months of a Grantholder has worked for the JRC a travel allowance will be granted, which will correspond to a fixed amount towards a return trip between the host Institution and the Grantholder's place of origin, calculated according to the

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\(^{11}\) The place of origin means the place where the Grantholder lived or performed his/her principal activity at the moment of taking up service. In case the Grantholder has resided or performed his/her principal activity in the above mentioned place for less than 12 months the capital of the country of nationality shall be considered as the place of origin. In case the Grantholder has more than one nationality, the place of origin shall be considered as the capital of the country where the Grantholder has resided for the longest period over the 5 years prior to signing the contract.
following table. The travel allowance\textsuperscript{12} will be paid in advance, initially together with the first month's salary.

<table>
<thead>
<tr>
<th>Distance (km)</th>
<th>Amount €</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 70</td>
<td>0</td>
</tr>
<tr>
<td>71 - 500</td>
<td>250</td>
</tr>
<tr>
<td>501 – 1000</td>
<td>500</td>
</tr>
<tr>
<td>1001 – 1500</td>
<td>750</td>
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<tr>
<td>1501 – 2500</td>
<td>1000</td>
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<tr>
<td>2501 – 5000</td>
<td>1500</td>
</tr>
<tr>
<td>5001 – 10000</td>
<td>2000</td>
</tr>
<tr>
<td>&gt; 10000</td>
<td>2500</td>
</tr>
</tbody>
</table>

\textbf{11. GENERAL REGULATIONS}

11.1. Personal liability of the Grantholder:

11.1.1. It is expected that the Grantholder behaves correctly and carefully.

11.1.2. In case a Grantholder does not carefully adhere to his/her obligations as described in the additional conditions stipulated in this Vademecum, or to conditions made known in any other way, the Grantholder will be held personally responsible for damage caused.

11.2. Grantholders are obliged to strictly adhere to regulations issued by the JRC.

11.3. In case of a conflict between the terms and conditions of the Vademecum and the employment agreement, the employment agreement shall prevail.

11.4. Changes in civil status, such as births, death, marriage, divorce, change of address, etc. are expected to be reported immediately to the JRC, as they will have consequences for taxation and the payment of social charges. The consequences of incorrect deductions that are the result of the providing incomplete information by the Grantholder will at all times be at his/her own expenses.

11.5. Grantholders are not allowed to take individuals that are not employed at JRC into the JRC site.

11.6. The Grantholder is expected to conduct his/her work in a safe way and is obliged to follow the Health and Safety rules of the JRC. Extensive information regarding the Institute

\textsuperscript{12} For Employment Agreements starting with 2015, see Annex II of the Employment Agreement
safety rules and procedures (including emergency procedures) are available on our Intranet and are applicable at the time the incident takes places. The Grantholder is requested to familiarize herself/himself and comply with these rules and to attend the safety training organised for all newcomers where he/she will be given information about the general safety rules and emergency procedures applicable on site. More information about specific safety rules applicable to laboratories and controlled areas will be given by their manager/supervisor and the laboratory/area responsible. The Grantholder must follow given safety instructions (verbal and in writing). They must apply safe working practices and do not circumvent safety provisions. They must use and maintain obtained personal protective equipment properly. They must report unsafe situations, near-accidents and accidents as per the applicable instruction described on the Institute’s Intranet. The Institute reserve the right to send out anyone in breach of safety obligations. Should the Grantholder be called upon to carry out work not specifically provided for in the contract, he/she undertakes to make all necessary arrangements with the scientific project head and with the Head of the unit of assignment before carrying out any further work, both to establish existing risks and to prevent such work from interfering with or affecting the regular activities of the JRC. The Grantholder is responsible to execute their job in an environmentally responsible manner. They must dispose of waste in line with the available guidelines and must inform their superior and/or SES sector immediately of any situation that they consider having an immediate harmful environmental impact.

11.7. The JRC issues each person with a staff card, which the Grantholder must keep, and show or make available for inspection on request by plant security staff. The Grantholder undertakes to return the staff card to the JRC at the end of the contract period. Any lost or stolen staff cards must be reported immediately to security and police. Grantholders will otherwise be held responsible for any damage to the Commission for the loss of or failure to return staff cards.

12. MEDICAL EXAMINATION

12.1. The Grantholder agrees to partake in a yearly medical investigation by the JRC’s internal medical service in order to assess the Grantholder’s general state of health. The Grantholder agrees this examination will be repeated after a period of 12 months has lapsed after the initial medical examination for as long as the Employment Agreement remains in place.

13. CONFLICT OF INTERESTS

13.1. The Grantholder shall take all necessary steps to prevent any situation, which might compromise impartiality and objectivity in the execution of the Employment Agreement. In particular, such a conflict of interests might stem from an economic interest, political or national affinities, family or emotional ties or any other pertinent connection or community
of interests. Any conflict of interests, which emerges during the performance of the Employment Agreement, shall be notified by the Grantholder to the JRC in writing immediately and the Grantholder must take all necessary steps to resolve any conflict that has arisen.

The JRC reserves the right to ascertain whether the steps taken by the Grantholder are appropriate and may -if necessary- require additional action to be taken within the period specified by the JRC itself.

The Grantholder shall refrain from any contact, which may compromise his/her independence.

