

# NOVINKY V OSOBNÍCH NÁKLADECH PROGRAMU HORIZONT EVROPA

**13. BŘEZNA 2024, 13:00–15:00, ONLINE**

## Program

13:00 – 14:30

- Představení nové šablony TC Praha pro interní pravidla organizace k projektovému odměňování
- Diskuse k dopadům využití šablony v národních programech

14:30 – 15:00

- Jednotkové náklady pro Horizont Evropa (předběžná informace)

*Diskutovat s Vámi budou: TC Praha (L. Chvojková, M. Hlavačka);  
TA ČR (P. Hurská Rážová); GAČR (B. Boboková, H. Poláková);  
MŠMT (H. Barbořáková, M. Frýzek, J. Hakenová, P. Cibulková, )*



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# NOVINKY V OSOBNÍCH NÁKLADECH PROGRAMU HORIZONT EVROPA

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# NOVINKY V OSOBNÍCH NÁKLADECH PROGRAMU HORIZONT EVROPA (3/2024)

*„Pro ty, kteří hledají alternativy k současnému komplexnímu výpočtu způsobilých osobních nákladů v programu Horizont Evropa“*

1

Určení národní  
referenční sazby pro  
projektové odměňování

2

Forma financování  
nákladové kategorie  
osobních nákladů

**MOŽNST** DANÁ PRAVIDLY PROGRAMU, **NIKOLIV POVINNOST**

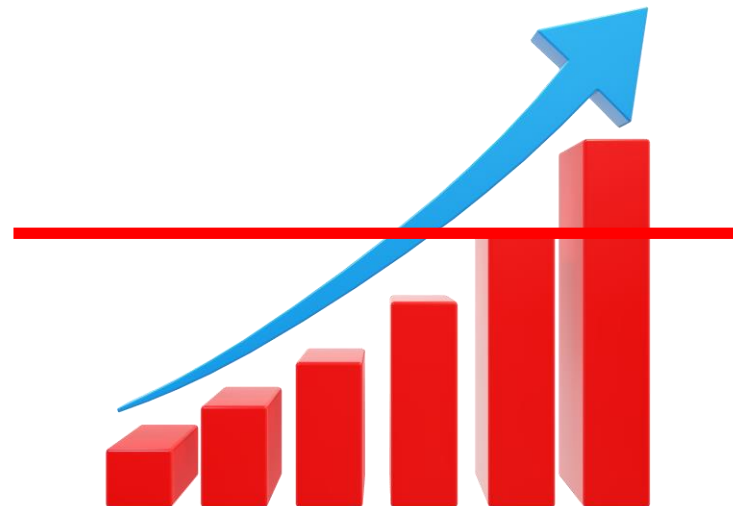
# PROJEKTOVÉ ODMĚŇOVÁNÍ

—  
Národní referenční sazba stanovena  
interními pravidly příjemce

# PROJEKTOVÉ ODMĚŇOVÁNÍ

- Skutečné náklady
- = odměňování se zvyšuje díky účasti zaměstnance ve specifických projektech
- PROJEKTOVÝ ZDROJ JE ZATÍŽEN VYŠŠÍ SAZBOU

NÁRODNÍ REFERENČNÍ SAZBA



~~HE PROJEKTOVÁ REFERENČNÍ SAZBA~~

HE PROJEKTOVÁ REFERENČNÍ SAZBA

HE PROJEKTOVÁ REFERENČNÍ SAZBA

# NÁRODNÍ REFERENČNÍ SAZBA

Sazba ustanovena národní legislativou/kolektivní smlouvou

Sazba ustanovena objektivně interními pravidly příjemce

Průměr za poslední uzavřený rok (fall-back option)

# ŠABLONA TC PRAHA PRO INTERNÍ PRAVIDLA ORGANIZACE K PROJEKTOVÉMU ODMĚŇOVÁNÍ



## TEMPLATE FOR AN INTERNAL REGULATION FOR PROJECT-BASED SUPPLEMENTARY PAYMENTS

February 2023

*The primary goal is to establish **a set of guidelines** that are both compatible with national and Horizon Europe projects. These guidelines will streamline and clarify the process of calculating eligible personnel costs in Horizon Europe **projects-based remuneration**. This will enable Czech beneficiaries to transition from the fallback option, which relies on the national project daily rate reflecting the average remuneration of an individual over the past year, to a more predictable and objective system governed by their written internal remuneration rules. Introduction of such internal regulation is **a voluntary** decision of the institution resulting in a possibly more efficient system, it is not an obligation in Horizon Europe.*

*It was **produced by the Czech Financial and Legal National Contact Points** for Horizon Europe from Technology Centre Praha and is based on their long-lasting experience with Horizon Europe programme and knowledge of national environment.*

