



EUROPEAN COMMISSION
Directorate-General for Research & Innovation

H2020 Programme

Guidance on

List of issues applicable to particular countries

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HISTORY OF CHANGES		
Version	Publication Date	Change
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
1.4	26.10.2017	▪ Update of the explanations for France and UK
1.5	28.06.2018	▪ Update of the explanations for France
1.6	26.06.2019	▪ Update of the explanations for France and Spain
2.0	07.01.2020	▪ Update to VM4.0
2.1	26.05.2020	▪ Update of the explanations for Hungary
2.2	21.06.2021	▪ Update of the explanations for Hungary
2.3	30.07.2021	▪ Update of the explanations for Hungary

List of issues applicable to particular countries

Category	Issue	Reply
Belgium		
Taxes	Exonération partielle du précompte professionnel des chercheurs Gedeeltelijke vrijstelling van bedrijfsvoorheffing voor onderzoekers	This is an eligible cost provided that: <ul style="list-style-type: none"> – it is reinvested in research; and – it is not used to reduce the costs of the project.
Czech Republic		
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 qualify as basic remuneration under H2020.
France		
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	
Bonuses	Intéressement des salariés	
Salaries	Participation des salariés aux résultats de l'entreprise	It is an eligible cost
Salaries	Allocation d'assurance pour les travailleurs involontairement privés d'emploi (also known as Provision Perte Emploi, Allocation Retour à l'Emploi or Allocation Perte d'Emploi).	When employers have entrusted the management of the insurance benefit to an external entity (i.e. pole emploi), eligibility is limited to the proportion of payments actually made to this entity during a given year. When employers manage themselves the insurance benefit, eligibility is limited to the proportion of payments actually made during a given year.
Salaries	Indemnité de départ à la retraite	Eligible within the limits set by law or mandatory collective agreement
Contributions	Contribution au fonds national d'aide au logement (Fnal)	It is an eligible cost
Taxes	Taxe d'apprentissage	It is an eligible cost
Taxes	Participation à la formation professionnelle continue	It is an eligible cost
Taxes	Taxe sur les salaires	It is an eligible cost
Taxes	Versement transport	It is an eligible cost
Taxes	Participation des employeurs à l'effort de construction	It is an ineligible cost
Taxes	Crédit Impôt Recherche (CIR)	It is not a receipt of the action

Taxes	Contribution à l'Agefiph due à l'obligation d'emploi des travailleurs handicapés	It is an ineligible cost
Hungary		
Taxes	Act CLV/2011 concerning contributions to vocational training and training support	Costs up to the amount foreseen in the national legislation are eligible cost
Taxes	KATA	Mandatory KATA that the beneficiary paid for staff fulfilling the conditions of article 6.2.A.2 can be included in the calculation of their hourly rates.
Taxes	KIVA	The part of the KIVA that is calculated on the personnel costs is an eligible item than can be included in the calculation of the hourly rates.
Italy		
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"> – 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. <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 is an ineligible cost

	(IRAP)	
Netherlands		
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.
Portugal		
Taxes	Tributação autónoma (TA)	This is an eligible cost, provided that: <ul style="list-style-type: none"> – the cost to which the TA is applied is eligible, – the tax is non-deductible for the beneficiary.
Slovakia		
Bonuses	The personal complement whose amount is set up in the functional salary or the personal salary	Qualifies as basic remuneration under H2020 provided that they are unconditional salary entitlements for the employee.
Slovenia		
Bonuses	Work performance resulting from increased workload due to special projects	Qualifies as basic remuneration 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 additional remuneration .
Spain		
Contributions	Bonificación Seguridad Social del personal investigador (Real Decreto 475/2015)	The <i>bonificación</i> is an ineligible cost
United Kingdom		
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"> – this is the usual cost accounting practice of the beneficiary; and

		– 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).
Taxes	Apprenticeship Levy	It is an eligible cost