The Grantholder declares that she/he:
- has not made nor will make an offer of any kind from which he/she might derive benefit under this Employment Agreement;
- has not granted nor will grant to any third party, whoever that may be, any benefit in money or in kind;
- has not pursued nor will pursue, has not sought nor will seek to obtain, and has not accepted nor will accept any benefit in money or in kind from any third party, whosoever that might be, if such an advantage constitutes an illegal practice or involves corruption, directly or indirectly, forming an incentive or reward connected with the execution of this Employment Agreement.

The Grantholder may also not divulge information concerning the organisation and working methods of the JRC, or use that information to damage the JRC.

Failure to observe the rules indicated in this article may lead to sanctions, such as dismissal without notice.

14. CONFIDENTIALITY, ANCILLARY ACTIVITIES AND REPRESENTATION

14.1. The sensitivity of the research involved in the employment agreement calls for the most stringent observance of obligations of loyalty and confidentiality both during and after termination of the Employment Agreement. The Grantholder shall consider as confidential, and shall thus not divulge in any way, any information regarding the JRC, its customers, suppliers and staff that he/she learns of during the course of the Employment Agreement.

The Grantholder binds himself to exercise the greatest discretion with regard to all facts and information coming to his/her knowledge in the course of or in connection with the performance of his/her duties as a grant holder.

The Grantholder shall not in any manner whatsoever disclose to any unauthorized person any document or information not already made public. He/she will continue to be bound by this obligation even after leaving the service of the JRC.

The Grantholder will not, whether alone or together with others, publish or cause to be published without explicit written authorisation, any matter dealing with the work of the EU, the EC or the JRC. Permission can, amongst other, be refused e.g. where the proposed publication is liable to prejudice the interests of the EU, the EC or the JRC.

14.2. The research carried out by the Grantholder under the employment agreement precludes the performance of any other incompatible activity to be determined at the discretion of the JRC,
whether paid or free of charge. Any compatible activity, to be determined at the discretion of the JRC may only be performed after having obtained prior written approval of the JRC, which approval shall not be unreasonably withheld\(^\text{13}\). For the request form see Annex 5.

14.3. Participation in meetings, conferences, seminars, etc., on the subjects relating to the work require prior written authorisation, through the official channels, by the JRC. If authorization is granted and the Grantholder participates in the respective event, he shall not represent the JRC in any way.

14.4. At termination of the contract, the Grantholder returns all goods and documents that belong to the JRC, and will not keep documents or copies in his possession.

14.5. A Grantholder is not authorised to sign any documents or to make any commitments or promises to third parties, including purchases with suppliers, on behalf of the JRC.

15. MISSIONS

15.1. A Grantholder travelling on mission and holding an appropriate travel order shall be entitled to reimbursement of travel expenses and to daily subsistence allowance in accordance with the applicable JRC mission rules that apply at the time the mission takes places.

16. INTELLECTUAL PROPERTY

16.1. Any knowledge and/or intellectual property deriving from the project shall be the property of the European Commission, as per existing rules. In case of patent the name of the inventor shall be indicated in the patent.

16.2. The Grantholder is encouraged to publish the activities involved in and the results of the project subject to authorisation by the European Commission. While being aware of the need to protect knowledge, the European Commission cannot oppose any such publication without valid reason. Any communication, publication or dissemination of information, in whatever form (including via the Internet), concerning the progress of the project or the knowledge acquired shall indicate the programme under which the work has been carried out or the knowledge obtained and the type of backup supplied by the European Community, with the emphasis placed upon the fact that the content communicated, published or disseminated is the exclusive responsibility of the author and does not reflect the opinion of the European Community and that the European Community is not responsible for any use that can be made of the data appearing in such communications and publications. Prior authorisation shall be requested of the European Commission for use of the European Community symbol. European Commission standards must also be observed, in particular as regards graphical presentation.

\(^{13}\) The special attention to this article is drawn for Grantholders who might be eligible for an A1 form.
16.3. Using the appropriate media and until such time as it deems necessary, the European Commission may disseminate general data in particular on the objectives, the financial contribution of the European Community, the duration and progress of the work and the knowledge set out in the final scientific report. The name of the Grantholder performing the work will be published unless he/she states otherwise. In this case, he/she makes this known in good time and provides due justification.

16.4. Without prejudice to paragraphs 16.2 and 16.3 of this Article, the Grantholder and the JRC shall treat with strictest confidentiality any data, knowledge and documents they receive confidentially or which could harm either party if disclosed. This shall not apply in the following cases:

   a) where the content of such data, knowledge and documents have entered the public domain by means of activities legally carried out outside this contract and not of the activities performed under it;
   b) where such data, knowledge and documents are communicated without restriction as to their confidential nature or where the party divulging the information claims its confidential nature in a subsequent phase.

16.5. Where provision is made under the employment agreement for the communication of confidential data, knowledge and documents, the contracting parties shall first check that the party receiving such data, knowledge and documents keeps them duly confidential and uses them only for the purpose for which they were communicated.
Annex 1
Guide for Grantholders at the Petten Site

DUTCH SOCIAL SECURITY LAWS AND BENEFITS
1. NATIONAL SOCIAL INSURANCES

Compulsory insurances in the Netherlands

_Link: www.belastingdienst.nl_

The site is also available in English with less details.