*It is important to note that while this document is created with comprehensive expertise, it is intended **purely for informational purposes**. The information provided has no binding nature and Technology Centre Praha cannot be held liable for any use made of it. It should serve as a general **resource for institutions to develop their own tailored methodologies**.*



## Written internal regulation for project-based supplementary payments

[*FORMAT*]

[*INSTITUTION OR ITS PART*]

Effective for [all/new] relevant projects from [*DATE*]

For the time worked in projects [*TYPE OF PROJECTS*] financed from external sources (national and foreign) [*FUNDING SCHEMES*], a [*STAFF*] will be paid supplementary payment in the form of [*FORM OF THE AMOUNT*], in proportion to their working time in the project. The specific amounts are defined in Table 1, reflecting [*CRITERIA*], and will be paid to the [*STAFF*] [*FREQUENCY*].

[*TABLE 1*]

*[FORMAT]*

The internal regulation must have a written, formally binding format (e.g., the form of a directive or methodological guidance or other, depending on the usual internal practices of the institution and in line with the applicable legislation).

*[INSTITUTION OR ITS PART]*

The internal regulation must be applied consistently by the whole institution or identified part of the institution (e.g., the faculty or department) in line with the applicable legislation.

*[DATE]*

The internal regulation applies either to all projects the institution began to implement after the effective days or to all projects that the institution already implements after the effective day, depending on the institution's decision and in line with the applicable legislation.

### *[TYPE OF PROJECT]*

The internal regulation must identify the relevant scope of the project (e.g., research and innovation projects, projects supporting research and innovation activities, educational projects, and others). Furthermore, more detailed identification of the project can be used, too (e.g., research and innovation projects with an international dimension). The regulation can be applied only to one type or more, depending on the institution's decision.

### *[FUNDING SCHEME]*

The internal regulation must identify the relevant pool of funding schemes, i.e., external funding sources from national and foreign sources. The internal regulation needs to be used with respect to the rules and specifics of individual funding schemes and projects. The list must include specific existing funding schemes and a general description of other possible funding schemes meeting the same requested criteria.



For HE, what matters is the existence of a national projects funding scheme (not an 'EU scheme') under which a beneficiary would pay to its employees project-based remuneration as per its usual remuneration practices.

### **Horizon Europe: specifics**

*To be used in the Horizon Europe programme, the relevant funding scheme can be an EU scheme (or inter-national one) AND at least one national scheme that is closest to Horizon Europe by its nature. For this purpose, the national scheme is understood in a broad sense, meaning all types of projects funded under any national (public or private) funding scheme, including projects co-financed by EU funds managed by the Member States.*

*The broader the pool of relevant national schemes, the better. The broader the pool of relevant foreign schemes, the better. At the same time, however, specific types of projects and funding schemes in which the funding body specifies the level of the remuneration/supplementary payment are not included (e.g., MSCA actions, which apply unit cost determined by the European Commission, or some projects financed by national funding agencies, in which the level of remuneration/supplementary payment is already established). In addition, funding schemes that do not allow the payment of supplementary payments are also not included (unless the institution chooses to pay such supplementary payments from its own/other sources).*

*The choice of relevant funding schemes does not depend on whether or not the institution has already implemented a project under the scheme. What is important is that it is an existing scheme relevant in content to the institution.*

### **Horizon 2020: specifics**

*In case the H2020 programme is included in the pool, it is essential to bear in mind that project-based supplementary payments can be eligible in H2020 only if those amounts were actually paid at least once before submitting the H2020 proposal for work in a national project.*

*[STAFF]*

The internal regulation applies to all employees or only identified staff categories, depending on the institution's decision.

*[FORM OF THE AMOUNT]*

The supplementary payment can have a different form depending on the institution's decision (e.g., % of clearly identified bases, a certain amount per month, a certain amount per hour/day worked in the project, or other).

*[CRITERIA]*

The internal regulation can identify different amounts for different employees fulfilling different criteria (e.g., their role in the project such as principal investigator and researcher, their position and seniority, the size of the project being implemented, or other objective criteria), in accordance with the decision of the institution. It is up to the institution's decision whether to use more complex systems differentiating the level of supplementary payments depending on a greater number of criteria or just a simple one. The defined system must be applied consistently.

[TABLE 1]

Specific amounts are specified in Table 1.

Suppose the internal regulation provides for a bonus range or a maximum ceiling rather than a specific amount. In that case, the remuneration to which the person would be entitled to in Horizon Europe projects (national project daily rate) is the average of the remuneration received for work in other than EU projects in the last complete year before the end of the reporting period.

