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**	**Page**
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	5

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: – 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 *basic remuneration* if: – it is paid in accordance with the applicable national law; and – recipients and individual amounts are determined on the basis of objective criteria established and documented at least in the internal regulations of the beneficiary; and – the event triggering the bonus is NOT the participation in the H2020 action (otherwise the bonus would be *additional remuneration*); and – there is no bias in the award of the bonus resulting in a systemic overcharging of EU actions compared with non EU-actions.
Bonuses	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	
Italy		
Workforce contracts	Contratto a progetto (co.co.pro.) Contratto di collaborazione coordinata e continuativa (co.co.co.) Assegni di Ricerca	May **NOT** be declared as personnel costs. However, they may be eligible as: – Subcontracting: if the activities covered by the contract are part of the tasks of the action detailed in Annex 1 (e.g.: the contract is to produce deliverable X, to work on work package Z, to carry out research work for the H2020 action) – Purchase of services: if the activities covered by the contract are not part of the tasks of the action. In both cases the award of the contract must fulfil the specific eligibility conditions (Article 10 or Article 13), including that the contract must be awarded ensuring best value for money and no conflict of interests. If the contract remunerates also other activities on top of the work in the H2020 action (i.e. it is not exclusive for the H2020 action), the beneficiary cannot charge any part of that contract as *direct cost* unless: – the contract fixes a specific amount to be paid for the work in the H2020 action, or – there is other direct measurement of the cost corresponding to the work in the H2020 action (example: the contract sets a price of 100 € per test and 50 tests have been done for the H2020 action). Otherwise that contract would be considered indirect cost (covered by the 25 % flat-rate).
Taxes	Imposta regionale sulle attività produttive (IRAP)	IRAP is an **ineligible** cost

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: – 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 **additional remuneration** under H2020. As such it is subject to the specific eligibility conditions applicable to additional remuneration.
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: – 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).