1.1. AWBZ - Algemene Wet Bijzondere Ziektekosten

Exceptional Medical Expenses Act

The contribution depends on income, and is payable to the tax department

_Link: http://www.rijksoverheid.nl/onderwerpen/algemene-wet-bijzondere-ziektekosten-awbz_

1.2. AOW – Algemene Ouderdoms Wet

General Old Age Pensions Act

The contribution depends on income and is payable to the tax department

Executive organization SVB – Sociale Verzekeringen Bank

_Link: www.svb.nl_

The personal file and rights can be consulted from the personal account; access the account with the
DigiD code

_Link: www.digid.nl_

1.3. ANW – Algemene Nabestaanden Wet

Surviving Dependants Act

The contribution depends on income and payable to the tax department

Executive organization SVB

_Link: www.svb.nl_

1.4. ZVW - Zorg Verzekeringen Wet

Health Insurance Act

Contains 2 obligations:

- contribution depending on income and payable to the tax department
- compulsory private health insurance, contribution to be paid by the individual to an accredited insurance company in The Netherlands

Executive organizations: _www.svb.nl_ and _www.cvz.nl_

EU-regulation 883/2004 (European legislation)

EU-regulation 883 is applicable to national social insurances. Persons in the possession of an A1 form are not insured under the Dutch national social security scheme and cannot apply for the above mentioned benefits.

In case a Grantholder has a valid A1 form, the health insurance authority in the country in which the A1 form was issued, can provide the grantholder and his family members with an A106 or A109 form. This form has to be presented to the Dutch sickness insurance CZ “Centrale Zorgverzekering”

Grantholders insured under the Dutch ZVW can obtain an A106 or A108 form for their family members living abroad if living in a country with which The Netherlands signed an agreement.
2. BENEFITS

2.1. Kinderbijslag (child benefit)
Employees with children below the age of 18 years can apply for child benefit, by logging in with their DigiD code.
Employees with A1 form cannot apply

- Executive organization, information: www.svb.nl

2.2. Zorgtoeslag (health benefit)
Employees with a limited gross income can apply for health contribution benefit.
Employees with A 1 form cannot apply

- Executive organization and information belastingdienst, www.toeslagen.nl

2.3. Kindgebonden budget (child dedicated budget)
Employees under certain circumstances can apply for an income dependant contribution.
Employees with A 1 form cannot apply

- Executive organization and information belastingdienst, www.toeslagen.nl

2.4. Huurtoeslag (rent benefit)
May be applicable depending on personal circumstances and income.

- Executive organization and information belastingdienst, www.toeslagen.nl

2.5. Kinderopvangtoeslag (day-care benefit)
Applicable in case of two working partners. Income dependant contribution for recognized day-care service and pre- and after school care service.

- Executive organization and information belastingdienst, www.toeslagen.nl
3. EMPLOYEE’S INSURANCES

3.1. WW - Werkloosheids Wet
   Unemployment allowance

If you lose your job for reasons outside your control and have no other work, you may qualify for
unemployment benefit. A requirement is that you must have worked at least six months. The amount and
duration of your benefit depends on your employment history. The benefit is always temporary. It is important
that you register with UWV WERK bedrijf as soon as you become unemployed.

Log-in with the DigiD code on the web-site to apply on line for unemployment allowance and to be registered
as a work seeking person; they will provide you with information about your rights and obligations.

Unemployment allowance can only be exported for a very limited period and only to EU-27.

Note: For NON-EU citizens the unemployment allowance can only be exported in case a bilateral agreement
has been signed.

Link: https://www.werk.nl

3.2. WIA - Wet Werk en Inkomen naar Arbeidsvermogen
   Invalidity

Employees who after 2 years of illness and disabled for more than 35%, may qualify for a benefit under the
law Work and Income according to Labour Capacity [Wet werk en inkomen naar arbeidsvermogen (WIA)].

Within the WIA there are 2 schemes:

- The Return to Work Scheme for the Partially Disabled [Wet Regeling Werkhervatting Gedeeltelijk
  Arbeidsgeschikten (WGA)] provides a benefit for people who are partially able to work.
- The Income Provision Fully and permanently fully disabled [Inkomensvoorziening Volledig en
duurzaam Arbeidsongeschikten (IVA)] is for persons with little chance of recovery.

- Executive organization and information www.uwv.nl

3.3. Benefits outside the Netherlands

AOW, WIA, ANW, Sickness law and Child benefit are only paid, while living in EU/EER country,
Nederlandse Antillen, Aruba or a country with which The Netherlands has agreed a treaty.

A summary of the treaty countries may be found on the site www.rijksoverheid.nl (subject “work and
allowance abroad”)
Example of gross/net salary calculation, excluding travel allowance (situation 2014)

<table>
<thead>
<tr>
<th>Employee</th>
<th>cat. 20 single</th>
<th>cat. 30 single</th>
<th>cat. 40 single</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross salary</td>
<td>2850.42</td>
<td>4385.33</td>
<td>7590.00</td>
</tr>
<tr>
<td>Mobility allowance</td>
<td>500.00</td>
<td>500.00</td>
<td>800.00</td>
</tr>
<tr>
<td>Base income tax</td>
<td>3350.42</td>
<td>4885.33</td>
<td>8390.00</td>
</tr>
<tr>
<td>Income tax</td>
<td>-1004.92</td>
<td>-1760.08</td>
<td>-3653.04</td>
</tr>
<tr>
<td>WGA premium (for disability benefit)</td>
<td>-4.19</td>
<td>-5.36</td>
<td>-5.36</td>
</tr>
<tr>
<td>Net salary</td>
<td>2341.31</td>
<td>3119.89</td>
<td>4731.60</td>
</tr>
</tbody>
</table>