[FREQUENCY]

Frequency of the payment of the supplementary payment depends on the institution's decision. The most common is likely to be monthly in the employee's monthly salary. However, a lower frequency (e.g., yearly in the form of a yearly bonus) is also possible.



Written internal rules should allow for determining a specific amount and not only bonus ranges or maximum ceiling (this based on objective criteria).

## Written internal regulation for project-based supplementary payments

methodological guidance of the Dean

Faculty of Philosophy, University Prague

Effective for new projects from 1.1.2023

For the time worked on **excellent research and innovation projects** financed from the following external sources (national and foreign):

1. EU Programme Horizon Europe
2. Czech Science Foundation JUNIOR STAR
3. Czech Science Foundation EXPRO
4. Technology Agency of the Czech Republic - NATIONAL CENTRES OF COMPETENCE
5. Ministry of Education, Youth and Sports - ERC CZ
6. Ministry of Education, Youth and Sports - Johannes Amos Comenius Programme (P JAC) - SO 1.1
7. Other funding schemes which, according to the call text, support excellence in research

employees are entitled to supplementary payments in the form of **an extra % of mandatory parts of their salary defined in their salary statement**, in proportion to their working time in the project. The specific percentages, reflecting the project's role, are defined in Table 1. Supplementary payments will be paid to the employees on **monthly** bases in their salary.

Table 1

Role in the project	The amount of the supplementary payment per month (for full-time equivalent)
Principal investigator	30 %
Researcher and/or other staff member	10 %



**EXAMPLE CALCULATION: Horizon Europe (HE) project (using the reporting period methodology)**

*Reporting period: 01/01/2023 – 30/6/2024*

*1,0 FTE Employee A (principal investigator in the HE project, working at 50 % of his/her workload, representing 161,5 day-equivalents worked on the HE project in the respective reporting period)*

*01/01/2023 – 31/12/2023.... monthly salary 4 600,- consisting of:*

- 3 000,- euro tariff (identified in the employee's salary statement)*
- 1 000,- euro merit pay (identified in the employee's salary statement)*
- 600,- euro project-based supplementary payments (based on this internal regulation – 30 % top up to salary identified in the employee's salary statement, reflecting 50 % workload)*

*01/01/2024 – 30/6/2024.... monthly salary 5 750,- consisting of:*

- 3 000,- euro tariff (identified in the employee's salary statement)*
- 2 000,- euro merit pay (identified in the employee's salary statement)*
- 750,- euro project-based supplementary payments (based on this internal regulation – 30 % top up to salary identified in the employee's salary statement, reflecting 50 % workload)*



### Calculation of eligible personnel costs in the HE project:

Step 1 — Calculate the Case 1B **action daily rate** per person:

*{actual personnel costs for work on the action (incl. project-based supplementary payments, bonuses, increased salary etc) during the months within the reporting period}*

*Divided by*

*{day-equivalents worked by the person on the action during the months within the reporting period}*

*Actual personnel costs for work on the action =  $(4\ 000 * 0,5 + 600) * 12 + (5\ 000 * 0,5 + 750) * 6 = 31\ 200 + 19\ 500 = 50\ 700$*

*Day-equivalents worked by the person on the action (see declaration/timesheets and round it to the nearest half-day) = 161,5*

*Action daily rate =  $50\ 700 / 161,5 = 313,931$*

Step 2 — Compare the action daily rate with the *national project daily rate*, i.e. the (theoretical) daily rate that you would pay to the person for work in national projects, in accordance with your usual remuneration practices. The daily rate to be used for the EU grant financial statement will be the lower of the two. In other words, if the action daily rate is higher than the national project daily rate, then you will have to use the national rate for that reporting period.

*The national project daily rate must be calculated based on the formula identified in the Annotated Model Grant Agreement*

You must calculate the (theoretical) **national project daily rate** as follows:

*{theoretical personnel costs for similar work in a national project over the same number of months as the reporting period}*

*Divided by*

*{maximum declarable day-equivalents}*

*Theoretical personnel costs for similar work in a national project = (4 000 + 1 200)] \* 12 + (5 000 + 1 500) \* 6 = 62 400 + 39 000 = 101 400*

*Maximum declarable day-equivalents for the reporting period = (215/12) \* 18 = 322,5 (already rounded to the nearest half-day)*

*Theoretical national daily rate = 101 400 / 322,5 = 314,419*

**Personnel costs**

*To be calculated per person for each reporting period*

=

**Day-equivalents**

×

**Daily rate**

*Eligible personnel costs = 161,5 \* 313,931 = 50 700 EUR*

## EXAMPLE 2

Table 1

Role in the project	The amount of the supplementary payment per hour spent on project implementation
Principal investigator	15 EUR
Researcher	10 EUR