Costs for employer

| Gross salary                  | 2850.42        | 4385.33        | 7590.00        |
| Mobility allowance            | 500.00         | 500.00         | 800.00         |
| ZVW compensation (for health care) | 251.28        | 321.34         | 321.34         |
| Sickness benefit flex         | 3.02           | 3.86           | 3.86           |
| WW employer (for unemployment benefit) | 72.03        | 92.12          | 92.12          |
| Sector fund (for disability benefit) | 68.35        | 87.40          | 87.40          |
| WAO base (for disability benefit) | 182.60        | 233.51         | 233.51         |

3927.70 5623.56 9128.23

Calculations exclusive Cafeteria Scheme and Travel Allowance

Remark on above table: This table does not take into account any discounts or tax deductions which may apply on an individual basis nor any allowances, like child allowance, granted under Dutch law, if applicable.
**TAX RATES AS PUBLISHED ON DUTCH TAX OFFICE WEBSITE:**

**U hebt in 2014 de AOW-leeftijd nog niet bereikt**
*(You have not reached the age for AOW within 2014)*

Als u in 2014 de AOW-leeftijd nog niet hebt bereikt, gelden de volgende tarieven voor u in box 1:

(If you have not reached the age for AOW within 2014 then the following rates are applicable for you in box 1)

**Tarieven box 1 (werk en woning) in 2014 AOW-leeftijd nog niet bereikt**
*[Rates in box 1 (work and house) age for AOW not reached within 2014]*

<table>
<thead>
<tr>
<th>Schijf (Block)</th>
<th>Belastbaar inkomen (Taxable income)</th>
<th>Percentage</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>t/m (till) € 19.645</td>
<td>36,25</td>
<td><em>(As provided by ORANGE (Tax Advisor))</em></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td><strong>CONSTISTS OF:</strong> 5,10% income tax 17,9% premium AOW 0,6% premium Anw 12,65% premium AWBZ</td>
</tr>
<tr>
<td>2</td>
<td>Vanaf (From) € 19.646 t/m (till) € 33.363</td>
<td>42</td>
<td><strong>CONSTISTS OF:</strong> 10,85% income tax 17,9% premium AOW 0,6% premium Anw 12,65% premium AWBZ</td>
</tr>
<tr>
<td>3</td>
<td>Vanaf (From) € 33.364 t/m (till) € 56.531</td>
<td>42</td>
<td>42% income tax</td>
</tr>
<tr>
<td>4</td>
<td>Vanaf (From) € 56.532 en hoger (and higher)</td>
<td>52</td>
<td>52% income tax</td>
</tr>
</tbody>
</table>

1 Information on AOW: http://www.svb.nl/int/en/aow/hoogte_aow/hoeveel_aow_later/index.jsp
2 Text in blue inside brackets has been translated into English by JRC IET Administration for your convenience only. The table shows the 2014 Rates.
Explaination [(As provided by ORANGE (Tax Advisor)]:
The insured (someone subject to Dutch social security) pays national social security premiums for AOW, Anw and AWBZ.

The **AOW** is the General Old Age Pensions Act, which is a basic pension for people aged 67 and above.

The **Anw** is the General Surviving Relatives Act, under which widowers and orphans are eligible for a benefit if conditions are met.

The **AWBZ** is a National Insurance Scheme against the risk of exceptional medical expenses for which people cannot be insured by the healthcare insurance on an individual basis. Everyone who resides or works in the Netherlands has AWBZ insurance and is entitled to AWBZ care reimbursement. An example in this respect is admittance to an institution (such as nursing and care homes), including receipt of the necessary care. The insured automatically receives AWBZ insurance from its healthcare insurer. The healthcare insurers have delegated the administration of AWBZ insurance to regional healthcare offices.

The premiums for these three national insurances are levied in the first two tax brackets (1st till €19,645 and 2nd from €19,646 till €33,363) of box 1.

**Note**: Please be informed that the 30% ruling is not applicable to JRC Grantholders.

**Disclaimer**: This document is for information purposes only. While it is meant to guide grantholders in the best possible manner, based on the Commission’s best efforts to ensure complete and updated general information, it must not be understood as binding the Commission in any way and the Commission cannot therefore be held liable for its content. In any case it must be borne in mind that, having regard to individual circumstances of every grantholder’s personal situation, the applicable laws and regulations may lead to considerably different results.
Annex 3
Guide for Grantholders at the Petten Site

Tax advise package for Grantholders

The tax-advise package for Grantholders contains the tasks described below. The tax advisor can communicate in writing and orally with the Grantholder, either in person, or by telephone, e-mail or letter. The Grantholder is entitled to receive one copy of all documents relating to him/her. Possible repetitive provisions of information or duplicates on request of the Grantholder are on the Grantholder's own costs. Any work outside the package requested by/agreed with the Grantholder is on the Grantholder's own costs. A prior cost estimation is advisable before agreeing on additional work.

Package 1

This package applies to the 1st year the Grantholder has a contract with the JRC-IET and at least contains the following tasks (if applicable):

a. Introductory informative talk with the Grantholder:
   i. Explanation about the Dutch taxation regulation as far as of concern for the Grantholders;
   ii. Discussion of the personal circumstances/situation of the Grantholder as far as relevant for his/her fiscal position;
   iii. Providing information and advise on the individual fiscal position of the Grantholder, among which advise on the various allowances/benefits/deductions the Grantholder is entitled to as far as this influences the taxes/social insurance premium and which are in his/her best interest

b. Gross/Net calculations with the tax amount for the year in progress;

c. Preparation and filing of preliminary assessment regarding the year in progress;

d. Checking of the preliminary assessment after the reply from the tax office;

e. The timely completion and filing of the tax declaration within the submission deadline;

f. Checking of the final assessment after the reply from the tax office;

g. Filing of a so called "middelingsverzoek";
h. Answering various fiscal questions of the Grantholder related to the Dutch tax declaration, more specifically if there is a change in the personal situation of the Grantholder;

i. Performing the necessary communications with the Dutch tax authorities.

Package 2
This package applies to each year after the 1st year the Grantholder has a contract with the JRC-IET and at least contains the following tasks per year (if applicable):

a. Gross/Net calculations with the tax amount for the year in progress;

b. Preparation and filing of preliminary assessment regarding the year in progress;

c. Checking of the preliminary assessment after the reply from the tax office;

d. Checking of the final assessment after the reply from the tax office;

e. Filing of a so-called "middelingsverzoek";

f. Answering various fiscal questions of the Grantholder related to the Dutch tax declaration, more specifically if there is a change in the personal situation of the Grantholder;

g. The timely completion and filing of the tax declaration within the submission deadline;

h. Performing the necessary communication with the Dutch tax authorities;

i. The final assessment at the end of the contract.
Annex 4
Guide for Grantholders at the Petten Site

CAFETARIA SCHEME
Explanation on tax-free reimbursements under cafeteria scheme JRC-IET

- **Professional literature (100%)**
  Professional literature is literature that is needed by the grantholder to fulfil his/her work properly, this also includes online (professional) subscriptions.

- **Courses, conferences and seminars (100%)**
  Costs made for attending a course, conference or seminar are reimbursable if the employer approved the participation. Furthermore it is only possible to be reimbursed for the costs that not have been paid by the employer.

- **Extraterritorial costs**
  Extraterritorial costs are the additional costs of temporary residence outside the country of origin. Country of origin is the country you lived before coming to the Netherlands. For example, you are a Spanish citizen, you are single but were living and working in Italy before coming to the Netherlands. Your country of origin will be Italy according to the Dutch Tax Office. For married grantholders with children the country of origin is where the children go to school. In case of doubt we will rule the country of origin with the tax authorities.

Examples of this are the cost(s) of:

- **additional subsistence costs (index)** which in general are the additional costs of living in the Netherlands. For the extraterritorial costs rent and a car do not qualify as subsistence costs. For the extraterritorial costs qualify as subsistence costs cost you incur to live: food, clothing (no work clothes), sportswear, personal care products (within limits), leisure (within limits), bank fees, furniture, utilities, membership fees for sport, canteen, restaurants, insurance regarding rental house, provided that this additional expenditure results from a higher price level in the Netherlands in relation to the country of origin.

  The extra costs are based on the difference in comparative price levels of final consumption by consumers as provided by Eurostat between your country and that of the Netherlands. Example: if the Netherlands has a comparative price level of 117,08 and your country of 88,04, 24,80% (1- 88,04 / 117,08) of your subsistence costs qualify as extraterritorial costs.

  Excluded from subsistence costs are relatively expensive and durable goods such as: moped, car, dish washer, regular washer, refrigerator, iPad, parking permit, municipal taxes, small household appliances, massage salon, beauty clinic, hair removal clinic, renovations of the rental house, telephones, television, stereo system, computer, health care insurances, liability insurance, etc.

  NB Health costs and health insurance costs do not qualify as subsistence costs either (as determined by Dutch Income Tax Act). If conditions are met and the costs exceed the threshold the health costs can be deducted from the taxable income via the income tax return. For a single grantholder the threshold in 2013, based on a full year of salary, amounts to:
  - GH20: € 564;
  - GH30: € 1.401;
  - GH40: € 3.612;

- **applying for or converting official documents (100%)**, e.g. residence permits, visas, converting driving licences. The cost of renewing passport and the documents regarding importing a car are excluded;

- **medical examinations and vaccinations (100%)** connected with a transfer abroad;
- **storing household effects in country of origin (100%)**: those household effects that will not be shipped to the country of work and are stored in the country of origin;

- **additional costs of furniture (100%)**: the extra costs are based on the difference in comparative price levels of final consumption by consumers as provided by the World Bank between your country and that of the Netherlands. Example: if the Netherlands has a comparative price level of 117.08 and your country of 88.04, 24.80 (1 - 88.04 / 117.08) of your costs of furniture qualify as extraterritorial costs;

- **double housing (NL house 100%)**: if you have a house (rent or own) in your country of origin and are renting a hotel room or a house here in the Netherlands than the cost connected to the house in the Netherlands qualify as extraterritorial costs. If you contract is an all-in contract you will need to extrapolate the bare rent, utilities and service cost. If the landlord is not willing to do this, you can use data provided by the NIBUD to calculate the bare rent. If you are a non-resident the costs qualify during the entire duration of the contract. If you are a Dutch resident the costs only qualify during the first 24 months of the contract.

To proof that you have double housing provide copies of the costs concerning your Dutch house (copy of payment and invoice/agreement for rent) and proof that you own a house in your country of origin (such as a copy of purchase/rental agreement together with a copy of utility bill in your name).

**NB.** If the grantholder wants to use the double housing facility, the house in country of origin may not be rented out;

- **regular Dutch housing (no house in home country)**: each month the monthly cost connected to the Dutch house are extraterritorial costs as far as the monthly costs exceed 18% of the agreed gross salary as mentioned in § 3.1 of the employment agreement.