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# JEDNOTKOVÉ NÁKLADY

—  
Nová forma financování pro kategorii  
osobních nákladů



# FORMA FINANCOVÁNÍ

3 - Budget

No.	Name of beneficiary	Country	Role	Personnel costs/€	Subcontracting costs/€	Purchase costs - Travel and subsistence/€	Purchase costs - Equipment/€	Purchase costs - Other goods, works and services/€	Financial support to third parties/€ (actual costs)	Internally invoiced goods and services/€ (Unit costs-usual accounting practices)	Indirect costs/€	Total eligible costs	Funding rate	Maximum EU contribution to eligible costs	Requested EU contribution to eligible costs/€	Max grant amount	Income generated by the action	Financial contributions	Own resources	Total estimated income	
1	Test Company	CZ	Coordinator	0	0	0	0	0	0	0	0,00	0,00	100	0,00	0	0,00	0	0	0	0	0,00
TOTAL				0	0	0	0	0	0	0	0,00	0,00		0,00	0	0,00	0	0	0	0	0,00

Skutečné náklady (actual cost)

Jednotkové náklady (unit cost)

Pevná sazba (flat rate)



# Personnel unit costs – main features

*\*envisaged  
implementation:  
Q2 2024*

**NEW!**

## Daily rate

Total staff costs of  
the beneficiary in  
the last closed full  
financial year

/ 215

Annual work units  
in the last closed  
full financial year

A **DAILY RATE** fixed ex-ante for the individual beneficiary

Applicable to **all persons** working for the beneficiary

Applicable to **all HE 'actual costs' grants** of the beneficiary

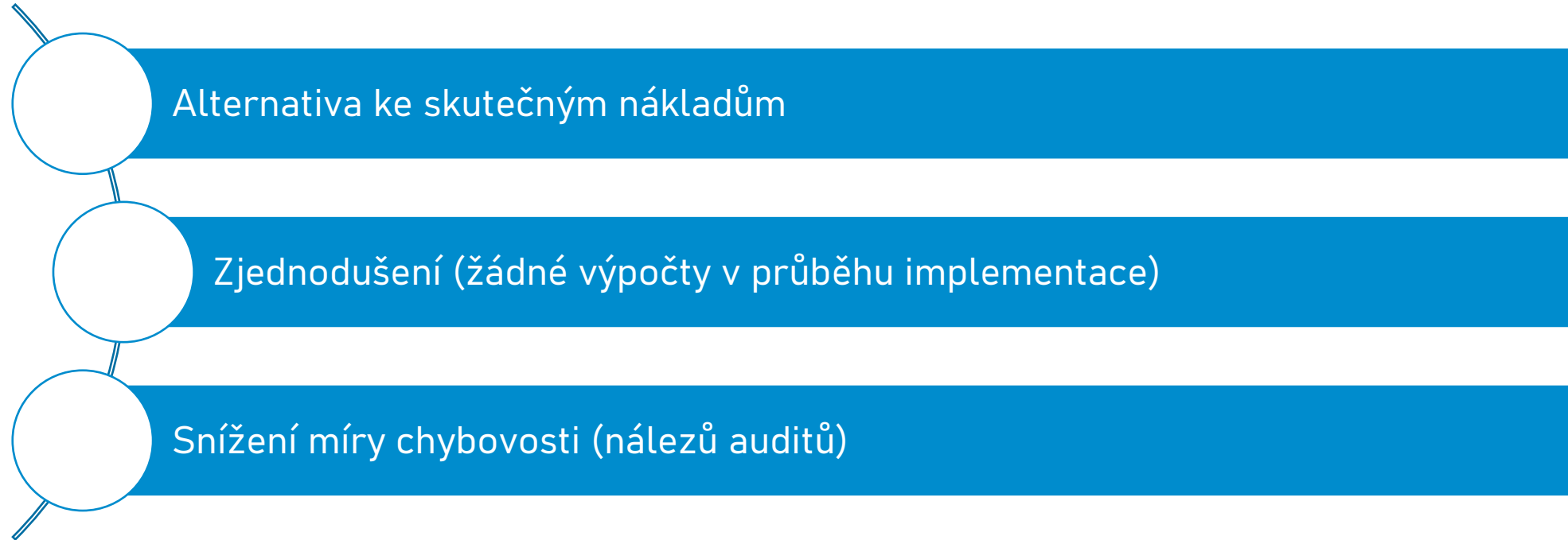
**OPTIONAL:** actual costs still apply by default

Beneficiaries in the same grant **may use different options**






# JEDNOTKOVÉ NÁKLADY



FP10 ?

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# DRŽÍME PALCE PŘI PLÁNOVÁNÍ A VYKAZOVÁNÍ OSOBNÍCH NÁKLADŮ

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