Furthermore agency fees and deposits are no extraterritorial cost;

- **family visits (home leave) (100%)**: the travel costs of your partner and children qualify as extraterritorial costs. The country of origin is the country where somebody lived before coming to the Netherlands (see above). The extra cost of flying a diverted route to county of origin cannot be included, only the price of a direct flight can be included. However if you take a diverted flight because it is cheaper than a direct flight, only the actual costs can be included;

- **family visits by car (home leave) (100%)**: the deemed cost can be calculated by multiplying the actual mileage with €0.19 (2013). The cost of a hotel and such can be part of the home leave if they are within limits of reason. Instead of the deemed mileage cost a grantholder can include all real costs incurred during the travel between the Netherlands and country of origin;

- **courses to learn Dutch (100%)**: for family members staying with you;

- **preliminary trip (100%)** to the Netherlands, possibly with your family, for example to look for a house or school;

- **the actual cost of a telephone call** to family in the country of origin. Regular telephone costs do not qualify. Prepaid cards and Skype subscriptions cannot be reimbursed. Only the actual cost (the minutes specified on the invoice) of telephone call to country of origin can be reimbursed;

**Commuting costs**

Employees may be given a reimbursement (free of tax and premiums) of €0.19 per kilometre. An employer is allowed to pay a fixed, tax-exempt travel allowance to employees who travel to a fixed workplace on at least 70% of the total number of working days as if they travel to this workplace every working day. If this is the case, the formula of the Dutch Tax and Customs Administration must be applied: 214 (days) * €0.19 * km (return distance home – work).

In principle, this is irrespective of the mode of transport. This tax-exempt reimbursement may therefore also be given if employees travel by public transport. Alternatively, employees may receive a tax-exempt reimbursement for the costs of public transport, which they actually incurred (however, tickets must be handed over and kept with the payroll administration).
• **Relocation expenses / moving allowance**

Moving allowances/relocation expenses are not extraterritorial cost and are usually seen as salary, but if the moving allowances/relocation expenses are related to a new employment agreement the employer can provide a tax-free reimbursement;

• **Study expenses**

Allowances and benefits in relation to a study or training that a grantholder follows to obtain income are not part of the salary. There are three conditions for this exemption:
- Study costs are not reimbursed by another;
- Study or training is aimed at fulfilling a profession in the future or in the maintaining of professional knowledge;
- Employer has given or agreed to provide the reimbursement before the end of the year where the cost have been incurred.

**Documentation and summary**

Please provide a summary of the extraterritorial costs in the excel sheet at the end of each quarter.

With the excel you provide scans that proof the costs and payment, like:
- Receipts, invoices, specification of the phone bill, which shows the phone numbers of the family you have called, et cetera;
- Bank/credit card statements that show you have paid the receipt.

The receipts are in chronologic order and correspond with the bank statements/credit card statements that must be provided. If the receipts or corresponding entry in the bank statement do not match, it is not possible to include the costs. No double proof ≠ no cafeteria.

Although we will assist with the cafeteria scheme, you remain responsible for adding up correctly and putting costs through the cafeteria scheme.

If you are not sure about a specific item, please do not hesitate to contact us about it.

vs 8, November 13, 2013
REQUEST FOR PRIOR APPROVAL OF AN ANCILLARY ACTIVITY
(in the sense of Article 12.1 of the Dutch Grantholder Employment Agreement)
THIS FORM IS FOR USE BY ALL CATEGORIES OF GRANTHOLDERS

REQUEST FOR PRIOR APPROVAL OF AN ANCILLARY ACTIVITY
(in the sense of Article 12.1 of the Dutch Grantholder Employment Agreement)

APPLICANT

SURNAME/FIRST NAME: ................................................................. Personnel No: ...........
Administrative status: GRANT HOLDER Category: .................
Building/office number: ............................................................ Tel.: ............... 
Directorate, unit: ........................................................................
Description of duties at the JRC: ..................................................
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PLANNED ANCILLARY ACTIVITY

Describe the planned activity giving all details enabling your line-management to establish whether the activity is incompatible with your duties to carry out research under your employment agreement or can be approved as compatible (subject to what conditions, if any).
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Risks of conflict of interests identified and mitigating steps taken by you:
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NO CARRYING OUT OF OTHER ACTIVITIES DURING WORKING HOURS

The activity is to be carried out outside normal working hours:
• evening  • Saturday/Sunday  • Annual leave

SIGNATURE: ................................................................. DATE: .........................
OPINION OF IMMEDIATE SUPERIOR
Accepted/Rejected
If rejected, give reasons: ..............................................................................................................
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....................................................................................................................................................
....................................................................................................................................................

SURNAME/FIRST NAME: ......................................................, POSITION: ....................
SIGNATURE: ......................................................, DATE: .................................

OPINION OF UNIT HEAD
Accepted/Rejected
If rejected, give reasons: ..............................................................................................................
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....................................................................................................................................................
....................................................................................................................................................

SURNAME/FIRST NAME: ......................................................
SIGNATURE: ......................................................, DATE: .................................

OPINION OF RESOURCE MANAGEMENT PETTEN
Accepted/Rejected
If rejected, give reasons: ..............................................................................................................
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SURNAME/FIRST NAME: ......................................................
SIGNATURE: ......................................................, DATE: .................................

DECISION OF APPOINTING AUTHORITY – DIRECTOR OF THE INSTITUTE
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....................................................................................................................................................
....................................................................................................................................................

SURNAME/FIRST NAME: ......................................................
SIGNATURE: ......................................................, DATE: .................................

SEND A PDF-COPY OF THE COMPLETED FORM TO
JRC-IET-GH-QUESTIONS@EC.EUROPA.EU
JRC-ETHICS@EC.EUROPA.EU

1 Delete as appropriate

Version: 2 Date: 14/11/2014
Annex 6
Guide for GrAntholders Petten site

JRC'S EXEMPTION FOR WITHHOLDING WAGE TAX / GRANThOLDERS SUBJECT TO DUTCH INCOME TAX AND SOCIAL SECURITY
TO WHOM THIS MAY CONCERN

Amsterdam, 26 September 2013

Subject: JRC's exemption for withholding wage tax / Granholders subject to Dutch income tax and social security

To whom this may concern,

In this letter we explain the reason why Granholders are not exempted from income tax and Dutch social security like the regular JRC staff and why JRC-IET does not have to withhold wage tax and general social security premiums.

Why are Granholders not exempt from Dutch tax and social security?
Granholders working for JRC-IET are not recruited via the procedures of the EU Staff Regulations (SR) nor the procedures of the Conditions for Employment for Other (EU) Servants (CEOS). As a consequence Granholders do not have the privileges and immunities, officials and other servants of the EU/Eurotom have.

Without these privileges and immunities Granholders are subject to, respectively are not exempted from Dutch income tax and social security.

Social security in the Netherlands: general and employees' social security
The social security system in the Netherlands consists of two schemes.

One scheme is the general social security that covers state pension, family allowances and exceptional health care.

The other scheme is related to employees and covers regular health care, unemployment and disability benefit.

JRC-IET withholds employees' social security
The employees' social security is withheld by JRC-IET via the payroll. JRC-IET is not an exempt withholding agent for the employees' social security.

Why does JRC-IET not withhold wage tax and general social security?
Article 6 Wet op de loonbelasting 1965 (Dutch wage tax act) juncto article 2.3, paragraph 1, letter r Uitvoeringsregeling loonbelasting 2011 stipulates that JRC-IET is exempt for withholding wage tax. So JRC-IET is not a withholding agent for wage tax. See the enclosed articles.

In the Netherlands wage tax and general social security premiums are levied together “in” one levy called “loonheffing” (“payroll tax”). Because JRC-IET is exempt as withholding agent for wage tax by law, the consequence is that JRC-IET cannot withhold and pay general social security premiums either, as this is one levy/system.
Although JRC-IET is an exempt withholding agent for payroll taxes, the Grantholders remain to be subject to income tax and general social security.

The payroll tax withheld can be offset against the regular income tax and general social security premiums due. Grantholder have not paid any payroll tax so they have to pay the income tax and general social security premiums themselves.

For these reasons JRC-IET explicitly mentions in article 11 of the Grantholders employment agreement that JRC-IET does not withhold wage tax and general social security premiums and that Grantholders are responsible to pay the Dutch income tax and general social security premiums themselves.

**How to interpret "net salary" on monthly salary slip?**
As explained above JRC-IET is exempt for withholding wage tax and general social security and obliged to withhold and pay employees 'social security premiums via the payroll.

As Grantholders only have to pay a minor employees social security premium (which is withheld by JRC-IET), the Grantholders' net salary as shown on the monthly salary statement almost equals the gross taxable salary.

However the Grantholders are still liable to pay income tax and social security premiums.

The "net salary" mentioned on the monthly salary statement of the Grantholders only refers to the amount that has to be paid by JRC-IET to the Grantholders. Out of this "net" amount the Grantholders still have to pay the income tax and general social security premiums due by themselves.

**How do Grantholders pay Dutch income tax and general social security premiums?**
The payroll tax is an advance for the income tax and general social security premiums. As no wage tax and no general security premiums are withheld by JRC-IET on behalf of the Grantholders, the tax authorities issue preliminary assessments to levy income tax and social security premiums in advance.

During a year Grantholders receive a preliminary assessment for the guesstimated income tax and general social security premium due for that particular year. The amount due can be paid at once or in equal monthly installments during the remainder of the year.

In March/April of the following year Grantholders submit the personal income tax return of the previous year. So the 2013 tax return has to be submitted in March/April 2014. Once the personal income tax return has been submitted and reviewed by the tax authorities, the Grantholders receive a final income tax assessment, which settles the income tax and general social security due. Any advance paid on the preliminary assessment is offset against the final amount due.

Once a tax year is assessed finally, the Grantholders have paid exactly the same amount of income tax and general social security premiums, as they would have in case JRC-IET should have withhold the wage tax and general social security premiums via the payroll.

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**Enclosure**

1. Article 6 Wet op de loonbelasting 1965
2. Article 2.3 Uitvoeringsregeling loonbelasting 2011

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Kind regards,

A.C. Kuo

Orange Tax Services
Wet op de loonbelasting 1964, Artikel 6

(Tekst geldend op: 07-09-2013)

Artikel 6

1. Inhoudsplichtige is:
   a. degene, tot wie een of meer personen in dienstbetrekking staan;
   b. degene, die aan een of meer personen loon uit een vroegere dienstbetrekking tot hemzelf of tot een ander verstrekt;
   c. degene, die ingevolge een aanspraak die niet tot het loon behoort, aan een of meer personen uitzeringen of
      verstrekkingen uit een dienstbetrekking tot een ander doet.

2. Wie niet in Nederland woont of gevestigd is, wordt slechts als inhoudingsplichtige beschouwd voor zover hij:
   a. in Nederland een vaste inrichting voor de uitoefening van zijn bedrijf, beroep of andere bezigheden of een in Nederland
      wonende of gevestigde vertegenwoordiging heeft, dan wel
   b. een of meer personen in dienst heeft van wie het loon is onderworpen aan de inkomstenbeheersing, met betrekking tot
      deze personen de loonadministratie in Nederland houdt en zich voor deze personen als inhoudingsplichtige bij de
      inspecteur heeft gemeld.

3. Voor de toepassing van het tweede lid, onderdeel a, wordt als een vaste inrichting in ieder geval aangemerkt:
   a. het verrichten van werkzaamheden in het kader van een onderneming gedurende een aaneengesloten periode van
      ten minste 30 dagen, indien die werkzaamheden plaatsvinden in, op of boven het Noordzeewinningsgebied, waarbij
      onder Noordzeewinningsgebied wordt verstaan de territoriale zee van Nederland alsmede het buiten de territoriale
      zee onder de Noordzee gelegen deel van de zeebodem en de ondergrond daarvan, voor zover het Koninkrijk der
      Nederlanden daar op grond van het internationale recht ten behoeve van de exploratie en de exploitatie van
      natuurlijke rijkdommen soevereine rechten mag uitoefenen;
   b. het verrichten van werkzaamheden die gericht zijn op het verlenen van tussenkomst ten behoeve van degenen die
      tegen beloning persoonlijke arbeid in Nederland verrichten en een derde ten behoeve van wie die arbeid wordt
      verricht.

4. Diplomatieke, consulaire en andere vertegenwoordigers van andere Mogendheden en de hun toegewezen ambtenaren,
   alsmede bij ministeriële regeling aan te wijzen internationale organisaties en vertegenwoordigers en functionarissen
   daarvan, worden niet als inhoudingsplichtigen beschouwd.

5. Ingeval artikel 19b toepassing vindt, is in afwijking van het eerste lid voor de aanspraak die ingevolge dat artikel als
   loon wordt aangemerkt, inhoudingsplichtige degene die als verzekeraar van die aanspraak optreedt.

6. Een in Nederland gevestigd onderdeel van een concern waartoe ook een onderdeel behoort dat op grond van het derde
   lid, onderdeel b, als inhoudingsplichtige wordt aangemerkt, kan op gezamenlijk verzoek van deze concernonderdelen, in
   afwijking in zoverre van het eerste, tweede en derde lid, door de inspecteur, die daarbij voorwaarden kan stellen,
   worden aangewezen als inhoudingsplichtige voor een of meer personen die bij het niet in Nederland gevestigde
   concernonderdeel in dienst zijn. De aanwijzing en de daarbij gestelde voorwaarden kunnen, al dan niet op verzoek,
   worden gewijzigd of ingetrokken. Aanwijzing, wijziging of intrekking vinden plaats bij voor bezwaar vatbare beschikking.
Uitvoeringsregeling loonbelasting 2011, Artikel 2.3

(Tekst geldend op: 07-09-2013)

Artikel 2.3. Niet-inhoudingsplichtigen

1. **Niet als inhoudingsplichtige worden beschouwd:**

   a. United Nations:
      1°. International Criminal Tribunal for the former Yugoslavia (ICTY);
      2°. International Criminal Tribunal for Rwanda (ICTR);
      3°. International Court of Justice (ICJ);
      4°. United Nations High Commissioner for Refugees (UNHCR);
      5°. Maastricht Economic and social Research and training centre on Innovation and Technology (UNU-MERIT);
      6°. International institute for Infrastructure, Hydraulic and Environmental Engineering, Institute for Water Education (UNESCO-IHE);
      7°. Special Tribunal for Lebanon;
      8°. Special Court for Sierra Leone;
   
   b. International Criminal Court (ICC);
   c. Permanent Court of Arbitration;
   d. Hague Conference on Private International Law;
   e. North Atlantic Treaty Organization (NATO):
      1°. NATO C3 Agency;
      2°. Joint Force Command Headquarters Brunssum (JFC HQ Brunssum);
      3°. NATO AEW&C Programme Management Agency (NAPMA);
   
   f. European Union:
      1°. Vertegenwoordiging van de Europese Commissie;
      2°. Voorlichtingsbureau van het Europese Parlement;
      3°. European Police Office (Europol);
      4°. European Union’s Judicial Cooperation Unit (Eurojust);
   
   g. Office of the High Commissioner on National Minorities of the Organisation for Security and Cooperation in Europe (HCNM/OSCE);
   h. Eurocontrol;
   i. European Space Agency / European Space Research and Technology Center (ESA/ESTEC);
   j. European Patent Organisation;
   k. Technical Centre for Agriculture and Rural Cooperation (CTA);
   l. Iran-United States Claims Tribunal;
   m. African Management Services Company BV (AMSCO);
   n. International Organisation for Migration (IOM);
   o. Common Fund for Commodities (CFC);
   p. Organisation for the Prohibition of Chemical Weapons (OPCW);
   q. [Vervallen;]
   r. **Institute for Energy and Transport;**
   s. Centre for Integrated Surveys: International Institute for Aerial Survey and Earth Sciences (ITC-UNESCO).

2. De leden en functionarissen van de in het eerste lid genoemde volkenrechtelijke organisaties die diplomatieke voorrechten genieten en geen Nederlander zijn, worden niet als inhoudingsplichtige beschouwd ten aanzien van degenen
die in hun persoonlijke dienst werkzaam zijn.